

BABURA LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024	
			Approved Estimates (N)	Actual (N)
1	Revenue	7,077,784,714	4,435,755,349	3,327,566,580
11	LOCAL GOVT. SHARE OF FAAC	6,984,340,386	4,390,000,000	3,292,499,997
1101	Local Government Share of FAAC Revenues	6,984,340,386	4,390,000,000	3,292,499,997
110101	Statutory Allocation	1,418,340,386	1,290,276,366	967,707,275
110102	Value Added Tax	2,966,000,000	1,400,000,000	1,050,000,000
110103	Other FAAC Revenues	2,600,000,000	1,699,723,634	1,274,792,722
12	INDEPENDENT REVENUES	51,670,000	34,590,000	23,140,838
1201	Tax Revenue	200,000	200,000	-
120101	Personal Incomes Tax	200,000	200,000	-
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
1202	Non-Tax Revenue	51,470,000	34,390,000	23,140,838
120201	Licenses - General	8,460,000	4,550,000	4,268,050
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General	20,970,000	15,550,000	10,396,820
120205	Fines - General	-	-	-
120206	Sales - General	6,000,000	2,050,000	1,615,000
120207	Earnings - General	10,500,000	6,200,000	4,469,338

120208	Rent on Government Buildings - General	3,000,000	2,000,000	910,000
120209	Rent on Land & Others - General	-	-	-
120210	REPAYMENTS - GENERAL	540,000	2,040,000	-
120211	Investment Income	-	-	-
120212	Interest Earned	-	-	-
120213	Reimbursement - General	2,000,000	2,000,000	1,481,630
13	AID AND GRANTS	-	-	-
1301	AID	-	-	-
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
1302	GRANTS	-	-	-
130201	Domestic Grants	-	-	-
130202	Foreign Grants	-	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	83,548,656	12,065,349	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-
140101	TRANSFER FROM CRF TO CDF GENERAL	41,774,328	12,065,349	-
1402	OTHER CAPITAL RECEIPTS	-	-	-
140201	Other Capital Receipts	-	-	-
1403	LOANS / BORROWINGS RECEIPT	-	-	-
140301	Domestic Loans / Borrowing Receipt	-	-	-
140302	International Loans/Borrowings	-	-	-
11	LOCAL GOVT. SHARE OF FAAC	6,984,340,386	4,390,000,000	3,292,499,997
1101	LOCAL GOVT. SHARE OF FAAC	6,984,340,386	4,390,000,000	3,292,499,997

110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,418,340,386	1,290,276,366	967,707,275
11010101	Statutory Allocation	1,418,340,386	1,290,276,366	967,707,275
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	2,966,000,000	1,400,000,000	1,050,000,000
11010201	Share of VAT	2,966,000,000	1,400,000,000	1,050,000,000
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUES	2,600,000,000	1,699,723,634	1,274,792,722
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	750,000,000	500,000,000	375,000,000
11010304	Forex Equalisation	1,350,000,000	839,723,634	629,792,722
11010305	Exchange Gain	350,000,000	360,000,000	270,000,000
11010306	Share of Solid Minerals	150,000,000		
11010310	Refund of Excess Bank Charges from Federation Account			
1102	LOCAL GOVT. SHARE OF STATE TAXES	200,000	2,200,000	-
110201	LOCAL GOVT. SHARE OF STATE STTUTORY REVENUES	-	2,000,000	-
11020201	Receipt of Local Government of State IGR Tax Revenues	-	2,000,000	
12	Independent Revenue	51,670,000	34,590,000	23,140,838
1201	TAX REVENUE	200,000	200,000	-
120101	PERSONAL TAXES	200,000	200,000	-
12010101	Pay-As-You-Earn (Public Sector)	200,000	200,000	
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	51,470,000	34,390,000	23,140,838
120201	Licenses - General	8,460,000	4,550,000	4,268,050
12020105	Radio / Television Station Licenses	100,000		
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Licenses	300,000	200,000	50,000
12020113	Brick-making, etc, Licenses			
12020114	Cart Licenses			
12020115	Dane Gun Licenses			
12020116	Cattle Dealer Licenses	500,000	300,000	150,000
12020117	Dried Fish & Meat Licenses			
12020118	Pet (Dog) Licenses			
12020119	Fishing Permits			
12020120	Hawker's Permits	200,000	100,000	55,000
12020121	Hunting Permits			
12020122	Produce Buying Licenses	1,000,000	900,000	450,000
12020126	Tractor Hiring Services	4,000,000	2,000,000	3,000,000

12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Licenses	100,000	100,000	55,210
12020132	Motor Vehicle Licenses	120,000	100,000	65,000
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses	200,000		
12020136	Health Facilities Licenses	300,000	200,000	150,790
12020137	Trade / Kiosk Permit Licenses	200,000	100,000	30,500
12020138	Forestry / Timber Licence			
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	300,000		
12020148	Food and Water Processing Licence	250,000	300,000	120,550
12020149	Communication Equipment Installation Permit			
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	500,000		50,000
12020157	Public Conveniences Permit			
12020158	Minor Industrial Licence Fees			
12020159	Welding Machine License	100,000	50,000	25,000
12020160	Auto Spare Parts	50,000	50,000	15,500

12020161	Building Materials / Block Making Licence Fees	150,000	100,000	30,000
12020162	Sewing / Tailoring Services	50,000		
12020163	Barbing Salon / Boutque Services Fees	40,000	50,000	20,500
120202	Mining Rents	-	-	-
12020201	N/A			
120203	Royalties	-	-	-
12020301	N/A			
120204	Fees - General	20,970,000	15,550,000	10,396,820
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	400,000	200,000	
12020418	Marriage / Divorce Fees			
12020419	Attestation of Bachelorhood & Spinsterhood Fees			
12020420	Pilgrims Welfare Fees			
12020424	Accreditation Fees			
12020425	Disinfection of Produce Fees			
12020426	Court Summons Fees			
12020427	Tender Fees	12,000,000	9,000,000	6,550,230
12020428	Fire Safety Certificate Fees			

12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees	350,000	200,000	183,540
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			
12020443	Birth & Death Registration Fees			
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	2,000,000	1,500,000	480,000
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees	60,000	50,000	23,450
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	300,000	500,000	410,150
12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			
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	300,000	300,000	55,000
12020460	Building Plan Approval Fees	150,000	100,000	56,650
12020461	Title / Plot Transfer Fees / Commission	100,000	100,000	50,000
12020462	Publication Fees			

12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees	4,000,000	2,500,000	1,750,000
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, Vulnaizer, etc)	40,000	50,000	23,600
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Registration Fees			
12020480	Co-Operative Societies, Audit and Supervision Fees			
12020481	Registration of Business Names			
12020482	Women Co-Operative Development Fees			
12020483	Certificate of Occupancy			
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	70,000	50,000	53,500
12020494	Annual Communication Equipment Installation/ Optic Fibre Layi	600,000	500,000	550,000
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees			
12020499	Slaughter Stock Fees	600,000	500,000	210,700
12020500	Business Centre Operations			
120205	Fines - General	-	-	-
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			
120206	Sales - General	6,000,000	2,050,000	1,615,000
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	6,000,000	2,000,000	1,600,000
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			
12020620	Sales Of Other Government Properties			
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs			
12020623	Advertisement		50,000	15,000
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of Condemed 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	52			
120207	Earnings - General	10,500,000	6,200,000	4,469,338
12020701	Earnings From Cattle Markets	3,000,000	2,500,000	2,127,680
12020702	Earnings From Markets	4,000,000	1,500,000	1,050,000
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			

12020705	Earnings From Motor Parks	2,000,000	1,000,000	912,650
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
12020711	Earnings from Commercial Activities (Shops & Shopping Centres)	1,000,000	800,000	213,758
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		100,000	
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			
12020732	Airport / Hajj Operation Proceeds			
12020733	Abbatoir / Slaughter House	500,000	300,000	165,250

120208	Rent on Government Buildings - General	3,000,000	2,000,000	910,000
12020801	Rent on Government Quarters			
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	2,000,000	1,000,000	560,000
12020804	Rent on Conference Centres			
12020805	Rent on Government Properties	1,000,000	1,000,000	350,000
120209	Rent on Land & Others - General	-	-	-
12020901	Rent on Government Land			
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 Penalties			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit			
120210	REPAYMENTS - GENERAL	540,000	2,040,000	-
12021002	Motor Vehicle Advances			
12021003	Bicycle Advances (Principal)	40,000	40,000	
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sundries			
12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			

12021009	Repayment of Motorcycle Loan			
12021010	Repayment of Bicycle Loan		1,000,000	
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment	500,000	1,000,000	
12021013	Unclaimed Deposits			
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			
120212 Interest Earned		-	-	-
12021201	Motor Vehicle Bicycle Advances (Interest)			
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	1,481,630
12021302	Audit Fees			
12021303	Primary Education Grants			
12021304	Donation for Disaster Materials			
12021305	Federal Reimbursement for Pensions			
12021306	Women Development Programme			
12021307	Assistance for Up-keeps of Rehabilitation Centres			
12021308	Primary Health Care Development			
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			
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	83,548,656	12,065,349	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL	41,774,328	12,065,349	-
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	41,774,328	12,065,349	
14010102	Transfer From Stabilization Funds			
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)			
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 / Organisation			
14030104	Local Capital Market			
14030105	Federal Mortgage			

140302	International Loans/Borrowings	-	-	-
14030201	International Loans/ Borrowings From Financial Institutions			
14030202	International Loans/ Borrowings From Other Government Entities			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			

BABURA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2025

S/N	Code	Administrative Entities	2024				2025		
			Approved Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Approved Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
CONSOLIDATED SUMMARY			1,543,337,900	647,475,666	1,047,184,640	958,187,393	2,713,621,534	1,419,263,880	4,406,885,414
	10000000000	ADMINISTRATIVE SECTOR	116,847,625	80,202,919	98,000,000	71,883,009	147,006,309	172,500,000	319,506,309
1	011100100100	Office of the Chairman	47,039,178	35,041,607	28,000,000	16,042,500	54,451,402	53,000,000	107,451,402
2	011200100100	Legislative Council	32,040,762	17,019,974	30,000,000	21,360,700	32,040,762	48,000,000	80,040,762
3	012500100100	Administration & General Services	37,767,685	28,141,338	40,000,000	34,479,809	60,514,145	71,500,000	132,014,145
4	014800100100	Local Government Electoral Office	-	-	-	-	-	-	-
	20000000000	ECONOMIC SECTOR	346,764,577	142,527,547	614,278,640	589,683,283	672,710,734	827,600,000	1,500,310,734
5	021500100100	Agriculture Section	15,642,155	11,286,956	3,000,000	960,500	25,967,111	11,500,000	37,467,111
6	021500100200	Forestry	11,763,792	7,285,343	2,300,000	1,580,000	22,525,500	7,500,000	30,025,500
7	021500100300	Livestock Section (Vetrinary)	41,516,128	16,715,796	2,300,000	1,880,200	110,084,683	10,500,000	120,584,683
8	022000100100	Treasury (Accounts Section)	96,736,094	63,050,230	415,500,000	343,455,000	153,151,001	462,000,000	615,151,001
9	022000100300	Internal Audit	2,904,864	2,178,640	2,178,640	-	4,278,262	5,500,000	9,778,262
10	022000100100	Treasury (Revenue Section)	16,937,550	12,703,162	4,800,000	4,417,700	27,644,620	11,500,000	39,144,620
11	022000300000	Planning, Research & Statistics Department	120,661,614	-	7,300,000	5,500,790	259,957,091	15,500,000	275,457,091
12	22000300200	Monitoring & Evaluation	-	-	-	-	-	-	-
13	22000300300	Statistics	-	-	-	-	-	-	-
14	023400100100	Road & Communication Section	6,768,562	5,176,420	5,900,000	-	14,809,282	7,500,000	22,309,282
15	023400100200	Mechanical Section	11,918,223	8,938,666	17,500,000	19,160,240	19,852,333	22,000,000	41,852,333
16	023400100300	Electrical Section	9,086,221	6,814,661	141,300,000	205,626,200	14,143,622	252,500,000	266,643,622
17	023400100400	Land & Survey Section	7,126,150	5,344,612	1,300,000	834,300	11,337,351	3,300,000	14,637,351
18	023400100500	Building Section	5,703,224	3,033,061	10,900,000	6,268,353	8,959,878	18,300,000	27,259,878
	50000000000	SOCIAL SECTOR	1,079,725,698	424,745,200	334,906,000	296,621,101	2,157,306,923	419,163,880	2,587,068,371
19	051700000000	Local Education Authority	-	-	-	-	-	-	-
20	051700100100	Education (Non-Teaching Staff)	140,151,191	140,529,913	10,000,000	11,530,000	334,715,492	25,000,000	359,715,492
21	051700100200	Education (Teaching Staff)	563,231,152	-	-	-	996,514,276	-	996,514,276
22	051700100300	Adult Education	-	-	-	-	113	7,157,880	7,157,993
23	051700100400	Other Education	-	-	-	-	-	-	-
24	052100100100	Preventive (Water, Sanitation and Hygiene)	129,346,758	95,816,656	18,300,000	12,530,800	210,057,719	25,500,000	235,557,719
25	052100100200	Curative	195,696,189	152,669,475	36,500,000	27,179,710	561,108,954	35,000,000	596,108,954
26	052100100300	Rural Water Supply	5,320,124	3,969,843	93,000,000	88,980,700	9,455,421	103,000,000	112,455,421
27	055200100100	Traditional Officer (District Head Office)	-	-	150,000,000	136,000,450	-	150,000,000	150,000,000
28	055100100100	Community Development Section	20,384,786	15,288,590	7,300,000	5,365,670	19,625,127	20,500,000	50,722,695
29	055100100200	Information, Youth, Sport & Culture	4,266,118	3,271,611	3,380,000	3,170,110	6,590,655	6,580,000	13,170,655
30	055100100300	Social Welfare Section	13,474,443	7,307,923	14,126,000	11,863,661	6,762,813	41,126,000	47,888,813
31	055100100400	Trade Section and Cooperatives	7,854,937	5,891,189	2,300,000	-	12,476,353	5,300,000	17,776,353

BABURA LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2025 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
		CONSOLIDATED SUMMARY	2,987,621,534	1,419,263,880	4,406,885,414
	10000000000	ADMINISTRATIVE SECTOR	147,006,309	172,500,000	319,506,309
1	011100100100	Office of the Chairman	54,451,402	53,000,000	107,451,402
2	011200100100	Legislative Council	32,040,762	48,000,000	80,040,762
3	012500100100	Administration & General Services	60,514,145	71,500,000	132,014,145
4	014800100100	Local Government Electoral Office	-	-	-
	20000000000	ECONOMIC SECTOR	672,710,734	827,600,000	1,500,310,734
10	021500100100	Agriculture Section	25,967,111	11,500,000	37,467,111
11	021500100200	Forestry	22,525,500	7,500,000	30,025,500
12	021500100300	Livestock Section (Vetrinary)	110,084,683	10,500,000	120,584,683
7	22000100100	Treasury Account Section	153,151,001	462,000,000	615,151,001
9	022000100300	Internal Audit	4,278,262	5,500,000	9,778,262
	022000300000	Planning, Research & Statistics Department	259,957,091	15,500,000	275,457,091
	22000300200	Monitoring & Evaluation	-	-	-
	22000300300	Statistics	-	-	-
8	00 - Treasury Rev	Treasury Revenue Section	27,644,620	11,500,000	39,144,620
13	023400100100	Road & Communication Section	14,809,282	7,500,000	22,309,282
14	023400100200	Mechanical Section	19,852,333	22,000,000	41,852,333
15	023400100300	Electrical Section	14,143,622	252,500,000	266,643,622
16	023400100400	Land & Survey Section	11,337,351	3,300,000	14,637,351
17	023400100500	Building Section	8,959,878	18,300,000	27,259,878
	30000000000	SOCIAL SECTOR	2,167,904,491	419,163,880	2,587,068,371
18	051700000000	Local Education Authority	-	-	-
19	051700100100	Education (Non-Teaching Staff)	334,715,492	25,000,000	359,715,492
20	051700100200	Education (Teaching Staff)	996,514,276	-	996,514,276
21	051700100300	Adult Education	113	7,157,880	7,157,993
22	051700100400	Other Education	-	-	-

BABURA LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2025 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
23	052100100100	Preventive (Water, Sanitation and Hygiene)	210,057,719	25,500,000	235,557,719
24	052100100200	Curative	561,108,954	35,000,000	596,108,954
25	052100100300	Rural Water Supply	9,455,421	103,000,000	112,455,421
26	055200100100	Traditional Officer (District Head Office)	-	150,000,000	150,000,000
27	055100100100	Community Development Section	30,222,695	20,500,000	50,722,695
28	055100100200	Information, Youth, Sport & Culture	6,590,655	6,580,000	13,170,655
29	055100100300	Social Welfare Section	6,762,813	41,126,000	47,888,813
30	055100100400	Trade Section and Cooperatives	12,476,353	5,300,000	17,776,353