



YOBE STATE GOVERNMENT OF NIGERIA
DAMATURU LOCAL GOVERNMENT
APPROVED FINANCE
AND APPROPRIATION BYE-LAW

2026

I ASSENT THIS.....31..... DAY OF



HON. ~~ABDUL~~ **ADAMU**
EXECUTIVE CHAIRMAN
DAMATURU LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

BYE-LAW TO PROVIDE FOR FINANCE, APPROPRIATION AND

DEFINE THE SOURCES OF REVENUE AND EXPENDITURES FOR DAMATURU LOCAL GOVERNMENT FOR THE YEAR 2026

Date of Commencement ()

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

Citation and Commencement

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

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Damaturu** 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 **Damaturu** 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 9,568,615,944*

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 9,568,615,944*

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 31st day of December, 2026

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

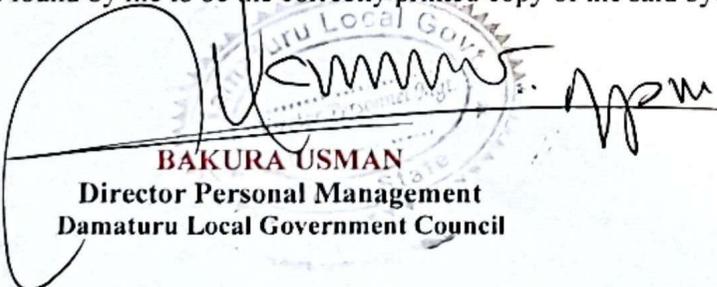
Code	Administrative Unit	FAAC Revenues	Internally Generated Revenues	Total Recurrent Revenues	Capital Receipts	Total Revenues
	Total Revenue	9,347,061,600	221,554,344	9,568,615,944	-	9,568,615,944
010000000000	ADMINISTRATION SECTOR	-	9,355,000	9,355,000	-	9,355,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	9,355,000	9,355,000	-	9,355,000
012500100100	Director of Personnel Management	-	9,355,000	9,355,000	-	9,355,000
020000000000	ECONOMIC SECTOR	9,347,061,600	209,429,344	9,556,490,944	-	9,556,490,944
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	64,170,000	64,170,000	-	64,170,000
021500100100	Department of Agriculture & Natural Resources	-	64,170,000	64,170,000	-	64,170,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	9,347,061,600	113,154,344	9,460,215,944	-	9,460,215,944
022000100100	Department of Finance & Supplies	9,347,061,600	113,154,344	9,460,215,944	-	9,460,215,944
023400000000	DEPARTMENT OF WORKS & HOUSING	-	32,105,000	32,105,000	-	32,105,000
023400100100	Department of Works	-	32,105,000	32,105,000	-	32,105,000
050000000000	SOCIAL SECTOR	-	2,770,000	2,770,000	-	2,770,000
052100000000	DEPARTMENT OF HEALTH CARE	-	2,770,000	2,770,000	-	2,770,000
052100100100	Department of Health Care	-	2,770,000	2,770,000	-	2,770,000

**YOBE STATE GOVERNMENT OF NIGERIA
DAMATURU 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	2,490,793,714	1,857,822,230	4,348,615,944	5,220,000,000	9,568,615,944
010000000000	ADMINISTRATION SECTOR	1,046,455,018	839,188,514	1,885,643,532	1,350,000,000	3,235,643,532
011100000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	330,704,300	65,000,000	395,704,300	-	395,704,300
011100100100	Office of the Chairman	330,704,300	65,000,000	395,704,300	-	395,704,300
011200000000	LOCAL GOVERNMENT COUNCIL	3,738,389	50,000,000	53,738,389	-	53,738,389
011200100100	The Council	3,738,389	50,000,000	53,738,389	-	53,738,389
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	413,064,464	706,188,514	1,119,252,978	1,350,000,000	2,469,252,978
012500100100	Director of Personnel Management	280,453,050	20,000,000	300,453,050	60,000,000	360,453,050
012500100200	General Administration Unit	-	460,000,000	460,000,000	850,000,000	1,310,000,000
012500100600	Information Unit	-	-	-	20,000,000	20,000,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	20,000,000	20,000,000
012500100900	Traditional Rulers Unit	132,611,414	15,000,000	147,611,414	-	147,611,414
012500101000	Community Development Unit	-	211,188,514	211,188,514	400,000,000	611,188,514

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	298,947,865	18,000,000	316,947,865	-	316,947,865
016100100100	Secretary to the Local Government	298,947,865	18,000,000	316,947,865	-	316,947,865
02000000000	ECONOMIC SECTOR	1,011,715,356	540,633,716	1,552,349,072	3,220,000,000	4,772,349,072
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	225,611,550	193,000,000	418,611,550	485,000,000	903,611,550
021500100100	Department of Agriculture & Natural Resources	225,611,550	163,000,000	388,611,550	235,000,000	623,611,550
021500100200	Forestry Development Unit	-	-	-	40,000,000	40,000,000
021500200100	Livestock & Veterinary	-	30,000,000	30,000,000	80,000,000	110,000,000
021500300400	Home Economic and Manufacturing	-	-	-	130,000,000	130,000,000
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	519,372,450	286,633,716	806,006,166	720,000,000	1,526,006,166
022000100100	Department of Finance & Supplies	519,372,450	286,633,716	806,006,166	720,000,000	1,526,006,166
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	92,618,866	21,000,000	113,618,866	65,000,000	178,618,866
023800100100	Budget, Planning, Research and Statistics	92,618,866	21,000,000	113,618,866	65,000,000	178,618,866
02340000000	DEPARTMENT OF WORKS & HOUSING	174,112,490	40,000,000	214,112,490	1,950,000,000	2,164,112,490
023400100100	Department of Works	174,112,490	40,000,000	214,112,490	20,000,000	234,112,490
023400100500	Fire Service Unit	-	-	-	20,000,000	20,000,000
023400100600	Town Country Planning Unit	-	-	-	400,000,000	400,000,000
023400200100	Rural Electrification	-	-	-	150,000,000	150,000,000
023400300100	Water Resource & Water Supply	-	-	-	1,020,000,000	1,020,000,000
023400400100	Environment Service, Drainage and Culvert	-	-	-	340,000,000	340,000,000
05000000000	SOCIAL SECTOR	432,623,340	478,000,000	910,623,340	650,000,000	1,560,623,340
05170000000	DEPARTMENT OF EDUCATION	111,912,490	155,000,000	266,912,490	250,000,000	516,912,490
051700100100	Department of Education	111,912,490	155,000,000	266,912,490	250,000,000	516,912,490
05210000000	DEPARTMENT OF HEALTH CARE	320,710,850	323,000,000	643,710,850	400,000,000	1,043,710,850
052100100100	Department of Health Care	320,710,850	323,000,000	643,710,850	400,000,000	1,043,710,850

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


BAKURA USMAN
 Director Personal Management
 Damaturu Local Government Council