



YOBE STATE GOVERNMENT OF NIGERIA

TARMUWA LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2025

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

HON. MUHAMMED MUSA LAMIDO
EXECUTIVE CHAIRMAN
TARMUWA LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR



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

Date of ELC; Commencement (1st - 01 - 2025)

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

Citation and Commencement

1. This law may be cited as Tarmuwa Local Government Finance and Appropriation Bye-Law 2025 and shall come into force on the.....day of2025

Interpretation

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

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

Sources of Revenue

3. The sources of Revenue for Tarmuwa 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 Tarmuwa 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 5,320,184,353*

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 5,320,184,353*

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
TARMUWA 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)	82,743,276	71,198,671	188,480,213
011100100100	110101	Government Share of FAAC	1,880,290,348	1,395,217,760	1,264,299,033
011100100100	110102	Government Share of VAT	1,172,605,631	879,454,223	1,919,736,834
011100100100	110104	Government Share Exchange Rates Differential	-	-	-
011100100100	110107	Government share of Refund of Excess Bank Char	-	-	-
011100100100	110110	LNG Dividend	-	-	-
011100100100	110111	Non-Excess Oil	479,328,006	359,496,004	1,947,668,274
011100100100		Total Recurrent Revenue	3,594,967,261	2,705,366,658	5,320,184,353
011100100100		Personnel cost	526,876,252	393,157,177	690,280,625
011100100100		Overhead cost	120,000,000	89,067,700	120,000,000
011100100100		Contingencies	245,849,381	184,389,035	374,948,364
011100100100		Total Recurrent Expenditure	892,725,633	666,613,912	1,185,228,989
011100100100		Capital Development Fund (CDF)	2,703,741,628	1,559,119,916	4,134,955,364
011100100100	120101	Personal Taxes	30,230,566	36,361,421	30,310,967
011100100100	120201	License - General	14,956,346	10,466,997	14,876,280
011100100100	120204	Fees General	11,374,696	4,734,011	11,624,696
011100100100	120205	Fine General	5,833,846	4,375,384	6,083,846
011100100100	120206	Sales General	2,829,023	2,121,767	13,079,023
011100100100	120207	Earnings- General	8,947,861	6,710,893	58,254,827
011100100100	120209	Rent on Land & Others- General	3,402,000	2,551,500	14,402,000
011100100100	120212	Interests Earning	2,926,000	2,194,497	13,176,000
011100100100	120214	Others Revenues	2,242,937	1,682,201	26,672,574
011100100100		BUDGET SIZE 2024	3,596,467,261	2,225,733,828	5,320,184,353

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

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED	ACTUAL EXP	PROPOSED
			BUDGET 2024	JAN-SEPT 2024	BUDGET 2025
			₦	₦	₦
011100100100	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Federal Government	1,817,024,318	1,362,768,238	1,177,698,792
011100100100	11010102	Statutory Allocation from State Government	43,266,030	32,449,522	86,600,242
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,172,605,631	879,454,223	1,919,736,834
011100100100	110104	Government Share Exchange Rates Differential			
011100100100	11010401	Exchange Rates Differential	-		
011100100100	110107	Government share of Refund of Excess Bank Charges			
011100100100	11010701	Share of Refund of Excess Bank Charges	-		
011100100100	110109	Government Share of Ecological Fund			
011100100100	11010901	Share of Ecological Fund	-		
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	479,328,006	359,496,004	1,947,668,274
011100100100		Total Recurrent Revenue	3,512,223,985	2,634,167,988	5,131,704,141
011100100100	120101	Personal Taxes			
011100100100	12010101	Community/ Poll Taxes	903,147	667,360	934,397
011100100100	12010107	Cattle Levy/ Taxes	6,454,164	4,840,623	6,485,414
011100100100	12010108	Arrears of Cattle Levy/ Taxes	1,322,000	14,990,000	1,353,250
011100100100	12010109	Other Social Services Tax (e.g. Electricity, Water, c	12,490,544	9,367,907	12,352,174
011100100100	12010111	Tenement Rate	1,948,618	1,161,463	1,979,868
011100100100	12010112	Penalty for Tenement Rate	763,477	572,607	794,727
011100100100	12010113	Arrears of Tenement Rate	5,000,000	3,749,999	5,031,250
011100100100	12010114	Ground Rates	1,348,617	1,011,462	1,379,887
011100100100		SUB TOTAL	30,230,566	36,361,421	30,310,967
011100100100	120201	License - General			
011100100100	12020102	Goldsmith/ Gold Dealers Licenses	188,923	141,692	188,923
011100100100	12020111	Bakery House Licenses	2,000,000	749,999	2,031,250
011100100100	12020112	Bicycle Licenses and Hire Permits	196,923	147,692	
011100100100	12020115	Dane Gun Licensing	116,923	87,692	196,923
011100100100	12020116	Cattle Dealers Licenses	242,666	181,999	242,923
011100100100	12020117	Dried Fish/ Meat Licenses	186,923	140,192	186,923
011100100100	12020121	Hunting Permits	186,923	140,192	186,923
011100100100	12020123	Animal Health Certificate Licenses	80,000	59,999	80,000
011100100100	12020124	Abattoir/ Slaughter Licenses	1,985,122	1,488,841	2,016,372
011100100100	12020126	Hiring Licenses	150,000	112,500	150,000
011100100100	12020141	Auctioneers Licenses	800,000	599,999	831,250
011100100100	12020144	Felling and Trees Licenses	500,000	374,999	500,000
011100100100	12020145	Saw Mill Licenses	300,000	225,000	300,000
011100100100	12020146	Brown Sugar Machine Licenses	200,000	149,999	200,000
011100100100	12020147	Photo Studio Licenses	10,000	7,497	10,000
011100100100	12020148	Welding Machine Licenses	100,000	74,999	100,000
011100100100	12020149	Electric (Radio/ Television) Workshop Licenses	50,000	37,499	50,000
011100100100	12020150	Blacksmith Workshop Licenses	100,000	74,999	100,000
011100100100	12020151	Wood Making/ Carpentry Workshop Licenses	210,000	157,500	210,000
011100100100	12020152	Battery Charge Workshop Licenses	101,000	75,499	101,000
011100100100	12020153	Printing Press Licenses	14,748	11,061	14,748
011100100100	12020155	Vulcanizers Licenses	106,923	80,192	106,923
011100100100	12020156	Vehicle Spare Parts Licenses	80,000	59,999	80,000
011100100100	12020161	Building Materials Licenses	946,908	710,181	978,158
011100100100	12020163	Sewing Institute Licenses	906,908	680,180	938,158
011100100100	12020168	Kiosks Licenses	242,666	181,999	29,266
011100100100	12020170	Noise Control Permits	86,923	65,192	86,923
011100100100	12020172	Cold Room Licenses	106,923	80,192	106,923
011100100100	12020173	Motorcycle Permits	597,123	447,842	628,373
011100100100	12020175	Cigarette Licenses	3,477,990	2,608,499	3,509,240
011100100100	12020177	Butchers Licenses	136,923	102,692	136,923
011100100100	12020178	Registration of Night Soil Contractors	546,908	410,180	578,158
011100100100		SUB TOTAL	14,956,346	10,466,997	14,876,280
011100100100	120204	Fees General			
011100100100	12020417	General Contractors Registration Fees	926,923	695,192	958,173
011100100100	12020418	Marriage Registration/ Divorce Fees	196,923	147,692	196,923
011100100100	12020427	Tenders Fees	986,923	740,192	1,018,173

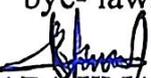
YOBE STATE OF NIGERIA
TARMUWA LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE- LAW

ADMIN CODE	ECON CODE	DETAILS REVENUE	APPROVED BUDGET 2024	ACTUAL EXP JAN-SEPT 2024	PROPOSED BUDGET 2025
			₦	₦	₦
11100100100	12020446	Agricultural/ Veterinary Services Fees	20,000	14,999	20,000
11100100100	12020456	Forestry and Fuel Exploitation Fees	106,923	80,192	106,923
11100100100	12020458	Painting, Spraying and Sign Writing Workshop Fees	20,000	14,999	20,000
11100100100	12020461	Survey Fees	354,500	265,874	385,750
11100100100	12020464	Commission on Transfer of Plot/ Property	900,000	675,000	931,250
11100100100	12020465	Approval of Building Plan Fees	20,536	15,401	20,536
11100100100	12020472	Mortuary, Hears, and Cemetery	157,500	118,125	157,500
11100100100	12020473	Local Government Certificate of Origin	220,000	164,999	251,250
11100100100	12020477	Entertainment and Drumming Fees	216,923	162,692	216,923
11100100100	12020480	Bus/ Commercial Vehicle/ Taxi Permit Fees	5,477,990	410,492	5,509,240
11100100100	12020484	Slaughter Fees	146,908	110,180	146,908
11100100100	12020485	Abattoir Fees	146,908	11,180	146,908
11100100100	12020488	Mobile Sales Promotion Fees	300,000	225,000	331,250
11100100100	12020493	Dispensary and Maternity Fees	881,923	661,442	913,173
11100100100	12020496	Sand Dredging Fees	146,908	110,180	146,908
11100100100	12020497	Sand, Granite, Iron Rod Sellers Fees	146,908	110,180	146,908
11100100100		SUB TOTAL	11,374,696	4,734,011	11,624,696
11100100100	120205	Fines General			
11100100100	12020502	Towing of Vehicles	5,496,923	4,122,692	5,621,923
11100100100	12020503	Fine on Overdue and Lost Library Books	336,923	252,692	461,923
11100100100		SUB TOTAL	5,833,846	4,375,384	6,083,846
11100100100	120206	Sales General			
11100100100	12020602	Proceeds from Sales of Consumer Goods/ Haulage	2,829,023	2,121,767	13,079,023
11100100100		SUB TOTAL	2,829,023	2,121,767	13,079,023
11100100100	120207	Earnings General			
11100100100	12020708	Earnings from Agricultural Produce	560,650	420,487	12,822,043
11100100100	12020712	Earnings from Markets	1,484,123	1,113,092	13,745,516
11100100100	12020713	Earnings from Motor Parks	1,560,321	1,170,240	6,821,714
11100100100	12020714	Earnings from Shops and Shopping Centers	1,737,121	1,302,840	9,998,514
11100100100	12020715	Earnings from Transport Services (Mass Transits)	3,605,646	2,704,234	14,867,039
11100100100		SUB TOTAL	8,947,861	6,710,893	58,254,827
11100100100	12020908	Rents from Landed Property	3,402,000	2,551,500	14,402,000
11100100100		SUB TOTAL	3,402,000	2,551,500	14,402,000
11100100100	120212	Interests Earning			
11100100100	12021202	Bicycle Advances (Interests)	170,000	127,499	253,000
11100100100	12021205	Interests on Staff Housing Loan	618,796	464,096	701,796
11100100100	12021213	Dividends/ Interests on Fixed Deposits	2,137,204	1,602,902	12,221,204
11100100100		SUB TOTAL	2,926,000	2,194,497	13,176,000
11100100100	120214	Others Revenues			
11100100100	12021401	Recovery of Losses of Overpayments	450,000	337,500	533,300
11100100100	12021402	Unclaimed Deposits	1,562,937	1,172,202	11,646,337
11100100100	12021403	Payments in Lieu of Resigns	230,000	172,499	
11100100100	12021404	Other Revenues not elsewhere defined	-		14,492,937
11100100100		SUB TOTAL	2,242,937	1,682,201	26,672,574
11100100100		Total I.G.R	82,743,276	71,198,671	188,480,213
11100100100	140101	Other Capital Receipts			
11100100100	14010101	Transfer from CRF to CDF	2,703,741,628	1,559,119,916	4,134,955,364
11100100100		TOTAL	2,703,741,628	1,559,119,916	4,134,955,364

YOBE STATE OF NIGERIA
TARMUWA LOCAL GOVERNMENT APPROVED BUDGET 2025
APPROPRIATION BYE- LAW

ADMIN CODE	DESCRIPTION	APPROVED PERSONNEL COST 2025 N	APPROVED OVERHEAD COST 2025 N	APPROVED CAPITAL EXPENDITURE N	TOTAL EXPENDITURE N
	TARMUWA LOCAL GOVERNMENT				
11100100100	Office of the Chairman	71,244,477	20,000,000	-	91,244,477
11101300100	Office of the Secretary	22,868,415	10,000,000	-	32,868,415
11200100100	Local Government Council	12,489,965	10,000,000	-	22,489,965
12500100100	Directorate of Personnel Management	127,783,404	10,000,000	270,000,000	407,783,404
51700100100	Local Education Authority	97,500,917	10,000,000	170,000,000	277,500,917
22000100100	Finance Department	70,338,912	15,000,000	868,000,000	953,338,912
52100100100	Primary health Care Department	123,450,627	10,000,000	200,000,000	333,450,627
21500100100	Agric and Home Economic Department	61,690,609	15,000,000	846,480,218	923,170,827
23400100100	Works Department	79,252,021	10,000,000	1,750,000,000	1,839,252,021
11100100200	Tradinal Officers	14,661,278	5,000,000	-	19,661,278
22000300100	Budget and Planning Department	9,000,000	5,000,000	30,475,146	44,475,146
	SUB-TOTAL	690,280,625	120,000,000	4,134,955,364	4,945,235,989
22000200100	contingency/Miscellaneous		374,948,364		374,948,364
	TOTAL BUDGET SIZE	690,280,625	494,948,364	4,134,955,364	5,320,184,353

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


BABA UMARU

*Director Personnel Management
Tarmuwa Local Government Council*