



YOBE STATE GOVERNMENT OF NIGERIA

JAKUSKO LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

I ASSENT THIS..... DAY OF 31/12/.....2025



HON. UMARU AGUWA
EXECUTIVE CHAIRMAN
JAKUSKO LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as **Jakusko Local Government Finance and Appropriation Bye-Law 2026** and shall come into force on the...^{01st}...day of ...⁰¹.....2026

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Jakusko** 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 **Jakusko** 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 13,014,278,437*

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 13,014,278,437*

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
JAKUSKO 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	12,767,989,525	246,288,912	13,014,278,437	-	13,014,278,437
010000000000	ADMINISTRATION SECTOR	-	21,345,085	21,345,085	-	21,345,085
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	21,345,085	21,345,085	-	21,345,085
012500100100	Director of Personnel Management	-	21,345,085	21,345,085	-	21,345,085
020000000000	ECONOMIC SECTOR	12,767,989,525	224,943,827	12,992,933,352	-	12,992,933,352
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	32,805,000	32,805,000	-	32,805,000
021500100100	Department of Agriculture & Natural Resources	-	32,805,000	32,805,000	-	32,805,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	12,767,989,525	138,218,827	12,906,208,352	-	12,906,208,352
022000100100	Department of Finance & Supplies	12,767,989,525	138,218,827	12,906,208,352	-	12,906,208,352
023400000000	DEPARTMENT OF WORKS & HOUSING	-	53,920,000	53,920,000	-	53,920,000
023400100100	Department of Works	-	53,920,000	53,920,000	-	53,920,000

YOBE STATE GOVERNMENT OF NIGERIA
JAKUSKO 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	2,769,394,057	2,016,913,278	4,786,307,335	8,227,971,102	13,014,278,437
010000000000	ADMINISTRATION SECTOR	550,091,984	410,000,000	960,091,984	1,835,000,000	2,795,091,984
011100000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	76,638,575	50,000,000	126,638,575	-	126,638,575
011100100100	Office of the Chairman	76,638,575	50,000,000	126,638,575	-	126,638,575
011200000000	LOCAL GOVERNMENT COUNCIL	98,675,674	25,000,000	123,675,674	-	123,675,674
011200100100	The Council	98,675,674	25,000,000	123,675,674	-	123,675,674
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	341,371,177	320,000,000	661,371,177	1,835,000,000	2,496,371,177
012500100100	Director of Personnel Management	259,158,159	85,000,000	344,158,159	1,485,000,000	1,829,158,159
012500100600	Information Unit	-	35,000,000	35,000,000	55,000,000	90,000,000
012500100700	Social Development, Youth, Sports and Culture	-	90,000,000	90,000,000	45,000,000	135,000,000
012500100900	Traditional Rulers Unit	82,213,018	10,000,000	92,213,018	-	92,213,018
012500101000	Community Development Unit	-	100,000,000	100,000,000	250,000,000	350,000,000
016100000000	SECRETARY TO THE LOCAL GOVERNMENT	33,406,558	15,000,000	48,406,558	-	48,406,558
016100100100	Secretary to the Local Government	33,406,558	15,000,000	48,406,558	-	48,406,558

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
020000000000	ECONOMIC SECTOR	833,905,554	1,114,913,278	1,948,818,832	5,442,271,102	7,391,089,934
021500000000	DEPARTMENT OF AGRICULTURE & NATURA	275,157,392	260,000,000	535,157,392	480,000,000	1,015,157,392
021500100100	Department of Agriculture & Natural Resources	275,157,392	190,000,000	465,157,392	200,000,000	665,157,392
021500100200	Forestry Development Unit	-	-	-	50,000,000	50,000,000
021500200100	Livestock & Veterinary	-	40,000,000	40,000,000	200,000,000	240,000,000
021500200200	Fisheries Development	-	30,000,000	30,000,000	-	30,000,000
021500300400	Home Economic and Manufacturing	-	-	-	30,000,000	30,000,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	344,972,034	786,913,278	1,131,885,312	625,000,000	1,756,885,312
022000100100	Department of Finance & Supplies	344,972,034	786,913,278	1,131,885,312	625,000,000	1,756,885,312
023800000000	BUDGET, PLANNING, RESEARCH AND STATI	25,399,144	22,000,000	47,399,144	56,024,521	103,423,665
023800100100	Budget, Planning, Research and Statistics	25,399,144	22,000,000	47,399,144	56,024,521	103,423,665
023400000000	DEPARTMENT OF WORKS & HOUSING	188,376,984	46,000,000	234,376,984	4,281,246,581	4,515,623,565
023400100100	Department of Works	188,376,984	46,000,000	234,376,984	871,246,581	1,105,623,565
023400100500	Fire Service Unit	-	-	-	80,000,000	80,000,000
023400100600	Town Country Planning Unit	-	-	-	50,000,000	50,000,000
023400200100	Rural Electrification	-	-	-	1,390,000,000	1,390,000,000
023400300100	Water Resource & Water Supply	-	-	-	1,500,000,000	1,500,000,000
023400400100	Environment Service, Drainage and Culvert	-	-	-	390,000,000	390,000,000
050000000000	SOCIAL SECTOR	1,385,396,519	492,000,000	1,877,396,519	950,700,000	2,828,096,519
051700000000	DEPARTMENT OF EDUCATION	856,513,276	222,000,000	1,078,513,276	500,700,000	1,579,213,276
051700100100	Department of Education	856,513,276	222,000,000	1,078,513,276	500,700,000	1,579,213,276
052100000000	DEPARTMENT OF HEALTH CARE	528,883,243	270,000,000	798,883,243	450,000,000	1,248,883,243
052100100100	Department of Health Care	528,883,243	270,000,000	798,883,243	450,000,000	1,248,883,243

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



UMARU HAMZA
 Director Personal Management
 Jakusko Local Government Council