JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
1	**Revenue**	**7,949,132,043.77**	**4,057,693,949**	**2,656,208,348**
11	**LOCAL GOVT. SHARE OF FAAC**	**7,893,769,245.77**	**4,019,989,995**	**2,645,520,118**
1101	**Local Government Share of FAAC Revenues**	**7,893,769,245.77**	**4,019,989,995**	**2,645,520,188**
110101	Statutory Allocation	1,356,036,862	1,120,552,827	372,380,302
110102	Value Added Tax	3,137,732,383.77	1,445,368,998	1,376,958,829
110103	Other FAAC Revenues	3,400,000,000	1,454,068,178	896,180,987
12	**INDEPENDENT REVENUES**	**34,490,000**	**25,600,000**	**10,688,230**
1201	**Tax Revenue**	**200,000**	**300,000**	**-**
120101	Pay as you earn	200,000	300,000	-
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
1202	**Non-Tax Revenue**	**34,490,000**	**21,200,000**	
120201	Licenses - General	5,440,000	9,960,000	3,787,500
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General	12,250,000	40,000	1,509,500
120205	Fines - General	600,000	500,000	-
120206	Sales - General			-

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
120207	Earnings - General	5,100,000	5,750,000	3,870,600
120208	Rent on Government Buildings - General	1,700,000	500,000	-
120209	Rent on Land & Others - General	300,000	100,000	39,000
120210	REPAYMENTS - GENERAL	1,800,000	1,500,000	-
120211	Investment Income	5,000,000	200,000	
120212	Interest Earned	300,000	1,000,000	-
120213	Reimbursement - General	2,000,000	2,000,000	1,481,630
13	**AID AND GRANTS**	**34,490,000**	**25,600,000**	**10,688,230**
1301	**AID**	-	-	-
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
1302	**GRANTS**	**-**	**20,000,000**	**-**
130201	Domestic Grants		20,000,000	-
130202	Foreign Grants			
14	**CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS**	**20,872,798**	**12,103,954**	**-**
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	20,872,798	12,103,954	-
140101	TRANSFER FROM CRF TO CDF GENERAL			-
1402	**OTHER CAPITAL RECEIPTS**	**-**	**-**	**-**
140201	Other Capital Receipts	-	-	-
1403	**LOANS / BORROWINGS RECEIPT**	**-**	**-**	**-**

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
140301	Domestic Loans / Borrowing Receipt	-	-	-
140302	International Loans/Borrowings	-	-	-
11	**LOCAL GOVT. SHARE OF FAAC**	**6,975,340,868**	**4,019,989,995**	**2,645,520,118**
1101	**LOCAL GOVT. SHARE OF FAAC**		**4,019,989,995**	**2,645,520,118**
110101	**LOCAL GOVT. SHARE OF STATUTORY REVENUES**	**1,166,036,862**	**1,120,552,827**	**372,380,302**
11010101	Statutory Allocation	1,166,036,862	1,120,552,827	372,380,302
11010102	Arrears of Statutory Allocation	-	-	-
110102	**LOCAL GOVT. SHARE OF VAT**		**1,445,368,990**	**1,376,958,829**
11010201	Share of VAT	2,603,941,208	1,445,368,990	1,376,958,829
11010202	Arrears of VAT	-	-	-
110103	**LOCAL GOV. SHARE OF OTHER FAAC REVENUES**	**3,400,000,000**		**94,022,076**
11010301	Excess Crude Oil Revenue	400,000,000	-	-
11010302	Federal Stabilisation and Reserves	800,000,000	280,000,000	94,022,076
11010304	Forex Equalisation	550,000,000	735,658,282	
11010305	Exchange Gain	900,000,000	438,409,896	802,158,910
11010306	Share of Solid Minerals (Non-Oil)	450,000,000	-	3,099,523
11010310	Refund of Excess Bank Charges from Federation Account		-	
11010307	EMTL	300,000,000		
1102	**LOCAL GOVT. SHARE OF STATE TAXES**		**-**	**-**
110201	**LOCAL GOVT. SHARE OF STATE STATUTORY REVENUES**		**-**	**-**
11020201	Receipt of Local Government of State IGR Tax Revenues		-	-

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12	**Independent Revenue**	**34,490,000**	**25,900,000**	**10,688,230**
1201	**TAX REVENUE**	**200,000**	**300,000**	**-**
120101	**PERSONAL TAXES**	**200,000**	**300,000**	**-**
12010101	Pay-As-You-Earn (Public Sector)	200,000	300,000	
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes			
120102	**Corporate Taxes**			
12010201	N/A			
120103	**Other Taxes**			
12010302	Pool Betting Tax			
12010303	Development Tax/Levy			
12010306	Education Levy			
12010318	Property Tax			
12010319	Stamp Duties			
12010320	Development Levy			
1202	**NON-TAX REVENUE**	**34,490,000**	**25,600,000**	
120201	**Licenses - General**	**5,440,000**	**4,650,000**	**3,787,500**

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020105	Radio / Television Station Licenses			
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Liicenses	100,000	150,000	130,000
12020113	Brick-making, etc, Licenses	50,000		
12020114	Cart Licenses			
12020115	Dane Gun Licenses	50,000	50,000	
12020116	Cattle Dealler Licenses			
12020117	Dried Fish & Meat Licenses	20,000		
12020118	Pet (Dog) Licenses			
12020119	Fishing Permits	100,000	200,000	
12020120	Hawker's Permits	10,000	400,000	
12020121	Hunting Permits		10,000	
12020122	Produce Buying Licenses	500,000	500,000	267,500
12020124	Abbattoir/Slaughter Licenses			
12020126	Tractor Hiring Services	4,000,000	450,000	3,390,000
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Licenses	50,000	60,000	
12020132	Motor Vehicle Licenses			
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses			
12020136	Health Facilities Licenses			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020137	Trade / Kiosk Permit Licenses	80,000	70,000	
12020138	Forestry / Timber Licence	20,000	10,000	
12020139	Cold Room Licenses			
12020140	Lottery Permit			
12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate			
12020144	Animal Import Permit			
12020145	Licence Renewal of Private Hospitals/Clinics			
12020146	Fire Safety Licence			
12020147	Licence of Hotels and Restaurants	50,000		
12020148	Food and Water Processing Licence	30,000		
12020149	Communication Equipment Installation Permit		2,500,000	
12020150	Hides & Skin Export Premises License			
12020151	Cattle Traders Certificate			
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration of Stores			
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit	50,000	50,000	
12020157	Public Conviences Permit	50,000	50,000	
12020158	Minor Industrial Licence Fees	20,000	20,000	
12020159	Welding Machine License	30,000	30,000	
12020160	Auto Spare Parts	50,000	50,000	
12020161	Building Materials / Block Making Licence Fees	30,000	30,000	
12020162	Sewing / Tailoring Servces	30,000	20,000	

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020163	Barbing Salon / Boutque Services Fees	20,000	10,000	
120202	Mining Rents			
12020201	N/A			
120203	Royalties			
12020301	N/A			
120204	**Fees - General**	**12,250,000**	**9,960,000**	**1,509,500**
12020401	Court Fees			
12020402	Mislleneous Road Traffic Registration Fees			
12020403	Earning from Contract / Programme			
12020404	Trade Union Fees			
12020405	Student Bonding Fees			
12020409	Weights & Measures Fees			
12020410	Electrical Inspectorate Fees			
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	3,000,000	2,000,000	
12020418	Marriage / Divorce Fees			
12020419	Attestation of Bachelorhood & Spinsterhood Fees			
12020420	Pilgrims Welfare Fees			
12020424	Accreditation Fees			
12020425	Disinfection of Produce Fees			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020426	Court Summons Fees			
12020427	Tender Fees	6,000,000	5,000,000	
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees	50,000		
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees		70,000	
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			9,000
12020443	Birth & Death Registration Fees	3,000,000		1,205,000
12020444	Burial Fees			
12020445	Change Of Ownership Fees		100,000	
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees		200,000	200,000
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees		60,000	70,500
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)			
12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate			
12020456	School/ Tuition/ Regisration / Examination			
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			
12020459	Customary Right Of Occupancy Fees	100,000	150,000	
12020460	Building Plan Approval Fees			
12020461	Title / Plot Transfer Fees / Commission			
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees (Indigence)	3,000,000	2,000,000	1,205,000
12020467	Training Fees			
12020468	Milling Charges			
12020469	Vaccination charges			
12020470	Hide and Skin inspection charges			
12020471	Private School Registration			
12020472	Certificate of Road Worthness			
12020473	Non refundable land application fees			
12020474	High Ways Fees			
12020475	Heavy Duty Permit			
12020476	Vehicle Inspection			
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, etc)	100,000	150,000	
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Registration Fees	50,000	50,000	

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020480	Co-Operative Societies, Audit and Supervision Fees			
12020481	Registration of Business Names			
12020482	Women Co-Operative Development Fees			
12020483	Certificate of Occupancy	50,000		
12020484	Registration of Private Medical Institutions			
12020485	Consultancy Services Fees			
12020486	Driving Test Certificate			
12020487	Layout Designment Fees			
12020488	Formalization Fees			
12020489	Water Connection Fees			
12020490	Water Reconnection Fees			
12020491	Water Legalization Fees			
12020492	Water Charges			
12020493	Auto Mechanic /Car Wash Registration Fees		20,000	
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees			
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees			
12020499	Slaughter Stock Fees	50,000	50,000	
12020500	Business Centre Operations	50,000	50,000	25,000
120205	**Fines - General**		**40,000**	
12020501	Fines			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine		20,000	
12020504	Penalty for Offences / Impoundments		20,000	
120206	**Sales - General**	**600,000**	**500,000**	**-**
12020601	Sales of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	600,000	500,000	
12020605	Sales of Vaccines			
12020606	Sales of Bills of Entries			
12020607	Sales of Consultancy Registration Forms			
12020608	Sales of Improved Agric Inputs (Seeds, Pesticides, etc)			
12020609	Proceeds from Sales of Farm Produce			
12020610	Proceeds from Sales of Goods by Public Auctions			
12020611	Proceeds from Sales of Govt. Vehicles			
12020612	Proceeds from Sales of Drugs And Medications			
12020613	Proceeds from Sales of Ships Scraps			
12020614	Sales of Government Buildings			
12020615	Sales of Uniforms			
12020616	Sales of Application Forms			
12020617	Sales Of Plan Phostat Print/Map			
12020618	Sales Of Reagents & Chemicals			
12020619	Sales Of Flags/Potraits			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020620	Sales Of Other Government Properties			
12020621	Sales Of Government Panapharelia (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs			
12020623	Advertisement			
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of Condenmed stores and Vehicles			
12020629	Sales of finished Products			
12020630	Sales of Women Centre Product and Hire of Equipments			
12020631	Sales of Fishing Gears			
12020632	Sales of Hansard and Gazette			
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)			
12020634	Sale of Technical Know-how (Technology Process or Design)			
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents			
120207	**Earnings - General**	**5,100,000**	**5,750,000**	**3,870,600**
12020701	Earnings From Cattle Markets	600,000	500,000	486,920
12020702	Earnings From Markets	1,200,000	1,000,000	532,865
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	1,100,000	1,000,000	354,375
12020706	Earnings from Tolls of Expressway			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			56,900
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
12020711	Earnings from Commercial Activities (Shops & Shopping Centres_	1,500,000	2,500,000	94,540
12020712	Hire of Academic Gown / Book of Preceedings / Others			
12020713	Earnings From Library Services			
12020714	Earnings From ICT Services			
12020715	Maintenance / Repairs Fees			
12020716	Earnings from Hire of Information Equipment			
12020717	Earning from Shows and Exhibitions			
12020718	Irrigation Water Charges			
12020719	Farm Plots and Land Charges			
12020720	Hire of Sump Lorry and Other Environmental Sanitation Services		50,000	
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment			
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			
12020730	Gate Fees			
12020731	Printing Revenue			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12020732	Airport / Hajj Operation Proceeds		200,000	
12020733	Abbatoir / Slaughter House	300,000	100,000	
12020734	Earning from Industrial Undertaking	200,000	100,000	
12020735	Earning from other Commercial Undertaking	200,000	300,000	
120208	**Rent on Government Buildings - General**	**1,700,000**	**600,000**	
12020801	Rent on Government Quarters	500,000	100,000	2,000,000
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	1,000,000	500,000	345,000
12020804	Rent on Conference Centres	200,000		
12020805	Rent on Government Propoerties			
120209	**Rent on Land & Others - General**	**300,000**	**100,000**	**39,000**
12020901	Rent on Government Land	300,000	100,000	
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties			
12020907	Rents On Industrial Estate			
12020908	Ground Rent and Penalities			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit			39,000

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2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
120210	**REPAYMENTS - GENERAL**	**1,800,000**	**1,500,000**	**-**
12021002	Motor Vehicle Advances			
12021003	Bicycle Advances (Principal)			
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sunderies			
12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)		500,000	
12021009	Repayment of Motorcycle Loan	300,000	500,000	
12021010	Repayment of Bicycle Loan			
12021011	Repayment of Sundry Loan	1,000,000	500,000	
12021012	Refund of Overpayment			
12021013	Unclaimed Deposits	500,000		
12021014	Recovery of Public Funds			
12021015	Repayment of Owner Occupier			
12021016	Repayment / Recoveries of Economic Empowerment Loans			
12021017	Repayment of Motor Vehicle Loan			
12021018	Repayment of Professional Advances			
120211	**Investment Income**			
12021101	Operating Surplus			
12021102	Dividend Received			
12021103	Other Investment Income			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
120212	**Interest Earned**	**300,000**	**200,000**	**-**
12021201	Motor Vehicle Bicyle Advances (Interest)	300,000	200,000	
12021202	Bicycle Advances (Interest)			
12021203	Refurbishing Loan			
12021204	Furniture Loan			
12021205	Interest on Housing Loan			
12021206	Interest on Loans to States			
12021207	Interest on Loans to Local Governments			
12021208	Interest on Loans to Government Owned Companies			
12021209	Interest on Debenture Loans			
12021210	Bank Interest			
12021212	Interest on Treasury Bills and Fixed Deposit			
12021213	Interest on Joint Consolidated Fund			
120213	**Reimbursement - General**	**2,000,000**	**2,000,000**	**2,000,000**
12021302	Audit Fees			
12021303	Primary Education Grants			
12021304	Donation for Desaster Materials			
12021305	Federal Reimbursement for Pensions			
12021306	Women Development Programme			
12021307	Assistance for Up-keeps of Rehabilitation Centres			
12021308	Primary Health Care Development			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
12021309	Grants & Reimbursement from State Government	2,000,000	2,000,000	1,481,630
12021314	COVID 19 Donations and Grants			
13	**AID AND GRANTS**			
1301	**AID**			
130101	**Domestic Aid**			
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	**Foreign Aid**			
13010201	Foreign Aid			
1302	**Grants**			
130201	**Domestic Grants**			
13020101	Sustainable Development Goals Grants			
13020102	Endowment Income			
13020103	Educational Grants			
130202	Foreign Grants			
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS		**12,103,949**	**130,543,750**
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL	20,872,798	12,103,949	
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)		12,103,949	
14010102	Transfer From Stablization Funds			130,543,750
1402	**OTHER CAPITAL RECEIPTS**			
140201	**Other Capital Receipts**			
14020102	Sales of Fixed Assets and Condemned Stores			
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG			
14020104	Federal Grants for Universal Basic Education			
1403	**LOANS / BORROWINGS RECEIPT**			
140301	**Domestic Loans / Borrowing Receipt**			
14030101	Domestic Loans / Borrowings from Financial Institutions			
14030102	Domestic Loans / Borrowings from Other Government Entities			
14030103	Domestic Loans / Borrowings from Other Entities / Organisations			
14030104	Local Capital Market			
14030105	Federal Mortgage			
140302	**International Loans/Borrowings**			
14030201	International Loans/ Borrowings From Financial Institutions			

JAHUN LOCAL GOVERNEMNT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Revenue

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimates (N)	Actual (N) 2024
14030202	International Loans/ Borrowings From Other Government Entities			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2025

S/N	Code	Administrative Entities	Approved Estimates 2024				Approved Estimate 2025		
			Propose Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Propose Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
		CONSOLIDATED SUMMARY	**1,249,360,009**	**280,100,032**	**1,068,873,880**	**804,136,144**	**2,498,346,256.12**	**1,332,013,880**	**3,830,360,136.12**
									-
	10000000000	**ADMINISTRATIVE SECTOR**	**114,283,389**	**71,045,490**	**143,600,000**	**116,364,663**	**112,630,160**	**253,000,000**	**365,630,160**
1	011100100100	Office of the Chairman	48,872,368	35,280,103	39,000,000	32,568,644	48,892,368	53,000,000	101,892,368
2	011200100100	Legislative Council	34,004,218	10,455,591	28,000,000	9,090,000	44,004,218	44,000,000	88,004,218
3	012500100100	Administration & General Services	3,106,803	25,309,796	76,600,000	74,706,019	19,733,574	156,000,000	175,733,574
4	014800100100	Local Government Electoral Office	-	-	-	-	-	-	-
									-
	20000000000	**ECONOMIC SECTOR**	**192,923,973**	**58,960,554**	**599,850,000**	**440,757,804**	**218,255,428.12**	**652,150,000**	**870,405,428.12**
5	021500100100	Agriculture Section	2,540,208	1,805,889	4,350,000	1,700,000	2,708,492	6,500,000	9,208,492
6	021500100200	Forestry Section	8,028,180	4,037,120	4,400,000	1,850,000	4,144,412	5,300,000	9,444,412
7	021500100300	Livestock Section (Vetrinary)	6,626,760	738,187	5,500,000	3,926,000	8,673,272.12	6,500,000	15,173,272.12
8	022000100100	Treasury (Accounts Section)	116,694,736	13,408,199	420,200,000	292,379,804	161,616,375	447,800,000	609,416,375
9	022000100300	Internal Audit	3,138,540	1,740,285	500,000	300,000	1,175,091	650,000	1,825,091
10	022000100100	Treasury (Revenue Section)	6,295,428	4,934,145	8,400,000	2,190,000	4,646,608	9,500,000	14,146,608
11	022000300000	Planning, Research & Statistics Department	3,388,220	2,128,742	12,000,000	7,090,000	3,759,960	12,000,000	15,759,960
12	22000300200	Monitoring & Evaluation	-	-	-	-	-	-	-
13	22000300300	Statistics	22,438,147	18,284,647	3,700,000	3,044,400	19,334,754	6,800,000	26,134,754
14	023400100100	Road & Communication Section	7,413,516	4,003,879	6,400,000	3,352,200	4,003,691	7,200,000	11,203,691
15	023400100200	Mechanical Section	4,920,744	3,158,982	15,500,000	13,665,400	2,830,099	32,000,000	34,830,099
16	023400100300	Electrical Section	2,266,584	1,606,749	111,700,000	107,000,000	2,279,784	110,100,000	112,379,784
17	023400100400	Land & Survey Section	1,156,656	867,474	800,000	560,000	1,156,623	800,000	1,956,623

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2025

S/N	Code	Administrative Entities	Approved Estimates 2024				Approved Estimate 2025		
			Propose Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Propose Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
18	023400100500	Building Section	3,016,284	2,246,256	6,400,000	3,700,000	1,926,267	7,000,000	8,926,267
									-
	50000000000	**SOCIAL SECTOR**	**942,152,647**	**150,093,980**	**325,423,880**	**247,013,677**	**2,167,460,668**	**426,863,880**	**2,594,324,548**
19	051700000000	Local Education Authority	-	-	-	-		-	-
20	051700100100	Education (Non-Teaching Staff)	121,666,325	3,365,587	20,000,000	28,885,000	131,378,370.10	20,000,000	151,378,370.10
21	051700100200	Education (Teaching Staff)	698,160,677	72,459,948		-	1,437,237,055.90	-	1,437,237,055.90
22	051700100300	Adult Education	-	-	7,157,880	-	-	7,157,880	7,157,880
23	051700100400	Other Education	-	-	-	-	-	-	-
24	052100100100	Preventive (Water, Sanitation and Hygiene)	47,075,220	44,771,613	29,300,000	16,260,000	23,900,392	48,900,000	72,800,392
25	052100100200	Curative	53,223,760	21,871,978	14,500,000	19,889,956	516,602,445	57,900,000	574,502,445
26	052100100300	Rural Water Supply	1,369,268	1,026,951	85,000,000	80,000,000	1,008,960	103,200,000	104,208,960
27	055200100100	Traditional Officer (District Head Office)	-	-	120,000,000	79,792,055	-	125,000,000	125,000,000
28	055100100100	Community Development Section	7,281,547	2,263,481	10,400,000	5,405,000	3,169,650	8,800,000	11,969,650
29	055100100200	Information, Youth, Sport & Culture	2,668,230	1,130,925	7,080,000	3,250,000	1,702,032	7,080,000	8,782,032
30	055100100300	Social Welfare Section	6,727,220	2,812,419	27,686,000	13,531,666	51,940,014	45,126,000	97,066,014
31	055100100400	Trade Section and Cooperatives	3,980,400	391,086	4,300,000	-	521,749	3,700,000	4,221,749
									-
									-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
2025 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2025 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
					-
		CONSOLIDATED SUMMARY	**2,498,346,256.12**	**1,332,013,880**	**3,830,360,136.12**
					-
	10000000000	**ADMINISTRATIVE SECTOR**	**112,630,160**	**253,000,000**	**365,630,160**
1	**011100100100**	**Office of the Chairman**	48,892,368	53,000,000	**101,892,368**
2	**011200100100**	**Legislative Council**	44,004,218	44,000,000	**88,004,218**
3	**012500100100**	**Administration & General Services**	19,733,574	156,000,000	**175,733,574**
4	**014800100100**	**Local Government Electoral Office**	-	-	**-**
					-
	20000000000	**ECONOMIC SECTOR**	**218,255,428.12**	**652,150,000**	**870,405,428.12**
5	**021500100100**	**Agriculture Section**	2,708,492	6,500,000	**9,208,492**
6	**021500100200**	**Forestry Section**	4,144,412	5,300,000	**9,444,412**
7	**021500100300**	**Livestock Section (Vetrinary)**	8,673,272.12	6,500,000	**15,173,272.12**
8	**022000100100**	**Treasury Account Section**	161,616,375	447,800,000	**609,416,375**
9	**022000100300**	**Internal Audit**	1,175,091	650,000	**1,825,091**
10	**022000300000**	**Planning, Research & Statistics Department**	3,759,960	12,000,000	**15,759,960**
11	**22000300200**	**Monitoring & Evaluation**			**-**
12	**22000300300**	**Statistics**	19,334,754	6,800,000	**26,134,754**
13	**022000100400**	**Treasury Revenue Section**	4,646,608	9,500,000	**14,146,608**
14	**023400100100**	**Road & Communication Section**	4,003,691	7,200,000	**11,203,691**
15	**023400100200**	**Mechanical Section**	2,830,099	32,000,000	**34,830,099**
16	**023400100300**	**Electrical Section**	2,279,784	110,100,000	**112,379,784**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
2025 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2025 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
17	**023400100400**	**Land & Survey Section**	1,156,623	800,000	**1,956,623**
18	**023400100500**	**Building Section**	1,926,267	7,000,000	**8,926,267**
					-
	30000000000	**SOCIAL SECTOR**	**2,167,460,668**	**426,863,880**	**2,594,324,548**
19	**051700000000**	**Local Education Authority**	-	-	**-**
20	**051700100100**	**Education (Non-Teaching Staff)**	131,378,370.10	20,000,000	**151,378,370.10**
21	**051700100200**	**Education (Teaching Staff)**	1,437,237,055.90		**1,437,237,055.90**
22	**051700100300**	**Adult Education**	-	7,157,880	**7,157,880**
23	**051700100400**	**Other Education**	-	-	**-**
24	**052100100100**	**Preventive (Water, Sanitation and Hygiene)**	23,900,392	48,900,000	**72,800,392**
25	**052100100200**	**Curative**	516,602,445	57,900,000	**574,502,445**
26	**052100100300**	**Rural Water Supply**	1,008,960	103,200,000	**104,208,960.00**
27	**055200100100**	**Traditional Officer (District Head Office)**	-	125,000,000	**125,000,000.00**
28	**055100100100**	**Community Development Section**	3,169,650	8,800,000	**11,969,650.00**
29	**055100100200**	**Information, Youth, Sport & Culture**	1,702,032	7,080,000	**8,782,032.00**
30	**055100100300**	**Social Welfare Section**	51,940,014	45,126,000	**97,066,014.00**
31	**055100100400**	**Trade Section and Cooperatives**	521,749	3,700,000	**4,221,749.00**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrtive Entity: 011100100100 - Office of the Chairman

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVAL ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Chairman	Fixed	1	908,316	1	908,316	529,851
2	Vice Chairman	Fixed	1	853,086	1	853,086	497,634
3	Secretary	Fixed	1	809,308	1	809,308	472,096
4	Supervisory Councillor	Fixed	7	5,665,124	7	5,665,124	3,304,656
5	Special Adviser	Fixed	10	7,600,800	10	7,600,800	4,433,800
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18							
	TOTAL		**20**	**15,836,634**	**20**	**15,836,634**	**9,238,037**
	GRAND TOTAL		**20**	**15,836,634**	**20**	**15,836,634**	**9,238,037**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
Administrative Entity: 011100100100 - Office of the Chairman				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**48,892,368**	**36,325,699**	**35,280,103**
22	**OTHER RECURRENT EXPENDITURE**	**42,000,000**	**46,500,000**	**24,078,644**
	TOTAL:	**90,892,368**	**52,550,466**	**59,358,747**
2101	**SALARY**	48,892,368	48,872,271	35,280,103
210101	**Salaries and Wages**	15,836,634	15,836,634	9,238,119
21010101	Basic Salary	15,836,634	15,836,634	9,238,019
	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**33,055,734**	**33,035,637**	**26,042,084**
210201	**Allowances**			
21020103	Transport Allowance	3,167,322	3,161,221	
21020104	Rent Supplement	3,167,322	-	1,847,566
21020105	Meal Subsidy	-	6,100	
21020106	Utility Allowance	1,583,658	1,583,580	923,802
21020107	Entertainment	1,583,598	1,583,580	923,802
21020109	Leave Transport Grant	-	-	-
21020110	Overtime	-	-	-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
21020117	Domestic Staff Allowance	4,187,320	6,334,642	3,884,045
21020118	Personal Assistant Allowance	-	-	-
21020122	Motor Vehicle Maintenance Allowance	6,338,244	6,338,244	
21020123	Constituency Allowance	1,028,270	1,028,270	205,493
21020124	Newspaper Allowance	-	-	-
21020125	Accommodation Allowance	-	-	-
21020134	Allowance for Committee Chairmen (LG Council)	-	-	-
21020138	Furniture Allowance	-	-	-
21020144	Legislative Allowances	-	-	-
21020146	Arrears of Allowances	-	-	-
21020173	Once-in-4-Years Furniture Allowance	12,000,000	13,000,000	18,357,376
210202	**Social Contribution**			
21020201	Health Insurance Contribution			
21020202	17% Government Contributory Pension			
21020204	Employee Compensation Fund			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
Administrative Entity: 011100100100 - Office of the Chairman				
2202	GOODS AND SERVICES	**53,000,000**	**39,000,000**	**32,568,644**
220201	**Transport & Travelling - General**	**10,000,000**	**10,000,000**	**8,000,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	5,000,000	4,960,000
22020103	International Travel & Transport - Training	5,000,000	5,000,000	5,000,000
22020104	International Travel & Transport - Others			
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
220203	**Materials and Supplies - General**	**4,000,000**	**1,000,000**	**950,000**
22020301	Office Materials and Consumables	4,000,000	1,000,000	950,000
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
220204	**Maintenance Services - General**			
22020401	Maintenance of Motor Vehicles / Transport Equipment			
22020402	Maintenance of Office Furniture			
22020403	Maintenance of office Building / Residential Quarters			
22020404	Maintenance of office / IT Equipment			
22020405	Maintenance of Plants / Generators			
22020406	Other Maintenance Services			
220205	**Training – General**	**5,000,000**	**5,000,000**	**3,040,000**
22020501	Local Training	5,000,000	5,000,000	3,040,000
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
220206	**Other Services - General**	**24,000,000**	**12,000,000**	**8,000,000**
22020601	Security Services			
22020604	Security Vote (Including Operations)	24,000,000	12,000,000	8,000,000
22020605	Cleaning and Fumigation Services			
220207	**Consulting and Professional Services**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
22020701	Financial Consulting			
22020702	Information Technology Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020803	Plant / Generator Fuel Cost			
22020807	Lubricants and Other Oils			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
22020902	Insurance Premium			
220210	**Miscellaneous Expenses – General**	**1,000,000**	**12,000,000**	
22021001	Refreshment and Meals (Entertainment & Hospitality)	1,000,000	1,000,000	
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
22021007	Welfare Packages			
22021076	Once in 4 years Furniture Allow.			
22021077	Once in 4 years Furniture Allow. Surverance Gratuity	9,000,000	10,000,000	2,618,644
2203	**LOANS AND ADVANCES**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
220301	**Staff Loans and Advances**			
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			
22030106	Motor Vehicle Advance			
22030107	Furnishing Advances			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			
22040101	Grants to other Local Governments			
22040103	Grants to State Governments			
22040109	Grants to Communities and NGOs			
22040110	Grant to Academic Institutions			
22040111	Contribution to Traditional Councils			
22040112	Grant to Professional Bodies			
22040113	Assistance and Donations General			
22040114	Scholarships and Bursary Awards			
220402	**Foreign Grants and Contributions**			
22040203	Grants and Contribution to International Organizations			
2206	**PUBLIC DEBT CHARGES**			
220602	**Domestic Interest / Discount**			
22060201	Internal Public Debts – Interest			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
22060203	Contractual Liabilities			
220604	**Domestic Principal**			
22060401	Domestic Principal - Treasury Bill			
22060402	Domestic Principal - Short Term Borrowings			
2207	**Transfers – Payments**			
220701	**Transfer to Fund Recurrent Expenditure - Payments**			
22070105	Stabilization Funds			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 011200100100 - Legislative Council

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Leader	Fixed	1	853,056	1	853,056	497,616
2	Deputy Leader	Fixed	1	823,296	1	823,296	480,256
3	Other Elected Council	Fixed	9	7,283,736	9	7,283,736	4,248,846
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	TOTAL		**11**	**8,960,088**	**11**	**8,960,088**	**5,226,718**
	GRAND TOTAL		**11**	**8,960,088**	**11**	**8,960,088**	**5,226,718**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimates 2024	Actuals 2024
Administrative Entity: 011200100100 - Legislative Council				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**44,004,218**	**34,004,218**	**10,455,591**
22	**OTHER RECURRENT EXPENDITURE**	**20,000,000**	**28,000,000**	**11,700,000**
	TOTAL:	**64,004,218**	**62,004,218**	**22,155,591**
2101	**SALARY**	**44,004,218**	**34,004,218**	**10,455,591**
210101	**Salaries and Wages**	8,960,088	8,960,088	5,226,718
21010101	Basic Salary	8,960,088	8,960,088	5,226,718
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**35,044,130**	**25,044,130**	**5,228,873**
210201	**Allowances**	25,044,130	25,044,130	
21020103	Transport Allowance	-	-	-
21020104	Rent Supplement	1,792,019	1,792,019	1,045,347
21020105	Meal Subsidy	-		-
21020106	Utility Allowance	896,009	896,009	522,672
21020107	Entertainment	896,009	896,009	522,672
21020109	Leave Transport Grant			-
21020110	Leave Bonus (5%)	896,006		-
21020111	In-lieu of Overtime / Agency Allowance			-
21020112	Inducement Allowance			-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimates 2024	Actuals 2024
21020113	Hazard / Hardship Allowance	11,603,999		-
21020117	Domestic Staff Allowance	3,584,035	3,584,035	2,090,687
21020122	Motor Vehicle Maintenance Allowance	3,584,035	-	-
21020123	Constituency Allowance	1,792,018	1,792,018	1,047,954
21020137	Medical Allowance		3,584,035	
21020173	Once-in-4-Years Furniture Allowance	10,000,000	12,500,000	
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 011200100100 - Legislative Council				
2202	GOODS AND SERVICES	**44,000,000**	**28,000,000**	**9,090,000**
220201	**Transport & Travelling - General**	**3,000,000**	**1,000,000**	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	3,000,000	1,000,000	

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimates 2024	Actuals 2024
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**		**1,000,000**	**-**
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	3,000,000	1,000,000	
220204	**Maintenance Services - General**		**9,000,000**	
22020402	Maintenance of Office Furniture	3,000,000	1,000,000	-
22020406	Other Maintenance Services	9,000,000	8,000,000	7,890,000
220205	**Training – General**	**3,000,000**		
22020501	Local Training	3,000,000	3,000,000	1,200,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimates 2024	Actuals 2024
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**		**3,000,000**	
22020701	Financial Consulting	3,000,000	3,000,000	
220208	**Fuel and Lubricant – General**		**1,000,000**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost	6,000,000	1,000,000	-
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**		**1,000,000**	
22021001	Refreshment and Meals (Entertainment & Hospitality)	6,000,000	2,000,000	
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021076	Once in 4 years Furniture Allow.		8,000,000	
22021077	Once in 4 years Surverance Allowance	8,000,000		

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimates 2024	Actuals 2024
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 012500100100 - Administration & General Services

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					
2	Cleaners	02					
3	Watchman/Messengers	03				172,028	129,699
4	Watchman/Messengers	04				371,856	278,892
5	Watchman/Head Watchman	05	4	843,168		1,686,336	1,264,752
6	Senior Messenger	06	4	521,056		1,786,848	1,340,136
	TOTAL 01 - 06		**8**	**1,364,224**	**0**	**4,017,068**	**3,013,479**
7	Exc. Officer Admin	07	12	1,547,908		1,806,480	1,354,860
8	Senior Exc. Officer Admin	08	2	755,592		849,961	637,096
9	Senior Exc. Officer Admin	09	1	150,972		980,820	720,615
10	Senior Exc. Officer Admin	10	3	912,544		604,704	
11		11					-
12	Asst. Prin. Officer Admin	12	4	756,888		4,392,612	3,294,459
	TOTAL 07 - 12		**22**	**4,123,904**	**0**	**8,634,577**	**6,007,030**
13	Princpal Officer Admin.	13	6	1,502,264		1,365,696	1,024,272
14	Asst. DAGS	14	5	1,662,460		1,464,984	1,098,738
15	Deputy DAGS	15					-
16	DAGS	16				871,188	
	TOTAL 13 - 16		**11**	**3,164,724**	**0**	**3,701,868**	**2,123,010**
	GRAND TOTAL 01 - 16		**41**	**8,652,852**	**0**	**16,353,513**	**11,143,519**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
Administrative Entity: 012500100100 - Administration & General Services				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**19,733,574**	**31,406,803**	**25,309,796**
22	**OTHER RECURRENT EXPENDITURE**	**156,000,000**	**76,600,000**	**107,016,519**
	TOTAL:	**175,733,574**	**108,006,803**	**132,326,315**
2101	**SALARY**	**19,733,574**	**31,408,803**	**25,309,796**
210101	**Salaries and Wages**	8,652,852	16,353,917	25,309,796
21010101	Basic Salary	8,652,852	16,353,917	13,801,869
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**	**11,080,722**		**11,507,927**
21020103	Transport Allowance	2,049,748	2,746,956	2,275,722
21020104	Rent Supplement	2,589,570	3,293,698	2,760,327
21020105	Meal Subsidy	1,250,544	1,197,132	998,676
21020106	Utility Allowance	891,240	1,060,328	708,930
21020107	Entertainment		53,952	
21020109	Leave Transport Grant	1,792,327	1,371,164	1,826,744
21020110	Leave Bonus (5%)			-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
21020112	Inducement Allowance			-
21020113	Hazard / Hardship Allowance	240,000	240,000	
21020117	Domestic Staff Allowance	1,117,637	1,440,000	
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	1,149,656	3,649,565	
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 012500100100 - Administration & General Services				
2202	GOODS AND SERVICES	**156,000,000**	**76,600,000**	**74,706,019**
220201	**Transport & Travelling - General**	**3,000,000**	**400,000**	**390,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	3,000,000	400,000	390,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
220202	**Utilities General**		**200,000**	**-**
22020202	Telephone Charges		200,000	
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**1,000,000**	**1,000,000**	**850,000**
22020301	Office Materials and Consumables	1,000,000	1,000,000	850,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**-**	**-**	**-**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**	**25,000,000**	**10,000,000**	**9,569,500**
22020501	Local Training	25,000,000	10,000,000	9,569,500
220206	**Other Services - General**	**112,000,000**	**55,000,000**	**53,919,519**
22020604	Security Vote (Including Operations Salama, V/CM & Others S/O)	112,000,000	55,000,000	53,919,519

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**15,000,000**	**10,000,000**	**9,977,000**
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000	10,000,000	9,977,000
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
Administrative Entity: 011800100100 - Local Government Electoral Office				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**			
22	**OTHER RECURRENT EXPENDITURE**			
2101	**SALARY**			
210101	**Salaries and Wages**			
21010101	Basic Salary			
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**			
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			

21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance			
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 011100100100 - Local Government Electoral Office				
2202	GOODS AND SERVICES			
220201	**Transport & Travelling - General**			
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			

220203	**Materials and Supplies - General**			
22020301	Office Materials and Consumables			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			

220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 021500100100 - Agriculture Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					-
3	Agric Attendant	03					-
4	Agric Field Overseer	04					158,094
5	Agric Attendant	05			1	210,792	
6	Senior Agric Asst.	06			1	255,264	191,448
	TOTAL 01 - 06		**0**	**-**	**2**	**466,056**	**349,542**
7	Chief Motor Driver	07	1	201,080	1	296,076	222,057
8	Higher Agric Supt.	08					-
9		09					-
10		10					-
11		11					-
12	Principal Agric Supt. I	12	2	497,304	1	567,336	425,502
	TOTAL 07 - 12		**3**	**698,384**	**2**	**863,412**	**647,559**
13		13					-
14		14	1	432,492			-
15		15					-
16		16					-
	TOTAL 13 - 16		**1**	**432,492**	**0**	**-**	**-**
	GRAND TOTAL 01 - 16		**4**	**1,130,876**	**4**	**1,329,468**	**997,101**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals
Administrative Entity: 021500100100 - Agriculture Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**2,708,492**	**2,540,208**	**1,805,889**
22	**OTHER RECURRENT EXPENDITURE**	**6,500,000**	**4,350,000**	**1,750,000**
	TOTAL:	**9,208,492**	**6,890,208**	**3,555,889**
2101	**SALARY**	2,708,492	2,540,208	
210101	**Salaries and Wages**	1,130,876	1,329,468	997,101
21010101	Basic Salary	1,130,876	1,329,468	997,101
	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**1,577,616**	**1,210,740**	**808,788**
210201	**Allowances**	**1,577,616**	**1,210,740**	**808,788**
21020103	Transport Allowance	367,392	263,088	197,316
21020104	Rent Supplement	426,180	265,898	199,424
21020105	Meal Subsidy	130,284	114,254	85,690
21020106	Utility Allowance	96,600	79,080	59,310
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	201,096	132,356	
21020110	Leave Bonus (5%)	-		-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals
21020113	Hazard / Hardship Allowance	-	-	-
21020117	Domestic Staff Allowance	-	-	-
21020137	Medical Allowance	356,064	356,064	267,048
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 021500100100 - Agriculture Section				
2202	GOODS AND SERVICES	**6,500,000**	**4,350,000**	**1,700,000**
220201	**Transport & Travelling - General**	**500,000**	**350,000**	**350,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	350,000	350,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**2,000,000**	**1,500,000**	**1,350,000**
22020301	Office Materials and Consumables	2,000,000	1,500,000	1,350,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**3,000,000**		**-**
22020402	Maintenance of Office Furniture	-		-
22020406	Other Maintenance Services	3,000,000		
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**1,000,000**	**2,500,000**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost	1,000,000	2,500,000	-
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**-**	**-**	**-**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 021500100200 - Forestry Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					259,398
3		03	1	72,932	2	345,864	
4		04					971,890
5	Chief Forest Overseer	05	1	110,792	3	1,295,854	1,018,837
6	Forest Guard	06			1	1,358,450	
	TOTAL 01 - 06		**2**	**183,724**	**6**	**3,000,168**	**2,250,125**
7	Chief Forest Overseer	07	6	456,752	5	1,450,356	1,087,767
8		08					-
9		09					692,514
10	Senior Forest Supt.	10	1	292,208	2	923,352	
11		11					-
12		12	1	205,056			-
	TOTAL 07 - 12		**8**	**954,016**	**7**	**2,373,708**	**1,780,281**
13		13					-
14		14					-
15		15					-
16		16					-
	TOTAL 13 - 16		**0**	**-**	**0**	**-**	**-**
	GRAND TOTAL 01 - 16		**10**	**1,137,740**	**13**	**5,373,876**	**4,030,406**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals
Administrative Entity: 021500100200 - Forestry Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**4,144,412**	**8,028,180**	**4,037,120**
22	**OTHER RECURRENT EXPENDITURE**	**5,300,000**	**4,400,000**	**3,962,000**
	TOTAL:	**9,444,412**	**12,428,180**	**7,999,120**
2101	**SALARY**	**4,144,412**	**5,373,876**	**4,037,120**
210101	**Salaries and Wages**	1,137,740	2,719,572	2,039,642
21010101	Basic Salary	1,137,740	2,719,522	2,039,642
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**3,006,672**	**2,654,304**	**1,997,478**
210201	**Allowances**	3,006,672	2,654,304	1,997,478
21020103	Transport Allowance	676,128	600,612	450,459
21020104	Rent Supplement	620,892	546,912	410,184
21020105	Meal Subsidy	297,636	264,396	198,297
21020106	Utility Allowance	207,240	182,160	136,620
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	314,616	259,080	194,310
21020110	Leave Bonus (5%)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	890,160	810,144	607,608
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 021500100200 - Forestry Section				
2202	GOODS AND SERVICES	**5,300,000**	**4,400,000**	**1,850,000**
220201	**Transport & Travelling - General**	**300,000**	**400,000**	**-**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	400,000	

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**1,000,000**	**1,000,000**	
22020301	Office Materials and Consumables	1,000,000	1,000,000	1,000,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**4,000,000**	**3,000,000**	**850,000**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	4,000,000	3,000,000	850,000
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost	-		
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**-**	**-**	**-**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**	**-**	**-**	**-**
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					-
3		03					-
4	Posture Attendant	04					-
5	Posture Attendant	05					-
6	Senior Ranger	06	2	342,888.12	2	1,113,768	835,326
	TOTAL 01 - 06		**2**	**342,888.12**	**2**	**1,113,768**	**835,326**
7	Livestock Officer	07			1	625,008	468,756
8		08	1	470,064	1	770,064	577,548
9	Senior Livestock Supt.	09	1	435,500	2	1,240,104	930,078
10	Senior Livestock Supt.	10	2	499,760			-
11		11	1	356,584			-
12	Chief Livestock Supt.	12					-
	TOTAL 07 - 12		**5**	**1,761,908**	**4**	**2,635,176**	**1,976,382**
13		13					
14		14					
15		15					
16		16					
	TOTAL 13 - 16		**0**	**-**	**0**	**-**	**-**
	GRAND TOTAL 01 - 16		**7**	**2,104,796.12**	**6**	**3,748,944**	**2,811,708**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**8,673,272.12**	**6,626,760**	**738,187**
22	**OTHER RECURRENT EXPENDITURE**	**6,500,000**	**5,500,000**	**4,229,000**
	TOTAL:	**15,173,272.12**	**12,126,760**	**4,967,187**
2101	**SALARY**	**8,673,272.12**	**6,626,760**	**738,187**
210101	**Salaries and Wages**	2,104,796.12	3,748,944	738,187
21010101	Basic Salary	2,104,796.12	3,748,944	337,308
	Overtime Payments			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**6,568,476**	**2,877,816**	
210201	**Allowances**	6,568,476	2,877,816	400,879
21020103	Transport Allowance	1,663,644		
21020104	Rent Supplement	1,147,320		-
21020105	Meal Subsidy			-
21020106	Utility Allowance			-
21020107	Entertainment			-
21020109	Leave Transport Grant			-
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance	420,000	360,000	26,270

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance			-
21020149	Consolidated Allowance	2,812,644	2,049,846	340,774
	Consquential Allowance	524,868	467,952	33,835
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2202	GOODS AND SERVICES	**6,500,000**	**5,500,000**	**3,926,000**
220201	**Transport & Travelling - General**	**500,000**	**500,000**	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**1,000,000**	**500,000**	**487,000**
22020301	Office Materials and Consumables	1,000,000	500,000	487,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**5,000,000**	**4,500,000**	**3,439,000**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	4,500,000	3,439,000
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**-**	**-**	**-**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 022000100100 - Treasury Account Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					
2		02					
3	Asst. Clerical /StoreAsst.	03					
4	Clerical Officer	04					
5	Senior Clerical Off. Acct.	05					
6	Acct. Asst.	06			1	255,264	191,448
	TOTAL 01 - 06		**0**	**-**	**1**	**255,264**	**191,448**
7	Senior Acct. Asst.	07	1	2,414,852.75	1	301,080	225,810
8	Higher Exec. Officer Acct.	08	1	2,497,604.75	2	731,448	548,586
9	Senior Acct. Asst.	09	1	2,514,512.75	1	400,740	300,555
10	Prin. Exec. Officer Account	10	2	2,637,124.75	2	978,624	733,968
11		11					-
12		12	2	2,723,180.75	1	1,196,952	897,714
	TOTAL 07 - 12		**7**	**12,787,275.75**	**7**	**3,608,844**	**2,706,633**
13	Asst. Chief Exec. Off. Acct.	13	2	3,342,452.75	4	2,589,120	1,941,840
14	Accountant	14	6	4,409,436.75	9	6,521,508	4,891,131
15	Chief Exc. Officer Account	15	2	2,664,892.75			-
16		16					-
	TOTAL 13 - 16		**10**	**10,416,782.25**	**13**	**9,110,628**	**6,832,971**
	GRAND TOTAL 01 - 16		**17**	**23,204,058.00**	**21**	**12,974,736**	**9,731,052**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
Administrative Entity: 022000100100 - Treasury Account Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**161,616,375**	**116,694,736**	**73,408,199**
22	**OTHER RECURRENT EXPENDITURE**	**447,800,000**	**424,200,000**	**318,145,390**
	TOTAL:	**609,416,375**	**540,894,736**	**360,596,491**
2101	**SALARY**	**161,616,375**	**116,694,736**	**13,408,199**
210101	**Salaries and Wages**		9,539,304	13,408,199
21010101	Basic Salary	23,204,058	9,539,304	8,042,625
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**107,155,432**	
210201	**Allowances**	**138,412,317**	7,155,432	5,365,574
21020103	Transport Allowance	16,948,327	453,096	1,001,682
21020104	Rent Supplement	17,402,060	878,832	1,608,525
21020105	Meal Subsidy	14,445,816	199,440	498,861
21020106	Utility Allowance	13,303,964	150,480	364,902
21020107	Entertainment		-	-
21020109	Leave Transport Grant	15,604,936	439,488	1,344,263
21020110	Leave Bonus (5%)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	10,707,214	5,034,096	1,220,598
210202	**Social Contribution**	**50,000,000**	**100,000,000**	**22,171,372**
21020202	17% Government Contributory Pension	50,000,000	100,000,000	22,171,372
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 022000100100 - Treasury Account Section				
2202	GOODS AND SERVICES	**447,800,000**	**420,200,000**	**292,379,804**
220201	**Transport & Travelling - General**	**800,000**	**700,000**	**685,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	800,000	700,000	685,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**10,000,000**	**4,000,000**	**3,850,000**
22020301	Office Materials and Consumables	10,000,000	4,000,000	3,850,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**-**	**-**	**-**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**2,000,000**	**500,000**	**36,000**
22020901	Bank Charges (Other than Interest)	2,000,000	500,000	36,000
220210	**Miscellaneous Expenses – General**	**200,000,000**	**200,000,000**	**146,120,000**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000	200,000,000	146,120,000
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**85,000,000**	**75,000,000**	**61,860,931**
220401	**Local Grants and Contributions**	**85,000,000**	**75,000,000**	**39,689,559**
22040103	Grants & Contributions to State Agencies (LGSC, LGA & MLG)	85,000,000	75,000,000	39,689,559
220701	**Transfer to Fund Recurrent Expenditure - Payments**	**150,000,000**	**140,000,000**	**101,999,245**
22070105	Stabilization Funds	150,000,000	140,000,000	101,999,245

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 022000100300 - Internal Audit

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					
2		02					
3		03					
4		04					
5		05					
6		06					
	TOTAL 01 - 06		**0**	**-**			**-**
7	Executive Officer Account	07					
8	Higher Exe. Officer Acct	08					
9	Senior Exe. Officer Account	09					
10	Prin. Exec. Officer Acct. II	10			1	463,224	347,418
11		11					
12	Prin. Officer Account	12					
	TOTAL 07 - 12		**0**	**-**	**1**	**463,224**	**347,418**
13		13					
14	Chief Accountant/Internal A	14	1	732,492	2	1,408,248	1,056,186
15		15					
16		16					
	TOTAL 13 - 16		**1**	**732,492**		**1,408,248**	**1,056,186**
	GRAND TOTAL 01 - 16		**1**	**732,492**	**3**	**1,871,472**	**1,403,604**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals 2024
Administrative Entity: 022000100300 - Internal Audit				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**1,175,091**	**3,138,540**	**1,740,285**
22	**OTHER RECURRENT EXPENDITURE**	**650,000**	**500,000**	**300,000**
	TOTAL:	**1,825,091**	**3,638,540**	**2,040,285**
2101	**SALARY**	**1,175,091**	**3,138,540**	**1,740,285**
210101	**Salaries and Wages**	732,492	1,910,016	657,423
21010101	Basic Salary	732,492	1,910,016	1,082,862
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**1,228,524**	
210201	**Allowances**	442,599	1,228,524	657,423
21020103	Transport Allowance	75,516	219,876	113,274
21020104	Rent Supplement	146,498	382,020	215,406
21020105	Meal Subsidy	33,240	97,044	49,860
21020106	Utility Allowance	25,080	71,520	37,620
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	73,249	191,016	107,739
21020110	Leave Bonus (5%)			-
21020111	In-lieu of Overtime / Agency Allowance			-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals 2024
21020112	Inducement Allowance			-
21020113	Hazard / Hardship Allowance			-
21020137	Medical Allowance	89,016	267,048	133,524
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 014800100100 - Internal Audit				
2202	GOODS AND SERVICES	**650,000**	**500,000**	**300,000**
220201	**Transport & Travelling - General**	**300,000**	**100,000**	**-**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	100,000	
220202	**Utilities General**	**-**	**-**	**-**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals 2024
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	**Materials and Supplies - General**	**350,000**	**300,000**	**300,000**
22020301	Office Materials and Consumables	350,000	300,000	300,000
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals 2024
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	Actuals 2024
220301	Staff Loans and Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 022000100400 - Treasury Revenue Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2	Rev. Enf. Agent	02					-
3	Senior Rev, Enf. Agent	03			1	172,932	115,288
4	Revenue Collector	04	2	220,232	2	303,240	202,160
5	Senior Rev. Collector	05			2	421,632	281,088
6	Asst. Revenue Enf.	06	1	155,264	1	255,264	170,176
	TOTAL 01 - 06		**3**	**375,496**	**6**	**1,153,068**	**768,712**
7	Revenue Enf. Officer	07	3	326,816	3	368,212	278,808
8	Higher Rev. Enf. Officer	08					
9	Senior Rev. Enf. Officer	09	2	301,712	1	400,740	267,160
10	Principal Rev. Enf. Officer	10	1	213,000	1	497,208	331,472
11		11					
12		12			1	742,424	361,616
	TOTAL 07 - 12		**6**	**841,528**	**6**	**2,008,584**	**1,239,056**
13		13			1	967,044	
14		14	1	318,308			
15		15					
16		16					
	TOTAL 13 - 16		**1**	**318,308**	**1**	**967,044**	**744,696**
	GRAND TOTAL 01 - 16		**10**	**1,535,332**	**13**	**4,128,696**	**2,752,464**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Proposed Estimates - Recurrent Expenditure

Code	Description	2025 Proposed Estimates	2024 Approved Estimate	Actuals 2024
Administrative Entity: 022000100400 - Treasury Revenue Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**4,646,608**	**6,295,428**	**4,934,145**
22	**OTHER RECURRENT EXPENDITURE**	**9,500,000**	**8,400,000**	**2,190,000**
	TOTAL:	**14,146,608**	**14,695,428**	**7,124,145**
2101	**SALARY**	**4,646,608**	**6,295,428**	**4,934,145**
210101	**Salaries and Wages**	1,535,332	3,294,756	2,609,667
21010101	Basic Salary	1,535,332	3,294,756	2,609,667
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**3,000,672**	**2,324,478**
210201	**Allowances**	**3,111,276**	**3,000,672**	**2,324,478**
21020103	Transport Allowance	666,636	647,652	499,977
21020104	Rent Supplement	706,824	658,932	521,874
21020105	Meal Subsidy	292,296	281,616	219,222
21020106	Utility Allowance	202,200	192,120	155,430
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	353,160	330,192	260,355
21020110	Leave Bonus (5%)			-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Proposed Estimates - Recurrent Expenditure

Code	Description	2025 Proposed Estimates	2024 Approved Estimate	Actuals 2024
21020112	Inducement Allowance			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance		210,696	140,464
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	890,160	890,160	667,620
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 022000100100 - Treasury Revenue Section				
2202	GOODS AND SERVICES	**9,500,000**	**8,400,000**	**2,190,000**
220201	**Transport & Travelling - General**		**400,000**	**-**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	400,000	

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Proposed Estimates - Recurrent Expenditure

Code	Description	2025 Proposed Estimates	2024 Approved Estimate	Actuals 2024
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**3,000,000**	**2,000,000**	**1,690,000**
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	3,000,000	2,000,000	1,690,000
220204	**Maintenance Services - General**	**-**	**-**	**-**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Proposed Estimates - Recurrent Expenditure

Code	Description	2025 Proposed Estimates	2024 Approved Estimate	Actuals 2024
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**6,000,000**	**6,000,000**	**500,000**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions (LG Rev. Steering Committee)	6,000,000	6,000,000	500,000
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**	**-**	**-**	**-**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Proposed Estimates - Recurrent Expenditure

Code	Description	2025 Proposed Estimates	2024 Approved Estimate	Actuals 2024
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 022000300000 - Planning, Research & Statistics Department

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					-
3		03					-
4		04					-
5		05					-
6		06					-
	TOTAL 01 - 06		**0**	**-**	**0**	**-**	**-**
7		07					
8	Data Proc. Officer	08			1	388,832	291,624
9	Data Proc. Officer	09	1	429,444			-
10		10					-
11		11					-
12	ADPRS	12					-
	TOTAL 07 - 12		**1**	**429,444**	**1**	**388,832**	**291,624**
13		13	1	627,516	1	601,164	450,873
14	ACEO	14					-
15	DDPRS	15					-
16	DPRS	16	1	852,156	1	825,156	618,867
	TOTAL 13 - 16		**2**	**1,479,672**	**2**	**1,426,320**	**1,069,740**
	GRAND TOTAL 01 - 16		**3**	**1,909,116**	**3**	**1,815,152**	**1,361,364**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
Administrative Entity: 022000300000 - Planning, Research & Statistics Department				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**3,759,960**	**3,388,220**	**2,128,742**
22	**OTHER RECURRENT EXPENDITURE**	**12,000,000**	**12,000,000**	**7,810,000**
	TOTAL:	**15,759,960**	**15,388,220**	**9,938,742**
2101	**SALARY**	**3,759,960**	**3,388,220**	**2,128,742**
210101	**Salaries and Wages**	1,909,116	1,815,152	2,128,742
21010101	Basic Salary	1,909,116	1,815,152	1,191,619
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**1,850,844**	**1,573,068**	**937,123**
210201	**Allowances**	**1,850,844**	**1,573,068**	**937,123**
21020103	Transport Allowance	228,036	228,036	166,023
21020104	Rent Supplement	376,428	362,028	23,834
21020105	Meal Subsidy	99,708	99,708	72,774
21020106	Utility Allowance	75,228	75,228	53,635
21020107	Entertainment	16,188	-	9,440
21020109	Leave Transport Grant	188,208	181,020	119,162
21020110	Leave Bonus (5%)			-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
21020111	In-lieu of Overtime / Agency Allowance			-
21020112	Inducement Allowance	240,000		-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance	360,000	360,000	270,000
21020137	Medical Allowance	267,048	267,048	222,255
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 022000300000 - Planning, Research & Statistics Department				
2202	GOODS AND SERVICES	**12,000,000**	**12,000,000**	**7,090,000**
220201	**Transport & Travelling - General**	**1,000,000**	**1,000,000**	**590,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	590,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**3,000,000**	**2,000,000**	**2,000,000**
22020301	Office Materials and Consumables	3,000,000	2,000,000	2,000,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**1,000,000**	**3,000,000**	**1,000,000**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,000,000	3,000,000	1,000,000
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
220207	**Consulting and Professional Services**	**5,000,000**	**4,000,000**	**3,500,000**
22020701	Financial Consulting	5,000,000	4,000,000	3,500,000
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**2,000,000**	**2,000,000**	**-**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	2,000,000	2,000,000	
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**	**-**	**-**	**-**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**			
22	**OTHER RECURRENT EXPENDITURE**			
	TOTAL:			
2101	**SALARY**			
210101	**Salaries and Wages**			
21010101	Basic Salary			
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**			
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance			
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2202	GOODS AND SERVICES			
220201	**Transport & Travelling - General**			
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 22000300300 - Statistics

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					-
3	Asst. Data Proc. Officer	03					-
4	Asst. Data Proc. Officer	04	1	185,922.48	2	360,384	270,288
5	Computer Operator	05			1	207,456	155,592
6	Computer Operator	06	8	992,292.64	7	1,794,372	1,345,779
	TOTAL 01 - 06		**9**	**1,178,215.12**	**10**	**2,362,212**	**1,771,659**
7		07	8	1,385,561.92	6	3,652,272	2,739,204
8	Data Processing Officer	08	2	405,749	5	2,882,172	2,161,629
9	Data Processing Officer	09			3	1,230,924	923,193
10		10	5	1,993,720	2	899,664	674,748
11		11					-
12		12	4	1,294,252	2	1,184,496	888,372
	TOTAL 07 - 12		**19**	**5,079,282.92**	**18**	**9,849,528**	**7,387,146**
13		13					
14		14					
15		15					
16		16					
	TOTAL 13 - 16		**0**	**-**	**0**	**-**	**-**
	GRAND TOTAL 01 - 16		**28**	**6,257,498.04**	**28**	**12,211,740**	**9,158,805**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
Administrative Entity: 22000300300 - Statistics				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**19,334,754**	**22,438,147**	**18,284,647**
22	**OTHER RECURRENT EXPENDITURE**	**6,800,000**	**3,700,000**	**5,951,000**
	TOTAL:	**26,134,754**	**27,131,931**	**24,235,647**
2101	**SALARY**	**19,334,754**	**22,438,147**	
210101	**Salaries and Wages**	6,257,498.04	12,211,740	8,761,446
21010101	Basic Salary	6,257,498.04	12,211,740	8,761,446
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**13,077,256.48**	**10,226,407**	**9,523,201**
210201	**Allowances**	**13,077,256.48**	**10,226,407**	**9,523,201**
21020103	Transport Allowance	2,810,568.36	1,215,320	992,335
21020104	Rent Supplement	2,448,928	1,273,153	1,023,674
21020105	Meal Subsidy	584,604	530,668	434,439
21020106	Utility Allowance	406,800	362,880	299,520
21020107	Entertainment		-	-
21020109	Leave Transport Grant	716,364	636,636	511,837
21020110	Leave Bonus (5%)			-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
21020111	In-lieu of Overtime / Agency Allowance			-
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance/Consequential	1,284,881.28	1,296	918,662
21020117	Domestic Staff Allowance			-
21020137	Medical Allowance	1,780,320	1,691,304	1,335,240
21020149	Consolidated Allowance	3,044,790.84	3,219,474	4,006,994
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 22000300300 - Statistics				
2202	GOODS AND SERVICES	**6,800,000**	**3,700,000**	**3,044,400**
220201	**Transport & Travelling - General**	**300,000**	**200,000**	**120,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	200,000	120,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**1,000,000**	**1,000,000**	**520,000**
22020301	Office Materials and Consumables	1,000,000	1,000,000	520,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**1,500,000**	**1,000,000**	**988,400**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,500,000	1,000,000	988,400
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220207	**Consulting and Professional Services**	**4,000,000**	**1,500,000**	**1,416,000**
22020701	Financial Consulting	4,000,000	1,500,000	1,416,000
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**-**	**-**	**-**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 023400100100 - Road & Communication Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					-
3		03					-
4		04			1	185,928	139,446
5	Works Attendant	05					-
6	Operators	06					-
	TOTAL 01 - 06		**0**	**-**	**1**	**185,928**	**139,446**
	Senior Works Attd.	07	2	442,141	4	1,184,304	888,228
8	Senior Craftman	08	1	300,740	1	353,652	265,239
9	Principal Works Supt.	09	1	355,104	1	450,972	338,229
10		10					-
11		11					-
12		12	1	390,692	1	604,704	453,528
	TOTAL 07 - 12		**5**	**1,488,677**	**7**	**2,593,632**	**1,945,224**
13		13			2	1,294,560	970,920
14		14	1	368,308			-
15		15					-
16		16					-
	TOTAL 13 - 16		**1**	**368,308**	**2**	**1,294,560**	**970,920**
	GRAND TOTAL 01 - 16		**6**	**1,856,985**	**10**	**4,074,120**	**3,055,590**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
Administrative Entity: 023400100100 - Road & Communication Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**4,003,691**	**7,413,516**	**4,003,879**
22	**OTHER RECURRENT EXPENDITURE**	**7,200,000**	**6,400,000**	**3,696,000**
	TOTAL:	**11,203,691**	**13,813,516**	**7,699,879**
2101	**SALARY**	**4,003,691**	**7,413,516**	**4,003,876**
210101	**Salaries and Wages**	1,856,985	4,074,120	2,312,992
21010101	Basic Salary	1,856,985	4,074,120	2,312,992
	Overtime Payments	-		
21010104	Salary Arrears	-		
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**2,146,706**	**3,339,396**	**1,685,887**
210201	**Allowances**	2,146,706	3,339,396	1,685,887
21020103	Transport Allowance	426,412	698,964	461,528
21020104	Rent Supplement	571,391	814,824	488,399
21020105	Meal Subsidy	188,726	308,328	203,760
21020106	Utility Allowance	135,610	219,726	144,010
21020107	Entertainment	-	-	
21020109	Leave Transport Grant	290,471	407,400	144,010
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096	896,160	244,193
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 023400100100 - Road & Communication Section				
2202	GOODS AND SERVICES	**7,200,000**	**6,400,000**	**3,352,200**
220201	**Transport & Travelling - General**		**400,000**	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	400,000	

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220202	**Utilities General**	**-**	**-**	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**2,000,000**	**1,000,000**	
22020301	Office Materials and Consumables	2,000,000	1,000,000	956,200
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**5,000,000**	**5,000,000**	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	5,000,000	2,396,000
22020401	Maintenance of Motor Vehicle/Tansport Equipment	-		
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimate	Actuals 2024
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 023400100200 - Mechanical Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					-
3		03					-
4		04					-
5	Driver/Motor Mate	05					
6	Driver/Motor Mate	06					
	TOTAL 01 - 06		**0**	**-**	**0**	**-**	**-**
7	Tech. Officer	07	2	302,162	6	1,766,448	1,324,836
8	Tech. Officer	08	2	401,480	1	725,436	544,077
9	Senior Tech. Officer	09					-
10	Principal Tech. Officer	10					-
11		11					-
12		12					-
	TOTAL 07 - 12		**4**	**703,642**	**7**	**2,491,884**	**1,868,913**
13	Asst. Chief Tech. Officer	13					
14		14	1	418,308			-
15		15					-
16		16					-
	TOTAL 13 - 16		**1**	**418,308**	**0**	**-**	**-**
	GRAND TOTAL 01 - 16		**5**	**1,121,950**	**7**	**2,491,884**	**1,868,913**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Proposed Approved	Actuals 2024
Administrative Entity: 023400100200 - Mechanical Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**2,830,099**	**4,920,744**	**3,158,982**
22	**OTHER RECURRENT EXPENDITURE**	**32,000,000**	**15,500,000**	**29,912,000**
	TOTAL:	**34,830,099**	**20,420,744**	**33,070,982**
2101	**SALARY**	**2,830,099**	**4,920,744**	**3,158,982**
210101	**Salaries and Wages**	1,121,950	2,491,884	3,158,982
21010101	Basic Salary	1,121,950	2,491,884	1,696,275
21010102	Overtime Payments			
	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**1,708,149**	**2,428,860**	**1,468,707**
210201	**Allowances**	1,708,149	2,428,860	1,462,707
21020103	Transport Allowance	350,892	550,752	314,802
21020104	Rent Supplement	424,392	498,372	339,255
21020105	Meal Subsidy	155,491	244,512	139,545
21020106	Utility Allowance	110,535	170,880	98,910
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	221,759	252,216	169,623
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Proposed Approved	Actuals 2024
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	445,080	712,128	400,572
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 023400100200 - Mechanical Section				
2202	GOODS AND SERVICES	**32,000,000**	**15,500,000**	**13,665,400**
220201	**Transport & Travelling - General**	**20,000,000**	**6,500,000**	**5,712,400**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others (Govt. Approved S/D)	20,000,000	6,500,000	5,712,400
220202	**Utilities General**	**-**	**-**	
22020202	Telephone Charges			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Proposed Approved	Actuals 2024
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**2,000,000**	**1,000,000**	
22020301	Office Materials and Consumables	2,000,000	1,000,000	1,155,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**10,000,000**	**8,000,000**	**7,953,000**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
22020401	Maintenance of Motor Vehicle & Capital Asset	10,000,000	8,000,000	7,953,000
220205	**Training – General**	**-**	**-**	
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	
22020601	Security Services			
220207	**Consulting and Professional Services**	**-**	**-**	
22020701	Financial Consulting			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Proposed Approved	Actuals 2024
220208	**Fuel and Lubricant – General**	**-**	**-**	
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**-**	**-**	
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Proposed Approved	Actuals 2024
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 023400100300 - Electrical Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Electrical Attd.	01					-
2	Electrical Attd. Grade II	02					-
3	Electrical Attd. Grade I	03					-
4	Electrical Attd.	04					-
5	Electrical Attd.	05					-
6	Senior Electrical Attd.	06	1	255,266	1	255,264	191,448
	TOTAL 01 - 06		**1**	**255,266**	**1**	**255,264**	**191,448**
7	Senior Electrical Officer	07	1	301,081	1	291,072	218,304
8	Higher Electrical Officer	08					-
9	Prin. Electrical Officer	09					-
10	Prin. Electrical Officer	10					-
11		11					-
12	Prin. Electrical Officer	12					-
	TOTAL 07 - 12		**1**	**301,081**	**1**	**291,072**	**218,304**
13		13					-
14		14	1	718,308	1	718,308	538,731
15		15					-
16		16					-
	TOTAL 13 - 16		**1**	**718,308**	**1**	**718,308**	**538,731**
	GRAND TOTAL 01 - 16		**3**	**1,274,655**	**3**	**1,264,644**	**948,483**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 023400100300 - Electrical Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**2,279,784**	**2,266,584**	**1,606,749**
22	**OTHER RECURRENT EXPENDITURE**	**110,100,000**	**111,700,000**	**115,337,750**
	TOTAL:	**112,379,784**	**113,966,584**	**116,944,499**
2101	**SALARY**	**2,279,784**	**2,266,584**	**1,606,749**
210101	**Salaries and Wages**	1,274,655	1,264,644	888,273
21010101	Basic Salary	1,274,655	1,264,644	888,273
	Overtime Payments	-	-	
21010104	Salary Arrears	-	-	
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**1,005,129**	**1,001,940**	**718,476**
210201	**Allowances**	**1,005,129**	**1,001,940**	**718,476**
21020103	Transport Allowance	203,711	203,712	145,665
21020104	Rent Supplement	255,145	252,924	177,642
21020105	Meal Subsidy	89,022	89,028	62,766
21020106	Utility Allowance	62,761	62,760	43,290
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	127,442	126,468	88,827
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	267,048	267,048	200,286
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	**110,100,000**	**111,700,000**	**107,000,000**
220201	**Transport & Travelling - General**	**100,000**	**200,000**	**-**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	200,000	

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220202	**Utilities General**	**1,000,000**	**1,000,000**	**500,000**
22020202	Telephone Charges			
22020201	Electricity Charges	1,000,000	1,000,000	500,000
+				
220203	**Materials and Supplies - General**	**1,000,000**	**500,000**	**500,000**
22020301	Office Materials and Consumables	1,000,000	500,000	500,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**108,000,000**	**110,000,000**	**106,000,000**
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	108,000,000	110,000,000	106,000,000
22020406	Other Maintenance Services			
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220207	**Consulting and Professional Services**	-	-	-
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 023400100400 - Land & Survey Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					
2	Asst. Chainman II	02					
3	Asst. Chainman I	03					
4	Asst. Chainman	04					
5	Senior Asst. Chainman	05					
6	Senior Asst. Chainman	06					
	TOTAL 01 - 06		**0**	**-**	**0**	**-**	**-**
7		07					
8		08					
9		09					
10		10					
11		11					
12		12					
	TOTAL 07 - 12		**0**	**-**	**0**	**-**	**-**
13		13					-
14		14	1	718,308	1	718,308	538,731
15		15					-
16		16					-
	TOTAL 13 - 16		**1**	**718,308**	**1**	**718,308**	**538,731**
	GRAND TOTAL 01 - 16		**1**	**718,308**	**1**	**718,308**	**538,731**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 023400100400 - Land & Survey Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**1,156,623**	**1,165,656**	**867,474**
22	**OTHER RECURRENT EXPENDITURE**	**800,000**	**800,000**	**560,000**
	TOTAL:	**1,956,623**	**1,965,656**	**1,427,474**
2101	**SALARY**	**1,156,623**	**1,156,656**	**867,474**
210101	**Salaries and Wages**	718,308	718,308	538,731
21010101	Basic Salary	718,308	718,308	538,731
	Overtime Payments			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**438,315**	**438,348**	**328,743**
210201	**Allowances**	**438,315**	**438,348**	**328,743**
21020103	Transport Allowance	75,520	75,516	56,637
21020104	Rent Supplement	143,662	143,664	107,739
21020105	Meal Subsidy	33,235	33,240	24,930
21020106	Utility Allowance	25,075	25,080	18,810
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	71,807	71,832	53,865
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	89,016	89,016	66,762
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 023400100400 - Land & Survey Section				
2202	GOODS AND SERVICES	**800,000**	**800,000**	**560,000**
220201	**Transport & Travelling - General**	**400,000**	**300,000**	**300,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	400,000	300,000	300,000
220202	**Utilities General**	**-**	**-**	**-**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**400,000**	**500,000**	**260,000**
22020301	Office Materials and Consumables	400,000	500,000	260,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**-**	**-**	**-**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			
220207	**Consulting and Professional Services**	**-**	**-**	**-**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**-**	**-**	**-**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 023400100500 - Building Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					
2		02					
3		03					
4		04					
5		05					
6	Asst.Tech. Officer	06					
	TOTAL 01 - 06		**0**	**-**	**0**	**-**	**-**
7	Tech. Officer	07					
8		08					-
9		09					-
10		10					-
11		11					-
12	Princ. Tech. Officer I	12					-
	TOTAL 07 - 12		**0**	**-**	**0**	**-**	**-**
13		13			1	667,044	500,283
14	Chief Tech. Officer	14					-
15		15					
16		16	1	825,156	1	825,156	618,867
	TOTAL 13 - 16		**1**	**825,156**	**2**	**1,492,200**	**1,119,150**
	GRAND TOTAL 01 - 16		**1**	**825,156**	**2**	**1,492,200**	**1,119,150**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 023400100500 - Building Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**1,926,267**	**3,016,284**	**2,246,256**
22	**OTHER RECURRENT EXPENDITURE**	**7,000,000**	**6,600,000**	**3,726,238**
	TOTAL:	**8,926,267**	**9,616,284**	**5,972,494**
2101	**SALARY**	**1,926,267**	**3,016,284**	**2,246,256**
210101	**Salaries and Wages**	825,152	1,492,200	2,246,256
21010101	Basic Salary	825,152	1,492,200	1,274,409
	Overtime Payments			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**1,101,115**	**1,524,084**	**971,847**
210201	**Allowances**	1,101,115	1,524,084	971,847
21020103	Transport Allowance	83,680	159,192	119,394
21020104	Rent Supplement	165,031	298,440	229,383
21020105	Meal Subsidy	35,905	69,144	51,858
21020106	Utility Allowance	28,784	53,868	40,401
21020107	Entertainment	16,184	16,188	12,141
21020109	Leave Transport Grant	82,515	149,220	114,696
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020117	Domestic Staff Allowance	360,000,000	360,000	270,000
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	89,016	178,032	133,974
	Responsibility Allowance	240,000,000	240,000	
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 023400100500 - Building Section				
2202	GOODS AND SERVICES	**7,000,000**	**6,400,000**	**3,700,000**
220201	**Transport & Travelling - General**	**500,000**	**600,000**	**-**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	600,000	
220202	**Utilities General**	**-**	**-**	**-**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**2,000,000**	**1,500,000**	**1,200,000**
22020301	Office Materials and Consumables	2,000,000	1,500,000	1,200,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**3,000,000**	**2,000,000**	**2,000,000**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	2,000,000	2,000,000
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**1,500,000**	**2,500,000**	**500,000**
22020601	Security Services			
22020602	Office Rent			
22020603	Residential Rent	1,500,000	2,500,000	500,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220207	**Consulting and Professional Services**	-	-	-
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
Administrative Entity:051700100100 - Education (Local Education Authority)				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**			
22	**OTHER RECURRENT EXPENDITURE**			
	TOTAL:			
2101	**SALARY**			
210101	**Salaries and Wages**			
21010101	Basic Salary			
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**			
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity:051700100100 - Education (Local Education Authority)				
2202	GOODS AND SERVICES			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220201	**Transport & Travelling - General**			
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 051700100100 - Education (Non-Teaching Staff)

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2		02					-
3	Porter I	03			2	345,864	259,398
4	Head Porter	04	19	6,796,704	26	4,834,128	3,625,596
5	TJGRI II	05	4	2,184,128	7	1,475,544	1,106,658
6	TJGRI I	06	5	2,671,320	5	1,276,320	957,240
	TOTAL 01 - 06		**28**	**11,652,152**	**40**	**7,931,856**	**5,948,892**
7	Master I	07	8	5,222,620	12	722,592	541,944
8	Senior Master	08					-
9	ASCO	09					-
10	PAEO	10	2	3,432,044	3	1,373,184	1,029,888
11		11					-
12		12	3	5,812,672	10	5,547,040	4,160,280
	TOTAL 07 - 12		**13**	**14,467,336**	**25**	**7,642,816**	**5,732,112**
13	ACEO	13	12	16,440,837.10	20	17,410,799	13,058,099
14	CAEO	14	19		14	14,667,743	11,000,807
15	DD	15	11	11,103,360	12	9,306,720	6,980,040
16		16	1	4,886,350			-
	TOTAL 13 - 16		**43**	**32,430,547.10**	**46**	**41,385,262**	**31,038,946**
	GRAND TOTAL 01 - 16		**84**	**58,550,035.10**	**111**	**56,959,934**	**42,719,950**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	**RECURRENT EXPENDITURE SUMMARY**		**121,666,325**	
21	**PERSONNEL COST**	**131,378,370.10**	**20,000,000**	**3,365,587**
22	**OTHER RECURRENT EXPENDITURE**	**20,000,000**	**141,666,325**	**28,885,000**
	TOTAL:	**151,378,370.10**		**32,250,587**
2101	**SALARY**	**131,378,370.10**	**121,666,325**	3,365,587
210101	**Salaries and Wages**	58,550,035.10	56,959,934	1,352,346
	Basic Salary	58,550,035.10	56,959,934	1,352,346
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**64,706,391**	
210201	**Allowances**	72,828,335	64,706,391	2,013,241
21020103	Transport Allowance	6,602,549	10,690,316	198,396
21020104	Rent Supplement	7,954,035	9,903,821	270,469
21020105	Meal Subsidy	5,581,427	3,019,692	87,645
21020106	Utility Allowance	3,749,414	3,143,317	63,390
21020107	Entertainment	2,127,632	490,056	11,801
21020109	Leave Transport Grant	4,950,734		135,235

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020110	Leave Bonus (5%)		5,172,233	
21020112	Inducement Allowance (TSS - 12.5%)			22,695
21020156	Professional Teaching Allowance	5,581,427		256,309
21020113	Hazard / Hardship Allowance			28,978
21020117	Domestic Staff Allowance	4,839,834	4,320,000	337,500
21020122	Motor Vehicle Maintenance Allowance			-
21020136	Responsibility Allowance (PTA)	2,283,434	8,029,123	1,364
21020137	Medical Allowance	12,415,715	8,878,843	247,651
21020156	Professional Teaching Allowance (TSS - 27.5%)	16,742,134	11,058,990	351,808
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
2202	GOODS AND SERVICES	**20,000,000**	**-**	**-**
220201	**Transport & Travelling - General**	**-**	**-**	**-**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	**Utilities General**	**-**	**-**	**-**
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**20,000,000**		
22020301	Office Materials and Consumables	20,000,000		
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials	-		
220204	**Maintenance Services - General**	**-**	**-**	**-**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220205	**Training – General**	**-**	**-**	**-**
22020501	Local Training			
220206	**Other Services - General**	**-**	**-**	**-**
22020601	Security Services			
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**-**	**-**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**	**-**	**-**	**-**
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**-**	**-**	**-**
22021001	Refreshment and Meals (Entertainment & Hospitality)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			
	School Materials, Transport and Others			
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 051700100200 - Education (Teaching Staff)

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					
2		02					
3	Senior Watchman	03					
4	Senior Messenger	04					
5	Teacher GR II	05					
6	Teacher GR I	06					
	TOTAL 01 - 06		**0**	**-**	**0**	**-**	**-**
7	Master GR III	07	157	70,058,363	100	44,285,252	33,213,939
8	Master GR II	08	87	63,163,435	110	36,710,832	27,533,124
9	Master GR I	09	74	64,738,749	76	26,551,425	19,913,569
10	Senior Master GR I	10	137	128,048,764	150	72,054,648	54,040,986
11		11					-
12	Princ. Edu. Officer I	12	157	187,853,042.90	111	63,796,632	47,847,474
	TOTAL 07 - 12		**612**	**513,862,353.90**	**547**	**243,398,789**	**182,549,092**
13	Asst. Edu. Officer	13	74	114,174,995	44	28,495,936	21,371,952
14	Chief Edu. Officer	14	46	61,828,865	44	32,650,832	24,488,124
15	Deputy Director	15					-
16		16					-
	TOTAL 13 - 16		**120**	**176,003,860**	**88**	**61,146,768**	**45,860,076**
	GRAND TOTAL 01 - 16		**732**	**689,866,213.90**	**635**	**304,545,557**	**228,409,168**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**1,437,237,055.90**	**698,160,677**	**72,459,948**
22	**OTHER RECURRENT EXPENDITURE**			
	TOTAL:	**1,437,237,055.90**	**698,160,677**	**72,459,948**
2101	**SALARY**	**1,437,237,055.90**	**698,160,677**	**72,459,948**
210101	**Salaries and Wages**	689,866,213.90	304,495,537	19,944,446
21010101	Basic Salary	747,370,842	304,495,537	19,944,446
	Overtime Payments	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	
21010104	Salary Arrears	-	-	
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**733,652,931**	**393,665,140**	**52,515,502**
210201	**Allowances**	733,652,931	393,665,140	52,515,502
21020103	Transport Allowance	79,736,415	39,556,474	2,925,945
21020104	Rent Supplement	99,373,435	53,802,602	3,988,889
21020105	Meal Subsidy	38,280,482	17,770,620	1,292,599
21020106	Utility Allowance	47,008,047	22,787,320	934,879
21020107	Entertainment	32,607,565	-	-
21020109	Leave Transport Grant	55,735,612		
21020110	Leave Bonus (5%)		45,684,060	1,994,445
21020112	Inducement Allowance (TSS - 12.5%)	66,645,068		

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
21020156	Professional Teaching Allowance	-	-	-
21020113	Hazard / Hardship Allowance	-	-	-
21020117	Domestic Staff Allowance	-	-	-
21020122	Motor Vehicle Maintenance Allowance	-	-	-
21020136	Responsibility Allowance (PTA)		53,802,602	20,111
21020137	Medical Allowance	95,882,409	53,083,574	3,652,361
21020156	Professional Teaching Allowance (TSS - 27.5%)	132,101,809	4,717,788	5,188,475
21020202	17% Government Contributory Pension	100,000,000	60,000,000	28,737,745
210202	**Social Contribution**	**-**	**-**	**-**
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES			
220201	**Transport & Travelling - General**			
22020101	Local Travel & Transport - Training			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
22020102	Local Travel & Transport - Others			
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**		**60,000,000**	**28,737,745**
220401	Local Grants and Contributions (17% Pension Grant Contibution)		60,000,000	28,737,745
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
Administrative Entity: 051700100300 - Adult Education				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**			
22	**OTHER RECURRENT EXPENDITURE**	**7,157,880**	**7,157,880**	
	TOTAL:	**7,157,880**	**7,157,880**	**-**
2101	**SALARY**			
210101	**Salaries and Wages**			
21010101	Basic Salary			
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**			
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance (Adult Education Tutors)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	**7,157,880**	**7,157,880**	**-**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
220201	**Transport & Travelling - General**			
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			Approved	Actuals
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**	**7,157,880**	**7,157,880**	
21020156	Grant, Contribution & Subvention	7,157,880	7,157,880	
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
Administrative Entity: 051700100400 - Other Education				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**			
22	**OTHER RECURRENT EXPENDITURE**			
	TOTAL:			
2101	**SALARY**			
210101	**Salaries and Wages**			
	Basic Salary			
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**			
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 051700100300 - Other Education				
2202	GOODS AND SERVICES			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220201	**Transport & Travelling - General**			
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Health Labourers	01					
2	Health Labourers	02					
3	Health Attendant	03					441,342
4	Health Asst.	04			1	588,456	521,759
5	Health Asst.	05	2	548,144	1	695,676	5,744,536
6	Health Asst.	06	7	1,624,588	8	7,659,408	6,707,655
	TOTAL 01 - 06		**9**	**2,172,732**	**10**	**8,943,540**	**13,415,292**
7	Env. Health Technician	07			4	5,816,448	4,362,336
8	Env. Health Officer	08	3	1,200,944	1	1,737,012	1,302,759
9	Senior Env. Health Officer	09			2	3,164,076	2,373,057
10	Principal Env. Health Officer	10	3	1,452,260	1	1,802,508	1,351,881
11		11					-
12	Principal Env. Health Officer	12			8	22,572,768	16,929,576
	TOTAL 07 - 12		**6**	**2,653,204**	**16**	**35,092,812**	**26,319,609**
13	Asst. Chief Env. Health Off.	13	1	533,360	1	3,038,868	2,797,151
14	Chief Env. Health Officer	14	8	3,369,024			-
15		15	1	447,652			-
16		16					-
	TOTAL 13 - 16		**10**	**4,350,036**	**1**	**3,038,868**	**2,797,151**
	GRAND TOTAL 01 - 16		**25**	**9,175,972**	**27**	**47,075,220**	**42,532,052**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**23,900,392**	**47,075,220**	**44,771,613**
22	**OTHER RECURRENT EXPENDITURE**	**48,900,000**	**29,300,000**	**6,610,000**
	TOTAL:	**72,800,392**	**76,375,220**	**51,381,613**
2101	**SALARY**	**23,900,392**	**47,075,200**	**44,771,613**
210101	**Salaries and Wages**	9,175,972	20,721,600	14,582,115
21010101	Basic Salary	9,175,972	20,721,600	14,582,115
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**14,724,420**	**26,353,620**	**30,189,498**
210201	**Allowances**	14,724,420	26,353,620	30,189,498
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
21020113	Hazard / Hardship Allowance	1,500,000	2,103,060	1,125,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	13,224,420	24,250,560	17,631,261
21020148	Consequential Allowance			1,450,683
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			9,982,554
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)				
2202	GOODS AND SERVICES	**48,900,000**	**29,300,000**	**16,260,000**
220201	**Transport & Travelling - General**	**300,000**	**300,000**	**140,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	300,000	140,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**12,000,000**		**-**
22020301	Office Materials and Consumables (Sanitation and Hygiene)	12,000,000		
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Monthly Sanitation Env. Exercise)	5,000,000	12,000,000	5,670,000
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**	**-**		**-**
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**3,600,000**	**4,000,000**	**-**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost IPDs(Routine Immunization)	3,600,000	4,000,000	
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
22020301	Material of Office Consumables	2,000,000	3,000,000	800,000
220210	**Miscellaneous Expenses – General**	**20,000,000**		
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers	20,000,000	10,000,000	9,650,000
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220401	**Local Grants and Contributions**			
22040109	Grants to Communities and NGOs(ODF Substablaty)	6,000,000		
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 052100100200 - Curative

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Dispensary Attendant	01					-
2	Dispensary Attendant GR I	02					
3	Dispensary Attendant II	03	14	9,853,480			1,101,762
4	Community H. Training	04			1	205,819	1,543,644
5	CHEW	05			1	248,616	1,553,850
6	SCHEW	06	49	29,502,916	8	2,413,123	3,756,900
	TOTAL 01 - 06		**63**	**39,356,396**	**10**	**2,867,558**	**7,956,156**
7	Conhess	07	26	29,630,480	4	1,734,681	16,064,730
8	Chief Comm.H Worker	08	17	21,368,948	1	554,055	11,430,153
9	Prin. H. Supt.	09	22	29,712,668	2	769,428	14,449,743
10	Senior H. Supt	10	17	23,733,456	1	409,947	11,113,524
11	PCHEW	11	22	34,481,936			3,752,436
12	Asst.Chief Comm. H. Officer	12	22	42,979,179	8	5,586,508	16,006,572
	TOTAL 07 - 12		**126**	**181,906,667**	**16**	**9,054,619**	**72,817,158**
13	Chief Comm.H. Officer	13	2	6,372,639	1	518,781	389,058
14		14					-
15		15					-
16		16					-
	TOTAL 13 - 16		**2**	**6,372,639**	**1**	**518,781**	**389,058**
	GRAND TOTAL 01 - 16		**191**	**227,635,702**	**27**	**12,440,958**	**81,162,372**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 052100100200 - Curative				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**516,602,445**	**53,223,760**	**21,871,978**
22	**OTHER RECURRENT EXPENDITURE**	**57,900,000**	**14,500,000**	**47,679,519**
	TOTAL:	**574,502,445**	**67,723,760**	**69,551,497**
2101	**SALARY**	**516,602,445**	**53,223,760**	**21,871,978**
210101	**Salaries and Wages**	227,635,702	12,440,958	9,330,719
21010101	Basic Salary	227,635,702	12,440,958	9,330,719
	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries		-	-
21010104	Salary Arrears		-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**	**288,966,743**	**40,782,802**	
210201	**Allowances**	288,966,743	30,128,455	12,541,259
21020103	Transport Allowance		-	-
21020104	Rent Supplement		-	-
21020105	Meal Subsidy		-	-
21020106	Utility Allowance		-	-
21020107	Entertainment		-	-
21020109	Leave Transport Grant		-	-
21020110	Leave Bonus (5%)		-	-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020112	Inducement Allowance (TSS - 12.5%)		-	-
21020113	Hazard / Hardship Allowance	30,000,000	715,000	536,250
21020117	Domestic Staff Allowance		-	
21020122	Motor Vehicle Maintenance Allowance		-	
21020136	Responsibility Allowance (PTA)		-	
21020137	Medical Allowance		-	
21020149	Consolidated Allowance (CONHESS)	207,899,411	9,939,347	7,454,510
210202	**Social Contribution**	**45,000,000**		
21020202	17% Government Contributory Pension	45,000,000		
21020201	Health Insurance Contribution (JICHMA)			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
21020129	Contract Additional			
21020153	Non-Clinical Duty Allowance			
21020120	Shift Duty Allowance	6,067,332	6,067,332	4,550,499
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 052100100200 - Curative				

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
2202	GOODS AND SERVICES	**57,900,000**	**14,500,000**	**19,889,956**
220201	**Transport & Travelling - General**	**400,000**	**500,000**	**135,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	400,000	500,000	135,000
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**50,000,000**	**6,500,000**	**6,500,000**
22020301	Office Materials and Consumables			
22020307	Drugs, Vaccines & Medical Supplies/Free Maternal/New Born Health Care	50,000,000	6,500,000	6,500,000
220204	**Maintenance Services - General**	**4,000,000**	**5,000,000**	**2,373,517**
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings (Health Facility)	1,500,000	2,000,000	912,500
22020406	Other Maintenance Services (PHC Overhead)	2,500,000	3,000,000	1,461,017

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**	**-**	**-**	**-**
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**		**18,000,000**	**10,881,439**
22021001	Refreshment and Meals (Entertainment & Hospitality)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities (Masaki and Seman)	3,000,000	2,000,000	900,000
22021049	Special Health Programmes & Initiatives (LACA)	500,000	500,000	
22021079	17% Government Pension Contribution		15,000,000	9,981,439
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**			
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 052100100300 - Rural Water Supply

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Works Attendant	01					-
2	Operators	02					-
3	Works Attendant	03					-
4	Works Attendant	04					-
5	Motor Mate	05					-
6	ATO	06					-
	TOTAL 01 - 06		**0**	**-**	**0**	**-**	**-**
7	Tech. Officer	07			1	301,080	225,810
8	Higher Tech. Officer	08					-
9	Senior Tech. Officer	09			1	429,464	322,098
10		10					-
11		11					-
12	Chief Tech. Officer	12	1	604,704			-
	TOTAL 07 - 12		**1**	**604,704**	**2**	**730,544**	**547,908**
13		13					-
14		14					-
15		15					-
16		16					-
	TOTAL 13 - 16		**0**	**-**	**0**	**-**	**-**
	GRAND TOTAL 01 - 16		**1**	**604,704**	**2**	**730,544**	**547,908**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
Administrative Entity: 052100100300 - Rural Water Supply				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**1,008,960**	**1,369,268**	**1,026,951**
22	**OTHER RECURRENT EXPENDITURE**	**103,200,000**	**85,600,000**	**98,741,462**
	TOTAL:	**104,208,960**	**86,969,268**	**99,768,413**
2101	**SALARY**		1,369,268	1,026,951
210101	**Salaries and Wages**		730,544	547,908
21010101	Basic Salary	604,704	730,544	547,908
	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears		638,724	479,043
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**	404,256	638,724	479,043
21020103	Transport Allowance	75,516	137,688	103,266
21020104	Rent Supplement	120,936	146,100	109,575
21020105	Meal Subsidy	33,240	61,128	45,846
21020106	Utility Allowance	25,080	42,720	32,040
21020107	Entertainment	-		
21020109	Leave Transport Grant	60,468	73,056	54,792
21020110	Leave Bonus (5%)			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	89,016	176,032	132,024
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 052100100300 - Rural Water Supply				
2202	GOODS AND SERVICES	**103,200,000**	**85,000,000**	**80,000,000**
220201	**Transport & Travelling - General**	**200,000**	**400,000**	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	400,000	
220202	**Utilities General**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
22020202	Telephone Charges			
22020205	Water Rates & Charges			
+				
220203	**Materials and Supplies - General**	**2,000,000**	**4,000,000**	
22020301	Office Materials and Consumables	2,000,000	4,000,000	
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**1,000,000**	**1,200,000**	**200,000**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Shawn)	1,000,000	1,200,000	200,000
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**	**100,000,000**	**80,000,000**	**79,800,000**
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020415	Maintenance of Water Facilities	100,000,000	80,000,000	79,800,000
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	Approved Estimate 2024	Actuals 2024
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**			
22	**OTHER RECURRENT EXPENDITURE**	**125,000,000**	**120,000,000**	**79,792,055**
	TOTAL:	**125,000,000**	**120,000,000**	**79,792,055**
2101	**SALARY**			
210101	**Salaries and Wages**			
21010101	Basic Salary			
	Overtime Payments			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**			
210201	**Allowances**			
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance			
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)				
2202	GOODS AND SERVICES	**125,000,000**	**120,000,000**	**79,792,055**
220201	**Transport & Travelling - General**			
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220401	**Local Grants and Contributions**	**125,000,000**	**120,000,000**	**79,792,055**
22040103	Grants & Contributions (Emirate Councils and Justice Sector)	**125,000,000**	**120,000,000**	**79,792,055**
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 055100100100 -Community Development Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Community Dev. Asst.	01					-
2	Community Dev. Asst.	02					139,446
3	Community Dev. Asst.	03			1	185,928	
4	Community Dev. Asst.	04	2	408,240			-
5	Community Dev. Asst.	05					-
6	Community Dev. Asst.	06	3	765,796.32	6	1,531,584	1,148,688
	TOTAL 01 - 06		**5**	**1,174,036.32**	**7**	**1,717,512**	**1,288,134**
7	Asst. Comm. Dev. Insp.	07	1	371,760	1	301,080	225,810
8	Asst. Comm. Dev. Insp.	08					-
9	Asst. Comm. Dev. Insp.	09			1	429,444	322,083
10	Asst. Comm. Dev. Insp.	10					-
11	Asst. Comm. Dev. Insp.	11					-
12	Asst. Comm. Dev. Insp.	12					-
	TOTAL 07 - 12		**1**	**371,760**	**2**	**730,524**	**547,893**
13	Comm. Dev. Insp.	13			2	1,464,984	1,098,738
14	Chief Comm. Dev. Insp.	14					-
15	Director Comm. Dev. Insp.	15					-
16	DAGS	16					-
	TOTAL 13 - 16		**0**	**-**	**2**	**1,464,984**	**1,098,738**
	GRAND TOTAL 01 - 16		**6**	**1,545,796**	**11**	**3,913,020**	**2,934,765**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
Administrative Entity: 055100100100 -Community Development Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**3,169,650**	**7,281,547**	**2,263,481**
22	**OTHER RECURRENT EXPENDITURE**	**8,800,000**	**10,400,000**	**5,400,000**
	TOTAL:	**11,969,650**	**17,681,547**	**7,663,481**
2101	**SALARY**		**7,281,547**	
210101	**Salaries and Wages**		3,913,020	1,185,435
21010101	Basic Salary	1,545,796	3,913,020	1,078,046
	Overtime Payments			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**3,368,527**	
210201	**Allowances**	1,623,854	3,368,527	1,185,435
21020103	Transport Allowance	365,676	782,568	274,185
21020104	Rent Supplement	309,144	704,184	215,811
21020105	Meal Subsidy	156,687	304,176	113,499
21020106	Utility Allowance	103,680	207,120	73,440
21020107	Entertainment			
21020109	Leave Transport Grant	154,572	391,303	107,910
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096	979,176	400,590
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 055100100100 -Community Development Section				
2202	GOODS AND SERVICES	**8,800,000**	**10,400,000**	**5,405,000**
220201	**Transport & Travelling - General**	**300,000**	**400,000**	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	400,000	
220202	**Utilities General**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**1,000,000**	**1,000,000**	**305,000**
22020301	Office Materials and Consumables	1,000,000	1,000,000	305,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**500,000**	**1,000,000**	**100,000**
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	500,000	1,000,000	100,000
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			
220207	**Consulting and Professional Services**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**	**7,000,000**	**8,000,000**	**5,000,000**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
22040109	Grants to Communities and NGOs	7,000,000	8,000,000	5,000,000
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 055100100200 - Information, Youth, Sport & Culture

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1		01					-
2	Head Culture	02					-
3	Head Culture	03					-
4	Head Culture	04			1	185,928	139,446
5	Head Culture	05					-
6	Youth Asst.	06					-
	TOTAL 01 - 06		**0**	**-**	**1**	**185,928**	**139,446**
7	Head Youth Asst.	07	1	371,760	1	301,080	225,810
8	Senior Youth Asst.	08					-
9	Prin. Youth Asst. I	09					-
10	Prin. Youth Asst. II	10	1	604,704	1	520,896	390,672
11		11					-
12	Higher Youth Supt.	12					-
	TOTAL 07 - 12		**2**	**976,464**	**2**	**821,976**	**616,482**
13	Dep.Youth Supt.	13					586,869
14	Chief Youth Inf. Insp.	14			1	732,492	
15	D.Y. I.	15					-
16	DAGS	16					-
	TOTAL 13 - 16		**0**	**-**	**1**	**732,492**	**586,869**
	GRAND TOTAL 01 - 16		**2**	**976,464**	**4**	**1,740,396**	**1,342,797**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**1,702,032**	**2,668,230**	**1,130,921**
22	**OTHER RECURRENT EXPENDITURE**	**7,080,000**	**7,080,000**	**3,250,000**
	TOTAL:	**8,782,032**	**9,748,230**	**4,380,925**
2101	**SALARY**		**2,668,230**	
210101	**Salaries and Wages**		**1,554,468**	**616,482**
21010101	Basic Salary	976,464	1,554,468	616,482
	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**1,113,762**	**514,443**
210201	**Allowances**	**725,568**	**1,113,762**	**514,443**
21020103	Transport Allowance	144,360	310,896	103,266
21020104	Rent Supplement	195,288	218,204	123,290
21020105	Meal Subsidy	63,804	94,368	45,837
21020106	Utility Allowance	46,440	67,800	32,049
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant		155,446	61,641
21020110	Leave Bonus (5%)	97,644	-	-
21020113	Hazard / Hardship Allowance	-	-	-

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020117	Domestic Staff Allowance	-	-	-
21020122	Motor Vehicle Maintenance Allowance	-	-	-
21020137	Medical Allowance	178,032	267,048	133,524
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2202	GOODS AND SERVICES	**7,080,000**	**7,080,000**	**3,250,000**
220201	**Transport & Travelling - General**	**1,000,000**	**1,000,000**	**300,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	300,000
220202	**Utilities General**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**5,000,000**	**5,000,000**	**2,500,000**
22020301	Office Materials and Consumables	5,000,000	5,000,000	2,500,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**1,080,000**	**1,080,000**	**450,000**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements (JBC Monthly Bulletin)	1,080,000	1,080,000	450,000
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 055100100300 - Social Welfare Section

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Social Welfare Asst.	01					254,025
2	Social Welfare Asst.	02					274,590
3	Social Welfare Asst.	03	2	482,610	3	338,700	
4	Social Welfare Asst.	04	1	343,412	4	366,120	
5	Head Social Welfare Asst.	05					-
6	Head Social Welfare Asst.	06	2	810,331	3	765,792	574,344
	TOTAL 01 - 06		**5**	**1,636,353**	**10**	**1,470,612**	**1,102,959**
7	Senior Social Welfare Asst.	07	1	514,786	2	602,760	452,070
8	Prin. Social Welfare Asst.	08			1	371,760	
9	Prin. Social Welfare Asst.	09			1	450,972	278,820
10	Prin. Social Welfare Asst.	10			1	449,832	338,229
11		11					-
12	Social Welfare	12	1	824,618			337,374
	TOTAL 07 - 12		**2**	**1,339,404**	**5**	**1,875,324**	**1,406,493**
13	Asst. Chief Welfare Insp.	13					-
14	Chief Social Welfare Insp.	14					-
15	Prin. Social Welfare Insp.	15					-
16	DAGS	16					-
	TOTAL 13 - 16		**0**	**-**	**0**	**-**	**-**
	GRAND TOTAL 01 - 16		**7**	**2,975,757**	**15**	**3,345,936**	**2,509,452**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
Administrative Entity: 055100100300 - Social Welfare Section				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**51,940,014**	**6,727,220**	**2,812,419**
22	**OTHER RECURRENT EXPENDITURE**	**30,126,000**	**27,686,000**	**62,529,666**
	TOTAL:	**82,066,014**	**34,413,220**	**65,342,085**
2101	**SALARY**	**51,940,014**	**6,727,220**	**2,812,419**
210101	**Salaries and Wages**	2,975,757	3,345,336	1,376,667
21010101	Basic Salary	2,975,757	3,345,336	1,376,667
	Overtime Payments			
21010104	Salary Arrears			
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**3,381,884**	
210201	**Allowances**	**48,964,257**	3,381,884	
21020103	Transport Allowance	5,886,779	759,684	275,328
21020104	Rent Supplement	5,232,692	669,048	330,822
21020105	Meal Subsidy	2,607,783	329,388	142,434
21020106	Utility Allowance	2,403,216	221,040	81,612
21020107	Entertainment	-	-	
21020109	Leave Transport Grant	2,616,346	334,532	137,664
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	6,217,441	1,068,192	467,892
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits (For Disabled)	24,000,000		
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 055100100300 - Social Welfare Section				
2202	GOODS AND SERVICES	**30,126,000**	**27,686,000**	**13,531,666**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**600,000**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	600,000

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**10,000,000**	**1,000,000**	
22020301	Office Materials and Consumables	10,000,000	1,000,000	1,000,000
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**	**28,126,000**	**19,686,000**	**9,281,666**
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	23,126,000	8,126,000	4,371,666
22020318	Disaster Relief Materials	5,000,000	4,000,000	2,000,000
22020108	Social Secuirty Benefit (Disable)		7,560,000	2,910,000
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			
220401	**Local Grants and Contributions**	**5,000,000**	**5,000,000**	**2,650,000**
22040113	Assistance and Donations General (General Palliative)	5,000,000	5,000,000	2,650,000
220402	**Foreign Grants and Contributions**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
APPROVED ESTIMATE OF RECURRENT EXPENDITURE FOR THE YEAR 2025
PERSONNEL COST

Administrative Entity: 055100100400 - Trade Section and Cooperatives

S/N	CLASSIFICATION CODE/TITLE POST	GRADE LEVEL	APPROVED ESTIMATE 2025		APPROVED ESTIMATE 2024		ACTUAL EXPENDITURE 2024
			NO. OF STAFF	AMOUNT	NO. OF STAFF	AMOUNT	
1	Trade Asst.	01					
2	Trade Asst.	02					
3	Trade Asst.	03					
4	Head Trade Asst.	04					
5	Head Trade Asst.	05					
6	Head Trade Asst.	06	1	225,265.44			
	TOTAL 01 - 06		**1**	**225,265.44**	**0**	**-**	**-**
7	Senior Head Asst.	07			3	903,240	677,430
8	Trade Officer	08					-
9	Prin. Trade Officer I	09					-
10	Prin. Trade Officer II	10					-
11		11					-
12	Trade Officer Supt.	12					-
	TOTAL 07 - 12		**0**	**-**	**3**	**903,240**	**677,430**
13	Trade Insp.	13			1	627,516	
14	Chief Trade Insp.	14			1	704,124	470,637
15	Director Trade & Insp.	15					-
16	DAGS	16					-
	TOTAL 13 - 16		**0**	**-**	**2**	**1,331,640**	**470,637**
	GRAND TOTAL 01 - 16		**1**	**225,265**	**5**	**2,234,880**	**1,148,067**

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2	**RECURRENT EXPENDITURE SUMMARY**			
21	**PERSONNEL COST**	**521,749**	**3,980,400**	**391,086**
22	**OTHER RECURRENT EXPENDITURE**	**3,700,000**	**4,300,000**	
	TOTAL:	**4,221,749**	**8,280,400**	**391,086**
2101	**SALARY**		**3,980,400**	**191,448**
210101	**Salaries and Wages**		2,234,880	191,448
21010101	Basic Salary	225,265.00	2,234,880	191,448
	Overtime Payments	-	-	
21010104	Salary Arrears	-	-	
2102	**ALLOWANCES AND SOCIAL CONTRIBUTIONS**		**1,745,520**	
210201	**Allowances**	266,784	1,745,520	
21020103	Transport Allowance	59,352	357,564	44,505
21020104	Rent Supplement	51,048	446,976	38,295
21020105	Meal Subsidy	25,524	158,172	18,918
21020106	Utility Allowance	16,320	114,240	12,240
21020107	Entertainment	-	-	
21020109	Leave Transport Grant	25,524	223,488	66,762
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	89,016	445,000	66,762
210202	**Social Contribution**			
21020202	17% Government Contributory Pension			
2103	**SOCIAL BENEFITS**			
210301	**Social Benefits**			
21030104	Contract Staff Gratuity			
22	**OTHER RECURRENT EXPENDITURE**			
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2202	GOODS AND SERVICES	**3,700,000**	**4,300,000**	**-**
220201	**Transport & Travelling - General**	**200,000**	**300,000**	**-**
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	300,000	

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220202	**Utilities General**			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	**Materials and Supplies - General**	**500,000**	**1,000,000**	**-**
22020301	Office Materials and Consumables	500,000	1,000,000	
22020305	Printing of Non-security Documents			
220204	**Maintenance Services - General**	**3,000,000**	**3,000,000**	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Skill Aquization)	3,000,000	3,000,000	
220205	**Training – General**			
22020501	Local Training			
220206	**Other Services - General**			
22020601	Security Services			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220207	**Consulting and Professional Services**			
22020701	Financial Consulting			
220208	**Fuel and Lubricant – General**			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	**Financial Charges – General**			
22020901	Bank Charges (Other than Interest)			
220210	**Miscellaneous Expenses – General**			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	**LOANS AND ADVANCES**			
220301	**Staff Loans and Advances**			
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**			

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Approved Estimates	
			2024 Approved	Actuals 2024
220401	Local Grants and Contributions			
220402	Foreign Grants and Contributions			