



YOBE STATE GOVERNMENT OF NIGERIA

GUJBA LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

I ASSENT THIS 31st DAY OF DECEMBER2025


HON. DALA MALAH
EXECUTIVE CHAIRMAN
GUJBA LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR



BYE-LAW TO PROVIDE FOR FINANCE, APPROPRIATION AND

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

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as **Gujba** Local Government Finance and Appropriation Bye-Law 2026 and shall come into force on the 1stday of JANUARY2026

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Gujba** 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 **Gujba** 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 11,197,692,085*

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 11,197,692,085*

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

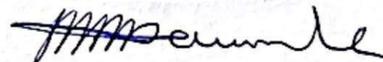
Code	Administrative Unit	FAAC Revenues	Internally Generated Revenues	Total Recurrent Revenues	Capital Receipts	Total Revenues
	Total Revenue	10,950,392,085	247,300,000	11,197,692,085	-	11,197,692,085
010000000000	ADMINISTRATION SECTOR	-	4,000,000	4,000,000	-	4,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	4,000,000	4,000,000	-	4,000,000
012500100100	Director of Personnel Management	-	4,000,000	4,000,000	-	4,000,000
020000000000	ECONOMIC SECTOR	10,950,392,085	242,400,000	11,192,792,085	-	11,192,792,085
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	134,950,000	134,950,000	-	134,950,000
021500100100	Department of Agriculture & Natural Resources	-	134,950,000	134,950,000	-	134,950,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	10,950,392,085	78,300,000	11,028,692,085	-	11,028,692,085
022000100100	Department of Finance & Supplies	10,950,392,085	78,300,000	11,028,692,085	-	11,028,692,085
023400000000	DEPARTMENT OF WORKS & HOUSING	-	29,150,000	29,150,000	-	29,150,000
023400100100	Department of Works	-	29,150,000	29,150,000	-	29,150,000
050000000000	SOCIAL SECTOR	-	900,000	900,000	-	900,000
052100000000	DEPARTMENT OF HEALTH CARE	-	900,000	900,000	-	900,000
052100100100	Department of Health Care	-	900,000	900,000	-	900,000

**YOBE STATE GOVERNMENT OF NIGERIA
GUJBA 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	2,539,433,926	1,631,141,042	4,170,574,968	7,027,117,117	11,197,692,085
010000000000	ADMINISTRATION SECTOR	627,134,165	208,050,000	835,184,165	1,480,000,000	2,315,184,165
011100000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	90,553,187	54,600,000	145,153,187	-	145,153,187
011100100100	Office of the Chairman	90,553,187	54,600,000	145,153,187	-	145,153,187
011200000000	LOCAL GOVERNMENT COUNCIL	229,021,185	29,950,000	258,971,185	-	258,971,185
011200100100	The Council	229,021,185	29,950,000	258,971,185	-	258,971,185
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	256,715,377	102,500,000	359,215,377	1,480,000,000	1,839,215,377
012500100100	Director of Personnel Management	215,587,012	84,500,000	300,087,012	60,000,000	360,087,012
012500100200	General Administration Unit	-	-	-	1,410,000,000	1,410,000,000
012500100600	Information Unit	-	-	-	5,000,000	5,000,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	5,000,000	5,000,000
012500100900	Traditional Rulers Unit	41,128,365	18,000,000	59,128,365	-	59,128,365
016100000000	SECRETARY TO THE LOCAL GOVERNMENT	50,844,416	21,000,000	71,844,416	-	71,844,416
016100100100	Secretary to the Local Government	50,844,416	21,000,000	71,844,416	-	71,844,416

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
02000000000	ECONOMIC SECTOR	787,903,384	1,227,091,042	2,014,994,426	5,255,997,117	7,270,991,543
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	170,364,981	19,000,000	189,364,981	700,997,117	890,362,098
021500100100	Department of Agriculture & Natural Resources	170,364,981	19,000,000	189,364,981	200,997,117	390,362,098
021500200100	Livestock & Veterinary	-	-	-	300,000,000	300,000,000
021500300400	Home Economic and Manufacturing	-	-	-	200,000,000	200,000,000
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	378,025,794	1,135,141,042	1,513,166,836	530,000,000	2,043,166,836
022000100100	Department of Finance & Supplies	378,025,794	1,135,141,042	1,513,166,836	530,000,000	2,043,166,836
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	69,024,789	5,450,000	74,474,789	25,000,000	99,474,789
023800100100	Budget, Planning, Research and Statistics	69,024,789	5,450,000	74,474,789	25,000,000	99,474,789
02340000000	DEPARTMENT OF WORKS & HOUSING	170,487,820	67,500,000	237,987,820	4,000,000,000	4,237,987,820
023400100100	Department of Works	170,487,820	67,500,000	237,987,820	1,855,000,000	2,092,987,820
023400100500	Fire Service Unit	-	-	-	5,000,000	5,000,000
023400100600	Town Country Planning Unit	-	-	-	200,000,000	200,000,000
023400200100	Rural Electrification	-	-	-	460,000,000	460,000,000
023400300100	Water Resource & Water Supply	-	-	-	1,480,000,000	1,480,000,000
05000000000	SOCIAL SECTOR	1,124,396,377	196,000,000	1,320,396,377	291,120,000	1,611,516,377
05170000000	DEPARTMENT OF EDUCATION	909,855,351	116,500,000	1,026,355,351	100,000,000	1,126,355,351
051700100100	Department of Education	909,855,351	116,500,000	1,026,355,351	100,000,000	1,126,355,351
05210000000	DEPARTMENT OF HEALTH CARE	214,541,026	79,500,000	294,041,026	191,120,000	485,161,026
052100100100	Department of Health Care	214,541,026	79,500,000	294,041,026	191,120,000	485,161,026

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



MUHAMMAD HARANDE MAITURARE

**Director Personal Management
Gujba Local Government Council**