



**YOBE STATE GOVERNMENT OF NIGERIA**

**KARASUWA LOCAL GOVERNMENT**

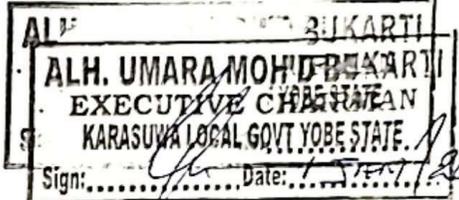
**APPROVED FINANCE**

**AND APPROPRIATION BYE-LAW**

**2026**

I ASSENT THIS.....<sup>31<sup>st</sup></sup>.....DAY OF.....<sup>DEC</sup>.....2025

  
HON. UMARA BUKARTI  
EXECUTIVE CHAIRMAN  
KARASUWA LOCAL GOVERNMENT  
YOBE STATE

  
ALH. UMARA MOH'D BUKARTI  
EXECUTIVE CHAIRMAN  
KARASUWA LOCAL GOVT. YOBE STATE.  
Sign:.....Date:.....

A BILL

FOR

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

Date of Commencement ( )

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

*Citation and Commencement*

1. This law may be cited as **Karasuwa** Local Government Finance and Appropriation Bye-Law 2026 and shall come into force on the.....<sup>18<sup>th</sup></sup>.....day of.....<sup>JAN</sup>.....2026

*Interpretation*

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

*Sources of Revenue*

3. The sources of Revenue for **Karasuwa** 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 **Karasuwa** 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 9,357,909,981*

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 9,357,909,981*

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 31<sup>st</sup> day of December, 2026

**YOBE STATE GOVERNMENT OF NIGERIA**  
**KARASUWA LOCAL GOVERNMENT APPROVED BUDGET 2026**  
**FINANCE AND APPROPRIATION BYE-LAW**

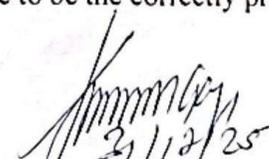
Code	Administrative Unit	FAAC Revenues	Internally Generated Revenues	Total Recurrent Revenues	Capital Receipts	Total Revenues
	<b>Total Revenue</b>	<b>9,255,033,485</b>	<b>102,876,496</b>	<b>9,357,909,981</b>	<b>-</b>	<b>9,357,909,981</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	2,530,000	2,530,000	-	2,530,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	-	2,530,000	2,530,000	-	2,530,000
012500100100	Director of Personnel Management	-	2,530,000	2,530,000	-	2,530,000
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>9,255,033,485</b>	<b>97,216,496</b>	<b>9,352,249,981</b>	<b>-</b>	<b>9,352,249,981</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	15,969,000	15,969,000	-	15,969,000
021500100100	Department of Agriculture & Natural Resources	-	15,969,000	15,969,000	-	15,969,000
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>9,255,033,485</b>	<b>64,072,496</b>	<b>9,319,105,981</b>	<b>-</b>	<b>9,319,105,981</b>
022000100100	Department of Finance & Supplies	9,255,033,485	64,072,496	9,319,105,981	-	9,319,105,981
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	-	17,175,000	17,175,000	-	17,175,000
023400100100	Department of Works	-	17,175,000	17,175,000	-	17,175,000
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	-	3,130,000	3,130,000	-	3,130,000
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	-	3,130,000	3,130,000	-	3,130,000
052100100100	Department of Health Care	-	3,130,000	3,130,000	-	3,130,000

**YOBE STATE GOVERNMENT OF NIGERIA**  
**KARASUWA 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
	<b>Total Expenditure</b>	<b>1,726,926,000</b>	<b>2,365,985,981</b>	<b>4,092,911,981</b>	<b>5,264,998,000</b>	<b>9,357,909,981</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	501,963,000	421,470,000	923,433,000	1,195,000,000	2,118,433,000
<b>011100000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	63,799,000	37,300,000	101,099,000	-	101,099,000
011100100100	Office of the Chairman	63,799,000	37,300,000	101,099,000	-	101,099,000
<b>011200000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	75,569,000	19,800,000	95,369,000	-	95,369,000
011200100100	The Council	75,569,000	19,800,000	95,369,000	-	95,369,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	295,150,000	344,570,000	639,720,000	1,195,000,000	1,834,720,000
012500100100	Director of Personnel Management	191,175,000	190,020,000	381,195,000	1,075,000,000	1,456,195,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	120,000,000	120,000,000
012500100900	Traditional Rulers Unit	103,975,000	29,550,000	133,525,000	-	133,525,000
012500101000	Community Development Unit	-	125,000,000	125,000,000	-	125,000,000
<b>016100000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	67,445,000	19,800,000	87,245,000	-	87,245,000
016100100100	Secretary to the Local Government	67,445,000	19,800,000	87,245,000	-	87,245,000

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>857,801,000</b>	<b>1,558,815,981</b>	<b>2,416,616,981</b>	<b>2,685,000,000</b>	<b>5,101,616,981</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>198,345,000</b>	<b>386,850,000</b>	<b>585,195,000</b>	<b>455,000,000</b>	<b>1,040,195,000</b>
021500100100	Department of Agriculture & Natural Resources	198,345,000	206,850,000	405,195,000	280,000,000	685,195,000
021500100200	Forestry Development Unit	-	25,000,000	25,000,000	75,000,000	100,000,000
021500200100	Livestock & Veterinary	-	55,000,000	55,000,000	50,000,000	105,000,000
021500200200	Fisheries Development	-	-	-	50,000,000	50,000,000
021500300400	Home Economic and Manufacturing	-	100,000,000	100,000,000	-	100,000,000
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>409,701,000</b>	<b>1,039,381,981</b>	<b>1,449,082,981</b>	<b>600,000,000</b>	<b>2,049,082,981</b>
022000100100	Department of Finance & Supplies	409,701,000	1,039,381,981	1,449,082,981	600,000,000	2,049,082,981
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>62,300,000</b>	<b>98,534,000</b>	<b>160,834,000</b>	<b>15,000,000</b>	<b>175,834,000</b>
023800100100	Budget, Planning, Research and Statistics	62,300,000	98,534,000	160,834,000	15,000,000	175,834,000
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>187,455,000</b>	<b>34,050,000</b>	<b>221,505,000</b>	<b>1,615,000,000</b>	<b>1,836,505,000</b>
023400100100	Department of Works	187,455,000	34,050,000	221,505,000	770,000,000	991,505,000
023400100600	Town Country Planning Unit	-	-	-	45,000,000	45,000,000
023400200100	Rural Electrification	-	-	-	200,000,000	200,000,000
023400300100	Water Resource & Water Supply	-	-	-	600,000,000	600,000,000
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>367,162,000</b>	<b>385,700,000</b>	<b>752,862,000</b>	<b>1,384,998,000</b>	<b>2,137,860,000</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>135,313,000</b>	<b>117,000,000</b>	<b>252,313,000</b>	<b>410,000,000</b>	<b>662,313,000</b>
051700100100	Department of Education	135,313,000	117,000,000	252,313,000	410,000,000	662,313,000
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>231,849,000</b>	<b>268,700,000</b>	<b>500,549,000</b>	<b>974,998,000</b>	<b>1,475,547,000</b>
052100100100	Department of Health Care	231,849,000	268,700,000	500,549,000	974,998,000	1,475,547,000

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

  
**M. GAJI MOHAMMED**  
 Director Personal Management  
 Karasuwa Local Government Council