



**YOBE STATE GOVERNMENT OF NIGERIA**

**FIKA LOCAL GOVERNMENT**

**APPROVED FINANCE**

**AND APPROPRIATION BYE-LAW**

**2026**

I ASSENT THIS..... 31 ..... DAY OF ..... 2025

  
**HON. AUDU BUKAR GADAKA**  
EXECUTIVE CHAIRMAN  
FIKA LOCAL GOVERNMENT  
YOBE STATE

A BILL

FOR

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

Date of Commencement ( )

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

*Citation and Commencement*

1. This law may be cited as **Fika** 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 **Fika Local Government Council of Yobe State**  
“**Chairman**” means the **Executive Chairman of Fika Local Government Council of Yobe State**;  
“**Local Government**” means **Fika Local Government of Yobe State, Nigeria**.

*Sources of Revenue*

3. The sources of Revenue for **Fika** 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 Fika** 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 10,691,082,924*

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 10,691,082,924*

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**  
**FIKA LOCAL GOVERNMENT APPROVED BUDGET 2026**  
**FINANCE AND APPROPRIATION BYE-LAW**

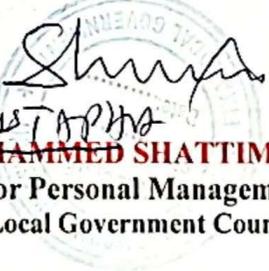
Code	Administrative Unit	FAAC Revenues	Internally Generated Revenues	Total Recurrent Revenues	Capital Receipts	Total Revenues
	<b>Total Revenue</b>	<b>10,467,608,079</b>	<b>223,474,845</b>	<b>10,691,082,924</b>	<b>-</b>	<b>10,691,082,924</b>
010000000000	<b>ADMINISTRATION SECTOR</b>	-	75,247	75,247	-	75,247
012500000000	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	-	75,247	75,247	-	75,247
012500100100	Director of Personnel Management	-	75,247	75,247	-	75,247
020000000000	<b>ECONOMIC SECTOR</b>	<b>10,467,608,079</b>	<b>221,651,130</b>	<b>10,689,259,209</b>	<b>-</b>	<b>10,689,259,209</b>
021500000000	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	30,392,795	30,392,795	-	30,392,795
021500100100	Department of Agriculture & Natural Resources	-	30,392,795	30,392,795	-	30,392,795
022000000000	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>10,467,608,079</b>	<b>167,440,321</b>	<b>10,635,048,400</b>	<b>-</b>	<b>10,635,048,400</b>
022000100100	Department of Finance & Supplies	10,467,608,079	167,440,321	10,635,048,400	-	10,635,048,400
023400000000	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	-	23,818,014	23,818,014	-	23,818,014
023400100100	Department of Works	-	23,818,014	23,818,014	-	23,818,014
050000000000	<b>SOCIAL SECTOR</b>	-	1,748,468	1,748,468	-	1,748,468
052100000000	<b>DEPARTMENT OF HEALTH CARE</b>	-	1,748,468	1,748,468	-	1,748,468
052100100100	Department of Health Care	-	1,748,468	1,748,468	-	1,748,468

**YOBE STATE GOVERNMENT OF NIGERIA**  
**FIKA 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>2,261,211,909</b>	<b>1,597,076,652</b>	<b>3,858,288,561</b>	<b>6,832,794,363</b>	<b>10,691,082,924</b>
010000000000	<b>ADMINISTRATION SECTOR</b>	718,963,880	634,550,000	1,353,513,880	1,951,743,283	3,305,257,163
011100000000	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIR</b>	297,048,302	35,850,000	332,898,302	-	332,898,302
011100100100	Office of the Chairman	297,048,302	35,850,000	332,898,302	-	332,898,302
011200000000	<b>LOCAL GOVERNMENT COUNCIL</b>	42,792,693	26,700,000	69,492,693	-	69,492,693
011200100100	The Council	42,792,693	26,700,000	69,492,693	-	69,492,693
012500000000	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	331,926,828	553,330,000	885,256,828	1,951,743,283	2,837,000,111
012500100100	Director of Personnel Management	271,721,878	37,730,000	309,451,878	60,000,000	369,451,878
012500100200	General Administration Unit	-	495,200,000	495,200,000	1,689,743,283	2,184,943,283
012500100600	Information Unit	-	-	-	20,000,000	20,000,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	112,000,000	112,000,000
012500100900	Traditional Rulers Unit	60,204,950	20,400,000	80,604,950	-	80,604,950
012500101000	Community Development Unit	-	-	-	70,000,000	70,000,000
016100000000	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	47,196,057	18,670,000	65,866,057	-	65,866,057
016100100100	Secretary to the Local Government	47,196,057	18,670,000	65,866,057	-	65,866,057

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>824,370,833</b>	<b>754,476,652</b>	<b>1,578,847,485</b>	<b>3,936,826,080</b>	<b>5,515,673,565</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>171,346,809</b>	<b>142,500,000</b>	<b>313,846,809</b>	<b>436,000,000</b>	<b>749,846,809</b>
021500100100	Department of Agriculture & Natural Resources	171,346,809	62,500,000	233,846,809	280,000,000	513,846,809
021500100200	Forestry Development Unit	-	5,000,000	5,000,000	37,000,000	42,000,000
021500200100	Livestock & Veterinary	-	40,000,000	40,000,000	82,000,000	122,000,000
021500200200	Fisheries Development	-	-	-	15,000,000	15,000,000
021500300400	Home Economic and Manufacturing	-	35,000,000	35,000,000	22,000,000	57,000,000
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>547,003,305</b>	<b>543,676,652</b>	<b>1,090,679,957</b>	<b>425,406,080</b>	<b>1,516,086,037</b>
022000100100	Department of Finance & Supplies	547,003,305	543,676,652	1,090,679,957	425,406,080	1,516,086,037
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>9,935,237</b>	<b>14,800,000</b>	<b>24,735,237</b>	<b>30,420,000</b>	<b>55,155,237</b>
023800100100	Budget, Planning, Research and Statistics	9,935,237	14,800,000	24,735,237	30,420,000	55,155,237
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>96,085,482</b>	<b>53,500,000</b>	<b>149,585,482</b>	<b>3,045,000,000</b>	<b>3,194,585,482</b>
023400100100	Department of Works	96,085,482	18,500,000	114,585,482	700,000,000	814,585,482
023400100500	Fire Service Unit	-	-	-	167,000,000	167,000,000
023400100600	Town Country Planning Unit	-	-	-	215,000,000	215,000,000
023400200100	Rural Electrification	-	-	-	750,000,000	750,000,000
023400300100	Water Resource & Water Supply	-	-	-	1,078,000,000	1,078,000,000
023400400100	Environment Service, Drainage and Culvert	-	35,000,000	35,000,000	135,000,000	170,000,000
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>717,877,196</b>	<b>208,050,000</b>	<b>925,927,196</b>	<b>944,225,000</b>	<b>1,870,152,196</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>325,966,675</b>	<b>143,500,000</b>	<b>469,466,675</b>	<b>365,000,000</b>	<b>834,466,675</b>
051700100100	Department of Education	325,966,675	143,500,000	469,466,675	365,000,000	834,466,675
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>391,910,521</b>	<b>64,550,000</b>	<b>456,460,521</b>	<b>579,225,000</b>	<b>1,035,685,521</b>
052100100100	Department of Health Care	391,910,521	64,550,000	456,460,521	579,225,000	1,035,685,521

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

  
  
**MUHAMMED SHATTIMA**  
 Director Personal Management  
 Fika Local Government Council