



YOBE STATE GOVERNMENT OF NIGERIA

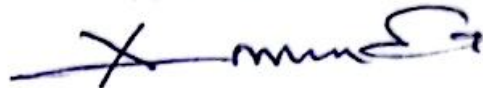
**GEIDAM LOCAL GOVERNMENT
APPROVED FINANCE
AND APPROPRIATION BYE-LAW**

2025

I ASSENT THIS 31 DAY OF DECEMBER 2024

HON. MUSA MOHAMMED
EXECUTIVE CHAIRMAN
GEIDAM LOCAL GOVERNMENT
YOBE STATE

A BILL



FOR

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

Date of Commencement (01/01/2025)

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

Citation and Commencement

1. This law may be cited as Geidam Local Government Finance and Appropriation Bye-Law 2025 and shall come into force on the.....day of2025

Interpretation

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

“Council” means the Geidam Local Government Council of Yobe State
“Chairman” means the Executive Chairman of Geidam Local Government Council of Yobe State;

“Local Government” means Geidam Local Government of Yobe State, Nigeria.

Sources of Revenue

3. The sources of Revenue for Geidam 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 Geidam 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 5,793,944,534*

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 5,793,944,534*

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
GEIDAM LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE- LAW

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT	APPROVED BUDGET 2025
			₦	₦	₦
011100100100		Opening Balance			
011100100100		(I.G.R)	86,710,575	53,493,950	326,435,876
011100100100	110101	Government Share of FAAC	2,187,244,228	-	1,490,777,197
011100100100	110102	Government Share of VAT	1,415,739,520		2,034,700,178
011100100100	110111	Non-Excess Oil / Other Fed. Acct.	883,550,871	-	1,942,031,283
011100100100		Total Recurrent Revenue	4,573,245,194	53,493,950	5,793,944,534
011100100100		Personnel cost	799,996,598	599,997,449	1,250,000,000
011100100100		Overhead cost	120,000,000	90,000,000	120,000,000
011100100100		contingencies	736,292,391	552,219,293	500,024,276
011100100100		Total Recurrent Expenditure	1,656,288,990	1,242,216,742	1,870,024,276
011100100100		Capital Development Fund	2,956,956,204	382,000,000	3,923,920,258
011100100100	120101	Personal Taxes	6,200,000	3,520,450	33,700,000
011100100100	120201	License - General	30,370,500	18,690,500	166,375,301
011100100100	120204	Fees General	16,208,400	10,013,000	47,783,400
011100100100	120205	Fines Genral	25,000	20,000	1,205,000
011100100100	120206	Sales General	2,000,000	1,000,000	8,000,000
011100100100	120207	Earnings- General	27,250,977	17,750,000	58,250,977
011100100100	120211	Investment Income	655,698	400,000	1,121,198
011100100100	120212	Interests Earning	4,000,000	2,100,000	10,000,000
011100100100		BUDGET SIZE 2025	4,613,245,194	1,624,216,742	5,793,944,534

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Federal	2,142,497,551.88		1,388,099,736.09
011100100100	11010102	Statutory Allocation from State G	44,746,676.37		102,677,460.87
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,415,739,520.07		2,034,700,177.88
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	883,550,870.78		1,942,031,283
011100100100		Total Recurrent Revenue	4,486,534,619		5,467,508,658
011100100100	120101	Personal Taxes			
011100100100	12010107	Cattle Levy/ Taxes	3,000,000	2,130,450	16,000,000
011100100100	12010108	Arrears of Cattle Levy/ Taxes	700,000	390,000.00	5,700,000
011100100100	12010114	Ground Rates	2,500,000	1,000,000.00	12,000,000
011100100100		SUB TOTAL	6,200,000	3,520,450	33,700,000
011100100100	120201	License - General			
011100100100	12020102	Goldsmith/ Gold Dealers Licenses	35,500		1,135,000
011100100100	12020107	Boats & Canoe/ Small Craft Licens	125,000		1,825,000
011100100100	12020111	Bakery House Licenses	140,000	100,000	1,540,000
011100100100	12020112	Bicycle Licenses and Hire Permits	30,000		1,130,000
011100100100	12020114	Cart/ Truck Licenses	1,225,000	500,000.00	8,450,000
011100100100	12020115	Dane Gun Licensing	75,000		1,175,000
011100100100	12020116	Cattle Dealers Licenses	775,000	550,000	9,775,000
011100100100	12020117	Dried Fish/ Meat Licenses	617,500	590,000	14,000,000
011100100100	12020118	Pet/ Dog Licenses	210,000	100,000	7,362,500
011100100100	12020120	Hawking Permits	562,500	420,000	1,562,500
011100100100	12020121	Hunting Permits	70,000		1,170,000
011100100100	12020124	Abattoir/ Slaughter Licenses	10,000,000	5,000,000	18,000,000
011100100100	12020138	Tent at Sea Beach Permits	225,000		1,525,000
011100100100	12020142	Petty Traders Licenses	800,000	700,000	8,800,000
011100100100	12020144	Felling and Trees Licenses	600,000	500,000	8,600,000
011100100100	12020146	Brown Sugar Machine Licenses	500,000	450,000	2,500,000
011100100100	12020147	Photo Studio Licenses	1,500,000	1,400,000	9,000,000
011100100100	12020148	Welding Machine Licenses	1,300,000	1,200,000	7,300,000
011100100100	12020149	Electric (Radio/ Television) Works	600,000	300,000	7,600,000
011100100100	12020150	Blacksmith Workshop Licenses	400,000	100,000	2,000,000
011100100100	12020151	Wood Making/ Carpentry Worksh	300,000	50,000	1,600,000
011100100100	12020152	Battery Charge Workshop License	200,000	120,000	1,800,000

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	12020153	Printing Press Licenses	3,000,000	2,000,500	11,745,301
011100100100	12020156	Vehicle Spare Parts Licenses	350,000	200,000	1,950,000
011100100100	12020157	Phone Repairs Licenses			
011100100100	12020160	Registration of Laundries and Dry	400,000	200,000	1,400,000
011100100100	12020161	Building Materials Licenses	500,000	300,000	1,500,000
011100100100	12020162	Surface Tank Kerosene Licenses	300,000	100,000	1,300,000
011100100100	12020163	Sewing Institute Licenses	720,000	400,000	5,720,000
011100100100	12020164	Hair Dressing/ Barbing/ Plating/ P	1,500,000	1,100,000	6,500,000
011100100100	12020168	Kiosks Licenses	135,000	120,000	1,135,000
011100100100	12020170	Noise Control Permits	190,000	140,000	1,190,000
011100100100	12020172	Cold Room Licenses	250,000	100,000	1,250,000
011100100100	12020173	Motorcycle Permits	75,000		175,000
011100100100	12020179	Ingredients Grinding Mill Licenses	660,000	450,000	6,660,000
011100100100	12020180	Photo Stating, Typing Institute Lic	2,000,000	1,500,000	8,000,000
011100100100		SUB TOTAL	30,370,500	18,690,500	166,375,301
011100100100	120204	Fees General			
011100100100	12020427	Tenders Fees	900,000	850,000.0	1,900,000
011100100100	12020444	Burial Fees	300,000		1,300,000
011100100100	12020456	Forestry and Fuel Exploitation Fee	650,000	300,000.0	1,650,000
011100100100	12020457	Rice/ Mill/ Cassava Grinding Fees	300,000	150,000.0	1,300,000
011100100100	12020458	Painting, Spraying and Sign Writin	500,000	300,000.0	1,500,000
011100100100	12020459	Motor Mechanic/ Car Wash Depo	400,000	250,000.0	1,400,000
011100100100	12020460	Block Making Machines Fees	500,000	300,000.0	1,500,000
011100100100	12020461	Survey Fees	200,000	100,000.0	1,200,000
011100100100	12020465	Approval of Building Plan Fees	600,000	350,000.0	1,600,000
011100100100	12020473	Local Government Certificate of C	2,700,000	2,100,000.0	6,175,000
011100100100	12020476	Eating House License Fees	130,000	113,000.0	1,130,000
011100100100	12020481	Palm Wine Tappers/ Sellers Fees	500,000		1,500,000
011100100100	12020484	Slaughter Fees	1,750,000	1,200,000.0	6,750,000
011100100100	12020485	Abattoir Fees	500,000	450,000.0	1,500,000
011100100100	12020486	Registration for Meat Van Fees	200,000	100,000.0	1,200,000
011100100100	12020487	Naming of Street Registration Fee	92,500		1,192,500
011100100100	12020491	Pest Control and Disinfectant Fee	600,000	400,000.0	1,600,000
011100100100	12020492	Vault Fees	475,000	200,000.0	1,475,000
011100100100	12020493	Dispensary and Maternity Fees	137,500		1,137,500
011100100100	12020494	Laboratory Test Fees	145,000		1,145,000
011100100100	12020495	Environmental Sanitation Fees	4,128,400	2,500,000.0	8,128,400

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


ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	12020497	Sand, Granite, Iron Rod Sellers Fee	500,000	350,000.0	1,500,000
011100100100		SUB TOTAL	16,208,400	10,013,000	47,783,400
011100100100	120205	Fines Genral			
011100100100	12020502	Towing of Vehicles	25,000	20,000	1,205,000
011100100100		SUB TOTAL	25,000	20,000	1,205,000
011100100100	120206	Sales General			
011100100100	12020604	Sales of Unserviceable Stores/ Scr	2,000,000	1,000,000	8,000,000
011100100100		SUB TOTAL	2,000,000	1,000,000	8,000,000
011100100100	120207	Earnings General			
011100100100	12020703	Earnings from Hire of Plants and E	1,000,000	750,000.00	10,000,000
011100100100	12020711	Earnings from Commercial/ Indus	400,000	300,000.00	1,400,000
011100100100	12020712	Earnings from Markets	8,000,000	4,500,000.00	10,000,000
011100100100	12020713	Earnings from Motor Parks	8,000,000	4,000,000.00	10,000,000
011100100100	12020714	Earnings from Shops and Shopping	1,800,000	1,200,000.00	4,800,000
011100100100	12020715	Earnings from Transport Services	2,500,986	2,300,000.00	6,500,986
011100100100	12020716	Earnings from Tipper and Tractors	3,049,991	2,700,000.00	7,049,991
011100100100	12020723	Earnings from Cattle Markets	2,500,000	2,000,000.00	8,500,000
011100100100		SUB TOTAL	27,250,977	17,750,000	58,250,977
011100100100	120208	Rent on Government Buildings General			
011100100100	12020802	Rent on Government Offices	655,698.08	400,000	1,121,198.00
011100100100		SUB TOTAL	655,698	400,000	1,121,198
011100100100	12021213	Dividends/ Interests on Fixed Dep	4,000,000	2,100,000	10,000,000
011100100100	12021214	Others			
011100100100		SUB TOTAL	4,000,000	2,100,000	10,000,000
		Total I.G.R	86,710,575	53,493,950	326,435,876
011100100100	140101	Other Capital Receipts			
011100100100	14010101	Transfer from CRF to CDF	2,956,956,204	382,000,000	3,923,920,258
011100100100		TOTAL	2,956,956,204	382,000,000	3,923,920,258

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

ADMIN CODE	DESCRIPTION	APPROVED PERSONNEL COST 2025 N	APPROVED OVERHEAD COST 2025 N	APPROVED CAPITAL EXPENDITURE N	TOTAL EXPENDITURE N
	GEIDAM LOCAL GOVERNMENT				
11100100100	Office of the Chairman	64,563,107	20,000,000	-	84,563,107
11101300100	Office of the Secretary	49,466,668	10,000,000	-	59,466,668
11200100100	Local Government Council	67,647,619	10,000,000	-	77,647,619
12500100100	Directorate of Personnel Manageme	189,677,107	10,000,000	652,548,379	852,225,486
51700100100	Local Education Authority	326,438,401	10,000,000	108,955,048	445,393,449
22000100100	Finance Department	120,182,837	15,000,000	403,000,000	538,182,837
52100100100	Primary health Care Department	98,903,080	10,000,000	312,950,000	421,853,080
21500100100	Agric and Home Economic Departme	117,405,166	15,000,000	554,049,992	686,455,158
23400100100	Works Department	84,009,523	10,000,000	1,877,416,839	1,971,426,362
11100100200	Tradinal Officers	35,650,000	5,000,000	-	40,650,000
22000300100	Budget and Planning Department	96,056,492	5,000,000	15,000,000	116,056,492
	SUB-TOTAL	1,250,000,000	120,000,000	3,923,920,258	5,293,920,258
22000200100	contingency/Miscellaneous		500,024,276		500,024,276
	TOTAL BUDGET SIZE	1,250,000,000	620,024,276	3,923,920,258	5,793,944,534

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

bye-law.


SULEMAN HABU CHIROMA
Director Personnel Management
Geidam Local Government Council