



YOBE STATE GOVERNMENT OF NIGERIA

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

2025

I ASSENT THIS

DAY OF

2024

HON. DAYYABU ILLU
EXECUTIVE CHAIRMAN
GULANI LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as Gulani 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 Gulani Local Government Council of Yobe State
"Chairman" means the Executive Chairman of Gulani Local Government Council of Yobe State;
"Local Government" means Gulani Local Government of Yobe State, Nigeria.

Sources of Revenue

3. The sources of Revenue for Gulani 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 Gulani 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 4,758,553,873*

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 4,758,553,873*

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
GULANI LOCAL GOVERNMENT COUNCIL APPROVED BUDGET 2025
FINANCE BYE -LAW

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN. SEPT 2024	APPROVED BUDGET 2025
			N	N	N
011100100100		Opening Balance			
011100100100		Internal Generated Revenue (I.G.R)	94,837,620	52,167,350	180,982,446
011100100100	110101	Government Share of FAAC	1,756,523,215	-	1,202,173,262
011100100100	110102	Government Share of VAT	1,252,463,294	-	1,822,027,998
011100100100	110111	Non-Excess Oil	706,728,965	-	1,553,370,167
011100100100		Total Recurrent Revenue	3,810,553,093	52,167,350	4,758,553,873
011100100100		Personnel cost	737,661,502	131,762,000	1,267,556,601
011100100100		Overhead cost	120,000,000	86,798,943	120,000,000
011100100100		contingencies	481,212,211	302,054,807	519,771,709
011100100100		Total Recurrent Expenditure	1,338,873,713	520,615,750	1,907,328,310
011100100100		Capital Development Fund (CDF)	2,308,267,054	1,495,488,330	2,851,225,563
011100100100	120101	Personal Taxes	9,920,171	11,080,750	34,120,251
011100100100	120201	License - General	4,510,601	2,831,500	25,319,000
011100100100	120204	Fees General	3,938,000	2,386,400	14,982,600
011100100100	120206	Sales General	2,600,341	400,000	14,800,000
011100100100	120207	Earnings- General	12,736,027	6,390,400	59,420,200
011100100100	120208	Rent on Government Buildings- General	2,600,341	400,000	14,800,000
011100100100	120209	Rent on Land & Others- General	200,000	1,800,000	1,800,000
011100100100	120212	Interests Earning	2,500,998	1,200,000	1,000,000
011100100100	120214	Others Revenues	230,000	230,000	230,000
011100100100		BUDGET SIZE 2023	3,647,140,767	2,016,104,080	4,758,553,873

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	PROPOSED BUDGET 2025
			N	N	N
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Federal Government	1,713,727,106		1,110,297,624
011100100100	11010102	Statutory Allocation from State Government	42,796,109		91,875,638
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,252,463,294		1,822,027,998
011100100100	110103	Non-Excess Oil			
011100100100	11010303	Non-Excess Oil	706,728,965		1,553,370,167
011100100100	110104	Total Recurrent Revenue	3,715,715,473		4,577,571,427
011100100100	11010401	Personal Taxes			
011100100100	110105	Community/ Poll Taxes	2,000,000	900,000	2,000,000
011100100100	11010501	Arrears of Community/ Poll Taxes	320,000	3,300,000	320,000
011100100100	110106	Development Levy/ Taxes	200,000	2,500,000	200,000
011100100100	11010601	Arrears of Development Levy/ Taxes	100,000	1,250,240	100,000
011100100100	110107	Cattle Levy/ Taxes	4,300,000	800,100	5,300,000
011100100100	11010701	Arrears of Cattle Levy/ Taxes	1,700,000	500,000	2,200,000
011100100100	110108	Other Social Services Tax (e.g. Electricity, Wa	600,000	600,000	1,950,126
011100100100	11010801	Tenement Rate	100,000	820,410	100,000
011100100100	110109	Penalty for Tenement Rate	100,000	250,000	100,000
011100100100	11010901	Arrears of Tenement Rate	100,000	-	10,100,000
011100100100	110110	Ground Rates	200,000	-	11,550,126
011100100100	11011001	Federal Government Grant in lieu of Teneme	100,000	50,000	100,000
011100100100	110111	State Government Grant in lieu of Tenement	100,171	100,000	100,000
011100100100	11011101	SUB TOTAL	9,920,171	11,080,750	34,120,251
011100100100		License - General			
011100100100	120101	Goldsmith/ Gold Dealers Licenses	20,000	20,000	20,000
011100100100	12010101	Boats & Canoe/ Small Craft License	5,000	6,000	6,000
011100100100	12010104	Bakery House Licenses	261,202	377,000	377,000
011100100100	12010105	Bicycle Licenses and Hire Permits	500,000	800,000	800,000
011100100100	12010106	Cart/ Truck Licenses	4,000	5,000	5,000
011100100100	12010107	Dane Gun Licensing	10,000	10,000	10,000
011100100100	12010108	Cattle Dealers Licenses	40,000	100,000	100,000
011100100100	12010109	Dried Fish/ Meat Licenses	50,000	10,000	10,000
011100100100	12010111	Fishing Permits	3,399	4,000	4,000
011100100100	12010112	Hawking Permits	100,000	50,000	50,000
011100100100	12010113	Produce Buying Licenses	950,000	50,000	50,000
011100100100	12010114	Abattoir/ Slaughter Licenses	900,000	500,000	500,000
011100100100	12010115	Hiring Licenses	50,000	10,000	10,000
011100100100	12010116	Trade Permit Licenses	200,000	100,000	100,000
011100100100		Minor Industrial Licenses	300,000	200,000	200,000
011100100100	120201	Petty Traders Licenses	100,000	100,000	100,000
011100100100	12020102	Pit Sawing Licenses	100,000	100,000	100,000
011100100100	12020107	Felling and Trees Licenses	190,000	60,000	200,000
011100100100	12020111	Saw Mill Licenses	120,000	36,000	100,000
011100100100	12020112	Photo Studio Licenses	40,000	-	50,000
011100100100	12020114	Welding Machine Licenses	100,000	72,000	200,000
011100100100	12020115	Electric (Radio/ Television) Workshop License	10,000	5,000	10,000
011100100100	12020116	Printing Press Licenses	4,000	2,000	500,000
011100100100	12020117	Panel Beaters Licenses	30,000	10,000	20,000
011100100100	12020119	Vulcanizers Licenses	100,000	56,000	20,000
011100100100	12020120	Clock/ Watch Repairs Licenses	3,000	2,000	2,000
011100100100	12020122	Cloth Dyers Licenses	5,000	-	2,000
011100100100	12020124	Registration of Laundries and Dry Cleaners Li	5,000	-	2,000
011100100100	12020126	Building Materials Licenses	40,000	10,000	50,000
011100100100	12020137	Surface Tank Kerosene Licenses	20,000	2,000	-

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	PROPOSED BUDGET 2025
			N	N	N
011100100100	12020140	Hair Dressing/ Barbing/ Plating/ Painting Lice	50,000	4,500	500,000
011100100100	12020142	Noise Control Permits	5,000	-	1,000
011100100100	12020143	Cigarette Licenses	10,000	-	200,000
011100100100	12020144	Squatters Permits	5,000	-	-
011100100100	12020145	Ingredients Grinding Mill Licenses	150,000	110,000	21,000,000
011100100100	12020147	Photo Stating, Typing Institute Licenses	30,000	20,000	20,000
011100100100	12020148	SUB TOTAL	4,510,601	2,831,500	25,319,000
011100100100	12020149	Fees General			
011100100100	12020153	General Contractors Registration Fees	80,000	12,000	90,000
011100100100	12020154	Tenders Fees	1,000	-	50,000
011100100100	12020155	Births and Deaths Registration Fees	40,000	4,000	40,000
011100100100	12020158	Agricultural/ Veterinary Services Fees	30,000	-	100,000
011100100100	12020159	Motor Mechanic/ Car Wash Depot Fees	100,000	3,250 00 00	50,000
011100100100	12020160	Block Making Machines Fees	40,000	30,000	60,000
011100100100	12020161	Survey Fees	40,000	-	5,000
011100100100	12020162	Commission on Transfer of Plot/ Property	50,000	-	50,000
011100100100	12020164	Approval of Building Plan Fees	25,000	-	25,000
011100100100	12020170	Corn Grinding Mill Licenses	60,000	25,000	100,000
011100100100	12020175	Mortuary, Hears, and Cemetery	157,500	-	-
011100100100	12020176	Local Government Certificate of Origin	1,000,000	1,200,000	1,880,600
011100100100	12020179	Eating House License Fees	100,000	200,000	50,000
011100100100	12020180	Bus/ Commercial Vehicle/ Taxi Permit Fees	140,500	260,000	50,000
011100100100		Abattoir Fees	150,000	1,400	60,000
011100100100	120204	Registration for Meat Van Fees	7,000	-	2,000
011100100100	12020417	Naming of Street Registration Fees	2,000	11,000	1,000
011100100100	12020427	Mobile Sales Promotion Fees	20,000	-	50,000
011100100100	12020443	Dislodging of Septic Tank Charges	5,000	-	2,000
011100100100	12020446	Registration of Septic Tank Dislodging Fees	10,000	4,000	2,000
011100100100	12020459	Dispensary and Maternity Fees	85,000	-	5,000
011100100100	12020460	Environmental Sanitation Fees	65,000	600,000	500,000
011100100100	12020461	Sand Dredging Fees	1,500,000	14,000	11,500,000
011100100100	12020464	Sand, Granite, Iron Rod Sellers Fees	200,000	25,000	300,000
011100100100	12020465	Irrigation Scheme Fees/ Charges	30,000	-	10,000
011100100100	12020470	SUB TOTAL	3,938,000	2,386,400	14,982,600
011100100100	12020472	Fines Genral			
011100100100	12020473	Impounding of Animal Fines	70,000	20,000	50,000
011100100100	12020476	SUB TOTAL	70,000	20,000	50,000
011100100100	12020480	Sales General			
011100100100	12020485	Sales of Unserviceable Stores/ Scraps/ Unser	1,000,000	-	16,640,152
011100100100	12020486	Proceeds from Sales of Farm Produce	3,872,757	2,000,000	3,620,100
011100100100	12020487	SUB TOTAL	4,872,757	2,000,000	20,260,252
011100100100	12020488	Earnings General			
011100100100	12020489	Earnings from Commercial/ Industrial Activiti	205,292	20,000	10,500,000
011100100100	12020490	Earnings from Markets	900,310	1,620,400	26,200,000
011100100100	12020493	Earnings from Motor Parks	720,000	300,000	1,000,000
011100100100	12020495	Earnings from Shops and Shopping Centers	600,200	250,000	1,800,000
011100100100	12020496	Earnings from Transport Services (Mass Trans	1,800,000	300,000	2,000,000
011100100100	12020497	Earnings from Tipper and Tractors	2,378,112	3,200,000	5,420,200
011100100100		Earnings Slaughter House	778,192	100,000	500,000
011100100100	120205	Earnings from Cattle Markets	5,353,921	600,000	12,000,000
011100100100	12020504	SUB TOTAL	12,736,027	6,390,400	59,420,200
011100100100		Rent on Government Buildings General			
011100100100	120206	Rent on Government Quarters	1,360,000	-	14,000,000
011100100100		Rent on Government Buildings	1,240,341	400,000	800,000

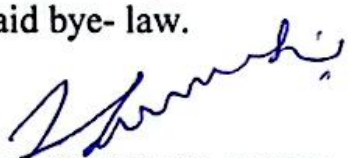
YORUBA STATE OF NIGERIA
GULANI LOCAL GOVERNMENT COUNCIL APPROVED BUDGET 2025
FINANCE BYE-LAW

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	PROPOSED BUDGET 2025
			N	N	N
011100100100	12020604	SUB TOTAL	2,600,341	400,000	14,800,000
011100100100	12020609	Rent of Land and Others -Generals			
011100100100		Rents from Landed Property	1,000,000	200,000	1,800,000
011100100100	120207	SUB TOTAL	1,000,000	200,000	1,800,000
011100100100	12020711	Interests Earning			
011100100100	12020712	Motor Vehicle Advances	500,000	-	-
011100100100	12020713	Bicycle Advances (Interests)	500,000	-	200,000
011100100100	12020714	Interests on Loans to Limited Liability Compa	1,000,998	1,200,000	200,000
011100100100	12020715	Dividends/ Interests on Fixed Deposits	500,000	-	500,000
011100100100	12020716	SUB TOTAL	2,500,998	1,200,000	1,000,000
011100100100	12020722	Others Revenues			
011100100100	12020723	Payments in Lieu of Resigns	230,000	-	5,200,938
011100100100		SUB TOTAL	230,000	230,000	230,000
011100100100	120208	Grants from State Government	10,000,000	-	10,000,000
011100100100	12020801	SUB TOTAL	10,000,000	10,000,000	10,000,000
		Total I.G.R	94,837,620	52,167,350	180,982,446
011100100100	12020803	Other Capital Receipts			
011100100100		Transfer from CRF to CDF	2,308,267,054	1,495,488,330	2,851,225,563
011100100100	120209	TOTAL	2,308,267,054	1,495,488,330	2,851,225,563

YOBE STATE OF NIGERIA
GULANI LOCAL GOVERNMENT COUNCIL 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
	GULANI LOCAL GOVERNMENT				
11100100100	Office of the Chairman	234,912,010	18,500,000	-	253,412,010
11101300100	Office of the Secretary	135,522,000	8,500,000	-	144,022,000
11200100100	Local Government Council	225,239,055	14,000,000	-	239,239,055
12500100100	Directorate of Personnel Managem	56,420,672	9,000,000	344,181,919	409,602,591
51700100100	Local Education Authority	208,425,211	8,000,000	250,000,000	466,425,211
22000100100	Finance Department	131,262,160	15,000,000	113,000,000	259,262,160
52100100100	Primary health Care Department	98,746,232	11,000,000	356,094,300	465,840,532
21500100100	Agric and Home Economic Departm	96,792,162	11,000,000	436,100,000	543,892,162
23400100100	Works Department	15,101,676	12,000,000	1,333,849,374	1,360,951,050
11100100200	Tradinal Officers	42,924,602	5,000,000	-	47,924,602
22000300100	Budget and Planning Department	22,210,821	8,000,000	17,999,970	48,210,791
	SUB-TOTAL	1,267,556,601	120,000,000	2,851,225,563	4,238,782,164
22000200100	contingency/Miscellaneous		460,000,000		460,000,000
	TOTAL BUDGET SIZE	1,267,556,601	580,000,000	2,851,225,563	4,698,782,164

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


ILLAYASU AHMED MALURI
Director Personnel Management
Gulani Local Government Council