

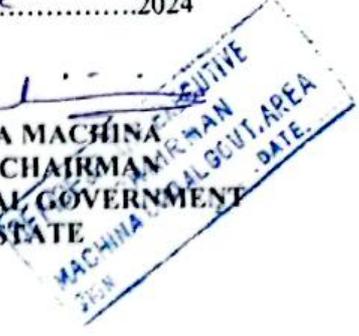


YOBE STATE GOVERNMENT OF NIGERIA

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

2025

I ASSENT THIS 31st January DAY OF 31st Dec 2024


HON. IDRISSA MACHINA
EXECUTIVE CHAIRMAN
MACHINA LOCAL GOVERNMENT
YOBE STATE


A BILL

FOR

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

Date of ; Commencement ()

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

Citation and Commencement

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

Sources of Revenue

3. The sources of Revenue for Machina 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 Machina 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 4,238,211,199*

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 4,238,211,199*

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
MACHINA LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE -LAW

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET 2024	ACUAL EXP JAN -SEPT 2024	APPROVED BUDGET 2025
			N	N	N
111100100100		Opening Balance			
111100100100		Internal Generated	127,352,416	81,662,233	127,352,416
111100100100	110101	Government Share of FAAC	1,568,713,851	1,176,535,388	1,072,626,184
111100100100	110102	Government Share of VAT	1,125,254,463	843,940,847	1,654,344,165
111100100100	110111	Other Federal Account	629,628,455	472,221,341	1,383,888,434
111100100100		Total Recurrent Revenue	3,450,949,184	2,574,359,809	4,238,211,199
111100100100		Personnel cost	677,097,106	507,822,830	1,023,075,785
111100100100		Overhead cost	120,000,000	86,100,000	120,000,000
111100100100		Contingencies	558,069,456	258,500,000	317,835,267
111100100100		Total Recurrent	1,355,166,562	852,422,830	1,460,911,052
111100100100		Capital Development Fund	1,249,705,760	346,731,670	2,777,300,147
111100100100	120101	Personal Taxes	4,402,475	3,001,834	4,402,475
111100100100	120201	License - General	4,300,200	2,849,500	4,300,200
111100100100	120204	Fees General	4,205,000	2,248,000	4,205,000
111100100100	120207	Earnings- General	41,455,940	38,050,000	41,455,940
111100100100	120208	Rent on Government Buildings- C	14,250,000	3,000,000	14,250,000
111100100100	120209	Rent on Land & Others- General	5,400,000	-	5,400,000
111100100100	120212	Interests Earning	31,200,000	9,000,000	31,200,000
111100100100	120214	Others Revenues	20,388,801	23,476,899	20,388,801
111100100100			1,249,705,760	1,199,154,500	4,238,211,199

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACUAL EXP JAN -SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
111100100100	110101	Government Share of FAAC			989,157,685.95
111100100100	1.1E+07	Statutory Allocation from Federal	1,526,768,257	1,145,076,192.75	83,468,498.14
111100100100	1.1E+07	Statutory Allocation from State	41,945,593	31,459,194.75	
111100100100	110102	Government Share of VAT			1,654,344,164.73
111100100100	1.1E+07	Share of Value Added Tax (VAT)	1,125,254,463	843,940,847.25	
111100100100	110111	Non-Excess Oil			1,383,888,433.96
111100100100	1.1E+07	Non-Excess Oil/Other Federal Ac	629,628,455	472,221,341.25	4,110,858,783
111100100100		Total Recurrent Revenue	3,323,596,768	2,492,697,576	
111100100100	120101	Personal Taxes			2,251,375.50
111100100100	1.2E+07	Cattle Levy/ Taxes	2,251,375.50	1,500,917.00	2,151,099.50
111100100100	1.2E+07	Ground Rates	2,151,099.50	1,500,917.00	4,402,475.00
111100100100		SUB TOTAL	4,402,475.00	3,001,834.00	90,000
111100100100	120201	License - General			150,000
111100100100	1.2E+07	Goldsmith/ Gold Dealers License	150,000	56,000	100,000
111100100100	1.2E+07	Bakery House Licenses	100,000	68,000	90,000
111100100100	1.2E+07	Brick Making, etc. Licenses	90,000	80,000	10,000
111100100100	1.2E+07	Dane Gun Licensing	10,000		100,000
111100100100	1.2E+07	Cattle Dealers Licenses	100,000	95,000	100,000
111100100100	1.2E+07	Dried Fish/ Meat Licenses	100,000	96,000	100,000
111100100100	1.2E+07	Hunting Permits	12,000	5,000	12,000
111100100100	1.2E+07	Abattoir/ Slaughter Licenses	2,500,000	1,900,000	2,500,000
111100100100	1.2E+07	Tent at Sea Beach Permits	53,000		53,000
111100100100	1.2E+07	Open Air Preaching Permits	50,000		50,000
111100100100	1.2E+07	Auctioneers Licenses	100,000		100,000
111100100100	1.2E+07	Petty Traders Licenses	150,000	59,000	150,000
111100100100	1.2E+07	Felling and Trees Licenses	150,000	145,000	150,000
111100100100	1.2E+07	Photo Studio Licenses	20,000	6,000	20,000
111100100100	1.2E+07	Welding Machine Licenses	100,000	20,000	100,000
111100100100	1.2E+07	Blacksmith Workshop Licenses	50,000	30,000	50,000
111100100100	1.2E+07	Wood Making/ Carpentry Works	30,000	25,000	30,000
111100100100	1.2E+07	Battery Charge Workshop Licens	5,000	5,000	5,000
111100100100	1.2E+07	Vehicle Spare Parts Licenses	10,000	3,000	10,000
111100100100	1.2E+07	Clock/ Watch Repairs Licenses	5,000		5,000
111100100100	1.2E+07	Cloth Dyers Licenses	5,000		5,000
111100100100	1.2E+07	Building Materials Licenses	20,000	18,000	20,000
111100100100	1.2E+07	Surface Tank Kerosene Licenses	5,000		5,000
111100100100	1.2E+07	Sewing Institute Licenses	10,000		10,000
111100100100	1.2E+07	Hair Dressing/ Barbing/ Plating/	15,000	10,000	15,000
111100100100	1.2E+07	Kiosks Licenses	40,000	35,000	40,000
111100100100	1.2E+07	Cold Room Licenses	150,000	102,000	150,000
111100100100	1.2E+07	Motorcycle Permits	100,000	65,000	100,000

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACUAL EXP JAN -SEPT 2024	APPROVED BUDGET 2025
			N	N	N
111100100100	1.2E+07	Squatters Permits	100,000		100,000
111100100100	1.2E+07	Butchers Licenses	30,000	17,000	30,000
111100100100	1.2E+07	Ingredients Grinding Mill License	20,000	5,000	20,000
111100100100	1.2E+07	Photo Stating, Typing Institute Li	20,200	4,500	20,200
111100100100		SUB TOTAL	4,300,200.00	2,849,500.00	4,300,200.00
111100100100	120204	Fees General			
111100100100	1.2E+07	Trade Union Fees	100,000		100,000
111100100100	1.2E+07	General Contractors Registration	1,200,000	1,005,000	1,200,000
111100100100	1.2E+07	Tenders Fees	1,150,000	750,000	1,150,000
111100100100	1.2E+07	Births and Deaths Registration Fe	120,000	25,000	120,000
111100100100	1.2E+07	Forestry and Fuel Exploitation Fe	50,000		50,000
111100100100	1.2E+07	Rice/ Mill/ Cassava Grinding Fees	100,000		100,000
111100100100	1.2E+07	Motor Mechanic/ Car Wash Dep	20,000	15,000	20,000
111100100100	1.2E+07	Survey Fees	100,000		100,000
111100100100	1.2E+07	Commission on Transfer of Plot/	305,000		305,000
111100100100	1.2E+07	Approval of Building Plan Fees	150,000	140,000	150,000
111100100100	1.2E+07	Landing Fees	100,000		100,000
111100100100	1.2E+07	Corn Grinding Mill Licenses	120,000	68,000	120,000
111100100100	1.2E+07	Eating House License Fees	80,000		80,000
111100100100	1.2E+07	Learning Driving Tests Fees	50,000		50,000
111100100100	1.2E+07	Bus/ Commercial Vehicle/ Taxi P	70,000	38,000	70,000
111100100100	1.2E+07	Slaughter Fees	100,000	46,000	100,000
111100100100	1.2E+07	Abattoir Fees	50,000	12,000	50,000
111100100100	1.2E+07	Registration for Meat Van Fees	50,000		50,000
111100100100	1.2E+07	Mobile Sales Promotion Fees	20,000		20,000
111100100100	1.2E+07	Dispensary and Maternity Fees	130,000	80,000	130,000
111100100100	1.2E+07	Laboratory Test Fees	100,000	56,000	100,000
111100100100	1.2E+07	Environmental Sanitation Fees	40,000	13,000	40,000
111100100100		SUB TOTAL	4,205,000	2,248,000	4,205,000
111100100100	120205	Fines Genral			
111100100100	1.2E+07	Impounding of Animal Fines	50,000	36,000	50,000
111100100100		SUB TOTAL	50,000	36,000	50,000
111100100100	120206	Sales General			
111100100100	1.2E+07	Sales of Unserviceable Stores/ Sc	100,000		100,000
111100100100	1.2E+07	Proceeds from Sales of Goods by	1,500,000		1,500,000
111100100100		SUB TOTAL	1,700,000		1,700,000
111100100100	120207	Earnings General			
111100100100	1.2E+07	Earnings from Commercial/ Indu	4,120,100	3,200,000	4,120,100
111100100100	1.2E+07	Earnings from Markets	5,500,000	5,350,000	5,500,000
111100100100	1.2E+07	Earnings from Motor Parks	5,500,000	4,500,000	5,500,000
111100100100	1.2E+07	Earnings from Shops and Shoppi	2,800,000	1,900,000	2,800,000

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACUAL EXP JAN -SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
111100100100	1.2E+07	Earnings from Transport Services	20,254,150	20,000,000	20,254,150
111100100100	1.2E+07	Earnings from Cattle Markets	3,281,690	3,100,000	3,281,690
111100100100		SUB TOTAL	41,455,940	38,050,000	41,455,940
111100100100	120208	Rent on Government Buildings General			
111100100100	1.2E+07	Rent on Government Quarters	2,023,000	1,000,000	2,023,000
111100100100	1.2E+07	Rent on Government Buildings	12,227,000	2,000,000	12,227,000
111100100100		SUB TOTAL	14,250,000	3,000,000	14,250,000
111100100100	120209	Rent of Land and Others -Generals			
111100100100	1.2E+07	Rents from Landed Property	5,400,000		5,400,000
111100100100		SUB TOTAL	5,400,000		5,400,000
111100100100	1.2E+07	Interests on Staff Housing Loan	400,000		400,000
111100100100	1.2E+07	Others	20,000,000	9,000,000	20,000,000
111100100100		SUB TOTAL	31,200,000	9,000,000	31,200,000
111100100100	120214	Others Revenues			
111100100100	1.2E+07	Other Revenues not elsewhere d	20,388,801	23,476,899	20,388,801
111100100100		SUB TOTAL	20,388,801	23,476,899	20,388,801
		Total I.G.R	127,352,416	81,662,233	127,352,416
111100100100	140101	Other Capital Receipts			
111100100100	1.4E+07	Transfer from CRF to CDF	1,249,705,760	346,731,670	2,777,300,147
111100100100		TOTAL	1,249,705,760	346,731,670	2,777,300,147

YOBE STATE OF NIGERIA
MACHINA 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
	MACHINA LOCAL GOVERNMENT				
11100100100	Office of the Chairman	26,949,258	12,500,000	-	39,449,258
11101300100	Office of the Secretary	26,175,149	10,000,000	-	36,175,149
11200100100	Local Government Council	101,444,862	10,000,000	-	111,444,862
12500100100	Directorate of Personnel Management	158,505,032	16,000,000	360,000,000	534,505,032
51700100100	Local Education Authority	125,236,379	9,000,000	117,000,000	251,236,379
22000100100	Finance Department	96,496,928	19,000,000	110,000,000	225,496,928
52100100100	Primary health Care Department	161,776,413	12,500,000	577,208,760	751,485,173
21500100100	Agric and Home Economic Department	135,812,566	11,000,000	235,100,000	381,912,566
23400100100	Works Department	94,721,234	10,000,000	1,372,491,387	1,477,212,621
11100100200	Tradinal Officers	64,905,417	5,000,000	-	69,905,417
22000300100	Budget and Planning Department	31,052,546	5,000,000	5,500,000	41,552,546
	SUB-TOTAL	1,023,075,785	120,000,000	2,777,300,147	3,920,375,932
22000200100	contingency/Miscellaneous		317,835,267		317,835,267
	TOTAL BUDGET SIZE	1,023,075,785	437,835,267	2,777,300,147	4,238,211,199

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

MOBUNGOMA
Director Personnel Management
Machina Local Government Council

