



# **YOBE STATE GOVERNMENT OF NIGERIA**

## **FUNE LOCAL GOVERNMENT APPROVED FINANCE AND APPROPRIATION BYE-LAW**

# **2025**

I ASSENT THIS..... DAY OF 21/6/2024 2025

HON. BABA GONTBADE  
EXECUTIVE CHAIRMAN  
FUNE LOCAL GOVERNMENT  
YOBE STATE

A BILL

FOR

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

Date of Commencement ( )

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

*Citation and Commencement*

1. This law may be cited as Fune Local Government Finance and Appropriation Bye-Law 2025 and shall come into force on the.....day of .....2025

*Interpretation*

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

"Council" means the Fune Local Government Council of Yobe State  
"Chairman" means the Executive Chairman of Fune Local Government Council of Yobe State;  
"Local Government" means Fune Local Government of Yobe State, Nigeria.

*Sources of Revenue*

3. The sources of Revenue for Fune 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 Fune 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 6,956,267,605*

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 6,956,267,605*

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 31<sup>st</sup> day of December, 2025



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

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100		Opening Balance	-		
011100100100		Internal Generated	64,565,000	7,100,500	199,060,000
011100100100	110101	Government Share of FAAC	2,632,002,383	-	1,806,493,096
011100100100	110102	Government Share of VAT	1,851,259,159	-	2,607,279,122
011100100100	110111	Non-Excess Oil	1,066,135,380	-	2,343,435,387
011100100100		<b>Total Recurrent Revenue</b>	<b>5,613,961,922</b>	<b>7,100,500</b>	<b>6,956,267,605</b>
011100100100		Personnel cost	1,639,555,480	1,332,982,149	1,964,555,480
011100100100		Overhead cost	120,000,000	108,000,000	120,000,000
011100100100		Contingencies	582,990,002	524,691,002	581,152,125
011100100100		<b>Total Recurrent</b>	<b>2,342,545,482</b>	<b>1,965,673,151</b>	<b>2,665,707,605</b>
011100100100		Capital Development Fund (CDF)	3,109,131,440	617,718,602	4,290,560,000
011100100100	120101	Personal Taxes	10,800,000	2,730,000	10,800,000
011100100100	120201	License - General	15,745,000	3,720,500	20,645,000
011100100100	120204	Fees General	9,670,000	50,000	29,065,000
011100100100	120205	Fines Genral	250,000	-	2,250,000
011100100100	120206	Sales General	1,000,000	-	5,000,000
011100100100	120207	Earnings- General	24,000,000	-	110,000,000
011100100100	120209	Rent on Land & Others- General	2,000,000	-	13,000,000
011100100100	120210	Repayment General	-	-	-
011100100100	120211	Investment Income	300,000	200,000	2,300,000
011100100100	120212	Interests Earning	300,000	100,000	5,000,000
011100100100	120214	Others Revenues	500,000	300,000	1,000,000
011100100100		<b>BUDGET SIZE 2023</b>	<b>5,451,676,922</b>	<b>2,583,391,753</b>	<b>6,956,267,605</b>



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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Fede	2,585,241,571		1,675,010,115
011100100100	11010102	Statutory Allocation from State	46,760,813		131,482,981
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,851,259,159		2,607,279,122
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	1,066,135,380		2,343,435,387
011100100100		<b>Total Recurrent Revenue</b>	<b>5,549,396,922</b>		<b>6,757,207,605</b>
011100100100	120101	Personal Taxes			
011100100100	12010105	Development Levy/ Taxes	700,000	168,000	700,000
011100100100	12010107	Cattle Levy/ Taxes	7,000,000	1,750,000	7,000,000
011100100100	12010108	Arrears of Cattle Levy/ Taxes	300,000	380,000	300,000
011100100100	12010111	Tenement Rate	800,000	192,000	800,000
011100100100	12010112	Penalty for Tenement Rate		0	
011100100100	12010114	Ground Rates	2,000,000	240,000	2,000,000
011100100100		<b>SUB TOTAL</b>	<b>10,800,000</b>	<b>2,730,000</b>	<b>10,800,000</b>
011100100100	120201	License - General		0	
011100100100	12020102	Goldsmith/ Gold Dealers Licens	20,000	5,000	20,000
011100100100	12020105	Radio/ Television Licenses		0	
011100100100	12020111	Bakery House Licenses	1,000,000	250,000	1,000,000
011100100100	12020112	Bicycle Licenses and Hire Permi	50,000	35,000	50,000
011100100100	12020113	Brick Making, etc. Licenses		0	
011100100100	12020114	Cart/ Truck Licenses	1,000,000	345,000	1,000,000
011100100100	12020115	Dane Gun Licensing	100,000	20,000	100,000
011100100100	12020116	Cattle Dealers Licenses	350,000	250,000	350,000
011100100100	12020117	Dried Fish/ Meat Licenses	50,000	17,500	50,000
011100100100	12020120	Hawking Permits	100,000	43,550	100,000
011100100100	12020121	Hunting Permits	1,200,000	752,000	1,200,000
011100100100	12020122	Produce Buying Licenses	1,300,000	700,500	1,300,000
011100100100	12020124	Abattoir/ Slaughter Licenses	150,000	73,800	150,000
011100100100	12020126	Hiring Licenses	5,000,000	875,000	5,000,000
011100100100	12020130	Cinematography Licenses		0	
011100100100	12020137	Trade Permit Licenses	100,000	45,450	100,000
011100100100	12020140	Minor Industrial Licenses	1,000,000	154,000	1,000,000
011100100100	12020141	Auctioneers Licenses	250,000	0	250,000
011100100100	12020142	Petty Traders Licenses	175,000	55,500	175,000



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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	12020144	Felling and Trees Licenses	275,000	73,200	275,000
011100100100	12020145	Saw Mill Licenses	200,000	20,000	200,000
011100100100	12020147	Photo Studio Licenses	300,000	0	300,000
011100100100	12020148	Welding Machine Licenses	20,000	5,000	120,000
011100100100	12020149	Electric (Radio/ Television) Workshop Licenses		0	1,000,000
011100100100	12020150	Blacksmith Workshop Licenses		0	
011100100100	12020152	Battery Charge Workshop Licenses	100,000	0	100,000
011100100100	12020153	Printing Press Licenses	300,000	0	300,000
011100100100	12020154	Panel Beaters Licenses		0	
011100100100	12020155	Vulcanizers Licenses	20,000	0	20,000
011100100100	12020156	Vehicle Spare Parts Licenses	500,000	0	500,000
011100100100	12020158	Clock/ Watch Repairs Licenses	25,000	0	25,000
011100100100	12020159	Cloth Dyers Licenses	5,000	0	5,000
011100100100	12020160	Registration of Laundries and D	10,000	0	10,000
011100100100	12020161	Building Materials Licenses	10,000	0	10,000
011100100100	12020162	Surface Tank Kerosene Licenses	39,000	0	39,000
011100100100	12020163	Sewing Institute Licenses	500,000	0	500,000
011100100100	12020164	Hair Dressing/ Barbing/ Plating	20,000	0	20,000
011100100100	12020165	Advertisement Rate/ Licenses	50,000	0	50,000
011100100100	12020165	Advertisement Rate/ Licenses	50,000	0	50,000
011100100100	12020165	Advertisement Rate/ Licenses	50,000	0	50,000
011100100100	12020167	Patent Medicine Licenses	1,000,000	0	5,000,000
011100100100	12020167	Patent Medicine Licenses	100,000	0	
011100100100	12020168	Kiosks Licenses		0	
011100100100	12020170	Noise Control Permits		0	300,000
011100100100	12020173	Motorcycle Permits	300,000	0	
011100100100	12020177	Butchers Licenses	100,000	0	
011100100100	12020177	Butchers Licenses	6,000	0	6,000
011100100100	12020179	Ingredients Grinding Mill Licenses	6,000	0	
011100100100	12020179	Ingredients Grinding Mill Licenses	20,000	0	20,000
011100100100	12020180	Photo Stating, Typing Institute	20,000		
011100100100			15,745,000	3,720,500	20,645,000
011100100100		<b>SUB TOTAL</b>		0	
011100100100		<b>Fees General</b>		0	
011100100100	120204	<b>Fees General</b>	200,000	0	200,000
011100100100	12020417	General Contractors Registratio	150,000	0	150,000
011100100100	12020427	Tenders Fees	250,000	0	250,000
011100100100	12020451	Timber & Forests Fees	3,000,000	0	8,000,000
011100100100	12020455	Produce Buying Fees	100,000	0	100,000
011100100100	12020456	Forestry and Fuel Exploitation F	5,000	0	5,000
011100100100	12020457	Rice/ Mill/ Cassava Grinding Fe		0	
011100100100	12020458	Painting, Spraying and Sign Writing Workshop Fee	50,000	0	50,000
011100100100	12020459	Motor Mechanic/ Car Wash De			



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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	APPROVED BUDGET 2025
			N	N	N
011100100100	12020461	Survey Fees	120,000	0	120,000
011100100100	12020463	Customary Right of Occupancy	1,150,000	0	1,150,000
011100100100	12020464	Commission on Transfer of Plot	200,000	0	200,000
011100100100	12020465	Approval of Building Plan Fees	120,000	0	120,000
011100100100	12020466	Mortgage Sub-Lease Approval Fees		0	
011100100100	12020468	Business Premises/ Workshop	500,000	0	500,000
011100100100	12020470	Corn Grinding Mill Licenses		0	
011100100100	12020472	Mortuary, Hears, and Cemetery		0	
011100100100	12020473	Local Government Certificate o	1,700,000	0	1,700,000
011100100100	12020476	Eating House License Fees	200,000	0	200,000
011100100100	12020479	Learning Driving Tests Fees	50,000	0	50,000
011100100100	12020480	Bus/ Commercial Vehicle/ Taxi	100,000	0	100,000
011100100100	12020484	Slaughter Fees	200,000	0	200,000
011100100100	12020485	Abattoir Fees	250,000	0	250,000
011100100100	12020486	Registration for Meat Van Fees	120,000	0	120,000
011100100100	12020487	Naming of Street Registration Fees		0	
011100100100	12020492	Vault Fees	5,000	30,000	500,000
011100100100	12020493	Dispensary and Maternity Fees	100,000	0	100,000
011100100100	12020494	Laboratory Test Fees	100,000	0	2,000,000
011100100100	12020495	Environmental Sanitation Fees	100,000	20,000	1,000,000
011100100100	12020496	Sand Dredging Fees	900,000	0	12,000,000
011100100100		<b>SUB TOTAL</b>	<b>9,670,000</b>	<b>50,000</b>	<b>29,065,000</b>
011100100100	120205	<b>Fines Genral</b>		0	
011100100100	12020504	Impounding of Animal Fines	250,000	0	2,250,000
011100100100		<b>SUB TOTAL</b>	<b>250,000</b>	<b>0</b>	<b>2,250,000</b>
011100100100	120206	<b>Sales General</b>		0	
011100100100	12020617	Sales of Stores	1,000,000	0	5,000,000
011100100100		<b>SUB TOTAL</b>	<b>1,000,000</b>	<b>-</b>	<b>5,000,000</b>
011100100100	120207	<b>Earnings General</b>		0	
011100100100	12020712	Earnings from Markets	2,600,000	0	20,600,000
011100100100	12020713	Earnings from Motor Parks	2,750,000	0	15,750,000
011100100100	12020714	Earnings from Shops and Shopp	4,000,000	0	15,000,000
011100100100	12020715	Earnings from Transport Service	7,050,000	0	22,050,000
011100100100	12020716	Earnings from Tipper and Tract	4,200,000	0	19,200,000
011100100100	12020723	Earnings from Cattle Markets	3,400,000	0	17,400,000
011100100100		<b>SUB TOTAL</b>	<b>24,000,000</b>	<b>-</b>	<b>110,000,000</b>



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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	120209	Rent of Land and Others -Generals		0	
011100100100	12020906	Rents on Government Property	2,000,000	0	8,000,000
011100100100	12020908	Rents from Landed Property	0	0	5,000,000
011100100100		<b>SUB TOTAL</b>	<b>2,000,000</b>	<b>-</b>	<b>13,000,000</b>
011100100100	120210	Repayment General		0	
011100100100	12021003	Bicycle Advances (Principal)	0	0	300,000
011100100100		<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	
011100100100	120211	Investment Income		0	
011100100100	12021103	Dividend Received	300,000	200,000	2,300,000
011100100100		<b>SUB TOTAL</b>	<b>300,000</b>	<b>200,000</b>	<b>2,300,000</b>
011100100100	120212	Interests Earning		0	
011100100100	12021205	Interests on Staff Housing Loan		0	
011100100100	12021206	Interests on Loans to States		0	
011100100100	12021207	Interests on Loans to LGAs		0	
011100100100	12021213	Dividends/ Interests on Fixed D	300,000	100,000	5,000,000
011100100100		<b>SUB TOTAL</b>	<b>300,000</b>	<b>100,000</b>	<b>5,000,000</b>
011100100100	12021403	Payments in Lieu of Resigns	500,000	300,000	1,000,000
011100100100		<b>SUB TOTAL</b>	<b>500,000</b>	<b>300,000</b>	<b>1,000,000</b>
011100100100		<b>TOTAL I.G.R</b>	<b>64,565,000</b>	<b>7,100,500</b>	<b>199,060,000</b>
011100100100	140101	Other Capital Receipts			
011100100100	14010101	Transfer from CRF to CDF	3,109,131,440	617,718,602	4,290,560,000
011100100100		<b>SUB TOTAL</b>	<b>3,109,131,440</b>	<b>617,718,602</b>	<b>4,290,560,000</b>



**YOBE STATE OF NIGERIA**  
**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
	<b>FUNE LOCAL GOVERNMENT</b>				
11100100100	Office of the Chairman	44,830,049	17,200,000	-	62,030,049
11101300100	Office of the Secretary	288,124,405	11,500,000	-	299,624,405
11200100100	Local Government Council	73,160,230	10,000,000	-	83,160,230
12500100100	Directorate of Personnel Manageme	258,464,203	13,600,000	506,500,000	778,564,203
51700100100	Local Education Authority	299,250,415	8,600,000	155,000,000	462,850,415
22000100100	Finance Department	102,903,379	8,000,000	210,000,000	320,903,379
52100100100	Primary health Care Department	558,562,483	7,200,000	545,560,000	1,111,322,483
21500100100	Agric and Home Economic Departme	172,918,747	8,500,000	554,000,000	735,418,747
23400100100	Works Department	84,326,684	23,700,000	2,303,000,000	2,411,026,684
11100100200	Tradinal Officers	32,746,915	6,850,000	-	39,596,915
22000300100	Budget and Planning Department	49,267,970	4,850,000	16,500,000	70,617,970
	<b>SUB-TOTAL</b>	<b>1,964,555,480</b>	<b>120,000,000</b>	<b>4,290,560,000</b>	<b>6,375,115,480</b>
22000200100	contingency/Miscellaneous		581,152,125		581,152,125
	<b>TOTAL BUDGET SIZE</b>	<b>1,964,555,480</b>	<b>701,152,125</b>	<b>4,290,560,000</b>	<b>6,956,267,605</b>

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

Bye- law.

**JA 'AFAR MOHAMMED KUKUWA**

*Director Personnel Management*

*Fune Local Government Council*