



YOBE STATE GOVERNMENT OF NIGERIA

BADE LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

I ASSENT THIS 31 DAY OF December 2025

CHAIRMAN BADE LOCAL GOVERNMENT COUNCIL YOBE STATE
HON. IRATIM BABA
EXECUTIVE CHAIRMAN
BADE LOCAL GOVERNMENT
YOBE STATE

A BILL
FOR

BYE-LAW TO PROVIDE FOR FINANCE, APPROPRIATION AND
DEFINE THE SOURCES OF REVENUE AND EXPENDITURES FOR BADE LOCAL GOVERNMENT FOR THE YEAR 2026

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as Bade Local Government Finance and Appropriation Bye-Law 2026 and shall come into force on the.....day of January.....2026

Interpretation

2. In this bye-law unless the context otherwise requires:
"Council" means the **Bade Local Government Council of Yobe State**
"Chairman" means the **Executive Chairman of Bade Local Government Council of Yobe State;**
"Local Government" means **Bade Local Government of Yobe State, Nigeria.**

Sources of Revenue

3. The sources of Revenue for **Bade** 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 **Bade** 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 2026.

*Issues and appropriation
Of N 10,727,664,254*

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 schedule to this Bye-law.

*Manner and Purpose
Of Appropriation of
N 10,727,664,254*

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
December, 2026*

8. Monies appropriate under this law by the Local Governments shall lapse on the 31st day of

**YOBE STATE GOVERNMENT OF NIGERIA
BADE LOCAL GOVERNMENT APPROVED BUDGET 2026
FINANCE AND APPROPRIATION BYE-LAW**

Code	Administrative Unit	FAAC Revenues	Internally Generated Revenues	Total Recurrent Revenues	Capital Receipts	Total Revenues
	Total Revenue	10,216,368,803	511,295,451	10,727,664,254	-	10,727,664,254
01000000000	ADMINISTRATION SECTOR	-	10,250,500	10,250,500	-	10,250,500
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	10,250,500	10,250,500	-	10,250,500
012500100100	Director of Personnel Management	-	10,250,500	10,250,500	-	10,250,500
02000000000	ECONOMIC SECTOR	10,216,368,803	501,044,951	10,717,413,754	-	10,717,413,754
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	30,545,049	30,545,049	-	30,545,049
021500100100	Department of Agriculture & Natural Resources	-	30,545,049	30,545,049	-	30,545,049
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	10,216,368,803	396,263,498	10,612,632,301	-	10,612,632,301
022000100100	Department of Finance & Supplies	10,216,368,803	396,263,498	10,612,632,301	-	10,612,632,301
02340000000	DEPARTMENT OF WORKS & HOUSING	-	74,236,404	74,236,404	-	74,236,404
023400100100	Department of Works	-	74,236,404	74,236,404	-	74,236,404

**YOBE STATE GOVERNMENT OF NIGERIA
BADE LOCAL GOVERNMENT APPROVED BUDGET 2026
FINANCE AND APPROPRIATION BYE-LAW**

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,161,334,285	1,823,740,879	4,985,075,164	5,742,589,090	10,727,664,254
01000000000	ADMINISTRATION SECTOR	614,589,398	230,000,000	844,589,398	730,750,000	1,575,339,398
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	145,623,295	45,000,000	190,623,295	-	190,623,295
011100100100	Office of the Chairman	145,623,295	45,000,000	190,623,295	-	190,623,295
01120000000	LOCAL GOVERNMENT COUNCIL	98,991,651	25,000,000	123,991,651	-	123,991,651
011200100100	The Council	98,991,651	25,000,000	123,991,651	-	123,991,651
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	258,486,152	135,000,000	393,486,152	730,750,000	1,124,236,152
012500100100	Director of Personnel Management	165,341,802	30,000,000	195,341,802	60,000,000	255,341,802
012500100200	General Administration Unit	-	10,000,000	10,000,000	595,750,000	605,750,000
012500100600	Information Unit	-	10,000,000	10,000,000	40,000,000	50,000,000
012500100700	Social Development, Youth, Sports and Culture	-	40,000,000	40,000,000	20,000,000	60,000,000
012500100900	Traditional Rulers Unit	93,144,350	20,000,000	113,144,350	-	113,144,350
012500101000	Community Development Unit	-	25,000,000	25,000,000	15,000,000	40,000,000
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	111,488,300	25,000,000	136,488,300	-	136,488,300
016100100100	Secretary to the Local Government	111,488,300	25,000,000	136,488,300	-	136,488,300

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
02000000000	ECONOMIC SECTOR	967,000,621	1,467,740,879	2,434,741,500	3,621,839,090	6,056,580,590
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	158,667,279	420,000,000	578,667,279	520,000,000	1,098,667,279
021500100100	Department of Agriculture & Natural Resources	158,667,279	325,000,000	483,667,279	248,000,000	731,667,279
021500100200	Forestry Development Unit	-	-	-	55,000,000	55,000,000
021500200100	Livestock & Veterinary	-	65,000,000	65,000,000	82,000,000	147,000,000
021500200200	Fisheries Development	-	30,000,000	30,000,000	30,000,000	60,000,000
021500300400	Home Economic and Manufacturing	-	-	-	105,000,000	105,000,000
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	564,112,397	862,740,879	1,426,853,276	365,000,000	1,791,853,276
022000100100	Department of Finance & Supplies	564,112,397	862,740,879	1,426,853,276	365,000,000	1,791,853,276
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	61,876,145	25,000,000	86,876,145	32,500,000	119,376,145
023800100100	Budget, Planning, Research and Statistics	61,876,145	25,000,000	86,876,145	32,500,000	119,376,145
02340000000	DEPARTMENT OF WORKS & HOUSING	182,344,800	160,000,000	342,344,800	2,704,339,090	3,046,683,890
023400100100	Department of Works	182,344,800	30,000,000	212,344,800	867,678,180	1,080,022,980
023400100500	Fire Service Unit	-	10,000,000	10,000,000	15,000,000	25,000,000
023400100600	Town Country Planning Unit	-	-	-	121,660,910	121,660,910
023400200100	Rural Electrification	-	-	-	300,000,000	300,000,000
023400300100	Water Resource & Water Supply	-	-	-	1,235,000,000	1,235,000,000
023400400100	Environment Service, Drainage and Culvert	-	120,000,000	120,000,000	165,000,000	285,000,000
05000000000	SOCIAL SECTOR	1,579,744,266	126,000,000	1,705,744,266	1,390,000,000	3,095,744,266
05170000000	DEPARTMENT OF EDUCATION	1,189,777,593	91,000,000	1,280,777,593	545,000,000	1,825,777,593
051700100100	Department of Education	1,189,777,593	91,000,000	1,280,777,593	545,000,000	1,825,777,593
05210000000	DEPARTMENT OF HEALTH CARE	389,966,673	35,000,000	424,966,673	845,000,000	1,269,966,673
052100100100	Department of Health Care	389,966,673	35,000,000	424,966,673	845,000,000	1,269,966,673

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


IBRAHIM MUSA BUNI
 Director Personal Management
 Bade Local Government Council