



**YOBE STATE GOVERNMENT OF NIGERIA**

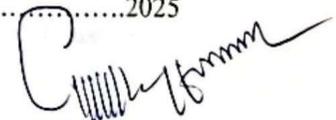
**BURSARI LOCAL GOVERNMENT**

**APPROVED FINANCE**

**AND APPROPRIATION BYE-LAW**

**2026**

I ASSENT THIS.....<sup>31<sup>st</sup></sup>..... DAY OF <sup>Dec</sup>.....2025



**HON. LAWAN BUKAR**  
**EXECUTIVE CHAIRMAN**  
**BURSARI LOCAL GOVERNMENT**  
**YOBE STATE**

**A BILL**

**FOR**

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

Date of Commencement ( )

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

*Citation and Commencement*

1. This law may be cited as **Bursari** Local Government Finance and Appropriation Bye-Law 2026 and shall come into force on the <sup>1<sup>st</sup></sup>.....day of <sup>JAN</sup>.....2026

*Interpretation*

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

*Sources of Revenue*

3. The sources of Revenue for **Bursari** 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 **Bursari** 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 11,401,729,339*

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 in the schedule to this Bye-law.

*Manner and Purpose  
Of Appropriation of  
N 11,401,729,339*

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 appropriated under this law by the Local Governments shall lapse on the 31<sup>st</sup> day of December, 2026

**YOBE STATE GOVERNMENT OF NIGERIA  
BURSARI 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        |
|---------------------|--|-----------------------|-------------------------------|--------------------------|------------------|-----------------------|
|                     | <b>Total Revenue</b>                                     | <b>11,101,980,497</b> | <b>299,748,842</b>            | <b>11,401,729,339</b>    | <b>-</b>         | <b>11,401,729,339</b> |
| <b>010000000000</b> | <b>ADMINISTRATION SECTOR</b>                             | <b>-</b>              | <b>2,500,000</b>              | <b>2,500,000</b>         | <b>-</b>         | <b>2,500,000</b>      |
| <b>012500000000</b> | <b>DIRECTOR OF PERSONNEL MANAGEMENT</b>                  | <b>-</b>              | <b>2,500,000</b>              | <b>2,500,000</b>         | <b>-</b>         | <b>2,500,000</b>      |
| 012500100100        | Director of Personnel Management                         | -                     | 2,500,000                     | 2,500,000                | -                | 2,500,000             |
| <b>020000000000</b> | <b>ECONOMIC SECTOR</b>                                   | <b>11,101,980,497</b> | <b>294,248,842</b>            | <b>11,396,229,339</b>    | <b>-</b>         | <b>11,396,229,339</b> |
| <b>021500000000</b> | <b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b> | <b>-</b>              | <b>48,520,000</b>             | <b>48,520,000</b>        | <b>-</b>         | <b>48,520,000</b>     |
| 021500100100        | Department of Agriculture & Natural Resources            | -                     | 48,520,000                    | 48,520,000               | -                | 48,520,000            |
| <b>022000000000</b> | <b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>              | <b>11,101,980,497</b> | <b>213,018,842</b>            | <b>11,314,999,339</b>    | <b>-</b>         | <b>11,314,999,339</b> |
| 022000100100        | Department of Finance & Supplies                         | 11,101,980,497        | 213,018,842                   | 11,314,999,339           | -                | 11,314,999,339        |
| <b>023400000000</b> | <b>DEPARTMENT OF WORKS &amp; HOUSING</b>                 | <b>-</b>              | <b>32,710,000</b>             | <b>32,710,000</b>        | <b>-</b>         | <b>32,710,000</b>     |
| 023400100100        | Department of Works                                      | -                     | 32,710,000                    | 32,710,000               | -                | 32,710,000            |
| <b>050000000000</b> | <b>SOCIAL SECTOR</b>                                     | <b>-</b>              | <b>3,000,000</b>              | <b>3,000,000</b>         | <b>-</b>         | <b>3,000,000</b>      |
| <b>052100000000</b> | <b>DEPARTMENT OF HEALTH CARE</b>                         | <b>-</b>              | <b>3,000,000</b>              | <b>3,000,000</b>         | <b>-</b>         | <b>3,000,000</b>      |
| 052100100100        | Department of Health Care                                | -                     | 3,000,000                     | 3,000,000                | -                | 3,000,000             |

**YOBE STATE GOVERNMENT OF NIGERIA  
BURSARI 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     |
|---------------------|---|-----------------------|-----------------------------|-----------------------------|----------------------|-----------------------|
|                     | <b>Total Expenditure</b>                      | <b>2,027,220,400</b>  | <b>2,560,460,000</b>        | <b>4,587,680,400</b>        | <b>6,814,048,939</b> | <b>11,401,729,339</b> |
| <b>010000000000</b> | <b>ADMINISTRATION SECTOR</b>                  | <b>858,712,432</b>    | <b>771,702,600</b>          | <b>1,630,415,032</b>        | <b>2,064,100,899</b> | <b>3,694,515,931</b>  |
| <b>011100000000</b> | <b>OFFICE OF THE LOCAL GOVERNMENT CHAIR</b>   | <b>187,118,562</b>    | <b>47,700,000</b>           | <b>234,818,562</b>          | <b>-</b>             | <b>234,818,562</b>    |
| 011100100100        | Office of the Chairman                        | 187,118,562           | 47,700,000                  | 234,818,562                 | -                    | 234,818,562           |
| <b>011200000000</b> | <b>LOCAL GOVERNMENT COUNCIL</b>               | <b>117,891,400</b>    | <b>26,500,000</b>           | <b>144,391,400</b>          | <b>-</b>             | <b>144,391,400</b>    |
| 011200100100        | The Council                                   | 117,891,400           | 26,500,000                  | 144,391,400                 | -                    | 144,391,400           |
| <b>012500000000</b> | <b>DIRECTOR OF PERSONNEL MANAGEMENT</b>       | <b>431,140,900</b>    | <b>664,502,000</b>          | <b>1,095,642,900</b>        | <b>2,064,100,899</b> | <b>3,159,743,799</b>  |
| 012500100100        | Director of Personnel Management              | 248,820,500           | 34,502,000                  | 283,322,500                 | 60,000,000           | 343,322,500           |
| 012500100200        | General Administration Unit                   | -                     | 300,000,000                 | 300,000,000                 | 1,027,600,899        | 1,327,600,899         |
| 012500100600        | Information Unit                              | -                     | 2,000,000                   | 2,000,000                   | 51,500,000           | 53,500,000            |
| 012500100700        | Social Development, Youth, Sports and Culture | -                     | -                           | -                           | 765,000,000          | 765,000,000           |
| 012500100900        | Traditional Rulers Unit                       | 182,320,400           | 26,000,000                  | 208,320,400                 | -                    | 208,320,400           |
| 012500101000        | Community Development Unit                    | -                     | 302,000,000                 | 302,000,000                 | 160,000,000          | 462,000,000           |
| <b>016100000000</b> | <b>SECRETARY TO THE LOCAL GOVERNMENT</b>      | <b>122,561,570</b>    | <b>33,000,600</b>           | <b>155,562,170</b>          | <b>-</b>             | <b>155,562,170</b>    |
| 016100100100        | Secretary to the Local Government             | 122,561,570           | 33,000,600                  | 155,562,170                 | -                    | 155,562,170           |

| Code               | Administrative Unit                                      | Personnel Expenditure | Other Recurrent Expenditure | Total Recurrent Expenditure | Capital Expenditure  | Total Expenditure    |
|--------------------|--|-----------------------|-----------------------------|-----------------------------|----------------------|----------------------|
| <b>02000000000</b> | <b>ECONOMIC SECTOR</b>                                   | <b>857,713,406</b>    | <b>1,537,257,400</b>        | <b>2,394,970,806</b>        | <b>3,994,745,440</b> | <b>6,389,716,246</b> |
| <b>02150000000</b> | <b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b> | <b>186,250,340</b>    | <b>132,410,000</b>          | <b>318,660,340</b>          | <b>625,000,000</b>   | <b>943,660,340</b>   |
| 021500100100       | Department of Agriculture & Natural Resources            | 186,250,340           | 100,910,000                 | 287,160,340                 | 246,000,000          | 533,160,340          |
| 021500100200       | Forestry Development Unit                                | -                     | -                           | -                           | 50,000,000           | 50,000,000           |
| 021500200100       | Livestock & Veterinary                                   | -                     | 31,500,000                  | 31,500,000                  | 250,000,000          | 281,500,000          |
| 021500200200       | Fisheries Development                                    | -                     | -                           | -                           | 34,000,000           | 34,000,000           |
| 021500300400       | Home Economic and Manufacturing                          | -                     | -                           | -                           | 45,000,000           | 45,000,000           |
| <b>02200000000</b> | <b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>              | <b>434,942,666</b>    | <b>1,361,347,400</b>        | <b>1,796,290,066</b>        | <b>454,335,000</b>   | <b>2,250,625,066</b> |
| 022000100100       | Department of Finance & Supplies                         | 434,942,666           | 1,361,347,400               | 1,796,290,066               | 454,335,000          | 2,250,625,066        |
| <b>02380000000</b> | <b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>         | <b>54,200,000</b>     | <b>16,000,000</b>           | <b>70,200,000</b>           | <b>14,522,000</b>    | <b>84,722,000</b>    |
| 023800100100       | Budget, Planning, Research and Statistics                | 54,200,000            | 16,000,000                  | 70,200,000                  | 14,522,000           | 84,722,000           |
| <b>02340000000</b> | <b>DEPARTMENT OF WORKS &amp; HOUSING</b>                 | <b>182,320,400</b>    | <b>27,500,000</b>           | <b>209,820,400</b>          | <b>2,900,888,440</b> | <b>3,110,708,840</b> |
| 023400100100       | Department of Works                                      | 182,320,400           | 27,500,000                  | 209,820,400                 | 1,980,398,000        | 2,190,218,400        |
| 023400100500       | Fire Service Unit  | -                     | -                           | -                           | 5,000,000            | 5,000,000            |
| 023400100600       | Town Country Planning Unit                               | -                     | -                           | -                           | 42,000,000           | 42,000,000           |
| 023400200100       | Rural Electrification                                    | -                     | -                           | -                           | 276,990,440          | 276,990,440          |
| 023400300100       | Water Resource & Water Supply                            | -                     | -                           | -                           | 546,000,000          | 546,000,000          |
| 023400400100       | Environment Service, Drainage and Culvert                | -                     | -                           | -                           | 50,500,000           | 50,500,000           |
| <b>05000000000</b> | <b>SOCIAL SECTOR</b>                                     | <b>310,794,562</b>    | <b>251,500,000</b>          | <b>562,294,562</b>          | <b>755,202,600</b>   | <b>1,317,497,162</b> |
| <b>05170000000</b> | <b>DEPARTMENT OF EDUCATION</b>                           | <b>62,738,262</b>     | <b>11,500,000</b>           | <b>74,238,262</b>           | <b>145,202,600</b>   | <b>219,440,862</b>   |
| 051700100100       | Department of Education                                  | 62,738,262            | 11,500,000                  | 74,238,262                  | 145,202,600          | 219,440,862          |
| <b>05210000000</b> | <b>DEPARTMENT OF HEALTH CARE</b>                         | <b>248,056,300</b>    | <b>240,000,000</b>          | <b>488,056,300</b>          | <b>610,000,000</b>   | <b>1,098,056,300</b> |
| 052100100100       | Department of Health Care                                | 248,056,300           | 240,000,000                 | 488,056,300                 | 610,000,000          | 1,098,056,300        |

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

*Tijjani Lawan*  
**TIJJANI LAWAN**

**Director Personal Management  
Bursari Local Government Council**