



**YOBE STATE GOVERNMENT OF NIGERIA**

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

**2025**

I ASSENT THIS..... 31<sup>st</sup> DAY OF DECEMBER 2024

  
HON. SUMAILA MUSA  
EXECUTIVE CHAIRMAN  
NANGERE LOCAL GOVERNMENT  
YOBE STATE

A BILL

FOR

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

Date of ELC; Commencement ( )

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

*Citation and Commencement*

1. This law may be cited as Nangere Local Government Finance and Appropriation Bye-Law 2025 and shall come into force on the 1<sup>st</sup> day of JANUARY 2025

*Interpretation*

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

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

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

*Sources of Revenue*

3. The sources of Revenue for Nangere 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 Nangere 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 5,014,039,500*

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 5,014,039,500*

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  
NANGERE LOCAL GOVERNMENT APPROVED BUDGET 2025  
FINANCE BYE-LAW

| ADMIN CODE   | ECON CODE | SUMMARY OF REVENUE                    | APPROVED BUDGET | ACTUAL EXP JAN-<br>SEPT 2024 | APPROVED<br>BUDGET 2025 |
|--------------|-----------|---------------------------------------|-----------------|------------------------------|-------------------------|
|              |           |                                       | 2024<br>N       | N                            | N                       |
| 121100100100 |           | Opening Balance                       |                 |                              |                         |
| 121100100100 |           | Internal Generated Revenue (I.G.R)    | 43,649,159      | 32,736,869                   | 185,207,659             |
| 121100100100 | 110101    | Government Share of FAAC              | 1,679,375,793   | 1,259,531,845                | 1,149,840,135           |
| 121100100100 | 110102    | Government Share of VAT               | 1,204,841,947   | 903,631,460                  | 1,758,635,330           |
| 121100100100 | 110111    | Non-Excess Oil                        | 675,057,991     |                              | 1,920,356,376           |
| 121100100100 |           | Total Recurrent Revenue               | 3,602,924,890   | 2,195,900,174                | 5,014,039,500           |
| 121100100100 |           | Personnel cost                        | 1,081,809,542   | 811,357,156                  | 1,280,003,959           |
| 121100100100 |           | Overhead cost                         | 120,000,000     | 90,000,000                   | 120,000,000             |
| 121100100100 |           | Contingencies                         | 562,548,326     | 421,911,244                  | 445,097,525             |
| 121100100100 |           | Total Recurrent Expenditure           | 1,764,357,867   | 1,323,268,400                | 1,845,101,484           |
| 121100100100 |           | Capital Development Fund (CDF)        | 1,211,928,857   | 322,641,405                  | 3,168,938,016           |
| 121100100100 | 120101    | Personal Taxes                        | 13,630,000      | 10,222,500                   | 27,230,000              |
| 121100100100 | 120201    | License - General                     | 4,067,159       | 3,050,369                    | 8,583,659               |
| 121100100100 | 120204    | Fees General                          | 12,722,000      | 9,541,500                    | 25,974,000              |
| 121100100100 | 120205    | Fines Genral                          | 1,000,000       | 750,000                      | 22,000,000              |
| 121100100100 | 120206    | Sales General                         | 1,480,000       | 1,110,000                    | 22,900,000              |
| 121100100100 | 120207    | Earnings- General                     | 6,890,000       | 5,167,500                    | 50,800,000              |
| 121100100100 | 120208    | Rent on Government Buildings- General | 2,000,000       | 1,500,000                    | 4,000,000               |
| 121100100100 | 120209    | Rent on Land & Others- General        | 420,000         | 315,000                      | 840,000                 |
| 121100100100 | 120212    | Interests Earning                     | 760,000         | 570,000                      | 21,520,000              |
| 121100100100 | 120214    | Others Revenues                       | 680,000         | 510,000                      | 1,360,000               |
| 121100100100 |           | BUDGET SIZE 2025                      | 2,976,286,724   | 1,645,909,805                | 5,014,039,500           |



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

| ADMIN CODE   | ECON CODE | DETAILS REVENUE                                  | APPROVED BUDGET      | ACTUAL EXP JAN-         | APPROVED             |
|--------------|-----------|--|----------------------|-------------------------|----------------------|
|              |           |  | 2024                 | SEPT 2024               | BUDGET 2025          |
|              |           |  | N                    | N                       | N                    |
| 011100100100 | 110101    | Government Share of FAAC                         |                      |                         |                      |
| 011100100100 | 11010101  | Statutory Allocation from Federal Government     | 1,636,929,055        | 1,227,696,791.58        | 1,061,112,987        |
| 011100100100 | 11010102  | Statutory Allocation from State Government       | 42,446,738           | 31,835,053.50           | 88,727,148           |
| 011100100100 | 110102    | Government Share of VAT                          |                      |                         |                      |
| 011100100100 | 11010201  | Share of Value Added Tax (VAT)                   | 1,204,841,947        | 903,631,460.05          | 1,758,635,330        |
| 011100100100 | 110111    | Non-Excess Oil                                   |                      |                         |                      |
| 011100100100 | 11011101  | Non-Excess Oil                                   | 675,057,991          | 506,293,492.99          | 1,920,356,376        |
| 011100100100 |           | <b>Total Recurrent Revenue</b>                   | <b>3,559,275,731</b> | <b>2,669,456,798.12</b> | <b>4,828,831,841</b> |
| 011100100100 | 120101    | Personal Taxes                                   |                      |                         |                      |
| 011100100100 | 12010101  | Community/ Poll Taxes                            | 900,000              | 675,000.00              | 1,800,000            |
| 011100100100 | 12010107  | Cattle Levy/ Taxes                               | 9,030,000            | 6,772,500.00            | 18,030,000           |
| 011100100100 | 12010111  | Tenement Rate                                    | 1,500,000            | 1,125,000.00            | 3,000,000            |
| 011100100100 | 12010114  | Ground Rates                                     | 2,200,000            | 1,650,000.00            | 4,400,000            |
| 011100100100 |           | <b>SUB TOTAL</b>                                 | <b>13,630,000</b>    | <b>10,222,500.00</b>    | <b>27,230,000</b>    |
| 011100100100 | 120201    | License - General                                |                      |                         |                      |
| 011100100100 | 12020102  | Goldsmith/ Gold Dealers Licenses                 | 20,000               | 15,000.00               | 40,000               |
| 011100100100 | 12020105  | Radio/ Television Licenses                       | 25,000               | 18,750.00               | 50,000               |
| 011100100100 | 12020112  | Bicycle Licenses and Hire Permits                | 42,000               | 31,500.00               | 84,000               |
| 011100100100 | 12020114  | Cart/ Truck Licenses                             | 13,000               | 9,750.00                | 26,000               |
| 011100100100 | 12020115  | Dane Gun Licensing                               | 170,000              | 127,500.00              | 340,000              |
| 011100100100 | 12020116  | Cattle Dealers Licenses                          | 75,000               | 56,250.00               | 150,000              |
| 011100100100 | 12020117  | Dried Fish/ Meat Licenses                        | 12,000               | 9,000.00                | 24,000               |
| 011100100100 | 12020119  | Fishing Permits                                  | 920,000              | 690,000.00              | 1,840,000            |
| 011100100100 | 12020121  | Hunting Permits                                  | 60,000               | 45,000.00               | 120,000              |
| 011100100100 | 12020122  | Produce Buying Licenses                          | 400,000              | 300,000.00              | 800,000              |
| 011100100100 | 12020124  | Abattoir/ Slaughter Licenses                     | 600,659              | 450,494.25              | 1,200,659            |
| 011100100100 | 12020126  | Hiring Licenses                                  | 500,000              | 375,000.00              | 1,000,000            |
| 011100100100 | 12020140  | Minor Industrial Licenses                        | 400,000              | 300,000.00              | 800,000              |
| 011100100100 | 12020149  | Electric (Radio/ Television) Workshop Licenses   | 7,000                | 5,250.00                | 14,000               |
| 011100100100 | 12020150  | Blacksmith Workshop Licenses                     | 5,000                | 3,750.00                | 10,000               |
| 011100100100 | 12020151  | Wood Making/ Carpentry Workshop Licenses         | 3,500                | 2,625.00                | 7,000                |
| 011100100100 | 12020155  | Vulcanizers Licenses                             | 1,500                | 1,125.00                | 3,000                |
| 011100100100 | 12020163  | Sewing Institute Licenses                        | 3,500                | 2,625.00                | 7,000                |
| 011100100100 | 12020167  | Patent Medicine Licenses                         | 630,000              | 472,500.00              | 710,000              |
| 011100100100 | 12020173  | Motorcycle Permits                               | 150,000              | 112,500.00              | 1,300,000            |
| 011100100100 | 12020177  | Butchers Licenses                                | 25,000               | 18,750.00               | 50,000               |
| 011100100100 | 12020180  | Photo Stating, Typing Institute Licenses         | 4,000                | 3,000.00                | 8,000                |
| 011100100100 |           | <b>SUB TOTAL</b>                                 | <b>4,067,159</b>     | <b>3,050,369.25</b>     | <b>8,583,659</b>     |
| 011100100100 | 120204    | Fees General                                     |                      |                         |                      |
| 011100100100 | 12020417  | General Contractors Registration Fees            | 2,250,000            | 1,687,500.00            | 4,500,000            |
| 011100100100 | 12020446  | Agricultural/ Veterinary Services Fees           | 380,000              | 285,000.00              | 760,000              |
| 011100100100 | 12020463  | Customary Right of Occupancy Fees                | 530,000              | 397,500.00              | 1,600,000            |
| 011100100100 | 12020486  | Registration for Meat Van Fees                   | 7,000                | 5,250.00                | 14,000               |
| 011100100100 | 12020488  | Mobile Sales Promotion Fees                      | 55,000               | 41,250.00               | 100,000              |
| 011100100100 | 12020496  | Sand Dredging Fees                               | 5,500,000            | 4,125,000.00            | 11,000,000           |
| 011100100100 | 12020498  | Irrigation Scheme Fees/ Charges                  | 4,000,000            | 3,000,000.00            | 8,000,000            |
| 011100100100 |           | <b>SUB TOTAL</b>                                 | <b>12,722,000</b>    | <b>9,541,500.00</b>     | <b>25,974,000</b>    |
| 011100100100 | 120205    | Fines Genral                                     |                      |                         |                      |
| 011100100100 | 12020504  | Impounding of Animal Fines                       | 1,000,000            | 750,000.00              | 22,000,000           |
| 011100100100 |           | <b>SUB TOTAL</b>                                 | <b>1,000,000</b>     | <b>750,000.00</b>       | <b>22,000,000</b>    |
| 011100100100 | 120206    | Sales General                                    |                      |                         |                      |
| 011100100100 | 12020602  | Proceeds from Sales of Consumer Goods/ Haulage   | 1,480,000            | 1,110,000.00            | 22,900,000           |
| 011100100100 |           | <b>SUB TOTAL</b>                                 | <b>1,480,000</b>     | <b>1,110,000</b>        | <b>22,900,000</b>    |
| 011100100100 | 120207    | Earnings General                                 |                      |                         |                      |
| 011100100100 | 12020708  | Earnings from Agricultural Produce               | 300,000              | 225,000.00              | 1,600,000            |
| 011100100100 | 12020712  | Earnings from Markets                            | 1,150,000            | 862,500.00              | 14,300,000           |
| 011100100100 | 12020713  | Earnings from Motor Parks                        | 900,000              | 675,000.00              | 13,800,000           |
| 011100100100 | 12020714  | Earnings from Shops and Shopping Centers         | 450,000              | 337,500.00              | 1,900,000            |
| 011100100100 | 12020715  | Earnings from Transport Services (Mass Transits) | 2,340,000            | 1,755,000.00            | 9,700,000            |
| 011100100100 | 12020723  | Earnings from Cattle Markets                     | 1,750,000            | 1,312,500.00            | 9,500,000            |
| 011100100100 |           | <b>SUB TOTAL</b>                                 | <b>6,890,000</b>     | <b>5,167,500.00</b>     | <b>50,800,000</b>    |
| 011100100100 | 120208    | Rent on Government Buildings General             |                      |                         |                      |
| 011100100100 | 12020801  | Rent on Government Quarters                      | 1,150,000            | 862,500.00              | 2,300,000            |
| 011100100100 | 12020803  | Rent on Government Buildings                     | 850,000              | 637,500.00              | 1,700,000            |



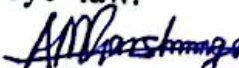
**YOBE STATE OF NIGERIA**  
**NANGERE LOCAL GOVERNMENT APPROVED BUDGET 2025**  
**FINANCE BYE-LAW**

| ADMIN CODE   | ECON CODE | DETAILS REVENUE                      | APPROVED BUDGET | ACTUAL EXP JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------|-----------|--------------------------------------|-----------------|--------------------------|----------------------|
|              |           |                                      | 2024            |                          |                      |
|              |           |                                      | <b>N</b>        | <b>N</b>                 | <b>N</b>             |
| 011100100100 |           | SUB TOTAL                            | 2,000,000       | 1,500,000.00             | 4,000,000            |
| 011100100100 | 12020908  | Rents from Landed Property           | 420,000         | 315,000.00               | 840,000              |
| 011100100100 |           | SUB TOTAL                            | 420,000         | 315,000.00               | 840,000              |
| 011100100100 | 120212    | Interests Earning                    |                 |                          |                      |
| 011100100100 | 12021202  | Bicycle Advances (Interests)         | 550,000         | 412,500.00               | 21,100,000           |
| 011100100100 | 12021205  | Interests on Staff Housing Loan      | 210,000         | 157,500.00               | 420,000              |
| 011100100100 |           | SUB TOTAL                            | 760,000         | 570,000.00               | 21,520,000           |
| 011100100100 | 120214    | Others Revenues                      |                 |                          |                      |
| 011100100100 | 12021401  | Recovery of Losses of Overpayments   | 450,000         | 337,500.00               | 900,000              |
| 011100100100 | 12021402  | Unclaimed Deposits                   |                 |                          |                      |
| 011100100100 | 12021403  | Payments in Lieu of Resigns          | 230,000         | 172,500.00               | 460,000              |
| 011100100100 | 12021404  | Other Revenues not elsewhere defined |                 |                          |                      |
| 011100100100 |           | SUB TOTAL                            | 680,000         | 510,000.00               | 1,360,000            |
| 011100100100 |           | Total I.G.R                          | 43,649,159      | 32,736,869               | 185,207,659          |
| 011100100100 | 140101    | Other Capital Receipts               |                 |                          |                      |
| 011100100100 | 14010101  | Transfer from CRF to CDF             | 1,211,928,857   | 322,641,405              | 3,168,938,016        |
|              |           | TOTAL                                | 1,211,928,857   | 908,946,642.75           | 3,168,938,016        |

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

| ADMIN CODE  | DESCRIPTION                     | APPROVED<br>PERSONNEL COST<br>2025 | APPROVED<br>OVERHEAD<br>COST 2025 | APPROVED<br>CAPITAL<br>EXPENDITURE | TOTAL<br>EXPENDITURE |
|-------------|---------------------------------|------------------------------------|-----------------------------------|------------------------------------|----------------------|
|             |                                 | N                                  | N                                 | N                                  | N                    |
|             | <b>NANGERE LOCAL GOVERNMENT</b> |                                    |                                   |                                    |                      |
| 11100100100 | Office of the Chairman          | 41,206,749                         | 20,000,000                        | -                                  | 61,206,749           |
| 11101300100 | Office of the Secretary         | 29,047,412                         | 10,000,000                        | -                                  | 39,047,412           |
| 11200100100 | Local Government Council        | 50,070,952                         | 10,000,000                        | -                                  | 60,070,952           |
| 12500100100 | Directorate of Personnel Managt | 125,013,380                        | 10,000,000                        | 477,482,014                        | 612,495,394          |
| 51700100100 | Local Education Authority       | 155,511,563                        | 10,000,000                        | 190,000,000                        | 355,511,563          |
| 22000100100 | Finance Department              | 90,463,298                         | 15,000,000                        | 202,452,019                        | 307,915,317          |
| 52100100100 | Primary health Care Department  | 450,398,767                        | 10,000,000                        | 165,000,000                        | 625,398,767          |
| 21500100100 | Agric and Home Economic Depar   | 124,011,531                        | 15,000,000                        | 280,004,001                        | 419,015,532          |
| 23400100100 | Works Department                | 143,993,482                        | 10,000,000                        | 1,808,999,982                      | 1,962,993,464        |
| 11100100200 | Tradinal Officers               | 50,096,460                         | 5,000,000                         |                                    | 55,096,460           |
| 22000300100 | Budget and Planning Departmen   | 20,190,366                         | 5,000,000                         | 45,000,000                         | 70,190,366           |
|             | <b>SUB-TOTAL</b>                | <b>1,280,003,959</b>               | <b>120,000,000</b>                | <b>3,168,938,016</b>               | <b>4,568,941,975</b> |
| 22000200100 | contingency/Miscellaneous       |                                    | 445,097,525                       |                                    | 445,097,525          |
|             | <b>TOTAL BUDGET SIZE</b>        | <b>1,280,003,959</b>               | <b>565,097,525</b>                | <b>3,168,938,016</b>               | <b>5,014,039,500</b> |

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

  
**ABBA YUSUF KYARI**  
*Director Personnel Management*  
*Nangere Local Government Council*