BRASS LOCAL GOVERNMENT COUNCIL

APPROPRIATION (RECURRENT AND CAPITAL ESTIMATES)

BYE-LAW 2025

BAYELSA STATE, NIGERIA

BRASS LOCAL GOVERNMENT APPROPRIATION BYE-LAW, 2025

SECTION

		(₦)
1.	Total Recurrent Revenue	7,235,173,415.22
2.	Recurrent revenue for the Local Government Area from statutory allocation, value added tax, share of exchange gain and electronic money transfer	7,186,148,915.22
3.	Independent Revenue; from license – General, fees-general and earnings	49,024,500.00
4.	Total Recurrent Expenditure • Consolidated revenue charges • Personnel cost • Overhead cost • Allowances/Social contributions	3,740,766,467.88
5.	Capital Expenditure • Administration Sector • Economic Sector • Social Sector	1,740,766,467.88
6.	Balance unissued to lapse	
7.	Interpretation	
8.	Short title and commencement	

First schedule
Recurrent Expenditure

Second schedule
Capital Expenditure

BRASS LOCAL GOVERNMENT APPROPRIATION BYE-LAW, 2025

A **Bye-law** to make provision for services of Brass Local Government for the Recurrent and Capital Estimates for the year ending on the 31st December, 2025.

Commencement:

BE IT ENACTED by the Brass Local Government Legislative council of Bayelsa State of Federal Republic of Nigeria in pursuant to the provisions of section 36 of the Bayelsa State Local Government Law 2006 and by the authority of same, has enacted this Bye-law and provides thus:

Expenditure authorized out of the consolidated revenue fund

As from the commencement of this Bye-law the treasurer may when authorized to do so who is responsible for finance, transfer from the consolidated revenue fund of Brass Local Government during the year ending on the 31st day of December, 2025 any sum not exceeding in aggregate the sum of N7,235,173,415.22 (Seven Billion, Two Hundred and thirty-Five Million, One Hundred and Seventy-Three Thousand, Four Hundred and Fifteen Naira, Twenty-Two Kobo) Only being total amount set forth opposite heads:

SECTION I: Independent revenue, recurrent expenditure, consolidated revenue charges, overhead cost, miscellaneous expenses, gender, skill acquisition allowances and social contributions, training, social benefit travel and transport, utilities, material and supply, maintenance services, other services, financial charges, departmental overhead, fuel and lubricant.

Independent Revenue

a) The sum of Forty-Nine Million, Twenty Four Thousand Five Hundred Naira and Sixty Kobo (N49,024,500.60) Only has been estimated for independent revenue.

Statutory Allocations

b) The expectation from statutory allocations, value added tax, share of exchange gain and electronic money transfer are Seven Billion, one Hundred and Eighty- Six Million, One Hundred and Forty-Eight Thousand, Nine Hundred and Fifteen Naira, Twenty-Two Kobo (N7,186,148,915.22) Only.

Recurrent Expenditure

c) The sum of Three Billion, One Hundred and Ninety-four Million, Four Hundred and Six Thousand, Nine Hundred and Forty-Seven Naira (N3,194,406,947.00) Only is budgeted for Recurrent Expenditure for this fiscal year, 2025 which segments are:

- ❖ Consolidated revenue charges N235,002,733.70
- ❖ Miscellaneous expenses N200,000,000
- ❖ Skills Acquisition
- ❖ Gender Response Activities
- ❖ Allowances and social contributions N108,880,000.00
- ❖ Departmental Overhead N317,806,530.00

Appropriation of N5,547,383,517.62

d) The sum mentioned in section 1, in the whole not exceeding the sum of N7,235,173,415.22 (Five Billion, Seven Billion, Two Hundred and thirty-Five

Million, One Hundred and Seventy-Three Thousand, Four Hundred and Fifteen Naira, Twenty-Two Kobo) Only shall be appropriated to the purposes and in the manner expressed in the first section.

Transfer from the expenditure of N5,547,383,517.62 authorized out of capital development fund

e) The treasurer, may when authorized to do so transfer from the Local Government consolidated revenue fund during the year ending on the 31st day of December, 2025 any sum not exceeding in the aggregate the sum of N7,235,173,415.22 Seven Billion, Two Hundred and thirty-Five Million, One Hundred and Seventy-Three Thousand, four Hundred and Fifteen Naira, Twenty- Two Kobo) Only.

Section II: Capital Expenditure: N1,785,000,000.00

4. The treasurer may when authorized to do so transfer from the capital development fund of Brass Local Government during the year ending on the 31st of December, 2025 any sum not exceeding in the aggregate the sum of N3,740,766,467.88 (Three Billion, Seven Hundred and Forty Million, Seven

Hundred and Sixty-Six Thousand, Four Hundred and Sixty-Seven Naira, Eighty-eight Kobo) Only being total of the amount set for the opposite heads:

- ✓ Administration Sector N209,381,872.00
- ✓ Economic Sector N746,000,000.00
- ✓ Social Sector N634,000,000.00

AdministrativeSector: N405,000,000.00

a) The administrative sector is N209,381,872.00 only

- ❖ Rehabilitation/Repairs of residential quarters N154,381,872.00
- ❖ Rehabilitation/Repairs of office Building N35,000,000.00
- ❖ Monitoring/Evaluation N20,000,000.00

Economic Sector: N746,000,000.00

Social Sector: N634,000,000.00

Appropriation of N1,785,000,000.00

5. The sum mentioned in section 4 above in the whole not exceeding the sum of N1,785,000,000.00 (One Billion, Seven Hundred and Eighty-Five Million Naira) Only shall be appropriated for purposes and in the manner expressed in the second section.

Balance unissued to lapse

6. The monies granted by section 2 & 5 are intended

for services in respect of which monies will become payable within the financial year ending on the 31st day of December, 2025 and no part of the amount set out in the section mentioned above shall be issued out of the consolidated revenue fund after the end of the financial year mentioned above.

Interpretation:

7. In this Bye-law, unless the context otherwise require:

- Treasurer: Means the treasurer of Brass Local Government Area of Bayelsa State of Nigeria.
- Capital Expenditure: Means spending on an asset that last for more than one financial year and expenses associated with the acquisition of such assets.
- Recurrent Expenditure: Means Annual Overhead and administrative expenses and personnel cost including: salaries, emoluments and other benefits of employees.
- Appropriation Bye-law: Means a Bye-law passed by the Local Government authorizing spending from the consolidated revenue fund.

SCHEDULE TO RECURRENT AND CAPITAL ESTIMATES BILL 2025

SHORT TITLE OF THE BILL	LONG TITLE OF THE BILL	SUMMARY OF THE CONTENT OF THE BILL	DATE PASSED BY THE LEGISLATIVE ASSEMBLY
Appropriation Bill, 2025	The Bye-law to make provision for the services of Brass Local Government for the recurrent and capital estimates for the year ending on the 31st of December, 2025	The Bill provide for prudent management of the Local Government resources, secure greater accountability and transparency in fiscal operations. In ensuring the capital and recurrent estimates are adhere to the benefits of Balga people for this fiscal year 2025	25th day of March, 2025

OVERHEAD COST FOR THIS FISCAL YEAR 2025

Establishment	Overhead Cost	Total
Office of the Chairman/Vice Chairman	100,297,530.00	
Office of the Secretary to Local Government	12,692,000.00	
Legislative Assembly/Staff	84,817,000,00	
Administrative Department	60,000,000	
Works, Housing, Lands and Survey Department	5,000,000.00	
Agric and Natural Resources	3,000,000	
Finance	25,000.000.00	
Primary Health Care Department	20,000,000.00	
Education Department	3,000,000.00	
Budget	4,000,000.00	
Primary School Teachers	5,000,000.00	
Total	**317,806,530.00**	

<u>FIRST SCHEDULE</u>

RECURRENT EXPENDITURE

TITLE	APPROPRIATION
Office of the Chairman	32,919,772.44
Office of Vice Chairman	15,895,626.48
Secretary of Local Government	1,304,831.26
The Council	2,971,600,000
Sub-Total	**176,338,388.84**
Personnel Management Department	680,278,573.06
Finance and Planning Department	164,868,310.65.
Works, Housing, Land and Survey	260,692,288.00
Agric. and Natural Resources	15,240,624.84
Public Health Department	356,710,602.00
Education Department	70,511,188.08
Teachers' Salaries	621,567,848.48
Grand Total	**2,169,869,435.11**

<u>SECOND SCHEDULE</u>

CAPITAL EXPENDITURE

TITLE ADMINISTRATION SECTOR	APPROPRIATION
Construction and provision of residential quarters	nil
Rehabilitation/Provision of water facilities	nil
Monitoring/Evaluation	25,000,000.00
Administration Sector Total	**25,000,000.00**
ECONOMIC SECTOR	
Construction/Provision of Roads	52,000,000.00
Construction/Provision of Water facilities	nil
Purchase of Agricultural Equipment	nil
Purchase of Computers	
Economic Sector Total	**52,000,000.00**
SOCIAL SECTOR	
Purchase of office furniture	48,500,000.00
Rehabilitation of Public Schools	640,600,000.00
Construction of Traffic and Streets Lights	nil
Construction/Provision of Water Facility	47,500,000.00
Rehabilitation/Repairs of Water Facility	nil
Computer Software Acquisition	15,000,000.00
Anniversary Celebration	25,000,000.00
Purchase of Fire Fighting Equipment	nil
Purchase of Computer Printers	
Purchase of Computers	3
Purchase of Buses	
Social Sector Total	**776,600,000.00**

8. This Bye-law may be cited at the Brass Local Government appropriation (Recurrent and Capital Estimates) Bye-law, 2025 and shall come into force on the ……26TH…… day of……MARCH……. 2025.

This printed impression has been carefully compared by me with the draft Bye-law which has been passed by the Brass Local Government Legislative Council and found by me to be true, correctly printed copy of the said draft Bye-law.

USMAN DAVID
Clerk, Brass Local Government Legislative Council

Assented to this……26th…… Day of ……march……. 2025

HON. LUCKY FEBO
Executive Chairman, BALGA