



YOBE STATE GOVERNMENT OF NIGERIA

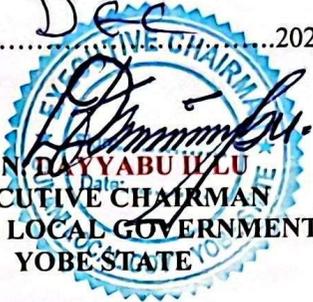
GULANI LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

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


HON. DAY YABU ILLU
EXECUTIVE CHAIRMAN
GULANI LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

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

Sources of Revenue

3. The sources of Revenue for **Gulani** 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 **Gulani** 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 9,904,799,383*

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 9,904,799,383*

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
GULANI 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	9,723,912,025	180,887,358	9,904,799,383	-	9,904,799,383
01000000000	ADMINISTRATION SECTOR	-	2,382,600	2,382,600	-	2,382,600
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	2,382,600	2,382,600	-	2,382,600
012500100100	Director of Personnel Management	-	2,382,600	2,382,600	-	2,382,600
02000000000	ECONOMIC SECTOR	9,723,912,025	177,822,758	9,901,734,783	-	9,901,734,783
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	27,671,873	27,671,873	-	27,671,873
021500100100	Department of Agriculture & Natural Resources	-	27,671,873	27,671,873	-	27,671,873
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	9,723,912,025	122,941,759	9,846,853,784	-	9,846,853,784
022000100100	Department of Finance & Supplies	9,723,912,025	122,941,759	9,846,853,784	-	9,846,853,784
02340000000	DEPARTMENT OF WORKS & HOUSING	-	27,209,126	27,209,126	-	27,209,126
023400100100	Department of Works	-	27,209,126	27,209,126	-	27,209,126
05000000000	SOCIAL SECTOR	-	682,000	682,000	-	682,000
05210000000	DEPARTMENT OF HEALTH CARE	-	682,000	682,000	-	682,000
052100100100	Department of Health Care	-	682,000	682,000	-	682,000

**YOBE STATE GOVERNMENT OF NIGERIA
GULANI 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	1,586,848,222	1,830,000,007	3,416,848,229	6,487,951,154	9,904,799,383
01000000000	ADMINISTRATION SECTOR	814,309,960	290,580,000	1,104,889,960	2,095,141,154	3,200,031,114
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	184,412,013	64,580,000	248,992,013	-	248,992,013
011100100100	Office of the Chairman	184,412,013	64,580,000	248,992,013	-	248,992,013
01120000000	LOCAL GOVERNMENT COUNCIL	395,030,673	70,000,000	465,030,673	-	465,030,673
011200100100	The Council	395,030,673	70,000,000	465,030,673	-	465,030,673
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	99,345,274	144,000,000	243,345,274	2,095,141,154	2,338,486,428
012500100100	Director of Personnel Management	56,420,672	20,000,000	76,420,672	60,000,000	136,420,672
012500100200	General Administration Unit	-	115,000,000	115,000,000	1,605,141,154	1,720,141,154
012500100600	Information Unit	-	-	-	10,000,000	10,000,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	20,000,000	20,000,000
012500100900	Traditional Rulers Unit	42,924,602	9,000,000	51,924,602	-	51,924,602
012500101000	Community Development Unit	-	-	-	400,000,000	400,000,000
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	135,522,000	12,000,000	147,522,000	-	147,522,000
016100100100	Secretary to the Local Government	135,522,000	12,000,000	147,522,000	-	147,522,000

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
020000000000	ECONOMIC SECTOR	465,366,819	1,191,420,007	1,656,786,826	3,473,060,000	5,129,846,826
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	96,792,162	150,000,000	246,792,162	595,000,000	841,792,162
021500100100	Department of Agriculture & Natural Resources	96,792,162	110,000,000	206,792,162	510,000,000	716,792,162
021500100200	Forestry Development Unit	-	-	-	10,000,000	10,000,000
021500200100	Livestock & Veterinary	-	10,000,000	10,000,000	75,000,000	85,000,000
021500300400	Home Economic and Manufacturing	-	30,000,000	30,000,000	-	30,000,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	331,262,160	990,000,007	1,321,262,167	1,202,500,000	2,523,762,167
022000100100	Department of Finance & Supplies	331,262,160	990,000,007	1,321,262,167	1,202,500,000	2,523,762,167
023800000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	22,210,821	16,420,000	38,630,821	20,000,000	58,630,821
023800100100	Budget, Planning, Research and Statistics	22,210,821	16,420,000	38,630,821	20,000,000	58,630,821
023400000000	DEPARTMENT OF WORKS & HOUSING	15,101,676	35,000,000	50,101,676	1,655,560,000	1,705,661,676
023400100100	Department of Works	15,101,676	35,000,000	50,101,676	300,000,000	350,101,676
023400100500	Fire Service Unit	-	-	-	35,000,000	35,000,000
023400100600	Town Country Planning Unit	-	-	-	50,000,000	50,000,000
023400300100	Water Resource & Water Supply	-	-	-	920,560,000	920,560,000
023400400100	Environment Service, Drainage and Culvert	-	-	-	350,000,000	350,000,000
050000000000	SOCIAL SECTOR	307,171,443	348,000,000	655,171,443	919,750,000	1,574,921,443
051700000000	DEPARTMENT OF EDUCATION	208,425,211	110,000,000	318,425,211	645,100,000	963,525,211
051700100100	Department of Education	208,425,211	110,000,000	318,425,211	645,100,000	963,525,211
052100000000	DEPARTMENT OF HEALTH CARE	98,746,232	238,000,000	336,746,232	274,650,000	611,396,232
052100100100	Department of Health Care	98,746,232	238,000,000	336,746,232	274,650,000	611,396,232

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


ALIYU BABA

Director Personal Management
Gulani Local Government Council