



YOBE STATE GOVERNMENT OF NIGERIA

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

2025

I ASSENT THIS.....31st..... DAY OF DECEMBER 2024


HON. MOHAMMED MAIRAMI
EXECUTIVE CHAIRMAN
NGURU LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

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

Sources of Revenue

3. The sources of Revenue for Nguru 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 Nguru 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 5,427,545,677*

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 5,427,545,677*

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
NGURU 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
			N	N	N
011100100100		Opening Balance	-	0	
011100100100		Internal Generated Revenue (I.G.R)	203,099,208	160,718,208	549,537,857
011100100100	110101	Government Share of FAAC	1,823,453,161	1,569,826,709	1,255,355,158
011100100100	110102	Government Share of VAT	1,395,512,515	1,162,927,095	2,008,116,155
011100100100	110111	Other federation account	734,205,406	734,205,406	1,614,536,506
011100100100		Total Recurrent Revenue	4,156,270,289	3,627,677,418	5,427,545,677
011100100100		personal cost	1,810,373,135	1,988,866,048	2,006,797,989
011100100100		Overhead cost	120,000,000	132,000,000	120,000,000
011100100100		Contingencies	250,000,000	524,366,286	250,000,000
011100100100		Total Recurrent Expenditure	2,180,373,135	2,645,232,334	2,376,797,989
011100100100		Capital Development Fund (CDF)	2,006,897,154	334,288,775	3,050,747,688
011100100100	120101	Personal Taxes	15,500,000	3,450,000	60,000,000
011100100100	120201	License - General	41,301,865	32,547,000	104,000,000
011100100100	120204	Fees General	12,272,342	10,302,000	72,600,000
011100100100	120205	Fines Genral	380,500	270,000	5,000,000
011100100100	120207	Earnings- General	18,700,000	6,550,000	110,000,000
011100100100	120208	Rent on Government Buildings- General	17,366,787	16,300,000	35,000,000
011100100100	120209	Rent on Land & Others- General	2,000,000	1,900,000	5,600,000
011100100100	120212	Interests Earning	23,000,000	19,000,000	23,000,000
011100100100	120214	Others Revenues	29,478,506	27,300,000	33,000,000
011100100100		BUDGET SIZE 2025	4,187,270,289	2,979,521,109	5,427,545,677

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2023	ACTUAL EXP JAN- SEPT 2024	APPROVED BUDGET 2025
			N	N	N
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Federal Government	1,780,353,953	1,526,727,501.00	1,154,017,300
011100100100	11010102	Statutory Allocation from State Government	43,099,208	43,099,208.00	101,337,858
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,395,512,515	1,162,927,095.00	2,008,116,155
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Other federation Account	734,205,406	734,205,406.00	1,514,536,506
011100100100		Total Recurrent Revenue	3,953,171,081	3,466,959,110	4,878,007,810
011100100100	120101	Personal Taxes			
011100100100	12010101	Community/ Poll Taxes	4,000,000	300,000.00	35,000,000
011100100100	12010104	Arrears of Community/ Poll Taxes	4,000,000	350,000.00	15,000,000
011100100100	12010111	Tenement Rate	4,000,000	2,500,000.00	5,000,000
011100100100	12010114	Ground Rates	3,500,000	300,000.00	5,000,000
011100100100		SUB TOTAL	15,500,000	3,450,000	60,000,000
011100100100	120201	License - General			
011100100100	12020102	Goldsmith/ Gold Dealers Licenses	20,250,000	15,000,000.00	25,000,000
011100100100	12020113	Brick Making, etc. Licenses	50,000	30,000.00	2,000,000
011100100100	12020117	Dried Fish/ Meat Licenses	400,000	350,000.00	3,000,000
011100100100	12020118	Pet/ Dog Licenses	220,000	-	-
011100100100	12020119	Fishing Permits	600,000	550,000.00	5,000,000
011100100100	12020124	Abattoir/ Slaughter Licenses	8,000,000	7,000,000.00	5,000,000
011100100100	12020126	Hiring Licenses	5,000,000	4,000,000.00	5,000,000
011100100100	12020130	Cinematography Licenses	250,000	50,000.00	5,000,000
011100100100	12020137	Trade Permit Licenses	200,000	150,000.00	3,000,000
011100100100	12020141	Auctioneers Licenses	1,000,000	800,000.00	5,000,000
011100100100	12020142	Petty Traders Licenses	250,000	200,000.00	1,000,000
011100100100	12020144	Felling and Trees Licenses	250,000	200,000.00	1,500,000
011100100100	12020145	Saw Mill Licenses	400,000	400,000.00	1,000,000
011100100100	12020147	Photo Studio Licenses	5,000	3,000.00	1,000,000
011100100100	12020148	Welding Machine Licenses	750,000	700,000.00	1,500,000
011100100100	12020149	Electric (Radio/ Television) Workshop License	6,000	5,000.00	1,000,000
011100100100	12020150	Blacksmith Workshop Licenses	2,000	1,500.00	2,500,000
011100100100	12020151	Wood Making/ Carpentry Workshop Licenses	5,000	3,000.00	3,500,000
011100100100	12020152	Battery Charge Workshop Licenses	500,000	400,000.00	1,000,000
011100100100	12020153	Printing Press Licenses	400,000	350,000.00	2,000,000
011100100100	12020155	Vulcanizers Licenses	100,000	70,000.00	2,500,000
011100100100	12020156	Vehicle Spare Parts Licenses	906,000	900,000.00	3,500,000
011100100100	12020158	Clock/ Watch Repairs Licenses	2,000	5,500.00	2,500,000
011100100100	12020162	Surface Tank Kerosene Licenses	6,000	5,000.00	3,700,000
011100100100	12020163	Sewing Institute Licenses	50,000	35,000.00	3,000,000
011100100100	12020164	Hair Dressing/ Barbing/ Plating/ Painting Licen	10,000	9,000.00	2,000,000
011100100100	12020172	Cold Room Licenses	300,000	240,000.00	1,500,000
011100100100	12020173	Motorcycle Permits	489,865	400,000.00	5,000,000
011100100100	12020177	Butchers Licenses	650,000	500,000.00	2,800,000
011100100100	12020179	Ingredients Grinding Mill Licenses	150,000	100,000.00	2,000,000
011100100100	12020180	Photo Stating, Typing Institute Licenses	100,000	90,000.00	1,500,000
011100100100		SUB TOTAL	41,301,865	32,547,000	104,000,000
011100100100	120204	Fees General			
011100100100	12020417	General Contractors Registration Fees	197,842	122,000.00	20,000,000
011100100100	12020427	Tenders Fees	250,000	200,000.00	2,000,000
011100100100	12020446	Agricultural/ Veterinary Services Fees	1,000,000	700,000.00	2,500,000

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2023	ACTUAL EXP JAN- SEPT 2024	APPROVED BUDGET 2025
			N	N	N
011100100100	12020449	Business/ Trade Operating Fees	400,000	300,000.00	1,500,000
011100100100	12020455	Produce Buying Fees	500,000	350,000.00	1,700,000
011100100100	12020456	Forestry and Fuel Exploitation Fees	250,000	150,000.00	3,000,000
011100100100	12020457	Rice/ Mill/ Cassava Grinding Fees	150,000	100,000.00	1,000,000
011100100100	12020458	Painting, Spraying and Sign Writing Workshop	50,000	34,000.00	1,000,000
011100100100	12020459	Motor Mechanic/ Car Wash Depot Fees	1,250,000	1,000,000.00	2,500,000
011100100100	12020460	Block Making Machines Fees	50,000	35,000.00	500,000
011100100100	12020461	Survey Fees	354,500	300,000.00	1,000,000
011100100100	12020464	Commission on Transfer of Plot/ Property	500,000	400,000.00	1,000,000
011100100100	12020465	Approval of Building Plan Fees	1,000,000	900,000.00	1,500,000
011100100100	12020466	Mortgage Sub-Lease Approval Fees	500,000	450,000.00	1,000,000
011100100100	12020467	Landing Fees	500,000	300,000.00	1,000,000
011100100100	12020470	Corn Grinding Mill Licenses	500,000	400,000.00	2,000,000
011100100100	12020476	Eating House License Fees	150,000	350,000.00	3,000,000
011100100100	12020479	Learning Driving Tests Fees	1,000,000	850,000.00	2,000,000
011100100100	12020480	Bus/ Commercial Vehicle/ Taxi Permit Fees	1,000,000	900,000.00	4,000,000
011100100100	12020484	Slaughter Fees	900,000	800,000.00	2,900,000
011100100100	12020486	Registration for Meat Van Fees	750,000	700,000.00	1,500,000
011100100100	12020493	Dispensary and Maternity Fees	400,000	311,000.00	3,500,000
011100100100	12020494	Laboratory Test Fees	320,000	390,000.00	5,000,000
011100100100	12020495	Environmental Sanitation Fees	250,000	200,000.00	1,500,000
011100100100	12020498	Irrigation Scheme Fees/ Charges	50,000	60,000.00	1,500,000
011100100100		SUB TOTAL	12,272,342	10,302,000	72,600,000
011100100100	120205	Fines Genral			
011100100100	12020502	Towing of Vehicles	80,500	70,000.00	1,000,000
011100100100	12020503	Fine on Overdue and Lost Library Books	150,000	100,000.00	2,000,000
011100100100	12020504	Impounding of Animal Fines	150,000	100,000.00	2,000,000
011100100100		SUB TOTAL	380,500	270,000	5,000,000
011100100100	120207	Earnings General			
011100100100	12020707	Earnings from Medical Services	200,000	150,000.00	4,000,000
011100100100	12020712	Earnings from Markets	4,000,000	250,000.00	5,000,000
011100100100	12020713	Earnings from Motor Parks	4,500,000	4,000,000.00	23,000,000
011100100100	12020714	Earnings from Shops and Shopping Centers	4,000,000	350,000.00	14,000,000
011100100100	12020715	Earnings from Transport Services (Mass Trans	4,000,000	300,000.00	35,000,000
011100100100	12020723	Earnings from Cattle Markets	2,000,000	1,500,000.00	29,000,000
011100100100		SUB TOTAL	18,700,000	6,550,000	110,000,000
011100100100	120208	Rent on Government Buildings General			
011100100100	12020801	Rent on Government Quarters	14,366,787	13,500,000.00	20,000,000
011100100100	12020803	Rent on Government Buildings	3,000,000	2,800,000.00	15,000,000
011100100100		SUB TOTAL	17,366,787	16,300,000	35,000,000
011100100100	120209	Rent of Land and Others -Generals			
011100100100	12020908	Rents from Landed Property	2,000,000	1,900,000.00	5,600,000
011100100100		SUB TOTAL	2,000,000	1,900,000	5,600,000
011100100100	120212	Interests Earning			
011100100100	12021202	Bicycle Advances (Interests)	2,500,000	2,000,000.00	3,000,000
011100100100	12021205	Interests on Staff Housing Loan	10,500,000	9,500,000.00	10,000,000
011100100100	12021213	Dividends/ Interests on Fixed Deposits	10,000,000	7,500,000.00	10,000,000
011100100100		SUB TOTAL	23,000,000	19,000,000	23,000,000
011100100100	120214	Others Revenues			
011100100100	12021401	Recovery of Losses of Overpayments	16,978,506	15,800,000.00	19,000,000
011100100100	12021402	Unclaimed Deposits	12,500,000	11,500,000.00	14,000,000
011100100100		SUB TOTAL	29,478,506	27,300,000	33,000,000

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2023	ACTUAL EXP JAN- SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	130203	Domestic Grants			
011100100100	13020304	Grants from State Government	43,099,208	43,099,208.00	101,337,857
011100100100		SUB TOTAL	43,099,208	43,099,208.00	101,337,857
011100100100		Total I.G.R	203,099,208	160,718,208	549,537,857
011100100100	140101	Other Capital Receipts			
011100100100	14010101	Transfer from CRF to CDF	2,006,897,154	334,288,775	3,050,747,688
011100100100		TOTAL	2,006,897,154	334,288,775	3,050,747,688

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

ADMIN CODE	DESCRIPTION	APPROVED PERSONNEL COST 2025 N	APPROVED OVERHEAD COST 2025 N	APPROVED CAPITAL EXPENDITURE N	TOTAL EXPENDITURE N
	NGURU LOCAL GOVERNMENT				
11100100100	Office of the Chairman	200,679,799	35,200,000	-	235,879,799
11101300100	Office of the Secretary	200,679,799	10,585,000	-	211,264,799
11200100100	Local Government Council	200,679,799	7,455,000	-	208,134,799
12500100100	Directorate of Personnel Management	260,883,739	12,122,000	770,000,000	1,043,005,739
51700100100	Local Education Authority	260,883,739	16,730,000	195,247,688	472,861,427
22000100100	Finance Department	361,223,639	11,323,000	270,000,000	642,546,639
52100100100	Primary health Care Department	160,543,839	9,365,000	245,000,000	414,908,839
21500100100	Agric and Home Economic Department	100,339,899	5,385,000	443,000,000	548,724,899
23400100100	Works Department	80,271,919	4,230,000	1,112,500,000	1,197,001,919
11100100200	Tradinal Officers	80,271,919	3,005,000	-	83,276,919
22000300100	Budget and Planning Department	100,339,899	4,600,000	15,000,000	119,939,899
	SUB-TOTAL	2,006,797,989	120,000,000	3,050,747,688	5,177,545,677
22000200100	contingency/Miscellaneous		250,000,000		250,000,000
	TOTAL BUDGET SIZE	2,006,797,989	370,000,000	3,050,747,688	5,427,545,677

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

(Signature) 31-12-2024
MAMMADU GAJI BULAMA
 Director Personnel Management
 Nguru Local Government Council

D. J. ...
NGURU LOCAL GOVERNMENT
YOBE STATE
 SIGN _____