



YOBE STATE GOVERNMENT OF NIGERIA

MACHINA LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

Sources of Revenue

3. The sources of Revenue for **Machina** 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 **Machina** 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 8,734,898,590*

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 8,734,898,590*

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
MACHINA 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	8,618,446,173	116,452,417	8,734,898,590	-	8,734,898,590
010000000000	ADMINISTRATION SECTOR	-	2,023,000	2,023,000	-	2,023,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	2,023,000	2,023,000	-	2,023,000
012500100100	Director of Personnel Management	-	2,023,000	2,023,000	-	2,023,000
020000000000	ECONOMIC SECTOR	8,618,446,173	113,979,417	8,732,425,590	-	8,732,425,590
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	8,775,066	8,775,066	-	8,775,066
021500100100	Department of Agriculture & Natural Resources	-	8,775,066	8,775,066	-	8,775,066
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	8,618,446,173	80,744,101	8,699,190,274	-	8,699,190,274
022000100100	Department of Finance & Supplies	8,618,446,173	80,744,101	8,699,190,274	-	8,699,190,274
023400000000	DEPARTMENT OF WORKS & HOUSING	-	24,460,250	24,460,250	-	24,460,250
023400100100	Department of Works	-	24,460,250	24,460,250	-	24,460,250
050000000000	SOCIAL SECTOR	-	450,000	450,000	-	450,000
052100000000	DEPARTMENT OF HEALTH CARE	-	450,000	450,000	-	450,000
052100100100	Department of Health Care	-	450,000	450,000	-	450,000

YOBE STATE GOVERNMENT OF NIGERIA
MACHINA 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	1,399,824,632	1,868,638,086	3,268,462,718	5,466,435,872	8,734,898,590
010000000000	ADMINISTRATION SECTOR	464,728,566	342,000,000	806,728,566	1,469,435,872	2,276,164,438
011100000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	53,698,106	50,900,000	104,598,106	-	104,598,106
011100100100	Office of the Chairman	53,698,106	50,900,000	104,598,106	-	104,598,106
011200000000	LOCAL GOVERNMENT COUNCIL	111,444,862	17,700,000	129,144,862	-	129,144,862
011200100100	The Council	111,444,862	17,700,000	129,144,862	-	129,144,862
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	253,410,449	251,600,000	505,010,449	1,469,435,872	1,974,446,321
012500100100	Director of Personnel Management	178,505,032	26,700,000	205,205,032	60,000,000	265,205,032
012500100200	General Administration Unit	-	150,000,000	150,000,000	1,389,435,872	1,539,435,872
012500100700	Social Development, Youth, Sports and Culture	-	-	-	20,000,000	20,000,000
012500100900	Traditional Rulers Unit	74,905,417	24,900,000	99,805,417	-	99,805,417
012500101000	Community Development Unit	-	50,000,000	50,000,000	-	50,000,000
016100000000	SECRETARY TO THE LOCAL GOVERNMENT	46,175,149	21,800,000	67,975,149	-	67,975,149
016100100100	Secretary to the Local Government	46,175,149	21,800,000	67,975,149	-	67,975,149

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
020000000000	ECONOMIC SECTOR	618,083,274	1,248,138,086	1,866,221,360	2,465,000,000	4,331,221,360
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	155,812,566	272,100,000	427,912,566	240,000,000	667,912,566
021500100100	Department of Agriculture & Natural Resources	155,812,566	167,100,000	322,912,566	65,000,000	387,912,566
021500100200	Forestry Development Unit	-	45,000,000	45,000,000	25,000,000	70,000,000
021500200100	Livestock & Veterinary	-	60,000,000	60,000,000	50,000,000	110,000,000
021500300400	Home Economic and Manufacturing	-	-	-	100,000,000	100,000,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	296,496,928	881,238,086	1,177,735,014	290,000,000	1,467,735,014
022000100100	Department of Finance & Supplies	296,496,928	881,238,086	1,177,735,014	290,000,000	1,467,735,014
023800000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	41,052,546	23,500,000	64,552,546	25,000,000	89,552,546
023800100100	Budget, Planning, Research and Statistics	41,052,546	23,500,000	64,552,546	25,000,000	89,552,546
023400000000	DEPARTMENT OF WORKS & HOUSING	124,721,234	71,300,000	196,021,234	1,910,000,000	2,106,021,234
023400100100	Department of Works	124,721,234	51,300,000	176,021,234	1,200,000,000	1,376,021,234
023400100600	Town Country Planning Unit	-	20,000,000	20,000,000	30,000,000	50,000,000
023400200100	Rural Electrification	-	-	-	90,000,000	90,000,000
023400300100	Water Resource & Water Supply	-	-	-	590,000,000	590,000,000
050000000000	SOCIAL SECTOR	317,012,792	278,500,000	595,512,792	1,532,000,000	2,127,512,792
051700000000	DEPARTMENT OF EDUCATION	135,236,379	99,200,000	234,436,379	100,000,000	334,436,379
051700100100	Department of Education	135,236,379	99,200,000	234,436,379	100,000,000	334,436,379
052100000000	DEPARTMENT OF HEALTH CARE	181,776,413	179,300,000	361,076,413	1,432,000,000	1,793,076,413
052100100100	Department of Health Care	181,776,413	179,300,000	361,076,413	1,432,000,000	1,793,076,413

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


MADU NGOMA
 Director Personal Management
 Machina Local Government Council