



YOBE STATE GOVERNMENT OF NIGERIA

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

2025

I ASSENT THIS 24 September DAY OF 2024 2024

HON. SALISU UKTARI
EXECUTIVE CHAIRMAN
LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of ELC; Commencement ()

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

Citation and Commencement

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

Interpretation

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

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

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

Sources of Revenue

3. The sources of Revenue for Potiskum 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 Potiskum 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 5,952,413,323*

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 5,952,413,323*

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
POTISKUM 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			
011100100100	110101	Government Share of FAAC	168,600,000	34,544,950	564,956,000
011100100100	110102	Government Share of VAT	2,002,989,251	-	1,382,116,842
011100100100	110111	Non-Excess Oil	1,563,217,587	-	2,228,968,034
011100100100			807,909,527	-	1,776,372,447
011100100100		Total Recurrent	4,542,716,365	34,544,950	5,952,413,323
011100100100		Personnel cost	1,029,069,346	814,651,780	1,995,860,340
011100100100		Overhead cost	120,000,000	74,330,000	120,000,000
011100100100		Coningencies	400,502,728	209,725,034	195,110,617
011100100100		Total Recurrent	1,549,572,074	1,098,706,814	2,310,970,957
011100100100		Capital Developmet	2,276,443,832	209,341,608	3,641,442,366
011100100100	120101	Personal Taxes	42,000,000	-	215,000,000
011100100100	120201	License - General	36,200,000	7,158,350	65,100,000
011100100100	120204	Fees General	22,200,000	10,093,550	36,400,000
011100100100	120207	Earnings- General	43,200,000	16,691,570	111,776,000
011100100100	120208	Rent on Government Build	5,000,000	601,480	12,000,000
011100100100	120209	Rent on Land & Others- Ge	20,000,000	-	51,200,000
011100100100	120212	Interests Earning	-	-	73,480,000
011100100100		BUDGET SIZE 2025	3,826,015,906	1,308,048,422	5,952,413,323

YOBE STATE OF NIGERIA
POTISKUM LOCAL GOVERNMENT COUNCIL 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	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from F	1,959,076,994		1,269,692,278
011100100100	11010102	Statutory Allocation from S	43,912,257		112,424,564
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (1,563,217,587		2,228,968,034
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	807,909,527		1,776,372,447
011100100100		Total Recurrent	4,374,116,365	-	5,387,457,323
011100100100	120101	Personal Taxes			
011100100100	12010101	Community/ Poll Taxes	5,000,000		15,000,000
011100100100	12010105	Development Levy/ Taxes	8,000,000		28,000,000
011100100100	12010107	Cattle Levy/ Taxes	9,000,000		23,000,000
011100100100	12010110	Arrears of Other Social Ser	1,000,000		10,000,000
011100100100	12010111	Tenement Rate	5,000,000		15,000,000
011100100100	12010113	Arrears of Tenement Rate	4,000,000		24,000,000
011100100100	12010114	Ground Rates	10,000,000		100,000,000
011100100100		SUB TOTAL	42,000,000	-	215,000,000
011100100100	120201	License - General			
011100100100	12020111	Bakery House Licenses	700,000		890,000
011100100100	12020114	Cart/ Truck Licenses	11,000,000		12,600,000
011100100100	12020116	Cattle Dealers Licenses	1,000,000		10,500,000
011100100100	12020120	Hawking Permits	1,500,000	1,747,900	2,500,000
011100100100	12020123	Animal Health Certificate L	10,000,000		4,000,000
011100100100	12020124	Abattoir/ Slaughter License	2,000,000	1,877,600	5,000,000
011100100100	12020126	Hiring Licenses	5,000,000		7,000,000
011100100100	12020142	Petty Traders Licenses	500,000	453,000	5,000,000
011100100100	12020145	Saw Mill Licenses			3,410,000
011100100100	12020167	Patent Medicine Licenses	1,500,000	970,400	9,500,000
011100100100	12020173	Motorcycle Permits	3,000,000	2,109,450	4,700,000
011100100100		SUB TOTAL	36,200,000	7,158,350	65,100,000
011100100100	120204	Fees General			
011100100100	12020417	General Contractors Regist	5,000,000		5,600,000
011100100100	12020455	Produce Buying Fees	10,000,000	7,549,350	16,400,000
011100100100	12020459	Motor Mechanic/ Car Wash	2,700,000	321,000	3,000,000
011100100100	12020465	Approval of Building Plan F	1,000,000	461,400	2,000,000
011100100100	12020476	Eating House License Fees	300,000		1,000,000
011100100100	12020479	Learning Driving Tests Fees			
011100100100	12020484	Slaughter Fees	3,000,000	1,535,400	4,900,000

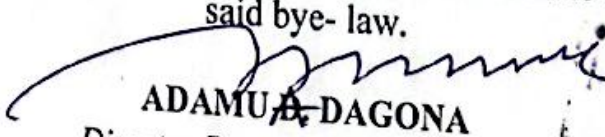
YOBE STATE OF NIGERIA
POTISKUM LOCAL GOVERNMENT COUNCIL APPROVED BUDGET 2025
FINANCE BYE-LAW

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	12020485	Abattoir Fees			
011100100100	12020495	Environmental Sanitation Fees			
011100100100	12020496	Sand Dredging Fees	200,000	226,400	1,500,000
011100100100		SUB TOTAL	22,200,000	10,093,550	2,000,000
011100100100	120207	Earnings General			36,400,000
011100100100	12020712	Earnings from Markets	5,000,000	4,878,000	
011100100100	12020713	Earnings from Motor Parks	4,700,000	4,395,250	29,876,000
011100100100	12020714	Earnings from Shops and Stalls	10,500,000	5,162,470	8,000,000
011100100100	12020715	Earnings from Transport Services	8,000,000	1,654,370	30,000,000
011100100100	12020723	Earnings from Cattle Market	15,000,000	601,480	25,900,000
011100100100		SUB TOTAL	43,200,000	16,691,570	18,000,000
011100100100	120208	Rent on Government Buildings General			111,776,000
011100100100	12020801	Rent on Government Quarters			
011100100100	12020803	Rent on Government Buildings	5,000,000	601,480	2,000,000
011100100100		SUB TOTAL	5,000,000	601,480	10,000,000
011100100100	120209	Rent of Land and Others -Generals			12,000,000
011100100100	12020908	Rents from Landed Property	20,000,000		
011100100100		SUB TOTAL	20,000,000		51,200,000
011100100100	120212	Interests Earning			51,200,000
011100100100	12021213	Dividends/ Interests on Fixed Deposits			
011100100100	12021214	Others			
011100100100		SUB TOTAL			73,480,000
011100100100		Total I.G.R			73,480,000
011100100100	140101	Other Capital Receipts	168,600,000	34,544,950	564,956,000
011100100100	14010101	Transfer from CRF to CDF	2,276,443,832	209,341,608	
011100100100		TOTAL	2,276,443,832	209,341,608	3,641,442,366
					3,641,442,366

YOBE STATE OF NIGERIA
POTISKUM LOCAL GOVERNMENT COUNCIL APPROVED BUDGET 2024
APPROPRIATION BYE-LAW

ADMIN CODE	DESCRIPTION	APPROVED PERSONNEL COST 2025	APPROVED OVERHEAD COST 2025	APPROVED CAPITAL EXPENDITURE	TOTAL EXPENDITURE
		N	N	N	N
	POTISKUM LOCAL GOVERNMENT				
11100100100	Office of the Chairman	78,700,000	20,000,000	-	98,700,000
11101300100	Office of the Secretary	57,900,000	6,500,000	-	64,400,000
11200100100	Local Government Council	30,000,000	9,000,000	-	39,000,000
12500100100	Directorate of Personnel Management	349,395,770	20,000,000	1,019,415,983	1,388,811,753
51700100100	Local Education Authority	289,268,870	10,000,000	79,953,235	379,222,105
22000100100	Finance Department	180,460,700	15,000,000	215,706,168	411,166,868
52100100100	Primary health Care Department	576,500,000	10,000,000	250,000,000	836,500,000
21500100100	Agric and Home Economic Department	260,135,000	10,000,000	436,990,597	707,125,597
23400100100	Works Department	94,600,000	10,000,000	1,629,376,383	1,733,976,383
11100100200	Traditional Officers	60,000,000	5,000,000	-	65,000,000
22000300100	Budget and Planning Department	18,900,000	4,500,000	10,000,000	33,400,000
	SUB-TOTAL	1,995,860,340	120,000,000	3,641,442,366	5,757,302,706
22000200100	contingency/Miscellaneous		195,110,617		195,110,617
	TOTAL BUDGET SIZE	1,995,860,340	315,110,617	3,641,442,366	5,952,413,323

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


ADAMU A. DAGONA
 Director Personnel Management
 Potiskum Local Government Council

DIRECTOR
PERSONNEL MANAGEMENT
POTISKUM LOCAL GOVERNMENT
 SIGN: _____
 DATE: 24/12/24