



YOBE STATE GOVERNMENT OF NIGERIA

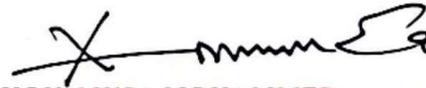
GEIDAM LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

I ASSENT THIS.....^{31st}.....DAY OF ^{DEC}.....2025



HON. MUSA MOHAMMED
EXECUTIVE CHAIRMAN
GEIDAM LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

THE EXECUTIVE CHAIRMAN
GEIDAM LOCAL GOVT. COUNCIL
Sign _____ Date _____

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

Date of Commencement ()

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

Citation and Commencement

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

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Geidam** 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 Geidam** 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 12,247,270,812*

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 12,247,270,812*

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
GEIDAM LOCAL GOVERNMENT APPROVED BUDGET 2026
FINANCE AND APPROPRIATION BYE-LAW

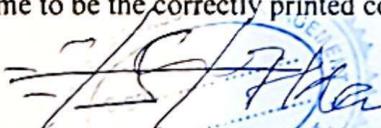
Code	Administrative Unit	FAAC Revenues	Internally Generated Revenues	Total Recurrent Revenues	Capital Receipts	Total Revenues
	Total Revenue	11,760,605,703	486,665,109	12,247,270,812	-	12,247,270,812
01000000000	ADMINISTRATION SECTOR	-	7,367,500	7,367,500	-	7,367,500
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	7,367,500	7,367,500	-	7,367,500
012500100100	Director of Personnel Management	-	7,367,500	7,367,500	-	7,367,500
02000000000	ECONOMIC SECTOR	11,760,605,703	475,471,359	12,236,077,062	-	12,236,077,062
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	128,774,991	128,774,991	-	128,774,991
021500100100	Department of Agriculture & Natural Resources	-	128,774,991	128,774,991	-	128,774,991
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	11,760,605,703	258,303,107	12,018,908,810	-	12,018,908,810
022000100100	Department of Finance & Supplies	11,760,605,703	258,303,107	12,018,908,810	-	12,018,908,810
02340000000	DEPARTMENT OF WORKS & HOUSING	-	88,393,261	88,393,261	-	88,393,261
023400100100	Department of Works	-	88,393,261	88,393,261	-	88,393,261
05000000000	SOCIAL SECTOR	-	3,826,250	3,826,250	-	3,826,250
05210000000	DEPARTMENT OF HEALTH CARE	-	3,826,250	3,826,250	-	3,826,250
052100100100	Department of Health Care	-	3,826,250	3,826,250	-	3,826,250

YOBE STATE GOVERNMENT OF NIGERIA
GEIDAM 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	1,921,050,654	1,486,987,000	3,408,037,654	8,839,233,158	12,247,270,812
01000000000	ADMINISTRATION SECTOR	487,290,447	205,346,360	692,636,807	1,425,297,991	2,117,934,798
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	50,782,813	79,728,480	130,511,293	-	130,511,293
011100100100	Office of the Chairman	50,782,813	79,728,480	130,511,293	-	130,511,293
01120000000	LOCAL GOVERNMENT COUNCIL	67,647,619	10,425,560	78,073,179	-	78,073,179
011200100100	The Council	67,647,619	10,425,560	78,073,179	-	78,073,179
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	319,393,347	101,761,760	421,155,107	1,425,297,991	1,846,453,098
012500100100	Director of Personnel Management	283,710,227	96,430,560	380,140,787	1,385,000,000	1,765,140,787
012500100600	Information Unit	-	-	-	10,000,000	10,000,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	30,297,991	30,297,991
012500100900	Traditional Rulers Unit	35,683,120	5,331,200	41,014,320	-	41,014,320
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	49,466,668	13,430,560	62,897,228	-	62,897,228
016100100100	Secretary to the Local Government	49,466,668	13,430,560	62,897,228	-	62,897,228

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
02000000000	ECONOMIC SECTOR	808,385,606	1,147,574,250	1,955,959,856	6,625,664,016	8,581,623,872
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	117,488,236	113,463,680	230,951,916	902,049,992	1,133,001,908
021500100100	Department of Agriculture & Natural Resources	117,488,236	63,463,680	180,951,916	530,049,992	711,001,908
021500100200	Forestry Development Unit	-	-	-	120,000,000	120,000,000
021500200100	Livestock & Veterinary	-	20,000,000	20,000,000	120,000,000	140,000,000
021500300400	Home Economic and Manufacturing	-	30,000,000	30,000,000	132,000,000	162,000,000
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	387,215,956	1,018,448,810	1,405,664,766	669,000,000	2,074,664,766
022000100100	Department of Finance & Supplies	387,215,956	1,018,448,810	1,405,664,766	669,000,000	2,074,664,766
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	119,638,769	5,331,200	124,969,969	-	124,969,969
023800100100	Budget, Planning, Research and Statistics	119,638,769	5,331,200	124,969,969	-	124,969,969
02340000000	DEPARTMENT OF WORKS & HOUSING	184,042,645	10,330,560	194,373,205	5,054,614,024	5,248,987,229
023400100100	Department of Works	184,042,645	10,330,560	194,373,205	2,230,000,000	2,424,373,205
023400100500	Fire Service Unit	-	-	-	15,000,000	15,000,000
023400200100	Rural Electrification	-	-	-	329,231,687	329,231,687
023400300100	Water Resource & Water Supply	-	-	-	1,980,382,337	1,980,382,337
023400400100	Environment Service, Drainage and Culvert	-	-	-	500,000,000	500,000,000
05000000000	SOCIAL SECTOR	625,374,601	134,066,390	759,440,991	788,271,151	1,547,712,142
05170000000	DEPARTMENT OF EDUCATION	326,438,401	10,613,680	337,052,081	124,955,042	462,007,123
051700100100	Department of Education	326,438,401	10,613,680	337,052,081	124,955,042	462,007,123
05210000000	DEPARTMENT OF HEALTH CARE	298,936,200	123,452,710	422,388,910	663,316,109	1,085,705,019
052100100100	Department of Health Care	298,936,200	123,452,710	422,388,910	663,316,109	1,085,705,019

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


SULEIMAN HABUCIROMA
 Director Personal Management
 Geidam Local Government Council