



YOBE STATE GOVERNMENT OF NIGERIA

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

2025

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


HON. ABBA AJI
EXECUTIVE CHAIRMAN
YUSUFARI LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

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

Interpretation

2. In this bye-law unless the context otherwise requires:
“Council” means the Yusufari Local Government Council of Yobe State
“Chairman” means the Executive Chairman of Yusufari Local Government Council of Yobe State;
“Local Government” means Yusufari Local Government of Yobe State, Nigeria.

Sources of Revenue

3. The sources of Revenue for Yusufari 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 Yusufari 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 5,067,796,053*

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 5,067,796,053*

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
YUSUFARI 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
			₦	₦	₦
11100100100		Opening Balance			
11100100100		Internal Generated Revenue (I.G.R)	181,883,911	139,595,100	186,931,008
11100100100	1100101	Government Share of FAAC	1,932,744,937	-	1,317,550,590
11100100100	110102	Government Share of VAT	1,275,461,912	-	1,850,656,946
11100100100		Other Federal Account	779,072,453	-	1,712,657,509
11100100100		Total Recurrent Revenue	4,169,163,213	139,595,100	5,067,796,053
11100100100		Personnel cost	885,941,923	664,456,406	1,066,873,425
11100100100		Overhead cost	120,000,000	90,102,500	120,000,000
11100100100		Coningencies	379,480,377	365,070,926	445,884,681
11100100100		Total Recurrent Expenditure	1,385,422,300	1,119,629,832	1,632,758,106
11100100100		Capital Development Fund (CDF)	2,126,460,055	1,870,045,670	3,598,037,947
11100100100	120101	Personal Taxes	57,854,000	43,379,000	37,881,008
11100100100	120201	License - General	22,705,000	17,014,250	25,300,000
11100100100	120204	Fees General	22,545,000	17,126,917	33,550,000
11100100100	120205	Fines Genral	1,120,000	839,000	3,000,000
11100100100	120206	Sales General	1,350,000	1,012,500	2,500,000
11100100100	120207	Earnings- General	25,400,000	22,047,000	20,000,000
11100100100	120208	Rent on Government Buildings	6,000,000	4,498,000	2,500,000
11100100100	120209	Rent on Land & Others- Gener	4,000,000	2,999,000	2,000,000
11100100100	120212	Interests Earning	3,500,000	2,624,000	7,000,000
11100100100	120214	Others Revenues	4,040,000	3,029,000	15,700,000
		BUDGET SIZE 2025	3,511,882,355	2,989,675,502	5,230,796,053

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2023	ACTUAL EXP JAN-SEPT 2023	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	110101	Government Share of FAAC			
011100100100	1.1E+07	Statutory Allocation from Fede	1,889,150,788		1,224,150,948
011100100100	1.1E+07	Statutory Allocation from State	43,594,148		93,399,642
011100100100	110102	Government Share of VAT			
011100100100	1.1E+07	Share of Value Added Tax (VAT)	1,275,461,912		1,850,656,946
011100100100	110111	Non-Excess Oil			
011100100100	1.1E+07	Non-Excess Oil	779,072,453		1,712,657,509
011100100100		Total Recurrent Revenue	3,987,279,302	-	4,880,865,045
011100100100	120101	Personal Taxes			
011100100100	1.2E+07	Community/ Poll Taxes	4,600,000	3,449,000	5,000,000
011100100100	1.2E+07	Arrears of Community/ Poll Ta	2,100,000	1,575,000	2,500,000
011100100100	1.2E+07	Development Levy/ Taxes	1,600,000	1,199,000	1,000,000
011100100100	1.2E+07	Arrears of Development Levy//	1,600,000	1,199,000	1,500,000
011100100100	1.2E+07	Cattle Levy/ Taxes	10,100,000	7,574,000	12,500,000
011100100100	1.2E+07	Arrears of Cattle Levy/ Taxes	4,100,000	3,074,000	4,500,000
011100100100	1.2E+07	Other Social Services Tax (e.g.	1,100,000	824,000	1,000,000
011100100100	1.2E+07	Arrears of Other Social Service	4,600,000	3,449,000	5,000,000
011100100100	1.2E+07	Tenement Rate	8,600,000	6,449,000	
011100100100	1.2E+07	Penalty for Tenement Rate	8,600,000	6,449,000	
011100100100	1.2E+07	Arrears of Tenement Rate	1,100,000	824,000	881,008
011100100100	1.2E+07	Ground Rates	4,754,000	3,566,000	3,000,000
011100100100	1.2E+07	Federal Government Grant in l	4,000,000	2,999,000	
011100100100	1.2E+07	State Government Grant in lie	1,000,000	749,000	1,000,000
011100100100		SUB TOTAL	57,854,000	43,379,000	37,881,008
011100100100	120201	License - General			
011100100100	1.2E+07	Goldsmith/ Gold Dealers Licen	600,000	450,000	600,000
011100100100	1.2E+07	Bakery House Licenses	1,100,000	824,000	1,500,000
011100100100	1.2E+07	Bicycle Licenses and Hire Perm	1,100,000	824,000	2,000,000
011100100100	1.2E+07	Cart/ Truck Licenses	600,000	450,000	
011100100100	1.2E+07	Dane Gun Licensing	310,000	232,000	
011100100100	1.2E+07	Cattle Dealers Licenses	310,000	232,000	
011100100100	1.2E+07	Hawking Permits	1,100,000	824,000	
011100100100	1.2E+07	Hunting Permits	320,000	239,000	
011100100100	1.2E+07	Produce Buying Licenses	165,000	123,750	
011100100100	1.2E+07	Abattoir/ Slaughter Licenses	3,100,000	2,324,000	
011100100100	1.2E+07	Minor Industrial Licenses	3,000,000	2,250,000	5,000,000
011100100100	1.2E+07	Auctioneers Licenses	500,000	374,000	1,000,000
011100100100	1.2E+07	Petty Traders Licenses	50,000	37,000	100,000
011100100100	1.2E+07	Felling and Trees Licenses	1,200,000	900,000	1,500,000

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2023	ACTUAL EXP JAN-SEPT 2023	APPROVED BUDGET 2025
			₦	₦	₦
1100100100	1.2E+07	Welding Machine Licenses	100,000	74,000	200,000
1100100100	1.2E+07	Vehicle Spare Parts Licenses	500,000	374,000	1,000,000
1100100100	1.2E+07	Building Materials Licenses	2,000,000	1,499,000	3,000,000
1100100100	1.2E+07	Kiosks Licenses	500,000	374,000	1,000,000
1100100100	1.2E+07	Entertainment Drumming and	2,000,000	1,499,000	2,200,000
1100100100	1.2E+07	Motorcycle Permits	150,000	112,500	200,000
1100100100	1.2E+07	Cigarette Licenses	3,000,000	2,250,000	4,000,000
1100100100	1.2E+07	Squatters Permits	500,000	374,000	1,000,000
1100100100	1.2E+07	Butchers Licenses	500,000	374,000	1,000,000
1100100100		SUB TOTAL	22,705,000	17,014,250	25,300,000
100100100	120204	Fees General			
100100100	1.2E+07	General Contractors Registrati	600,000	450,000	1,000,000
100100100	1.2E+07	Tenders Fees	1,100,000	824,000	1,500,000
100100100	1.2E+07	Association Fees	1,100,000	824,000	2,000,000
100100100	1.2E+07	Births and Deaths Registration	600,000	450,000	1,000,000
1100100100	1.2E+07	Agricultural/ Veterinary Servic	3,100,000	2,324,000	5,000,000
1100100100	1.2E+07	Forestry and Fuel Exploitation	310,000	232,000	500,000
1100100100	1.2E+07	Rice/ Mill/ Cassava Grinding Fe	1,100,000	824,000	1,500,000
1100100100	1.2E+07	Motor Mechanic/ Car Wash De	320,000	239,000	500,000
1100100100	1.2E+07	Block Making Machines Fees	165,000	123,750	200,000
1100100100	1.2E+07	Survey Fees	3,100,000	2,324,000	3,500,000
1100100100	1.2E+07	Customary Right of Occupancy	3,000,000	2,250,000	4,000,000
1100100100	1.2E+07	Commission on Transfer of Plo	500,000	374,000	700,000
100100100	1.2E+07	Mortgage Sub-Lease Approval	50,000	37,000	100,000
100100100	1.2E+07	Mortuary, Hears, and Cemeter	120,000	90,000	150,000
100100100	1.2E+07	Eating House License Fees	100,000	74,000	50,000
00100100	1.2E+07	Bus/ Commercial Vehicle/ Taxi	30,000	22,500	150,000
00100100	1.2E+07	Slaughter Fees	100,000	74,000	500,000
00100100	1.2E+07	Abattoir Fees	500,000	374,000	2,500,000
00100100	1.2E+07	Registration for Meat Van Fees	2,000,000	1,499,000	200,000
00100100	1.2E+07	Naming of Street Registration	150,000	2,250,000	5,000,000
00100100	1.2E+07	Mobile Sales Promotion Fees	3,000,000	374,000	1,000,000
00100100	1.2E+07	Vault Fees	500,000	374,000	1,000,000
00100100	1.2E+07	Dispensary and Maternity Fees	500,000	374,000	1,000,000
00100100	1.2E+07	Irrigation Scheme Fees/ Charg	500,000	345,667	500,000
0100100		SUB TOTAL	22,545,000	17,126,917	33,550,000
0100100	120205	Fines Genral			
0100100	1.2E+07	Impounding of Animal Fines	1,120,000	839,000	3,000,000
0100100		SUB TOTAL	1,120,000	839,000	3,000,000

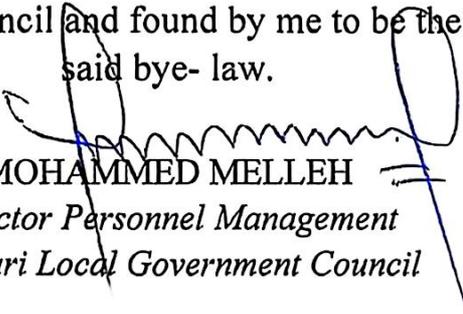
YOBE STATE OF NIGERIA
YUSUFARI LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE - LAW

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2023	ACTUAL EXP JAN-SEPT 2023	APPROVED BUDGET 2025
			₦	₦	₦
1100100100	120206	Sales General			
1100100100	1.2E+07	Proceeds from Sales of Consum	1,350,000	1,012,500	2,500,000
1100100100		SUB TOTAL	1,350,000	1,012,500	2,500,000
1100100100	120207	Earnings General			
1100100100	1.2E+07	Earnings from Commercial/ Ind	3,900,000	4,424,000	3,000,000
1100100100	1.2E+07	Earnings from Markets	5,700,000	4,275,000	4,000,000
1100100100	1.2E+07	Earnings from Motor Parks	3,700,000	4,275,000	3,000,000
1100100100	1.2E+07	Earnings from Shops and Shop	5,700,000	4,275,000	4,000,000
1100100100	1.2E+07	Earnings from Transport Servid	3,200,000	2,399,000	3,000,000
1100100100	1.2E+07	Earnings from Cattle Markets	3,200,000	2,399,000	3,000,000
1100100100		SUB TOTAL	25,400,000	22,047,000	20,000,000
1100100100	120208	Rent on Government Buildings General			
1100100100	1.2E+07	Rent on Government Quarters	3,500,000	2,624,000	1,500,000
1100100100	1.2E+07	Rent on Government Buildings	2,500,000	1,874,000	1,000,000
1100100100		SUB TOTAL	6,000,000	4,498,000	2,500,000
1100100100	1.2E+07	Rents from Landed Property	4,000,000	2,999,000	2,000,000
1100100100		SUB TOTAL	4,000,000	2,999,000	2,000,000
1100100100	120212	Interests Earning			
1100100100	1.2E+07	Bicycle Advances (Interests)	1,050,000	787,500	2,000,000
1100100100	1.2E+07	Interests on Staff Housing Loan	500,000	374,000	1,000,000
1100100100	1.2E+07	Interests on Loans to LGAs	1,050,000	787,500	2,500,000
1100100100	1.2E+07	Interests on Loans to Limited L	900,000	675,000	1,500,000
1100100100		SUB TOTAL	3,500,000	2,624,000	7,000,000
1100100100	120214	Others Revenues			
1100100100	1.2E+07	Recovery of Losses of Overpay	1,200,000	900,000	5,000,000
1100100100	1.2E+07	Unclaimed Deposits	1,260,000	945,000	5,200,000
1100100100	1.2E+07	Payments in Lieu of Resigns	1,580,000	1,184,000	5,500,000
1100100100		SUB TOTAL	4,040,000	3,029,000	15,700,000
1100100100	130203	Domestic Grants			
1100100100	1.3E+07	Grants from Federal Governme	20,000,000	14,999,000	20,500,000
1100100100	1.3E+07	Grants from State Governmen	11,869,911	8,902,433	15,000,000
1100100100	1.3E+07	Other Domestic Grants not els	1,500,000	1,125,000	2,000,000
1100100100		SUB TOTAL	33,369,911	25,026,433	37,500,000
1100100100		Total I.G.R	181,883,911	139,595,100	186,931,008
1100100100	140101	Other Capital Receipts			
1100100100	1.4E+07	Transfer from CRF to CDF	2,126,460,055	1,870,045,670	3,598,037,947
1100100100		TOTAL	2,126,460,055	1,870,045,670	3,598,037,947

YOBE STATE OF NIGERIA
YUSUFARI LOCAL GOVERNMENT 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
	YUSUFARI LOCAL GOVERNMENT				
11100100100	Office of the Chairman	40,448,355	20,000,000	-	60,448,355
11101300100	Office of the Secretary	42,823,273	10,000,000	-	52,823,273
11200100100	Local Government Council	50,807,874	10,000,000	-	60,807,874
12500100100	Directorate of Personnel Management	134,831,115	10,000,000	523,000,000	667,831,115
51700100100	Local Education Authority	191,126,130	10,000,000	220,000,000	421,126,130
22000100100	Finance Department	143,881,541	15,000,000	288,000,000	446,881,541
52100100100	Primary health Care Department	185,039,928	10,000,000	330,000,000	525,039,928
21500100100	Agric and Home Economic Department	175,203,607	15,000,000	532,000,000	722,203,607
23400100100	Works Department	55,132,580	10,000,000	1,678,931,008	1,744,063,588
11100100200	Tradinal Officers	45,492,751	5,000,000	-	50,492,751
22000300100	Budget and Planning Department	2,086,271	5,000,000	26,106,939	33,193,210
	SUB-TOTAL	1,066,873,425	120,000,000	3,598,037,947	4,784,911,372
22000200100	contingency/Miscellaneous		445,884,681		445,884,681
	TOTAL BUDGET SIZE	1,066,873,425	565,884,681	3,598,037,947	5,230,796,053

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


MOHAMMED MELLEH
Director Personnel Management
Yusufari Local Government Council