



YOBE STATE GOVERNMENT OF NIGERIA

POTISKUM LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

I ASSENT THIS.....^{27th}..... DAY OF⁰¹.....2025


HON. SALISU MUKTARI
EXECUTIVE CHAIRMAN
POTISKUM LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as **Potiskum** Local Government Finance and Appropriation Bye-Law 2026 and shall come into force on the.....^{27th}.....day of⁰¹.....2026

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Potiskum** 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 Potiskum** 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 12,244,585,588*

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 12,244,585,588*

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
POTISKUM 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	11,390,425,263	854,160,325	12,244,585,588	-	12,244,585,588
01000000000	ADMINISTRATION SECTOR	-	63,000,000	63,000,000	-	63,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	63,000,000	63,000,000	-	63,000,000
012500100100	Director of Personnel Management	-	63,000,000	63,000,000	-	63,000,000
02000000000	ECONOMIC SECTOR	11,390,425,263	780,360,325	12,170,785,588	-	12,170,785,588
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	81,257,255	81,257,255	-	81,257,255
021500100100	Department of Agriculture & Natural Resources	-	81,257,255	81,257,255	-	81,257,255
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	11,390,425,263	539,039,070	11,929,464,333	-	11,929,464,333
022000100100	Department of Finance & Supplies	11,390,425,263	539,039,070	11,929,464,333	-	11,929,464,333
02340000000	DEPARTMENT OF WORKS & HOUSING	-	160,064,000	160,064,000	-	160,064,000
023400100100	Department of Works	-	160,064,000	160,064,000	-	160,064,000
05000000000	SOCIAL SECTOR	-	10,800,000	10,800,000	-	10,800,000
05210000000	DEPARTMENT OF HEALTH CARE	-	10,800,000	10,800,000	-	10,800,000
052100100100	Department of Health Care	-	10,800,000	10,800,000	-	10,800,000

YOBE STATE GOVERNMENT OF NIGERIA
POTISKUM 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	2,219,966,417	2,720,461,564	4,940,427,981	7,304,157,607	12,244,585,588
01000000000	ADMINISTRATION SECTOR	505,444,584	300,355,450	805,800,034	2,370,957,133	3,176,757,167
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	70,100,000	63,000,000	133,100,000	-	133,100,000
011100100100	Office of the Chairman	70,100,000	63,000,000	133,100,000	-	133,100,000
01120000000	LOCAL GOVERNMENT COUNCIL	25,000,000	15,000,000	40,000,000	-	40,000,000
011200100100	The Council	25,000,000	15,000,000	40,000,000	-	40,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	359,395,584	205,355,450	564,751,034	2,370,957,133	2,935,708,167
012500100100	Director of Personnel Management	309,395,584	135,855,450	445,251,034	2,255,957,133	2,701,208,167
012500100600	Information Unit	-	-	-	55,000,000	55,000,000
012500100700	Social Development, Youth, Sports and Culture	-	-	-	60,000,000	60,000,000
012500100900	Traditional Rulers Unit	50,000,000	19,500,000	69,500,000	-	69,500,000
012500101000	Community Development Unit	-	50,000,000	50,000,000	-	50,000,000
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	50,949,000	17,000,000	67,949,000	-	67,949,000
016100100100	Secretary to the Local Government	50,949,000	17,000,000	67,949,000	-	67,949,000

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
02000000000	ECONOMIC SECTOR	944,753,000	2,130,106,114	3,074,859,114	4,223,200,474	7,298,059,588
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	200,135,000	141,500,000	341,635,000	525,863,010	867,498,010
021500100100	Department of Agriculture & Natural Resources	200,135,000	61,500,000	261,635,000	315,863,010	577,498,010
021500100200	Forestry Development Unit	-	-	-	60,000,000	60,000,000
021500200100	Livestock & Veterinary	-	-	-	150,000,000	150,000,000
021500300400	Home Economic and Manufacturing	-	80,000,000	80,000,000	-	80,000,000
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	638,000,000	1,731,083,412	2,369,083,412	1,050,337,464	3,419,420,876
022000100100	Department of Finance & Supplies	638,000,000	1,731,083,412	2,369,083,412	1,050,337,464	3,419,420,876
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	15,009,000	29,522,702	44,531,702	42,000,000	86,531,702
023800100100	Budget, Planning, Research and Statistics	15,009,000	29,522,702	44,531,702	42,000,000	86,531,702
02340000000	DEPARTMENT OF WORKS & HOUSING	91,609,000	228,000,000	319,609,000	2,605,000,000	2,924,609,000
023400100100	Department of Works	91,609,000	28,000,000	119,609,000	1,535,000,000	1,654,609,000
023400100500	Fire Service Unit	-	-	-	70,000,000	70,000,000
023400100600	Town Country Planning Unit	-	-	-	70,000,000	70,000,000
023400200100	Rural Electrification	-	-	-	230,000,000	230,000,000
023400300100	Water Resource & Water Supply	-	-	-	450,000,000	450,000,000
023400400100	Environment Service, Drainage and Culvert	-	200,000,000	200,000,000	250,000,000	450,000,000
05000000000	SOCIAL SECTOR	769,768,833	290,000,000	1,059,768,833	710,000,000	1,769,768,833
05170000000	DEPARTMENT OF EDUCATION	269,268,833	165,000,000	434,268,833	220,000,000	654,268,833
051700100100	Department of Education	269,268,833	165,000,000	434,268,833	220,000,000	654,268,833
05210000000	DEPARTMENT OF HEALTH CARE	500,500,000	125,000,000	625,500,000	490,000,000	1,115,500,000
052100100100	Department of Health Care	500,500,000	125,000,000	625,500,000	490,000,000	1,115,500,000

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


ADAMU DAGONA 27/01/2028
 Director Personal Management
 Potiskum Local Government Council