



YOBE STATE GOVERNMENT OF NIGERIA

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

2025

I ASSENT THIS..... DAY OF 31/12/.....2024

HON. LAWAN BUKAR
EXECUTIVE CHAIRMAN
BURSARI LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

25 and shall come into force on the.....day of2025

Interpretation

1. This law may be cited as **Bursari Local Government Finance and Appropriation Bye-Law 20**

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

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

“Local Government” means **Bursari Local Government of Yobe State, Nigeria.**

Sources of Revenue

3. The sources of Revenue for **Bursari 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 Bursari 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**

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 5,140,475,730*

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 5,140,475,730*

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
BURSARI LOCAL GOVERNMENT APPROVED BUDGET 2025
RESOURCE POSITION

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET 2024	ACTUAL EXPEN JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100		Opening balance			
011100100100		Internal Generated Revenue (I.G.R)	80,381,000	53,013,875	134,965,500
011100100100	110101	Government Share of FAAC	2,010,119,185	-	1,367,244,118
011100100100	110102	Government Share of VAT	1,269,505,829	-	1,844,522,171
011100100100	110107	Government share of Refund of Excess Bank C	-	-	-
011100100100	110111	Non-Excess Oil	810,836,546	-	1,793,743,940
011100100100		Total Recurrent Revenue	4,170,842,559	53,013,875	5,140,475,730
011100100100		Personnel cost	897,151,644.98	618,935,271.29	1,019,464,944.52
011100100100		Overhead cost	120,000,000	28,551,500	120,000,000
011100100100		contigencies	446,931,771.22	0.00	882,110,000.00
011100100100		Total Recurrent Expenditure	1,464,083,416	647,486,771	2,021,574,945
011100100100		Capital Development fund (CDF)	2,319,388,598	761,150,200	3,118,900,786
011100100100	120101	Personal Taxes	40,215,500	30,161,625	40,215,500
011100100100	120201	License - General	6,015,500	3,077,250	13,950,000
011100100100	120204	Fees General	2,550,000	360,000	2,300,000
011100100100	120206	Sales- General	-	-	-
011100100100	120207	Earnings- General	13,500,000	6,910,000	18,700,000
011100100100	120209	Rent on Land & Others- General	5,100,000	3,825,000	6,800,000
011100100100	120212	Interests Earning	10,500,000	8,680,000	50,000,000
011100100100	120214	Others Revenues	-	-	-
011100100100	130203	Domestic Grants	2,500,000	-	3,000,000
011100100100		BUDGET SIZE 2025	3,783,472,014	1,408,636,971	5,140,475,730

YOBE STATE OF NIGERIA
BURSARI LOCAL GOVERNMENT APPROVED BUDGET 2025
RESOURCE POSITION

011100100100	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXPEN JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Federal Government	1,966,174,638.77		1,274,246,411.28
011100100100	11010102	Statutory Allocation from State Government	43,944,546		92,997,707
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,269,505,828.74		1,844,522,171.30
011100100100	110107	Government share of Refund of Excess Bank Charges			
011100100100	11010701	Share of Refund of Excess Bank Charges			
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	810,836,545.72		1,804,743,940.25
011100100100		Total Recurrent Revenue	4,090,461,559		
011100100100	120101	Personal Taxes			
011100100100	12010101	Community/ Poll Taxes	5,850,000	4,387,500	5,850,000
011100100100	12010104	Arrears of Community/ Poll Taxes	3,000,000	2,250,000	3,000,000
011100100100	12010105	Development Levy/ Taxes	6,550,000	4,912,500	6,550,000
011100100100	12010106	Arrears of Development Levy/ Taxes	0	0	0
011100100100	12010107	Cattle Levy/ Taxes	9,540,000	7,155,000	9,540,000
011100100100	12010108	Arrears of Cattle Levy/ Taxes	0	0	0
011100100100	12010109	Other Social Services Tax (e.g. Electricity, Water, or N	4,200,000	3,150,000	4,200,000
011100100100	12010110	Arrears of Other Social Services Tax (e.g. Electricity, W	1,205,500	904,125	1,205,500
011100100100	12010111	Tenement Rate	2,000,000	1,500,000	2,000,000
011100100100	12010114	Ground Rates	5,000,000	3,750,000	5,000,000
011100100100	12010115	Federal Government Grant in lieu of Tenement Rate	2,870,000	2,152,500	2,870,000
011100100100		SUB TOTAL	40,215,500	30,161,625	40,215,500
011100100100	120201	License- General			
011100100100	12020112	Bicycle Licenses and Hire Permits	0		
011100100100	12020107	Boats & Canoe/ Small Craft License	50,000	10,000	50,000
011100100100	12020114	Cart/ Truck Licenses	0		
011100100100	12020173	Motorcycle Permits	0		
011100100100	12020174	Native Liquor Licenses	0		
011100100100	12020175	Cigarette Licenses	0		
011100100100	12020120	Hawking Permits	415,500	300,000	1,500,000
011100100100	12020476	Eating House License	400,000	100,000	700,000
011100100100	12020168	Kiosks Licenses	300,000	50,000	600,000
011100100100	12020111	Bakery House Licenses	500,000	720,000	1,500,000
011100100100	12020116	Cattle Dealers Licenses	300,000	500,000	2,800,000
011100100100	12020117	Dried Fish/ Meat Licenses	200,000	610,250	1,800,000
011100100100	12020172	Cold Room Licenses	0		
011100100100	12020177	Butchers Licenses	100,000	50,000	200,000
011100100100	12020121	Hunting Permits	200,000	10,000	300,000
011100100100	12020170	Noise Control Permits	0		
011100100100	12020130	Cinematography Licenses	0		
011100100100	12020138	Tent at Sea Beach Permits	0		
011100100100	12020115	Dane Gun Licensing	100,000		100,000
011100100100	12020489	Dislodging of Septic Tank Charges	50,000	20,000	50,000
011100100100	12020504	Impounding of Animal Fines	100,000		100,000
011100100100	12020140	Minor Industrial Licenses	0		
011100100100	12020142	Petty Traders Licenses	100,000	60,000	300,000
011100100100	12020163	Sewing Institute Licenses	0		
011100100100	12020144	Felling and Trees Licenses	100,000	60,000	200,000
011100100100	12020145	Saw Mill Licenses	0		
011100100100	12020179	Ingredients Grinding Mill Licenses	0		
011100100100	12020146	Brown Sugar Machine Licenses	0		
011100100100	12020147	Photo Studio Licenses	0		
011100100100	12020148	Welding Machine Licenses	50,000	30,000	150,000

YOBE STATE OF NIGERIA
BURSARI LOCAL GOVERNMENT APPROVED BUDGET 2025
RESOURCE POSITION

011100100100	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXPEN JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	12020149	Electric (Radio/ Television) Workshop Licenses	50,000	10000	100,000
011100100100	12020150	Blacksmith Workshop Licenses	0		
011100100100	12020151	Wood Making/ Carpentry Workshop Licenses	50,000	10,000	100,000
011100100100	12020152	Battery Charge Workshop Licenses	0		
011100100100	12020153	Printing Press Licenses	0		
011100100100	12020156	Vehicle Spare Parts Licenses	50,000	10000	200,000
011100100100	12020158	Clock/ Watch Repairs Licenses	0		
011100100100	12020159	Cloth Dyers Licenses	50,000	5000	100,000
011100100100	12020160	Registration of Laundries and Dry Cleaners Licenses	0		
011100100100	12020161	Building Materials Licenses	100,000	62000	300,000
011100100100	12020162	Surface Tank Kerosene Licenses	0		
011100100100	12020160	Registration of Laundries and Dry Cleaners Licenses	0		
011100100100	12020180	Photo Stating, Typing Institute Licenses	50,000		100,000
011100100100	12020163	Sewing Institute Licenses	0		
011100100100	12020102	Goldsmith/ Gold Dealers Licenses	200,000	50000	200,000
011100100100	12020124	Abattoir/ Slaughter Licenses	2,500,000	410,000	2,500,000
011100100100	12020165	Advertisement Rate/ Licenses	0		
011100100100		SUB TOTAL	6,015,500	3,077,250	13,950,000
011100100100	120204	Fees General			
011100100100	12020459	Motor Mechanic/ Car Wash Depot Fees	50,000		100,000
011100100100	12020458	Painting, Spraying and Sign Writing Workshop Fees	50,000		100,000
011100100100	12020457	Rice/ Mill/ Cassava Grinding Fees	50,000	5,000	100,000
011100100100	12020456	Forestry and Fuel Exploitation Fees	0		
011100100100	12020491	Pest Control and Disinfectant Fees	0		
011100100100	12020493	Dispensary and Maternity Fees	0		
011100100100	12020444	Burial Fees	0		
011100100100	12020427	Tenders Fees	500,000	200000	500,000
011100100100	12020417	General Contractors Registration Fees	1,000,000		100,000
011100100100	12020495	Environmental Sanitation Fees	200,000	25000	300,000
011100100100	12020496	Sand Dredging Fees	0		
011100100100	12020497	Sand, Granite, Iron Rod Sellers Fees	50,000	15000	100,000
011100100100	12020490	Registration of Septic Tank Dislodging Fees	50,000	10,000	100,000
011100100100	12020449	Business/ Trade Operating Fees	0		
011100100100	12020486	Registration for Meat Van Fees	200,000		200,000
011100100100	12020480	Bus/ Commercial Vehicle/ Taxi Permit Fees	200,000	75,000	300,000
011100100100	12020484	Slaughter Fees	0		
011100100100	12020460	Block Making Machines Fees	100,000	30,000	200,000
011100100100	12020465	Approval of Building Plan Fees	100,000		200,000
011100100100	12020466	Mortgage Sub-Lease Approval Fees	0		
011100100100		SUB TOTAL	2,550,000	360,000	2,300,000
011100100100	120206	Sales- General			
011100100100	12020609	Proceeds from Sales of Farm Produce	0		
		SUB TOTAL			
011100100100	120207	Earnings General			
011100100100	12020716	Earnings from Tipper and Tractors	4,500,000	2,500,000	5,500,000
011100100100	12020712	Earnings from Markets	2,500,000	1,110,000	3,500,000
011100100100	12020713	Earnings from Motor Parks	1,000,000	300,000	1,500,000
011100100100	12020714	Earnings from Shops and Shopping Centers	1,500,000	500,000	3,000,000
011100100100	12020715	Earnings from Transport Services (Mass Transits)	4,000,000	2,500,000	5,200,000
011100100100		SUB TOTAL	13,500,000	6,910,000	18,700,000

YOBE STATE OF NIGERIA
 BURSARI LOCAL GOVERNMENT APPROVED BUDGET 2025
 RESOURCE POSITION

011100100100	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXPEN JAN-SEPT 2024	APPROVED BUDGET 2025
			₦	₦	₦
011100100100	120208	Rent on Government Buildings General			
011100100100	12020801	Rent on Government Quarters	1,300,000	975,000	2,500,000
011100100100	12020803	Rent on Government Buildings	2,300,000	1,725,000	2,300,000
011100100100	12020908	Rents from Landed Property	1,500,000	1,125,000	2,000,000
011100100100		SUB TOTAL	5,100,000	3,815,000	6,800,000
011100100100	120212	Interests Earning			
011100100100	12021207	Interests on Loans to LGAs	0		
011100100100	12021212	Interests on Loans to Limited Liability Companies	0		
011100100100	12021213	Dividends/ Interests on Fixed Deposits	0		
011100100100		SUB TOTAL	-		
011100100100	120214	Others Revenues			
011100100100	12021401	Recovery of Losses of Overpayments	0		
011100100100	12021402	Unclaimed Deposits	10,500,000	8,680,000	50,000,000
011100100100		SUB TOTAL	10,500,000	8,680,000	50,000,000
011100100100	130203	Domestic Grants			
011100100100	13020306	Other Domestic Grants not elsewhere defined	2,500,000		3,000,000
011100100100		SUB TOTAL	2,500,000	-	3,000,000
011100100100		TOTAL I.G.R	80,381,000	53,013,875	134,965,500
011100100100	140101	Other Capital Receipts			
011100100100	14010101	Transfer from CRF to CDF	2,319,388,598	761,150,200	3,118,900,786
		TOTAL	2,319,388,598	761,150,200	3,118,900,786

YOBE STATE OF NIGERIA
 BURSARI 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
	BADE LOCAL GOVERNMENT				
100100100	Office of the Chairman	102,985,652	26,700,000	-	129,685,652
101300100	Office of the Secretary	79,619,547	13,700,000	-	93,319,547
200100100	Local Government Council	77,000,000	15,000,000	-	92,000,000
500100100	Directorate of Personnel Management	195,559,998	11,500,000	455,000,000	662,059,998
700100100	Local Education Authority	145,801,300	4,000,000	150,000,000	299,801,300
000100100	Finance Department	94,510,640	10,000,000	302,400,000	406,910,640
100100100	Primary health Care Department	112,554,926	7,000,000	185,000,000	304,554,926
500100100	Agric and Home Economic Department	105,100,550	10,000,000	708,000,000	823,100,550
400100100	Works Department	46,560,939	7,500,000	1,303,500,786	1,357,561,725
100100200	Tradinal Officers	56,560,939	7,800,000	-	64,360,939
000300100	Budget and Planning Department	3,210,453	6,800,000	15,000,000	25,010,453
	SUB-TOTAL	1,019,464,945	120,000,000	3,118,900,786	4,258,365,730
2000200100	contingency/Miscellaneous		882,110,000		882,110,000
	TOTAL BUDGET SIZE 2025	1,019,464,945	1,002,110,000	3,118,900,786	5,140,475,730

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

TIJJANI LAWAN MUHAMMAD
 Director Personnel Management
 Bursari Local Government Council

