




YOBE STATE GOVERNMENT OF NIGERIA

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

2025

I ASSENT THIS.....^{21st}..... DAY OF ^{December} ~~JANUARY~~ 2024


HON. ZANNA ZAKARIYA
EXECUTIVE CHAIRMAN
YUNUSARI LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as Yunusari Local Government Finance and Appropriation Bye-Law 2025^{1st} and shall ^{come} into force on the.....day of^{JANUARY} 2025

Interpretation

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

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

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

Sources of Revenue

3. The sources of Revenue for Yunusari 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 Yunusari 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 5,066,057,054*

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 5,066,057,054*

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
YUNUSARI 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 |
|--------------|-----------|--|----------------------|--------------------------|----------------------|
| | | | ₦ | ₦ | ₦ |
| 161100100100 | 110101 | Government Share of FAAC | | | |
| 161100100100 | 11010101 | Statutory Allocation from Federal Government | 1,893,650,765.10 | 1,420,238,073 | 1,226,883,428 |
| 161100100100 | 11010102 | Statutory Allocation from State Government | 43,614,619.49 | 32,710,964 | 96,363,912 |
| 161100100100 | 110102 | Government Share of VAT | | | |
| 161100100100 | 11010201 | Share of Value Added Tax (VAT) | 1,320,193,253.63 | 990,144,940 | 1,909,959,765 |
| 161100100100 | 110111 | Non-Excess Oil | | | |
| 161100100100 | 11011101 | Non-Excess Oil | 780,928,212.02 | 586,969,159 | 1,716,480,406 |
| 161100100100 | | Total Recurrent Revenue | 4,038,386,850 | 3,028,790,137 | 4,949,687,511 |
| 161100100100 | 120101 | Personal Taxes | | | |
| 161100100100 | 12010105 | Development Levy/ Taxes | 550,182.00 | 412,636.00 | 1,550,182 |
| 161100100100 | 12010107 | Cattle Levy/ Taxes | 550,182.00 | 412,636.00 | 1,550,182 |
| 161100100100 | 12010108 | Arrears of Cattle Levy/ Taxes | 225,000.00 | 168,750.00 | 1,225,000 |
| 161100100100 | 12010109 | Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 360,000.00 | 270,000.00 | 1,360,000 |
| 161100100100 | 12010110 | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 360,000.00 | 270,000.00 | 1,360,000 |
| 161100100100 | 12010111 | Tenement Rate | 780,000.00 | 585,000.00 | 1,780,000 |
| 161100100100 | 12010112 | Penalty for Tenement Rate | 570,000.00 | 427,500.00 | 1,570,000 |
| 161100100100 | 12010113 | Arrears of Tenement Rate | 576,641.50 | 432,451.00 | 1,576,641 |
| 161100100100 | 12010114 | Ground Rates | 1,150,000.00 | 862,499.00 | 3,550,642 |
| 161100100100 | 12010115 | Federal Government Grant In lieu of Tenement Rate | 1,200,000.00 | 900,000.00 | 3,000,000 |
| 161100100100 | 12010116 | State Government Grant In lieu of Tenement Rate | 1,200,000.00 | 900,000.00 | 3,000,000 |
| 161100100100 | | SUB TOTAL | 7,522,006 | 5,641,472 | 21,522,647 |
| 161100100100 | 120201 | License - General | | | |
| 161100100100 | 12020105 | Radio/ Television Licenses | 650,000.00 | 487,499.00 | 3,000,000 |
| 161100100100 | 12020124 | Abattoir/ Slaughter Licenses | 1,350,000.00 | 1,012,500.00 | 5,000,000 |
| 161100100100 | 12020151 | Wood Making/ Carpentry Workshop Licenses | 1,250,000.00 | 937,500.00 | 4,114,930 |
| 161100100100 | | SUB TOTAL | 3,250,000 | 2,437,499 | 12,114,930 |
| 161100100100 | 120204 | Fees General | | | |
| 161100100100 | 12020443 | Births and Deaths Registration Fees | 377,000.00 | 282,750.00 | 1,377,000 |

YOBE STATE O NIGERIA
YUNUSARI LOCLA 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 |
| 161100100100 | 12020446 | Agricultural/ Veterinary Services Fees | 1,047,000.00 | 785,250.00 | 2,000,000 |
| 161100100100 | 12020473 | Local Government Certificate of Origin | 1,047,000.00 | 785,250.00 | 1,574,000 |
| 161100100100 | 12020483 | Toll Gate/ Stadium Fees | 497,000.00 | 372,750.00 | 1,497,000 |
| 161100100100 | 12020484 | Slaughter Fees | 267,000.00 | 200,250.00 | 1,267,000 |
| 161100100100 | 12020485 | Abattoir Fees | 247,330.00 | 185,497.00 | 1,267,000 |
| 161100100100 | 12020486 | Registration for Meat Van Fees | 497,000.00 | 372,750.00 | 1,497,000 |
| 161100100100 | 12020494 | Laboratory Test Fees | 377,000.00 | 282,750.00 | 1,377,000 |
| 161100100100 | 12020495 | Environmental Sanitation Fees | 267,000.00 | 200,250.00 | 1,267,330 |
| 161100100100 | | SUB TOTAL | 4,623,330 | 3,467,497 | 13,123,330 |
| 161100100100 | 12020610 | Proceeds from Sales of Goods by Public Auctions | 1,047,000.00 | | |
| 161100100100 | | SUB TOTAL | 1,047,000 | | |
| 161100100100 | 120207 | Earnings General | | | |
| 161100100100 | 12020711 | Earnings from Commercial/ Industrial Activities | 657,000.00 | 492,750.00 | 2,000,000 |
| 161100100100 | 12020712 | Earnings from Markets | 5,160,010.00 | 3,870,007.00 | 2,238,484 |
| 161100100100 | 12020713 | Earnings from Motor Parks | 2,157,000.00 | 1,617,750.00 | 2,238,504 |
| 161100100100 | 12020714 | Earnings from Shops and Shopping Centers | 1,657,000.00 | 1,242,750.00 | 2,238,454 |
| 161100100100 | 12020715 | Earnings from Transport Services (Mass Transits) | 1,657,000.00 | 1,242,750.00 | 2,238,504 |
| 161100100100 | 12020722 | Earnings Slaughter House | 825,956.00 | 619,470.00 | 2,000,000 |
| 161100100100 | 12020723 | Earnings from Cattle Markets | 657,000.00 | 492,750.00 | 2,000,000 |
| 161100100100 | | SUB TOTAL | 5,453,956 | 9,578,227 | 14,953,946 |
| 161100100100 | 120208 | Rent on Government Buildings General | | | |
| 161100100100 | 12020801 | Rent on Government Quarters | 3,273,000.00 | 2,454,750.00 | 8,773,000 |
| 161100100100 | 12020803 | Rent on Government Buildings | 3,273,000.00 | 2,454,750.00 | 8,778,000 |
| 161100100100 | | SUB TOTAL | 6,546,000 | 4,909,500 | 17,551,000 |
| 161100100100 | 120209 | Rent of Land and Others - Generals | | | |
| 161100100100 | 12020901 | Rent on Government Land | 1,100,000.00 | 824,999 | 600,000 |
| 161100100100 | 12020906 | Rents on Government Property (Quarters) | 1,100,000.00 | 824,999.00 | 500,000 |
| 161100100100 | 12020908 | Rents from Landed Property | 1,050,000.00 | 787,501.00 | 500,000 |
| 161100100100 | | SUB TOTAL | 3,250,000 | 2,437,499 | 1,600,000 |
| 161100100100 | 12021205 | Interests on Staff Housing Loan | 500,000.00 | 200,000.00 | 1,000,000 |


YOBE STATE OF NIGERIA
YUNUSARI LOCLA 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 |
|--------------|-----------|---|----------------------|--------------------------|----------------------|
| | | | ₦ | ₦ | ₦ |
| 161100100100 | 12021208 | Interests on Loans to Government Owned Companies | 400,000.00 | 150,000.00 | 2,000,000 |
| 161100100100 | 12021212 | Interests on Loans to Limited Liability Companies | 400,000.00 | 150,000.00 | 12,000,000 |
| 161100100100 | 12021213 | Dividends/ Interests on Fixed Deposits | 250,000.00 | 62,500.00 | 750,000 |
| 161100100100 | | SUB TOTAL | 750,000 | 562,500 | 15,750,000 |
| 161100100100 | 120214 | Others Revenues | | | |
| 161100100100 | 12021401 | Recovery of Losses of Overpayments | 600,000.00 | | 2,000,000 |
| 161100100100 | 12021402 | Unclaimed Deposits | 2,731,670.00 | 2,048,753.00 | 5,753,690 |
| 161100100100 | 12021403 | Payments in Lieu of Resigns | 422,020.00 | 316,514.00 | 12,000,000 |
| 161100100100 | | SUB TOTAL | 3,753,690 | 2,365,267 | 19,753,690 |
| 161100100100 | 130204 | Foreign Grant | | | |
| 161100100100 | 13020403 | Grants from Foreign Donor Agencies | 1,000,000.00 | | |
| 161100100100 | | SUB TOTAL | - | | |
| 161100100100 | | Total I.G.R | 36,195,982 | 31,399,461 | 116,369,543 |
| 161100100100 | 140101 | Other Capital Receipts | | | |
| 161100100100 | 14010101 | Transfer from CRF to CDF | 2,472,348,588 | 1,889,385,996 | 3,407,927,677 |
| 161100100100 | | TOTAL | 2,472,348,588 | 1,889,385,996 | 3,407,927,677 |

YOBE STATE OF NIGERIA
YUNUSARI 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 |
| | YUNUSARI LOCAL GOVERNMENT | | | | |
| 11100100100 | Office of the Chairman | 44,990,880 | 20,000,000 | - | 64,990,880 |
| 11101300100 | Office of the Secretary | 36,785,600 | 10,000,000 | - | 46,785,600 |
| 11200100100 | Local Government Council | 60,303,501 | 10,000,000 | - | 70,303,501 |
| 12500100100 | Directorate of Personnel Management | 155,693,578 | 10,000,000 | 190,000,000 | 355,693,578 |
| 51700100100 | Local Education Authority | 154,909,808 | 10,000,000 | 280,000,000 | 444,909,808 |
| 22000100100 | Finance Department | 97,555,444 | 15,000,000 | 358,004,000 | 470,559,444 |
| 52100100100 | Primary health Care Department | 184,515,049 | 10,000,000 | 358,000,000 | 552,515,049 |
| 21500100100 | Agric and Home Economic Department | 124,707,604 | 15,000,000 | 494,923,677 | 634,631,281 |
| 23400100100 | Works Department | 109,709,111 | 10,000,000 | 1,711,000,000 | 1,830,709,111 |
| 11100100200 | Traditional Officers | 49,001,020 | 5,000,000 | - | 54,001,020 |
| 22000300100 | Budget and Planning Department | 18,345,678 | 5,000,000 | 16,000,000 | 39,345,678 |
| | SUB-TOTAL | 1,036,517,273 | 120,000,000 | 3,407,927,677 | 4,564,444,950 |
| 22000200100 | contingency/Miscellaneous | | 501,612,104 | | 501,612,104 |
| | TOTAL BUDGET SIZE | 1,036,517,273 | 621,612,104 | 3,407,927,677 | 5,066,057,054 |

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


BABA SHEHU MUSTAPHA
Director Personnel Management
Yunusari Local Government Council