



**YOBE STATE GOVERNMENT OF NIGERIA**

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

**2025**

I ASSENT THIS

31<sup>st</sup>

DAY OF



HON. DADA MALAH  
EXECUTIVE CHAIRMAN  
GUJBA LOCAL GOVERNMENT  
YOBE STATE

A BILL

FOR

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

Date of Commencement ( )

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

*Citation and Commencement*

1. This law may be cited as Gujba Local Government Finance and Appropriation Bye-Law 2025 and shall come into force on the 31<sup>st</sup> day of January 2025

*Interpretation*

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

“Council” means the Gujba Local Government Council of Yobe State  
“Chairman” means the Executive Chairman of Gujba Local Government Council of Yobe State;  
“Local Government” means Gujba Local Government of Yobe State, Nigeria.

*Sources of Revenue*

3. The sources of Revenue for Gujba 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 Gujba 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 5,273,345,565*

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 5,273,345,565*

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 31<sup>st</sup> day of December, 2025

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

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED BUDGET	ACTUAL EXP JAN-	APPROVED
			2024	SEPT 2024	BUDGET 2025
			N	N	N
011100100100		Opening Balance	-		
011100100100		Revenue (I.G.R)	60,627,535	45,166,100	184,077,535
011100100100	110101	Government Share of F	2,016,507,075	-	1,375,107,742
011100100100	110102	Government Share of	1,333,146,673	-	1,926,319,163
011100100100	110111	Non-Excess Oil	813,458,937	-	1,787,841,125
		<b>Total Recurrent Revenue</b>	<b>4,223,740,220</b>	<b>45,166,100</b>	<b>5,273,345,565</b>
011100100100		Personnel cost	858,180,265	777,847,288	1,458,361,031
011100100100		Overhead cost	120,000,000	115,388,889	120,000,000
011100100100		Continencies	698,061,997	628,255,797	338,061,997
		<b>Total Recurrent Expenditure</b>	<b>1,676,242,262</b>	<b>1,521,491,974</b>	<b>1,916,423,028</b>
011100100100		Capital Development Fund (CDF)	2,547,497,958	970,098,000	3,356,922,538
011100100100	120101	Personal Taxes	20,280,000	16,300,000	20,280,000
011100100100	120201	License - General	6,340,000	4,530,100	8,290,000
011100100100	120204	Fees General	14,370,000	10,086,000	15,970,000
011100100100	120206	Sales General	-	-	-
011100100100	120207	Earnings- General	17,929,535	12,710,000	119,429,535
011100100100	120208	Rent on Government B	-	-	-
011100100100	120212	Interests Earning	-	-	-
011100100100		<b>BUDGET SIZE 2023</b>	<b>4,223,740,220</b>	<b>2,491,589,974</b>	<b>5,273,345,565</b>

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT 2024	PROPOSED BUDGET 2025
			₦	₦	₦
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation fro	1,972,533,601		1,277,889,718
011100100100	11010102	Statutory Allocation fro	43,973,474		97,218,024
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added T	1,333,146,673		1,926,319,163
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	813,458,937		1,787,841,125
011100100100		<b>Total Revenue</b>	<b>4,163,112,685</b>		<b>5,089,268,030</b>
011100100100	120101	Personal Taxes			
011100100100	12010107	Cattle Levy/ Taxes	15,000,000	12,000,000	15,000,000
011100100100	12010108	Arrears of Cattle Levy/	2,000,000	1,700,000	2,000,000
011100100100	12010111	Tenement Rate	1,100,000	900,000	1,100,000
011100100100	12010112	Penalty for Tenement P	1,180,000	950,000	1,180,000
011100100100	12010114	Ground Rates	1,000,000	750,000	1,000,000
011100100100		<b>SUB TOTAL</b>	<b>20,280,000</b>	<b>16,300,000</b>	<b>20,280,000</b>
011100100100	120201	License - General			
011100100100	12020102	Goldsmith/ Gold Deale	30,000	23,000	30,000
011100100100	12020111	Bakery House Licenses	300,000	211,000	300,000
011100100100	12020116	Cattle Dealers Licenses	2,150,000	1,690,000	2,150,000
011100100100	12020120	Hawking Permits	200,000	134,000	200,000
011100100100	12020142	Petty Traders Licenses	150,000	87,000	150,000
011100100100	12020144	Felling and Trees Licens	1,000,000	1,230,000	2,000,000
011100100100	12020152	Battery Charge Worksh	50,000	432,000	500,000
011100100100	12020154	Panel Beaters Licenses	100,000	76,000	100,000
011100100100	12020155	Vulcanizers Licenses	100,000	85,000	100,000
011100100100	12020156	Vehicle Spare Parts Lice	400,000	310,000	400,000
011100100100	12020161	Building Materials Licer	100,000	65,000	100,000
011100100100	12020168	Kiosks Licenses	150,000	86,500	150,000
011100100100	12020173	Motorcycle Permits	1,500,000	34,000	2,000,000
011100100100	12020175	Cigarette Licenses	10,000	7,600	10,000
011100100100	12020176	Squatters Permits	50,000	36,000	50,000
011100100100	12020180	Photo Stating, Typing Ir	50,000	23,000	50,000
011100100100		<b>SUB TOTAL</b>	<b>6,340,000</b>	<b>4,530,100</b>	<b>8,290,000</b>
011100100100	120204	Fees General			
011100100100	12020417	General Contractors Re	2,000,000	1,540,000	2,000,000
011100100100	12020443	Births and Deaths Regis	50,000	43,000	50,000
011100100100	12020446	Agricultural/ Veterinary	150,000	130,000	150,000
011100100100	12020455	Produce Buying Fees	1,000,000	940,000	2,000,000

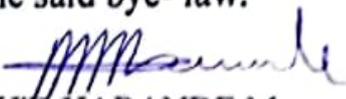
**YOBE STATE OF NIGERIA**  
**GUIJBA LOCAL GOVERNMENT APPROVED BUDGET 2025**  
**FINANCE BYE- LAW**

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN- SEPT 2024	PROPOSED BUDGET 2025
			₦	₦	₦
011100100100	12020456	Forestry and Fuel Explo	400,000	450,000	1,000,000
011100100100	12020459	Motor Mechanic/ Car V	150,000	120,000	150,000
011100100100	12020460	Block Making Machines	100,000	78,000	100,000
011100100100	12020463	Customary Right of Occ	600,000	520,000	600,000
011100100100	12020464	Commission on Transfe	300,000	230,000	300,000
011100100100	12020465	Approval of Building Pla	200,000	210,000	200,000
011100100100	12020473	Local Government Cert	2,500,000	1,000,000	2,500,000
011100100100	12020475	Registration of Vehicles	2,000,000	1,200,000	2,000,000
011100100100	12020476	Eating House License Fe	200,000	90,000	200,000
011100100100	12020484	Slaughter Fees	1,600,000	1,340,000	1,600,000
011100100100	12020485	Abattoir Fees	1,500,000	1,220,000	1,500,000
011100100100	12020488	Mobile Sales Promotio	20,000	5,000	20,000
011100100100	12020489	Dislodging of Septic Tar	50,000	-	50,000
011100100100	12020495	Environmental Sanitati	50,000	-	50,000
011100100100	12020496	Sand Dredging Fees	1,000,000	870,000	1,000,000
011100100100	12020498	Irrigation Scheme Fees,	500,000	100,000	500,000
011100100100		<b>SUB TOTAL</b>	<b>14,370,000</b>	<b>10,086,000</b>	<b>15,970,000</b>
011100100100	<b>120206</b>	<b>Sales General</b>			
011100100100	12020609	Proceeds from Sales of	1,708,000	1,540,000	20,108,000
011100100100		<b>SUB TOTAL</b>	<b>1,708,000</b>	<b>1,540,000</b>	<b>20,108,000</b>
011100100100	<b>120207</b>	<b>Earnings General</b>			
011100100100	12020712	Earnings from Markets	1,470,535	1,230,000	14,470,535
011100100100	12020713	Earnings from Motor Pa	1,879,000	1,350,000	11,879,000
011100100100	12020714	Earnings from Shops an	6,300,000	3,560,000	25,300,000
011100100100	12020715	Earnings from Transpor	3,780,000	2,980,000	10,780,000
011100100100	12020723	Earnings from Cattle M	2,500,000	1,890,000	25,000,000
011100100100	12020724	Earnings from Goats an	2,000,000	1,700,000	32,000,000
011100100100	12020725	Other Earnings not else	-	-	-
011100100100		<b>SUB TOTAL</b>	<b>17,929,535</b>	<b>12,710,000</b>	<b>119,429,535</b>
011100100100	<b>120208</b>	<b>Rent on Government Buildings General</b>			
011100100100	12020806	Rent on Local Government Guest House			
011100100100		<b>SUB TOTAL</b>			
011100100100	12021213	Dividends/ Interests on Fixed Deposits			
011100100100		<b>SUB TOTAL</b>			
011100100100		<b>Total I.G.R</b>	<b>60,627,535</b>	<b>45,166,100</b>	<b>184,077,535</b>
011100100100	<b>140101</b>	<b>Other Capital Receipts</b>			
011100100100	14010101	Transfer from CRF to CL	2,547,497,958	970,098,000	3,356,922,538
011100100100		<b>TOTAL</b>	<b>2,547,497,958</b>	<b>970,098,000</b>	<b>3,356,922,538</b>

**YOBE STATE OF NIGERIA**  
**GUJBA 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
	<b>GUJBA LOCAL GOVERNMENT</b>				
11100100100	Office of the Chairman	85,553,117	26,700,000	-	112,253,117
11101300100	Office of the Secretary	35,981,812	10,000,000	-	45,981,812
11200100100	Local Government Council	172,647,619	10,000,000	-	182,647,619
12500100100	Directorate of Personnel Management	209,673,705	11,000,000	570,000,000	790,673,705
51700100100	Local Education Authority	299,551,658	6,000,000	105,000,000	410,551,658
22000100100	Finance Department	90,132,837	12,500,000	577,000,000	679,632,837
52100100100	Primary health Care Department	169,803,080	13,000,000	90,000,000	272,803,080
21500100100	Agric and Home Economic Department	158,655,166	9,000,000	478,348,777	646,003,943
23400100100	Works Department	143,909,523	10,800,000	1,526,573,761	1,681,283,284
11100100200	Tradinal Officers	39,650,000	5,000,000	-	44,650,000
22000300100	Budget and Planning Department	52,802,513	6,000,000	10,000,000	68,802,513
	<b>SUB-TOTAL</b>	<b>1,458,361,031</b>	<b>120,000,000</b>	<b>3,356,922,538</b>	<b>4,935,283,568</b>
22000200100	contingency/Miscellaneous		338,061,997		338,061,997
	<b>TOTAL BUDGET SIZE</b>	<b>1,458,361,031</b>	<b>458,061,997</b>	<b>3,356,922,538</b>	<b>5,273,345,565</b>

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

  
**MOH'D HARANDE M.**  
*Director Personnel Management*  
*Gujba Local Government Council*