



YOBE STATE GOVERNMENT OF NIGERIA
TARMUWA LOCAL GOVERNMENT
APPROVED FINANCE
AND APPROPRIATION BYE-LAW

2026

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



HON. MUHAMMED MUSA LAMIDO
EXECUTIVE CHAIRMAN
TARMUWA LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

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

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Tarmuwa** 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 **Tarmuwa** 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 20256

*Issues and appropriation
Of N 10,801,396,565*

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 10,801,396,565*

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
TARMUWA 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	10,574,144,786	227,251,779	10,801,396,565	-	10,801,396,565
01000000000	ADMINISTRATION SECTOR	-	300,000	300,000	-	300,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	300,000	300,000	-	300,000
012500100100	Director of Personnel Management	-	300,000	300,000	-	300,000
02000000000	ECONOMIC SECTOR	10,574,144,786	213,451,779	10,787,596,565	-	10,787,596,565
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	33,944,533	33,944,533	-	33,944,533
021500100100	Department of Agriculture & Natural Resources	-	33,944,533	33,944,533	-	33,944,533
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	10,574,144,786	158,911,571	10,733,056,357	-	10,733,056,357
022000100100	Department of Finance & Supplies	10,574,144,786	158,911,571	10,733,056,357	-	10,733,056,357
02340000000	DEPARTMENT OF WORKS & HOUSING	-	20,595,675	20,595,675	-	20,595,675
023400100100	Department of Works	-	20,595,675	20,595,675	-	20,595,675
05000000000	SOCIAL SECTOR	-	13,500,000	13,500,000	-	13,500,000
05210000000	DEPARTMENT OF HEALTH CARE	-	13,500,000	13,500,000	-	13,500,000
052100100100	Department of Health Care	-	13,500,000	13,500,000	-	13,500,000

**YOBE STATE GOVERNMENT OF NIGERIA
TARMUWA 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	944,163,992	1,675,704,403	2,619,868,395	8,181,528,170	10,801,396,565
01000000000	ADMINISTRATION SECTOR	339,281,578	364,100,000	703,381,578	2,066,528,170	2,769,909,748
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	85,000,000	45,000,000	130,000,000	-	130,000,000
011100100100	Office of the Chairman	85,000,000	45,000,000	130,000,000	-	130,000,000
01120000000	LOCAL GOVERNMENT COUNCIL	64,281,578	30,000,000	94,281,578	-	94,281,578
011200100100	The Council	64,281,578	30,000,000	94,281,578	-	94,281,578
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	110,000,000	259,100,000	369,100,000	2,066,528,170	2,435,628,170
012500100100	Director of Personnel Management	80,000,000	30,000,000	110,000,000	60,000,000	170,000,000
012500100200	General Administration Unit	-	50,000,000	50,000,000	1,176,264,000	1,226,264,000
012500100600	Information Unit	-	-	-	20,000,000	20,000,000
012500100700	Social Development, Youth, Sports and Culture	-	70,000,000	70,000,000	790,000,000	860,000,000
012500100900	Traditional Rulers Unit	30,000,000	9,100,000	39,100,000	-	39,100,000
012500101000	Community Development Unit	-	100,000,000	100,000,000	20,264,170	120,264,170
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	80,000,000	30,000,000	110,000,000	-	110,000,000
016100100100	Secretary to the Local Government	80,000,000	30,000,000	110,000,000	-	110,000,000

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
02000000000	ECONOMIC SECTOR	427,882,414	882,076,063	1,309,958,477	5,260,000,000	6,569,958,477
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	83,000,000	276,900,000	359,900,000	700,000,000	1,059,900,000
021500100100	Department of Agriculture & Natural Resources	83,000,000	155,900,000	238,900,000	480,000,000	718,900,000
021500100200	Forestry Development Unit	-	-	-	50,000,000	50,000,000
021500200100	Livestock & Veterinary	-	16,000,000	16,000,000	115,000,000	131,000,000
021500200200	Fisheries Development	-	5,000,000	5,000,000	25,000,000	30,000,000
021500300400	Home Economic and Manufacturing	-	100,000,000	100,000,000	30,000,000	130,000,000
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	253,882,414	555,176,063	809,058,477	765,000,000	1,574,058,477
022000100100	Department of Finance & Supplies	253,882,414	555,176,063	809,058,477	765,000,000	1,574,058,477
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	21,000,000	20,000,000	41,000,000	60,000,000	101,000,000
023800100100	Budget, Planning, Research and Statistics	21,000,000	20,000,000	41,000,000	60,000,000	101,000,000
02340000000	DEPARTMENT OF WORKS & HOUSING	70,000,000	30,000,000	100,000,000	3,735,000,000	3,835,000,000
023400100100	Department of Works	70,000,000	30,000,000	100,000,000	1,120,000,000	1,220,000,000
023400100500	Fire Service Unit	-	-	-	45,000,000	45,000,000
023400100600	Town Country Planning Unit	-	-	-	560,000,000	560,000,000
023400200100	Rural Electrification	-	-	-	297,000,000	297,000,000
023400300100	Water Resource & Water Supply	-	-	-	1,589,000,000	1,589,000,000
023400400100	Environment Service, Drainage and Culvert	-	-	-	124,000,000	124,000,000
05000000000	SOCIAL SECTOR	177,000,000	429,528,340	606,528,340	855,000,000	1,461,528,340
05170000000	DEPARTMENT OF EDUCATION	82,000,000	245,000,000	327,000,000	330,000,000	657,000,000
051700100100	Department of Education	82,000,000	245,000,000	327,000,000	330,000,000	657,000,000
05210000000	DEPARTMENT OF HEALTH CARE	95,000,000	184,528,340	279,528,340	525,000,000	804,528,340
052100100100	Department of Health Care	95,000,000	184,528,340	279,528,340	525,000,000	804,528,340

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



BABA UMARU
 Director Personal Management
 Tarmuwa Local Government Council