



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

2026

I ASSENT THIS 31 DAY OF Dec 2025

HON. BABA GONT BADE
EXECUTIVE CHAIRMAN
FUNEL LOCAL GOVERNMENT
YOBE STATE



A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as **Funel Local Government Finance and Appropriation Bye-Law 2026** and shall come into force on the 01 day of January 2026

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Fune** 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 **Fune** 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 15,160,869,974*

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 15,160,869,974*

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
FUNE 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	14,558,769,974	602,100,000	15,160,869,974	-	15,160,869,974
010000000000	ADMINISTRATION SECTOR	-	13,100,000	13,100,000	-	13,100,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	13,100,000	13,100,000	-	13,100,000
012500100100	Director of Personnel Management	-	13,100,000	13,100,000	-	13,100,000
020000000000	ECONOMIC SECTOR	14,558,769,974	575,000,000	15,133,769,974	-	15,133,769,974
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	96,600,000	96,600,000	-	96,600,000
021500100100	Department of Agriculture & Natural Resources	-	96,600,000	96,600,000	-	96,600,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	14,558,769,974	410,650,000	14,969,419,974	-	14,969,419,974
022000100100	Department of Finance & Supplies	14,558,769,974	410,650,000	14,969,419,974	-	14,969,419,974
023400000000	DEPARTMENT OF WORKS & HOUSING	-	67,750,000	67,750,000	-	67,750,000
023400100100	Department of Works	-	67,750,000	67,750,000	-	67,750,000
050000000000	SOCIAL SECTOR	-	14,000,000	14,000,000	-	14,000,000
052100000000	DEPARTMENT OF HEALTH CARE	-	14,000,000	14,000,000	-	14,000,000
052100100100	Department of Health Care	-	14,000,000	14,000,000	-	14,000,000

YOBE STATE GOVERNMENT OF NIGERIA
FUNE 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	2,711,070,150	3,874,799,824	6,585,869,974	8,575,000,000	15,160,869,974
010000000000	ADMINISTRATION SECTOR	596,563,848	921,200,000	1,517,763,848	995,000,000	2,512,763,848
011100000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	40,532,412	72,900,000	113,432,412	-	113,432,412
011100100100	Office of the Chairman	40,532,412	72,900,000	113,432,412	-	113,432,412
011200000000	LOCAL GOVERNMENT COUNCIL	14,270,000	29,960,000	44,230,000	-	44,230,000
011200100100	The Council	14,270,000	29,960,000	44,230,000	-	44,230,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	405,761,436	793,140,000	1,198,901,436	995,000,000	2,193,901,436
012500100100	Director of Personnel Management	36,000,000	228,840,000	264,840,000	950,000,000	1,214,840,000
012500100600	Information Unit	-	-	-	5,000,000	5,000,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	20,000,000	20,000,000
012500100900	Traditional Rulers Unit	369,761,436	19,300,000	389,061,436	-	389,061,436
012500101000	Community Development Unit	-	545,000,000	545,000,000	20,000,000	565,000,000
016100000000	SECRETARY TO THE LOCAL GOVERNMENT	136,000,000	25,200,000	161,200,000	-	161,200,000
016100100100	Secretary to the Local Government	136,000,000	25,200,000	161,200,000	-	161,200,000

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
020000000000	ECONOMIC SECTOR	1,064,530,436	2,618,399,824	3,682,930,260	6,200,000,000	9,882,930,260
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	209,761,436	336,700,000	546,461,436	485,000,000	1,031,461,436
021500100100	Department of Agriculture & Natural Resources	209,761,436	296,700,000	506,461,436	405,000,000	911,461,436
021500100200	Forestry Development Unit	-	-	-	10,000,000	10,000,000
021500200100	Livestock & Veterinary	-	-	-	60,000,000	60,000,000
021500200200	Fisheries Development	-	-	-	10,000,000	10,000,000
021500300400	Home Economic and Manufacturing	-	40,000,000	40,000,000	-	40,000,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	642,756,000	1,620,599,561	2,263,355,561	420,000,000	2,683,355,561
022000100100	Department of Finance & Supplies	642,756,000	1,620,599,561	2,263,355,561	420,000,000	2,683,355,561
023800000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	2,200,000	80,000,263	82,200,263	5,000,000	87,200,263
023800100100	Budget, Planning, Research and Statistics	2,200,000	80,000,263	82,200,263	5,000,000	87,200,263
023400000000	DEPARTMENT OF WORKS & HOUSING	209,813,000	581,100,000	790,913,000	5,290,000,000	6,080,913,000
023400100100	Department of Works	209,813,000	21,100,000	230,913,000	-	230,913,000
023400100500	Fire Service Unit	-	-	-	10,000,000	10,000,000
023400100600	Town Country Planning Unit	-	450,000,000	450,000,000	1,950,000,000	2,400,000,000
023400200100	Rural Electrification	-	-	-	490,000,000	490,000,000
023400300100	Water Resource & Water Supply	-	110,000,000	110,000,000	2,040,000,000	2,150,000,000
023400400100	Environment Service, Drainage and Culvert	-	-	-	800,000,000	800,000,000
050000000000	SOCIAL SECTOR	1,049,975,866	335,200,000	1,385,175,866	1,380,000,000	2,765,175,866
051700000000	DEPARTMENT OF EDUCATION	649,362,302	274,500,000	923,862,302	750,000,000	1,673,862,302
051700100100	Department of Education	649,362,302	274,500,000	923,862,302	750,000,000	1,673,862,302
052100000000	DEPARTMENT OF HEALTH CARE	400,613,564	60,700,000	461,313,564	630,000,000	1,091,313,564
052100100100	Department of Health Care	400,613,564	60,700,000	461,313,564	630,000,000	1,091,313,564