



YOBE STATE GOVERNMENT OF NIGERIA

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

2025

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


HON. AUDU BUKAR GADAKA
EXECUTIVE CHAIRMAN
FIKA LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

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

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

Sources of Revenue

3. The sources of Revenue for Fika 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 Fika 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 5,131,055,175*

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 5,131,055,175*

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
FIKA LOCAL GOVERNMENT APPROVED BUDGET 2025
FINANCE BYE - LAW

ADMIN CODE	ECON CODE	SUMMARY OF REVENUE	APPROVED	ACTUAL EXP. JAN	APPROVED
			BUDGET 2024	SEPT 2024	BUDGET 2025
			₦	₦	₦
011100100100		Opening Balance	-		
011100100100		Internal Generated Revenue (I.G.R)	164,833,187	42,952,622	212,833,187
011100100100	110101	Government Share of FAAC	1,886,594,107	-	1,292,668,225
011100100100	110102	Government Share of VAT	1,353,810,822	-	1,954,948,111
011100100100	110111	Non-Excess Oil	760,126,367	-	1,670,605,651
011100100100		Total Recurrent Revenue	4,165,364,484	42,952,622	5,131,055,174
011100100100		Personnel cost	1,308,488,247	1,626,444,606	1,903,211,908
011100100100		Overhead cost	120,000,000	107,550,000	120,000,000
011100100100		Contingencies	832,009,187	582,406,431	602,674,450
011100100100		Total Recurrent Expenditure	2,260,497,434	2,316,401,037	2,625,886,358
011100100100		Capital Development Fund (CDF)	1,962,577,747	758,389,999	2,505,168,816
011100100100	120101	Personal Taxes	24,525,291	8,089,289	24,525,291
011100100100	120201	License - General	17,128,932	8,281,910	17,128,932
011100100100	120204	Fees General	7,366,792	2,579,834	7,366,792
011100100100	120205	Fines Genral	550,000	80,167	550,000
011100100100	120207	Earnings- General	40,831,646	16,775,571	73,831,646
011100100100	120209	Rent on Land & Others- General	6,535,473	992,262	6,535,473
011100100100	120212	Interests Earning	13,175,821	1,154,608	13,175,821
011100100100	120214	Others Revenues	11,334,083	2,566,815	26,334,083
011100100100		BUDGET SIZE 2024	4,223,075,181	3,074,791,036	5,131,055,174

YOBE STATE OF NIGERIA
FIKA 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	110101	Government Share of FAAC			
011100100100	11010101	Statutory Allocation from Federal Government	1,843,208,958.46		1,194,093,670.61
011100100100	11010102	Statutory Allocation from State Government	43,385,149.00		98,574,554.58
011100100100	110102	Government Share of VAT			
011100100100	11010201	Share of Value Added Tax (VAT)	1,353,810,822.24		1,954,948,110.61
011100100100	110111	Non-Excess Oil			
011100100100	11011101	Non-Excess Oil	760,126,366.93		1,670,605,650.94
011100100100		Total Recurrent Revenue	4,000,531,297	-	4,918,221,987
011100100100	120101	Personal Taxes			
011100100100	12010105	Development Levy/ Taxes	1,000,000.00	346,666.66	1,000,000.00
011100100100	12010106	Arrears of Development Levy/ Taxes	3,243,126.00	156,000.00	3,243,126.00
011100100100	12010107	Cattle Levy/ Taxes	3,543,126.00	828,750.67	3,543,126.00
011100100100	12010108	Arrears of Cattle Levy/ Taxes	2,356,810.00	171,246.66	2,356,810.00
011100100100	12010109	Other Social Services Tax (e.g. Electricity, Water	2,145,457.00	763,638.00	2,145,457.00
011100100100	12010110	Arrears of Other Social Services Tax (e.g. Electr	1,344,000.00	266,896.00	1,344,000.00
011100100100	12010111	Tenement Rate	2,000,000.00	1,080,000.00	2,000,000.00
011100100100	12010112	Penalty for Tenement Rate	2,000,000.00	775,290.66	2,000,000.00
011100100100	12010113	Arrears of Tenement Rate	20,000.00		20,000.00
011100100100	12010114	Ground Rates	2,950,000.00	1,633,333.34	2,950,000.00
011100100100	12010115	Federal Government Grant in lieu of Tenement	3,000,000.00	1,686,000.00	3,000,000.00
011100100100	12010116	State Government Grant in lieu of Tenement Ra	672,200.00	381,466.66	672,200.00
011100100100	12010117	Other Personal Taxes/ Rates not elsewhere defi	250,572.00		250,572.00
011100100100		SUB TOTAL	24,525,291	8,089,289	24,525,291
011100100100	120201	Licenses/General			
011100100100	12020111	Bakery House Licenses	500,000.00	233,333.33	500,000.00
011100100100	12020114	Cart/ Truck Licenses	320,000.00	80,000.00	320,000.00
011100100100	12020115	Dane Gun Licensing	50,200.00	33,466.66	50,200.00
011100100100	12020116	Cattle Dealers Licenses	1,210,042.00	48,000.00	1,210,042.00
011100100100	12020117	Dried Fish/ Meat Licenses	70,000.00	33,333.33	70,000.00
011100100100	12020121	Hunting Permits	90,000.00	46,666.67	90,000.00
011100100100	12020124	Abattoir/ Slaughter Licenses	2,527,197.00	1,351,404.67	2,527,197.00
011100100100	12020130	Cinematography Licenses	100,000.00	33,333.33	100,000.00
011100100100	12020137	Trade Permit Licenses	150,000.00	66,666.67	150,000.00
011100100100	12020138	Tent at Sea Beach Permits	70,000.00	46,666.66	70,000.00
011100100100	12020141	Auctioneers Licenses	1,731,243.00	86,838.34	1,731,243.00
011100100100	12020142	Petty Traders Licenses	250,000.00	80,000.00	250,000.00
011100100100	12020148	Welding Machine Licenses	1,826,000.00	1,017,333.33	1,826,000.00
011100100100	12020150	Blacksmith Workshop Licenses	1,526,000.00	2,833,333.33	1,526,000.00
011100100100	12020152	Battery Charge Workshop Licenses	250,000.00	13,333.33	250,000.00
011100100100	12020155	Vulcanizers Licenses	1,503,000.00	935,333.33	1,503,000.00
011100100100	12020156	Vehicle Spare Parts Licenses	2,120,000.00	1,020,000.00	2,120,000.00
011100100100	12020168	Kiosks Licenses	2,130,000.00	8,666.67	2,130,000.00
011100100100	12020170	Noise Control Permits	100,000.00	46,200.00	100,000.00
011100100100	12020177	Butchers Licenses	450,000.00	210,666.67	450,000.00
011100100100	12020178	Registration of Night Soil Contractors	55,250.00	36,833.34	55,250.00
011100100100	12020179	Ingredients Grinding Mill Licenses	100,000.00	20,500.00	100,000.00
011100100100		SUB TOTAL	17,128,932.00	8,281,909.66	17,128,932.00
011100100100	120204	Fees/General			
011100100100	12020417	General Contractors Registration Fees	550,000.00	233,333.34	550,000.00
011100100100	12020427	Tenders Fees	700,000.00	333,333.33	700,000.00
011100100100	12020443	Births and Deaths Registration Fees	50,000.00	21,333.34	50,000.00
011100100100	12020457	Rice/ Mill/ Cassava Grinding Fees	900,000.00	300,000.00	900,000.00
011100100100	12020459	Motor Mechanic/ Car Wash Depot Fees	50,000.00	20,000.00	50,000.00
011100100100	12020460	Block Making Machines Fees	56,000.00	26,666.66	56,000.00
011100100100	12020463	Customary Right of Occupancy Fees	1,520,000.00	400,000.00	1,520,000.00
011100100100	12020465	Approval of Building Plan Fees	320,000.00	86,333.67	320,000.00
011100100100	12020470	Corn Grinding Mill Licenses	352,123.00	157,500.00	352,123.00
011100100100	12020476	Eating House License Fees	650,000.00	23,333.33	650,000.00
011100100100	12020486	Registration for Meat Van Fees	340,000.00	1,333.33	340,000.00

YOBE STATE OF NIGERIA
FIKA 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	12020489	Dislodging of Septic Tank Charges	107,000.00	50,000.00	107,000.00
011100100100	12020495	Environmental Sanitation Fees	761,429.33	6,666.57	761,429.33
011100100100	12020496	Sand Dredging Fees	710,240.00	380,000.00	710,240.00
011100100100	12020498	Irrigation Scheme Fees/ Charges	300,000.00	540,000.00	300,000.00
011100100100		SUB TOTAL	7,366,792	2,579,834	7,366,792
011100100100	120205	Fines General			
011100100100	12020504	Impounding of Animal Fines	550,000.00	80,166.67	550,000.00
011100100100		SUB TOTAL	550,000	80,167	550,000
011100100100	120207	Earnings General			
011100100100	12020711	Earnings from Commercial/ Industrial Activities	7,342,366.00	2,148,910.67	7,342,366.00
011100100100	12020712	Earnings from Markets	4,355,280.00	2,234,666.66	14,355,280.00
011100100100	12020713	Earnings from Motor Parks	2,500,000.00	866,666.67	12,500,000.00
011100100100	12020714	Earnings from Shops and Shopping Centers	25,000.00	1,333,333.33	9,025,000.00
011100100100	12020715	Earnings from Transport Services (Mass Transits	4,000,000.00	3,333,333.34	8,000,000.00
011100100100	12020716	Earnings from Tipper and Tractors	3,000,000	125,994.00	3,000,000
011100100100	12020724	Earnings from Goats and Sheeps Markets	19,609,000.00	6,732,666.67	19,609,000.00
011100100100		SUB TOTAL	40,831,646	16,775,571	73,831,646
011100100100	120209	Rent of Land and Others -Generals			
011100100100	12020906	Rents on Government Property (Quarters)	5,250,234.00	552,746.66	5,250,234.00
011100100100	12020908	Rents from Landed Property	1,285,239.00	439,515.34	1,285,239.00
011100100100		SUB TOTAL	6,535,473	992,262	6,535,473
011100100100	120212	Interests Earnings			
011100100100	12021213	Dividends/ Interests on Fixed Deposits	13,175,820.67	1,154,607.67	13,175,820.67
011100100100	12021214	Others			
011100100100		SUB TOTAL	13,175,821	1,154,608	13,175,821
011100100100	120214	Others Revenues			
011100100100	12021401	Recovery of Losses of Overpayments	4,234,083.00	1,466,814.67	14,234,083.00
011100100100	12021402	Unclaimed Deposits	4,100,000.00	733,333.33	9,100,000.00
011100100100	12021403	Payments in Lieu of Resigns	3,000,000.00	366,666.66	3,000,000.00
011100100100		SUB TOTAL	11,334,083	2,566,815	26,334,083
011100100100	130203	Domestic Grants			
011100100100	13020304	Grants from State Government	43,385,149.00	2,432,168.00	43,385,149.00
011100100100		SUB TOTAL	43,385,149	2,432,168	43,385,149
		TOTAL I.G.R	164,833,187	42,952,622	212,833,187
011100100100	140101	Other Capital Receipts			
011100100100	14010101	Transfer from CRF to CDF	1,962,577,747	758,389,999	2,505,168,816
011100100100		TOTAL	1,962,577,747	758,389,999	2,505,168,816

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

ADMIN CODE	DESCRIPTION	APPROVED PERSONNEL COST 2025	APPROVED OVERHEAD COST 2025	APPROVED CAPITAL EXPENDITURE	TOTAL EXPENDITURE
		N	N	N	N
	FIKA LOCAL GOVERNMENT				
11100100100	Office of the Cha	295,048,302	14,550,000	-	309,598,302
11101300100	Office of the Sec	47,196,057	3,470,000	-	50,666,057
11200100100	Local Governmer	42,792,693	11,000,000	-	53,792,693
12500100100	Directorate of Pe	271,721,878	13,230,000	504,470,700	789,422,578
51700100100	Local Education A	325,966,675	17,500,000	90,000,000	433,466,675
22000100100	Finance Departm	192,003,305	12,000,000	215,000,000	419,003,305
52100100100	Primary health Ca	391,910,521	14,350,000	248,330,864	654,591,385
21500100100	Agric and Home	171,346,809	12,500,000	385,288,778	569,135,587
23400100100	Works Departme	95,085,482	8,400,000	1,048,182,929	1,151,668,411
11100100200	Tradinal Officers	60,204,950	5,000,000	-	65,204,950
22000300100	Budget and Planr	9,935,237	8,000,000	13,895,545	31,830,781
	SUB-TOTAL	1,903,211,908	120,000,000	2,505,168,816	4,528,380,724
22000200100	contingency/Miscellaneous		602,674,450		602,674,450
	TOTAL BUDGET \$	1,903,211,908	722,674,450	2,505,168,816	5,131,055,174

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


MUSTAPHA SHATTIMA
 Director Personnel Management
 Fika Local Government Council