



YOBE STATE GOVERNMENT OF NIGERIA

KARASUWA LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2025

I ASSENT THIS..... 31st DAY OF ~~December~~ 2024


HON. UMARA BUKARTI
EXECUTIVE CHAIRMAN
KARASUWA LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of ; Commencement ()

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

Citation and Commencement

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

Interpretation

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

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

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

Sources of Revenue

3. The sources of Revenue for Karasuwa 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 Karasuwa 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 4,509,730,129*

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 4,509,730,129*

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
KARASUWA 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
			₦	₦	₦
011100100100		Opening Balance	-		-
011100100100		Internal Generated Revenue (I.G.R)	245,844,967	34,276,626	102,876,496
011100100100	110101	Government Share of FAAC	1,636,209,658	-	1,125,456,387
011100100100	110102	Government Share of VAT	1,263,033,673	-	1,836,342,472
011100100100	110111	Share of State Contribution & Other Federal Acc	657,341,302	-	1,445,054,774
011100100100		Total Recurrent Revenue	3,802,429,601	34,276,626	4,509,730,129
011100100100		Personnel cost	885,982,394	605,964,295	1,178,540,123
011100100100		Overhead cost	120,000,000	69,583,000	120,000,000
011100100100		Contingencies	457,095,357	354,002,360	831,014,502
011100100100		Total Recurrent Expenditure	1,463,077,751	1,029,549,655	2,129,554,625
011100100100		Capital Development Fund (CDF)	1,841,358,307	602,461,477	2,400,175,504
011100100100	120101	Personal Taxes	14,339,739	1,050,000	14,339,739
011100100100	120201	License - General	5,425,200	8,548,250	18,675,200
011100100100	120204	Fees General	2,693,731	5,543,500	2,693,731
011100100100	120207	Earnings- General	5,150,000	19,134,876	25,550,000
011100100100	120208	Rent on Government Buildings- General	4,525,000	-	4,525,000
011100100100	120209	Rent on Land & Others- General	2,366,781	-	3,216,826
011100100100	120212	Interests Earning	4,000,000	-	16,000,000
011100100100	120214	Others Revenues	245,844,967	34,276,626	102,876,496
011100100100		TOTAL BUDGET SIZE 2025	3,304,436,058	1,632,011,132	4,529,730,129

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
		Government Share of FAAC			
011100100100	110101	Government Share of FAAC			1,032,877,363
011100100100	11010101	Statutory Allocation from Federal Government	1,593,958,358		92,579,024
011100100100	11010102	Statutory Allocation from State Government/Oth	42,251,300		
		Government Share of VAT			
011100100100	110102	Government Share of VAT			1,836,342,472
011100100100	11010201	Share of Value Added Tax (VAT)	1,263,033,673		
		Non-Excess Oil			
011100100100	110111	Non-Excess Oil	657,341,302		1,445,054,774
011100100100	11011101	Non-Excess Oil			4,406,853,633
		Total Recurrent Revenue	3,556,584,634		
		Personal Taxes			
011100100100	120101	Personal Taxes	2,100,000	1,050,000	2,100,000
011100100100	12010107	Cattle Levy/ Taxes	3,200,000		3,200,000
011100100100	12010111	Tenement Rate	9,039,739		9,039,739
011100100100	12010116	State Government Grant in lieu of Tenement Rat	14,339,739	1,050,000	14,339,739
		SUB TOTAL			
011100100100	120201	License - General			3,127,500
011100100100	12020102	Goldsmith/ Gold Dealers Licenses	127,500		1,130,000
011100100100	12020111	Bakery House Licenses	130,000		1,960,500
011100100100	12020112	Bicycle Licenses and Hire Permits	560,500	1,160,500	1,860,000
011100100100	12020114	Cart/ Truck Licenses	360,000	1,125,000	938,000
011100100100	12020115	Dane Gun Licensing	138,000		656,200
011100100100	12020116	Cattle Dealers Licenses	156,200	2,816,800	982,000
011100100100	12020117	Dried Fish/ Meat Licenses	182,000	1,300,000	760,500
011100100100	12020120	Hawking Permits	160,500		550,000
011100100100	12020122	Produce Buying Licenses	150,000		1,000,000
011100100100	12020124	Abattoir/ Slaughter Licenses	500,000		700,000
011100100100	12020130	Cinematography Licenses	200,000		600,000
011100100100	12020138	Tent at Sea Beach Permits	200,000		500,000
011100100100	12020139	Open Air Preaching Permits	200,000		400,000
011100100100	12020140	Minor Industrial Licenses	100,000		300,000
011100100100	12020148	Welding Machine Licenses	50,000		100,000
011100100100	12020148	Welding Machine Licenses	100,000		100,000
011100100100	12020150	Blacksmith Workshop Licenses	50,000	450,000	50,000
011100100100	12020151	Wood Making/ Carpentry Workshop Licenses	50,000	618,950	50,000
011100100100	12020152	Battery Charge Workshop Licenses	50,000		30,000
011100100100	12020153	Printing Press Licenses	30,000		50,000
011100100100	12020153	Printing Press Licenses	50,000		50,000
011100100100	12020154	Panel Beaters Licenses	50,000	545,000	50,000
011100100100	12020155	Vulcanizers Licenses	50,000		100,000
011100100100	12020155	Vulcanizers Licenses	100,000		120,000
011100100100	12020164	Hair Dressing/ Barbing/ Plating/ Painting License	120,000		2,000,000
011100100100	12020168	Kiosks Licenses	1,000,000		500,000
011100100100	12020169	Entertainment Drumming and Temporary Booth	500,000		60,500
011100100100	12020170	Noise Control Permits	60,500		50,000
011100100100	12020177	Butchers Licenses	50,000		50,000
011100100100	12020179	Ingredients Grinding Mill Licenses	50,000	532,000	50,000
011100100100	12020180	Photo Stating, Typing Institute Licenses	50,000	8,548,250	18,675,200
		SUB TOTAL	5,425,200		
011100100100	120204	Fees General		4,575,000	100,000
011100100100	12020417	General Contractors Registration Fees	100,000		100,000
011100100100	12020456	Forestry and Fuel Exploitation Fees	100,000		35,000
011100100100	12020456	Forestry and Fuel Exploitation Fees	35,000		50,000
011100100100	12020458	Painting, Spraying and Sign Writing Workshop Fe	50,000		1,016,001
011100100100	12020459	Motor Mechanic/ Car Wash Depot Fees	50,000		50,000
011100100100	12020461	Survey Fees	1,016,001		50,000
011100100100	12020463	Customary Right of Occupancy Fees	50,000		50,000
011100100100	12020470	Corn Grinding Mill Licenses	50,000		170,400
011100100100	12020476	Eating House License Fees	170,400		200,830
011100100100	12020484	Slaughter Fees	200,830	968,500	50,000
011100100100	12020489	Dislodging of Septic Tank Charges	50,000		300,000
011100100100	12020489	Dislodging of Septic Tank Charges	300,000		150,000
011100100100	12020490	Registration of Septic Tank Dislodging Fees	150,000		200,000
011100100100	12020491	Pest Control and Disinfectant Fees	200,000		100,000
011100100100	12020492	Vault Fees	100,000		71,500
011100100100	12020495	Environmental Sanitation Fees	100,000		50,000
011100100100	12020496	Sand Dredging Fees	71,500		2,693,731
011100100100	12020497	Sand, Granite, Iron Rod Sellers Fees	50,000		5,543,500
		SUB TOTAL	2,693,731	5,543,500	2,693,731
		Earnings General			
011100100100	120207	Earnings General	800,000		2,800,000
011100100100	12020711	Earnings from Commercial/ Industrial Activities	2,500,000	4,668,000	9,500,000
011100100100	12020712	Earnings from Markets			

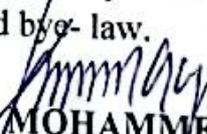
YOBE STATE OF NIGERIA
KARASUWA LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE-LAW

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	12020713	Earnings from Motor Parks	1,200,000	2,930,000	6,200,000
011100100100	12020714	Earnings from Shops and Shopping Centers	500,000	9,238,876	6,500,000
011100100100	12020717	Earnings from Sign Posts	100,000		100,000
011100100100	12020723	Earnings from Cattle Markets	50,000	2,298,000	450,000
011100100100		SUB TOTAL	5,150,000	19,134,876	25,550,000
011100100100	120208	Rent on Government Buildings General			
011100100100	12020801	Rent on Government Quarters	2,500,000		2,500,000
011100100100	12020803	Rent on Government Buildings	2,025,000		2,025,000
011100100100		SUB TOTAL	4,525,000		4,525,000
011100100100	120209	Rent of Land and Others -Generals			
011100100100	12020907	Rents on Government Property (Buildings other	2,366,781		3,216,826
011100100100		SUB TOTAL	2,366,781		3,216,826
011100100100	120212	Interests Earning			
011100100100	12021201	Motor Vehicle Advances	3,000,000		9,000,000
011100100100	12021213	Dividends/ Interests on Fixed Deposits	1,000,000		7,000,000
011100100100	12021214	Others			
011100100100		SUB TOTAL	4,000,000		16,000,000
011100100100	120214	Others Revenues			
011100100100	12021402	Unclaimed Deposits	207,344,516		17,876,000
011100100100	12021403	Payments in Lieu of Resigns			
		SUB TOTAL			
		TOTAL I.G.R	245,844,967	34,276,626	102,876,496
011100100100	140101	Other Capital Recelpts			
011100100100	14010101	Transfer from CRF to CDF	1,841,358,307	602,461,477	2,400,175,504
011100100100		TOTAL	1,841,358,307	602,461,477.00	2,400,175,504

YOBE STATE OF NIGERIA
KARASUWA 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
	KARASUWA LOCAL GOVERNMENT				
11100100100	Office of the Chairma	32,439,744	20,000,000	-	52,439,744
11101300100	Office of the Secreta	36,013,573	10,000,000	-	46,013,573
11200100100	Local Government Co	44,137,480	10,000,000	-	54,137,480
12500100100	Directorate of Person	159,743,078	10,000,000	380,000,000	549,743,078
51700100100	Local Education Auth	103,881,316	10,000,000	170,000,000	283,881,316
22000100100	Finance Department	188,269,781	15,000,000	115,000,000	318,269,781
52100100100	Primary health Care	200,417,827	10,000,000	158,000,000	368,417,827
21500100100	Agric and Home Econ	166,913,030	14,000,000	377,000,000	557,913,030
23400100100	Works Department	143,385,433	10,500,000	1,127,175,504	1,281,060,937
11100100200	Tradinal Officers	72,541,441	5,300,000	-	77,841,441
22000300100	Budget and Planning	30,797,419	5,200,000	73,000,000	108,997,419
	SUB-TOTAL	1,178,540,123	120,000,000	2,400,175,504	3,698,715,627
22000200100	contingency/Miscellaneous		831,014,502		831,014,502
	TOTAL BUDGET SIZE	1,178,540,123	951,014,502	2,400,175,504	4,529,730,129

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


M. GAJI MOHAMMED
Director Personnel Management
Karasuwa Local Government Council