



YOBE STATE GOVERNMENT OF NIGERIA

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

2025

I ASSENT THIS.....



10/1/2025

2024

HON. BUKAR ADAMU
EXECUTIVE CHAIRMAN
DAMATURU LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

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

25 and shall come into force on the.....day of2025

Interpretation

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

“Council” means the **Damaturu Local Government Council of Yobe State**
“Chairman” means the **Executive Chairman of Damaturu Local Government Council of Yobe State**;
“Local Government” means **Damaturu Local Government of Yobe State, Nigeria.**

Sources of Revenue

3. The sources of Revenue for **Damaturu 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 Damaturu 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 4,587,806,007*

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 4,587,806,007*

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
DAMATURU LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE- LAW

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET 2024	ACTUAL EXPE JAN- SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100		Opening Balance	-		-
011100100100		Internal Generated Revenue (I.G.R)	107,324,552	140,523,867	179,583,337
011100100100	110101	Government Share of FAAC	1,688,747,351	-	1,155,338,589
011100100100	110102	Government Share of VAT	1,205,421,769	-	1,760,680,254
011100100100	110111	Non-Excess Oil	678,905,253	-	1,492,203,827
011100100100		Total Recurrent Revenue	3,680,398,925	140,523,867	4,587,806,007
011100100100		Personnel cost	681,534,496	511,149,868	1,185,933,871
011100100100		Overhead cost	120,000,000	89,500,000	120,000,000
011100100100		contingencies	716,549,763	537,412,322	319,642,725
011100100100		Total Recurrent Expenditure	1,518,084,259	1,138,062,190	1,625,576,596
		Capital Development fund (CDF)	2,221,314,666	624,979,292	2,962,229,411
011100100100	120101	Personal Taxes	14,471,688	10,853,760	18,000,000
011100100100	120201	License - General	18,213,962	75,557,950	45,314,493
011100100100	120204	Fees General	21,723,400	16,359,538	29,896,500
011100100100	120205	Fines Genral	1,500,000	1,125,000	4,000,000
011100100100	120206	Sales General	2,500,000	1,874,999	3,000,000
031100100100	120207	Earnings- General	43,035,638	30,342,724	76,500,000
031100100100	120208	Rent on Government Building	4,048,000	3,035,999	1,040,480
031100100100	120209	Rent on Land & Others- Gene	1,831,864	1,373,897	1,831,864
031100100100		BUDGET SIZE 2025	3,739,398,925	1,763,041,482	4,587,806,007

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXPE JAN- SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Fed	1,646,258,173		1,066,577,947
011100100100	11010102	Statutory Allocation from Stat	42,489,178		88,760,642
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VA	1,205,421,769		1,760,680,254
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	678,905,253		1,492,203,827
011100100100		Total Recurrent Revenue	3,573,074,373		4,408,222,670
011100100100	120101	Personal Taxes			
011100100100	12010101	Community/ Poll Taxes	971,688	728,766	1,000,000
011100100100	12010104	Arrears of Community/ Poll Ta	2,000,000	1,499,999	2,000,000
011100100100	12010107	Cattle Levy/ Taxes	2,000,000	1,499,999	2,000,000
011100100100	12010108	Arrears of Cattle Levy/ Taxes	2,000,000	1,499,999	3,000,000
011100100100	12010109	Other Social Services Tax (e.g.	2,000,000	1,499,999	3,000,000
011100100100	12010111	Tenement Rate	2,000,000	1,499,999	2,000,000
011100100100	12010112	Penalty for Tenement Rate	500,000	374,999	1,000,000
011100100100	12010114	Ground Rates	3,000,000	2,250,000	4,000,000
011100100100		SUB TOTAL	14,471,688	10,853,760	18,000,000
011100100100	120201	License - General			
011100100100	12020102	Goldsmith/ Gold Dealers Licer	200,000	150,000	2,500,000
011100100100	12020105	Radio/ Television Licenses	10,000	7,500	1,000,000
011100100100	12020111	Bakery House Licenses	1,200,000	900,000	2,000,000
011100100100	12020112	Bicycle Licenses and Hire Pern	200,000	1,499,999	2,800,000
011100100100	12020113	Brick Making, etc. Licenses	80,000	59,999,999	2,000,000
011100100100	12020116	Cattle Dealers Licenses	1,200,000	900,000	2,200,000
011100100100	12020117	Dried Fish/ Meat Licenses	200,000	149,999	500,000
011100100100	12020118	Pet/ Dog Licenses	200,000	149,999	2,000,000
011100100100	12020120	Hawking Permits	90,000	675,000	200,000
011100100100	12020137	Trade Permit Licenses	35,000	26,249	135,000
011100100100	12020140	Minor Industrial Licenses	75,962	56,971	175,962
011100100100	12020141	Auctioneers Licenses	10,000	7,499	1,000,000
011100100100	12020142	Petty Traders Licenses	10,000	7,499	1,000,000
011100100100	12020143	Pit Sawing Licenses	10,000	7,499	1,000,000
011100100100	12020144	Felling and Trees Licenses	70,000	52,499	170,000
011100100100	12020145	Saw Mill Licenses	63,000	47,250	163,000
011100100100	12020147	Photo Studio Licenses	200,000	149,999	400,000
011100100100	12020148	Welding Machine Licenses	360,000	270,000	860,000
011100100100	12020149	Electric (Radio/ Television) W	120,000	90,000	320,000
011100100100	12020150	Blacksmith Workshop License	20,000	14,999	120,000

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXPE JAN- SEPT 2024	APPROVED BUDGET 2025
			N	N	N
011100100100	12020151	Wood Making/ Carpentry Wo	330,000	247,500	530,000
011100100100	12020152	Battery Charge Workshop Lic	-	-	
011100100100	12020153	Printing Press Licenses	110,000	82,499	610,000
011100100100	12020154	Panel Beaters Licenses	-	-	
011100100100	12020155	Vulcanizers Licenses	-	-	
011100100100	12020156	Vehicle Spare Parts Licenses	-	-	
011100100100	12020158	Clock/ Watch Repairs Licenses	10,000	7,499	20,000
011100100100	12020159	Cloth Dyers Licenses	2,580,000	1,935,000	3,580,000
011100100100	12020160	Registration of Laundries and	120,000	90,000	320,000
011100100100	12020161	Building Materials Licenses	200,000	149,999	700,000
011100100100	12020162	Surface Tank Kerosene Licens	-		
011100100100	12020163	Sewing Institute Licenses	20,000	14,999	1,000,000
011100100100	12020164	Hair Dressing/ Barbing/ Platin	20,000	14,999	1,000,000
011100100100	12020165	Advertisement Rate/ Licenses	20,000	14,999	1,000,000
011100100100	12020173	Motorcycle Permits	700,000	524,999	5,010,531
011100100100	12020177	Butchers Licenses	7,000,000	5,249,999	5,000,000
011100100100	12020179	Ingredients Grinding Mill Licer	2,500,000	1,874,999	5,000,000
011100100100	12020180	Photo Stating, Typing Institute	250,000	187,499	1,000,000
011100100100		SUB TOTAL	18,213,962	75,557,950	45,314,493
011100100100	120204	Fees General			
011100100100	12020417	General Contractors Registrat	150,000	112,500	200,000
011100100100	12020427	Tenders Fees	45,000	33,750	60,000
011100100100	12020443	Births and Deaths Registration	130,000	97,499	150,000
011100100100	12020455	Produce Buying Fees	73,500	55,125	75,500
011100100100	12020457	Rice/ Mill/ Cassava Grinding F	150,000	112,500	200,000
011100100100	12020458	Painting, Spraying and Sign W	513,900	385,425	1,200,000
011100100100	12020459	Motor Mechanic/ Car Wash D	100,000	74,999	200,000
011100100100	12020461	Survey Fees	10,000	74,499	500,000
011100100100	12020463	Customary Right of Occupanc	3,500,000	2,624,999	3,500,000
011100100100	12020464	Commission on Transfer of Pl	2,329,000	1,746,749	2,800,000
011100100100	12020465	Approval of Building Plan Fees	100,000	74,999	200,000
011100100100	12020466	Mortgage Sub-Lease Approva	33,000	24,750	34,000
011100100100	12020470	Corn Grinding Mill Licenses	1,500,000	1,125,000	2,000,000
011100100100	12020473	Local Government Certificate	2,500,000	1,874,999	5,000,000
011100100100	12020485	Abattoir Fees	200,000	149,999	250,000
011100100100	12020487	Naming of Street Registration	100,000	74,999	150,000
011100100100	12020488	Mobile Sales Promotion Fees	10,000,000	7,499,999	13,000,000
011100100100	12020494	Laboratory Test Fees	116,000	86,999	200,000
011100100100	12020495	Environmental Sanitation Fee	53,000	39,749	55,000

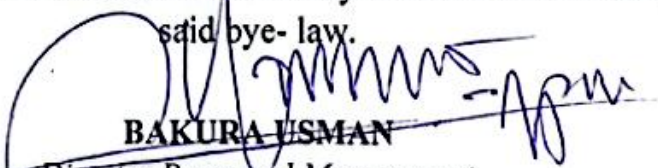
YOBE STATE OF NIGERIA
DAMATURU LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE- LAW

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXPE JAN- SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	12020496	Sand Dredging Fees	120,000	90,000	122,000
011100100100		SUB TOTAL	21,723,400	16,359,538	29,896,500
011100100100	120205	Fines Genral			
011100100100	12020504	Impounding of Animal Fines	1,500,000	1,125,000	4,000,000
011100100100		SUB TOTAL	1,500,000	1,125,000	4,000,000
011100100100	120206	Sales General			
011100100100	12020602	Proceeds from Sales of Consu	1,500,000	1,125,000	2,000,000
011100100100	12020617	Sales of Stores	1,000,000	749,999	1,000,000
011100100100		SUB TOTAL	2,500,000	1,874,999	3,000,000
011100100100	120207	Earnings General			
011100100100	12020711	Earnings from Commercial/ In	3,200,000	2,339,999	4,200,000
011100100100	12020712	Earnings from Markets	4,500,000	3,375,000	10,000,000
011100100100	12020713	Earnings from Motor Parks	5,900,000	4,425,999	10,300,000
011100100100	12020714	Earnings from Shops and Shop	7,500,000	5,625,000	20,000,000
011100100100	12020715	Earnings from Transport Servi	7,000,000	5,249,999	5,000,000
011100100100	12020716	Earnings from Tipper and Trad	2,735,638	176,728	2,000,000
011100100100	12020722	Earnings Slaughter House	200,000	149,999	5,000,000
011100100100	12020723	Earnings from Cattle Markets	12,000,000	9,000,000	20,000,000
011100100100		SUB TOTAL	43,035,638	30,342,724	76,500,000
011100100100	120208	Rent on Government Buildings General			
011100100100	12020801	Rent on Government Quarter	1,023,000	767,250	500,000
011100100100	12020803	Rent on Government Building	3,025,000	2,268,749	540,480
011100100100		SUB TOTAL	4,048,000	3,035,999	1,040,480
011100100100	120209	Rent of Land and Others -Generals			
011100100100	12020906	Rents on Government Proper	1,831,864	1,373,897	1,831,864
011100100100		SUB TOTAL	1,831,864	1,373,897	1,831,864
011100100100		TOTAL I.G.R	107,324,552	140,523,867	179,583,337
011100100100	140101	Other Capital Receipts			
011100100100	14010101	Transfer from CRF to CDF	2,221,314,666	624,979,292	2,962,229,411
011100100100		TOTAL	2,221,314,666	624,979,292	2,962,229,411

YOBE STATE OF NIGERIA
DAMATURU 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
	DAMATURU LOCAL GOVERNMENT				
11100100100	Office of the Chairman	107,676,075	34,800,000	-	142,476,075
11101300100	Office of the Secretary	78,405,582	9,000,000	-	87,405,582
11200100100	Local Government Council	166,150,634	10,800,000	-	176,950,634
12500100100	Directorate of Personnel Manageme	140,226,525	8,600,000	500,000,000	648,826,525
51700100100	Local Education Authority	55,956,245	4,600,000	130,000,000	190,556,245
22000100100	Finance Department	114,686,225	16,700,000	170,000,000	301,386,225
52100100100	Primary health Care Department	160,355,425	9,400,000	150,000,000	319,755,425
21500100100	Agric and Home Economic Departme	112,805,775	8,000,000	300,000,000	420,805,775
23400100100	Works Department	137,056,245	8,800,000	1,691,000,000	1,836,856,245
11100100200	Tradinal Officers	66,305,707	2,500,000	-	68,805,707
22000300100	Budget and Planning Department	46,309,433	6,800,000	21,229,411	74,338,844
	SUB-TOTAL	1,185,933,871	120,000,000	2,962,229,411	4,268,163,282
22000200100	contingency/Miscellaneous		319,642,725		319,642,725
	TOTAL BUDGET SIZE	1,185,933,871	439,642,725	2,962,229,411	4,587,806,007

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


BAKURA USMAN
Director Personnel Management
Damaturu Local Government Council