

SAGBAMA LOCAL GOVERNMENT



APPROPRIATION (RECURRENT AND CAPITAL ESTIMATES)

BYE-LAW 2025



BAYELSA STATE, NIGERIA

SAGBAMA LOCAL GOVERNMENT APPROPRIATION BYE-LAW, 2025

SECTION

	(₦)
1. Total Recurrent Revenue	6,778,521,542.71
2. Recurrent revenue for the Local Government Area from statutory allocation, value added tax, share of exchange gain, electronic money transfer and non-oil revenue	6,758,221,542.71
3. Independent Revenue; from tenement rate, license – General, fees-general, sales-general and fines.	20,300,000.00
4. Total Recurrent Expenditure	4,778,521,542.71
• Consolidated revenue charges	
• Personnel cost	
• Overhead cost	
• Allowances/Social contributions	
5. Capital Expenditure	2,000,000,000.00
• Administration Sector	
• Economic Sector	
• Social Sector	
6. Balance unissued to lapse (transfer to reserve)	350,000,000.00
7. Interpretation	
8. Short title and commencement	

SAGBAMA LOCAL GOVERNMENT APPROPRIATION BYE-LAW, 2025

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

Commencement: **BE IT ENACTED** by the Sagbama 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 Sagbama Local Government during the year ending on the 31st day of December, 2025 any sum not exceeding in aggregate the sum of N6,778,521,542.71 (Six Billion, Seven Hundred and

Seventy Eight Million, Five Hundred and Twenty One Thousand, Five Hundred and Forty-Two Naira, Seventy one 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 Twenty Million, Three Hundred Thousand Naira (N20,300,000.00) 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 Six Billion, Seven Hundred and

Fifty-Eight Million, Two Hundred and Twenty-One Thousand, Five Hundred and Forty Two Naira, Seventy-One Kobo (N6,758,221,542.71) Only.

Recurrent
Expenditure

c) The sum of Four Billion, Seven Hundred and Seventy-Eight Million, Five Hundred and Twenty-One Thousand, Five Hundred and Forty Two Naira, Seventy-One Kobo (N4,778,521,542.71) Only is budgeted for Recurrent Expenditure for this fiscal year, 2025 which segments are:

❖ Personnel Cost	N1,724,151,785.60
❖ Departmental Overhead	N452,000,000.00
❖ Grant and Contribution	N1,514,869,577.70
❖ Social Benefits	N737,500,179.41
❖ Transfer to Reserve	N350,000,000.00

Appropriation of
N6,778,521,542.71

d) The sum mentioned in section 1, in the whole not exceeding the sum of N6,778,521,542.71 (Six Billion, Seven Hundred and Seventy-Eight Million, Five Hundred and Twenty One Thousand, Five Hundred and Forty-Two Naira, Seventy-One Kobo) Only shall

be appropriated to the purposes and in the manner expressed in the first section.

Transfer from the expenditure of N6,778,521,542.71 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 N6,778,521,542.71 (Six Billion, Seven Hundred and Seventy-Eight Million, Five Hundred and Twenty One Thousand, Five Hundred and Fourty-Two Naira, Seventy-One Kobo) Only.

Section II:
Capital
Expenditure:
N2,000,000,000.00

4. The treasurer may when authorized to do so transfer from the capital development fund of Sagbama Local Government during the year ending on the 31st of December, 2025 any sum not exceeding in the aggregate the sum of N2,000,000,000.00 (Two Billion Naira) Only being total of the amount set for the opposite heads:

✓ Administration Sector N1,240,000,000.00

✓ Economic Sector N660,000,000.00

✓ Social Sector N100,000,000.00

Administrative
Sector:
N1,240,000,000.00

a) The administrative sector is N1,240,000,000.00 only

❖ Construction and Provision of residential quarters N800,000,000.00

❖ Rehabilitation/Repairs of office Building N400,000,000.00

❖ Monitoring/Evaluation N40,000,000.00

Economic Sector:
N660,000,000.00

b) The economic sector: With a total sum of
N660,000,000.00 only is earmarked for:

❖ Construction/Provision of Roads N200,000,000.00

❖ Construction/Provision of water facilities N300,000,000.00

❖ Purchase of Agric. Equipment N100,000,000.00

❖ Purchase of Computers N60,000,000.00

Social Sector:
N100,000,000.00

c) The social sector; the total sum of N100,000,000.00
only.

❖ Purchase of Office Furniture N30,000,000.00

❖ Rehabilitation of Public Schools N15,000,000.00

❖ Construction of Traffic and Streets Lights N15,000,000.00

❖ Construction/Provision of Water Facility N10,000,000.00

❖ Rehabilitation/Repairs of Water Facility N18,000,000.00

❖ Computer Software Acquisition N2,000,000.00

❖ Anniversary Celebration	N5,000,000.00
❖ Purchase of Fire Fighting Equipment	N500,000.00
❖ Purchase of Computer Printers	N2,500,000.00
❖ Purchase of Computers	N2,000,000.00

Appropriation of
N2,000,000,000.00

5. The sum mentioned in section 2 above in the whole not exceeding the sum of N2,000,000,000.00 (Two Billion Naira) Only shall be appropriated for purposes and in the manner expressed in the second section.

Balance unissued to
lapse
N350,000,000.00

6. The monies granted by section 1 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 Sagbama Local Government of Bayelsa State, 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 Sagbama Local Government for the recurrent and capital estimates for the year ending on the 31 st 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 SALGA people for this fiscal year 2025	7 th day of January, 2025

RECURRENT EXPENDITURE FOR THIS FISCAL YEAR 2025

Establishment	Personnel Cost	Overhead Cost
Office of the Chairman	19,254,113.20	200,000,000.00
Office of the Secretary to Local Government	1,475,026.88	22,000,000.00
Council	15,912,000.00	150,000,000.00
Administrative Department	420,518,665.00	22,000,000.00
Works, Housing, Lands and Survey Department	297,494,766.69	5,200,000.00
Agric and Natural Resources	41,834,951.42	4,000,000.00
Finance	128,157,104.66	18,700,000.00
Primary Health Care Department	676,519,250.57	14,000,000.00
Education Department	79,237,709.60	4,000,000.00
Budget	12,497,213.40	4,100,000.00
Legal Unit	31,250,984.18	8,000,000.00
Total	1,724,151,785.60	452,000,000.00

SECOND SCHEDULE

CAPITAL EXPENDITURE

TITLE	APPROPRIATION
ADMINISTRATION SECTOR	
Construction and provision of residential quarters	800,000,000.00
Rehabilitation/Provision of water facilities	400,000,000.00
Monitoring/Evaluation	40,000,000.00
Administration Sector Total	1,240,000,000.00
ECONOMIC SECTOR	
Construction/Provision of Roads	200,000,000.00
Construction/Provision of Water facilities	300,000,000.00
Purchase of Agricultural Equipment	100,000,000.00
Purchase of Computers	60,000,000.00
Economic Sector Total	660,000,000.00

SOCIAL SECTOR	
Purchase of office furniture	30,000,000.00
Rehabilitation of Public Schools	15,000,000.00
Construction of Traffic and Streets Lights	15,000,000.00
Construction/Provision of Water Facility	10,000,000.00
Rehabilitation/Repairs of Water Facility	18,000,000.00
Computer Software Acquisition	2,000,000.00
Anniversary Celebration	5,000,000.00
Purchase of Fire Fighting Equipment	500,000.00
Purchase of Computer Printers	2,500,000.00
Purchase of Computers	2,000,000.00
Social Sector Total	100,000,000.00

8. This Bye-law may be cited at the Sagbama Local Government appropriation (Recurrent and Capital Estimates) Bye-law, 2025 and shall come into force on the^{7th} day of JANUARY 2025.

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



MR. KEMEMI ENEGHAN

Clerk, Sagbama Legislative Assembly

Assented the Day of 2025

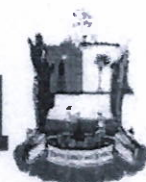


HON. (MRS.) ALICE TANGI O. ALLEN

Executive Chairman, Salga



SAGBAMA LOCAL GOVERNMENT LEGISLATIVE COUNCIL



Our Ref:.....

16th January, 2025

Your Ref:.....

Date:.....

HOUSE RESOLUTION FOR THURSDAY 16TH JANUARY, 2025.

The Sagbama Local Government Legislative Council during its sitting of 16th January, 2025 and after the Committee of the whole, considered the report of the Committee on Appropriation and Supply, as well as approved the Annual Budget Estimate 2025 and Consolidated Financial Statement as follows:

SAGBAMA LOCAL GOVERNMENT COUNCIL APPROVED ANNUAL ESTIMATE 2025 AND CONSOLIDATED FINANCIAL STATEMENT

REVENUE ITEMS	REVENUE ESTIMATES	% OF TOTAL REVENUE ESTIMATES
i. Statutory Allocation	1,237,487,345.56	18.26%
ii. Value Added Tax (VAT)	3,090,737,326.76	45.60%
iii. Excess (Non-oil Mineral) Revenue	17,468,340.23	0.26%
iv. Exchange Gain Difference	1,934,811,034.60	28.54%
v. Electronic Money Transfer levy	326,753,628.96	4.82%
vi. Solid Minerals	3,856,434.76	0.06%
vii. Intervention Fund	6,500,756.00	0.09%
viii. Non-Oil Revenue	54,736,894.56	0.81%
ix. Distribution of Money Transfer	21,089,456.72	0.31%
x. Forex Equalization	64,780,324.56	0.95%
xi. Independent Revenue	20,300,000.00	0.30%
TOTAL	6,778,521,542.71	100.00%
EXPENDITURE ITEMS	EXPENDITURE ESTIMATE	% OF TOTAL EXPENDITURE
i. Personnel Costs	1,724,151,785.60	25.44%
ii. Overhead Costs	452,000,000.00	6.67%
iii. Miscellaneous – General	186,000,000.00	2.74%
iv. Grant and Contributions (Including Teachers' Salaries)	1,514,869,577.70	22.35%
v. Other Recurrent Cost (including unpaid salaries LG Staff/Teachers)	551,500,179.41	8.14%
vi. Transfer to Reserve Fund	350,000,000.00	5.16%
SUB TOTAL	4,778,521,542.71	70.50%
Add Capital Expenditure 2025	2,000,000,000.00	29.50%
GRANDTOTAL	6,778,521,542.71	100.00%

2. That the 2025 Budget for 2025, Titled: Hope Renwed, estimated at N6,778,521,542.71 (Six Billion, Seven Hundred and Seventy Eight Million, Five Hundred and Twenty-One Thousand, Five Hundred and Forty-Two Naira, Seventy-One Kobo) Only is hereby passed into Law by the Sagbama Local Government Legislative Council after all legislative processes has been observed.


HON. DIEPRIYE R. YANKEE-ROBINSON
Leader of the House


MR. KEMEMI ENEGHAN
Clerk of the House