



YOBE STATE GOVERNMENT OF NIGERIA

**BADE LOCAL GOVERNMENT
APPROVED FINANCE
AND APPROPRIATION BYE-LAW**

2025

I ASSENT THIS.....

DAY OF

2024

HON. IBRAHIM BABA GANA
EXECUTIVE CHAIRMAN
BADE LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

BYE-LAW TO PROVIDE FOR FINANCE, APPROPRIATION AND
DEFINE THE SOURCES OF REVENUE AND EXPENDITURES FOR BADE LOCAL
GOVERNMENT FOR THE YEAR 2025

Date of Commencement ()

ENACTED by the Bade Local Government Council of Yobe State as follows:

Citation and Commencement

25 and shall come into force on the 1st day of January 2025

Interpretation

1. This law may be cited as Bade Local Government Finance and Appropriation Bye-Law 20

2. In this bye-law unless the context otherwise requires:

"Council" means the Bade Local Government Council of Yobe State

"Chairman" means the Executive Chairman of Bade Local Government Council of Yobe State;

"Local Government" means Bade Local Government of Yobe State, Nigeria.

Sources of Revenue

3. The sources of Revenue for Bade Local Government and to other sources stated generally as resource position, set out to service its expenditure items shall Heads and Sub-heads of the schedule hereto in the details of expenditure.

General and Collection

4. The treasurer of Bade Local Government shall pursue and collect all as set out in the schedule hereto and pay same into the Consolidated Revenue Fund of the Local Government provided that such revenue(s) due to the Local Governments on Account of Statutory Allocation and Value Added Tax receipts etc shall be pursued and collected by the

Treasurer of the Local Government and such Revenue shall form part of the Consolidated Revenue Fund of the Local Government.

Utilization of Fund

5. All Revenues paid into or that forms part of the Consolidated Revenue Fund of the Local Government shall be utilized in accordance with the provisions, of the Finance and Appropriation Bye-Law 2025.

*Issues and appropriation
Of N 5,337,627,325*

6. The Treasurers shall when authorized to do so by the Council Chairman issue from the consolidated Revenue fund of the Local Government, the total amount set forth opposite the first and second schedule to this Bye-law.

*Manner and Purpose
Of Appropriation of
N 5,337,627,325*

7. That the sum shall be appropriated for the purpose and in the manner expressed in the schedule hereto.

7(a) Notwithstanding the provisions of section 4, any release of funds or implementation in any way that is not in conformity with the schedule to this law or any virement from one head to another shall be with prior resolution of the Council Members.

Life Span of the Appropriation

8. Monies appropriate under this law by the Local Governments shall lapse on the 31st day of December, 2025

YOBE STATE OF NIGERIA
BADE LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE-LAW

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET 2024	ACTUAL JAN- SEPT 2024	APPROVED BUDGET 2025
			N	N	N
011100100100		Opening Balance			
011100100100		Internal Generated Revenue	259,595,953	87,692,545	511,295,451.00
011100100100	110101	Government Share of FAAC	1,819,855,380	-	1,250,445,530.25
011100100100	110102	Government Share of VAT	1,362,574,947	-	1,965,172,734.62
011100100100	110104	Government Share Exchange Rates	-		
011100100100	110107	Government share of Refund of Exce	-		
011100100100	110109	Government Share of Ecological Fund	-		
011100100100	110111	Non-Excess Oil	732,728,426	-	1,610,713,610.06
011100100100		Total Recurrent Revenue	4,174,754,706	87,692,545	5,337,627,325.93
011100100100		Personnel cost	1,454,895,478.15	1,091,171,608.55	1,740,945,238.80
011100100100		Overhead cost	120,450,000	86,934,000	120,000,000.00
011100100100		contingency	542,009,870.03	542,009,870.03	507,295,450.76
011100100100		Total Recurrent Expenditure	2,117,355,348.18	1,720,115,478.58	2,368,240,689.56
011100100100		Capital Development Fund (CDF)	2,047,770,569	449,751,511	2,969,386,636.37
011100100100	120101	Personal Taxes	44,928,733	13,737,025	151,429,231.00
011100100100	120201	License - General	6,885,699.00	6,885,699.00	6,885,699.00
011100100100	120204	Fees General	35,726,512	35,726,512	35,726,512.00
011100100100	120207	Earnings- General	49,159,779.00	20,155,509.00	49,159,779.00
011100100100	120209	Rent on Land & Others- General	34,420,814.00	34,420,814.00	34,420,814.00
011100100100	120212	Interests Earning	15,879,125.00	15,879,125.00	15,879,125.00
011100100100	120214	Others Revenues	60,431,000.00	60,431,000.00	60,431,000.00
011100100100	130203	Domestic Grants	12,164,291.00	7,928,775.00	12,164,291.00
011100100100		BUDGET SIZE 2025	4,165,125,917	195,164,458.51	5,337,627,325.93

YOBE STATE OF NIGERIA
BADE LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE-LAW

011100100100	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL JAN- SEPT 2024	APPROVED BUDGET 2025
			N	N	N
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Federal Go	1,776,772,464.98		1,151,284,820.48
011100100100	11010102	Statutory Allocation from State Gove	43,082,915.28		99,160,709.77
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,362,574,947.27		1,965,172,734.62
011100100100	110104	Government Share Exchange Rates Differential			
011100100100	11010401	Exchange Rates Differential	-		
011100100100	110107	Government share of Refund of Excess Bank Charges			
011100100100	11010701	Share of Refund of Excess Bank Charge	-		
011100100100	110109	Government Share of Ecological Fund			
011100100100	11010901	Share of Ecological Fund	-		
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	732,728,425.83		1,610,713,610.06
011100100100		Total Recurrent Revenue	3,915,158,753.36		4,826,331,874.93
011100100100	120101	Personal Taxes			
011100100100	12010101	Community/ Poll Taxes	4,231,795.00	2,750,000.00	5,053,647.00
011100100100	12010104	Arrears of Community/ Poll Taxes	1,750,000.00	1,015,000.00	1,650,000.00
011100100100	12010105	Development Levy/ Taxes	1,115,000.00	675,000.00	1,115,000.00
011100100100	12010106	Arrears of Development Levy/ Taxes	352,000.00	211,000.00	352,000.00
011100100100	12010107	Cattle Levy/ Taxes	2,015,000.00	1,635,000.00	2,051,000.00
011100100100	12010108	Arrears of Cattle Levy/ Taxes	210,000.00	107,350.00	210,000.00
011100100100	12010109	Other Social Services Tax (e.g. Electric	750,000.00	433,000.00	750,000.00
011100100100	12010110	Arrears of Other Social Services Tax (1,000,000.00	711,000.00	1,000,000.00
011100100100	12010111	Tenement Rate	5,255,700.00	3,146,000.00	55,255,700.00
011100100100	12010112	Penalty for Tenement Rate	1,528,211.00	1,091,000.00	1,528,211.00
011100100100	12010113	Arrears of Tenement Rate	3,000,000.00		3,000,000.00
011100100100	12010114	Ground Rates	10,400,111.00	1,000,000.00	45,500,000.00
011100100100	12010115	Federal Government Grant in lieu of	8,320,673.00	500,000.00	18,720,673.00
011100100100	12010116	State Government Grant in lieu of Te	5,000,243.00	462,674.51	15,243,000.00
011100100100		SUB TOTAL	44,928,733.00	13,737,024.51	151,429,231.00
011100100100	120201	License - General			
011100100100	12020102	Goldsmith/ Gold Dealers Licenses	2,235,478	1,015,375.00	2,334,478.00
011100100100	12020124	Abattoir/ Slaughter Licenses	4,650,221	1,394,619.65	4,651,221.00
011100100100		SUB TOTAL	6,885,699	2,409,995	6,985,699.00
011100100100	120204	Fees General			
011100100100	12020464	Commission on Transfer of Plot/ Prop	3,123,411	785,377.00	3,123,411.00
011100100100	12020465	Approval of Building Plan Fees	10,444,990	3,925,000.00	5,444,990.00
011100100100	12020466	Mortgage Sub-Lease Approval Fees	3,441,111	684,111.00	3,441,111.00
011100100100	12020471	Payments in Lieu of Registration Noti	8,127,000	2,981,200.00	8,127,000.00
011100100100	12020472	Mortuary, Hears, and Cemetery	10,442,000	2,735,125.00	10,441,000.00
011100100100	12020480	Bus/ Commercial Vehicle/ Taxi Permi	148,000	54,405.72	1,149,000.00
011100100100		SUB TOTAL	35,726,512	11,165,219	31,726,512.00
011100100100	120207	Earnings General			
011100100100	12020711	Earnings from Commercial/ Industria	7,224,781	2,611,000.00	27,324,781.00
011100100100	12020712	Earnings from Markets	15,329,445	4,000,150.00	45,229,445.00
011100100100	12020713	Earnings from Motor Parks	11,150,000	3,000,000.00	31,149,000.00
011100100100	12020714	Earnings from Shops and Shopping Ce	5,115,000	3,122,000.00	24,215,000.00
011100100100	12020715	Earnings from Transport Services (Ma	10,340,553	7,422,359.00	30,340,553.00

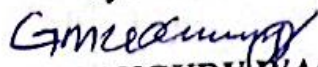
YOBE STATE OF NIGERIA
BADE LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE-LAW

011100100100	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL JAN- SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
			49,159,779	20,155,509	158,258,779.00
011100100100		SUB TOTAL			
011100100100	120208	Rent on Government Buildings General	6,564,300	2,564,000.00	16,564,300.00
011100100100	12020801	Rent on Government Quarters	12,885,114	3,335,600.00	33,085,114.00
011100100100	12020803	Rent on Government Buildings	14,971,400	4,770,852.00	24,771,400.00
011100100100	12020908	Rents from Landed Property	34,420,814	10,670,452	74,420,814.00
011100100100		SUB TOTAL			
011100100100	120212	Interests Earning	5,445,712	1,000,000.00	5,345,712.00
011100100100	12021202	Bicycle Advances (Interests)	2,129,224	789,250.00	2,229,224.00
011100100100	12021205	Interests on Staff Housing Loan	3,331,221	1,411,000.00	3,331,221.00
011100100100	12021207	Interests on Loans to LGAs	2,401,302	1,578,000.00	2,501,302.00
011100100100	12021212	Interests on Loans to Limited Liability	2,571,666	1,739,571.00	2,471,666.00
011100100100	12021213	Dividends/ Interests on Fixed Deposit	15,879,125	6,517,821	15,879,125.00
011100100100		SUB TOTAL			
011100100100	120214	Others Revenues	11,431,000	4,115,000.00	12,431,000.00
011100100100	12021401	Recovery of Losses of Overpayments	49,000,000	10,992,750.00	48,000,000.00
011100100100	12021402	Unclaimed Deposits	60,431,000	15,107,750	60,431,000.00
011100100100		SUB TOTAL			
011100100100	130203	Domestic Grants	5,362,390	3,828,000.00	6,462,390.00
011100100100	13020303	Grants from Federal Government	6,801,901	4,100,775.00	5,701,901.00
011100100100	13020304	Grants from State Government	12,164,291	7,928,775	12,164,291.00
011100100100		SUB TOTAL			
		TOTAL I.G.R	259,595,953	87,692,545	511,295,451
011100100100	140101	Other Capital Receipts			
011100100100	14010101	Transfer from CRF to CDF	2,047,770,569	449,751,511	2,969,386,636
		TOTAL	2,047,770,569	449,751,511	2,969,386,636

YOBE STATE OF NIGERIA
BADE LOCAL GOVERNMENT APPROVED BUDGET 2025
APPROPRIATION BYE-LAW

ADMIN CODE	DESCRIPTION	APPROVED PERSONNEL COST 2025	APPROVED OVERHEAD COST 2025	APPROVED CAPITAL EXPENDITURE	TOTAL EXPENDITURE
		N	N	N	N
BADE LOCAL GOVERNMENT					
1100100100	Office of the Chairman	78,663,741	22,000,000	-	100,663,741
1101300100	Office of the Secretary	33,052,041	10,700,000	-	43,752,041
1200100100	Local Government Council	43,523,218	8,200,000	-	51,723,218
12500100100	Directorate of Personnel Ma	79,934,341	10,000,000	295,999,999	385,934,340
1700100100	Local Education Authority	830,660,572	8,000,000	160,000,000	998,660,572
12000100100	Finance Department	118,273,894	14,000,000	165,385,000	297,658,894
12100100100	Primary health Care Depart	282,444,599	10,000,000	206,000,000	498,444,599
1500100100	Agric and Home Economic D	97,933,894	14,450,000	441,000,000	553,383,894
13400100100	Works Department	113,741,183	10,000,000	1,672,350,000	1,796,091,183
1100100200	Tradinal Officers	42,577,564	5,000,000	-	47,577,564
2000300100	Budget and Planning Depart	20,140,191	7,650,000	28,651,637	56,441,828
	SUB-TOTAL	1,740,945,239	120,000,000	2,969,386,636	4,830,331,875
2000200100	contingency/Miscellaneous	-	507,295,451		507,295,451
	TOTAL BUDGET SIZE	1,740,945,239	627,295,451	2,969,386,636	5,337,627,326

This printed impression has been carefully compared by me with the bye-law which by passed by the Bade Local Government Council and found by me to be the correctly printed copy of the said bye-law.


GARBA DANGURU WAGIR
 Director Personnel Management
 Bade Local Government Council