



**YOBE STATE GOVERNMENT OF NIGERIA**

**YUNUSARI LOCAL GOVERNMENT**

**APPROVED FINANCE**

**AND APPROPRIATION BYE-LAW**

**2026**



*Sources of Revenue*

3. The sources of Revenue for **Yunusari** 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 **Yunusari** 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 10,748,950,588*

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 10,748,950,588*

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

**YOBE STATE GOVERNMENT OF NIGERIA  
YUNUSARI 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>10,598,950,634</b>	<b>150,000,000</b>	<b>10,748,950,634</b>	<b>-</b>	<b>10,748,950,634</b>
01000000000	<b>ADMINISTRATION SECTOR</b>	-	7,500,000	7,500,000	-	7,500,000
01250000000	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	-	7,500,000	7,500,000	-	7,500,000
012500100100	Director of Personnel Management	-	7,500,000	7,500,000	-	7,500,000
02000000000	<b>ECONOMIC SECTOR</b>	<b>10,598,950,634</b>	<b>141,500,000</b>	<b>10,740,450,634</b>	<b>-</b>	<b>10,740,450,634</b>
02150000000	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	23,500,000	23,500,000	-	23,500,000
021500100100	Department of Agriculture & Natural Resources	-	23,500,000	23,500,000	-	23,500,000
02200000000	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>10,598,950,634</b>	<b>106,000,000</b>	<b>10,704,950,634</b>	<b>-</b>	<b>10,704,950,634</b>
022000100100	Department of Finance & Supplies	10,598,950,634	106,000,000	10,704,950,634	-	10,704,950,634
02340000000	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	-	12,000,000	12,000,000	-	12,000,000
023400100100	Department of Works	-	12,000,000	12,000,000	-	12,000,000
05000000000	<b>SOCIAL SECTOR</b>	-	1,000,000	1,000,000	-	1,000,000
05210000000	<b>DEPARTMENT OF HEALTH CARE</b>	-	1,000,000	1,000,000	-	1,000,000
052100100100	Department of Health Care	-	1,000,000	1,000,000	-	1,000,000

**YOBE STATE GOVERNMENT OF NIGERIA  
YUNUSARI 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>1,393,929,800</b>	<b>1,657,648,149</b>	<b>3,051,577,949</b>	<b>7,697,372,685</b>	<b>10,748,950,634</b>
01000000000	<b>ADMINISTRATION SECTOR</b>	477,000,000	553,900,000	1,030,900,000	1,845,122,622	2,876,022,622
01110000000	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	107,000,000	45,000,000	152,000,000	-	152,000,000
011100100100	Office of the Chairman	107,000,000	45,000,000	152,000,000	-	152,000,000
01120000000	<b>LOCAL GOVERNMENT COUNCIL</b>	95,000,000	30,000,000	125,000,000	-	125,000,000
011200100100	The Council	95,000,000	30,000,000	125,000,000	-	125,000,000
01250000000	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	170,000,000	450,250,000	620,250,000	1,845,122,622	2,465,372,622
012500100100	Director of Personnel Management	105,000,000	30,000,000	135,000,000	60,000,000	195,000,000
012500100200	General Administration Unit	-	50,000,000	50,000,000	1,080,264,170	1,130,264,170
012500100600	Information Unit	-	20,000,000	20,000,000	20,000,000	40,000,000
012500100700	Social Development, Youth, Sports and Culture	-	190,000,000	190,000,000	654,594,282	844,594,282
012500100900	Traditional Rulers Unit	65,000,000	10,250,000	75,250,000	-	75,250,000
012500101000	Community Development Unit	-	150,000,000	150,000,000	30,264,170	180,264,170
01610000000	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	105,000,000	28,650,000	133,650,000	-	133,650,000
016100100100	Secretary to the Local Government	105,000,000	28,650,000	133,650,000	-	133,650,000

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
020000000000	<b>ECONOMIC SECTOR</b>	<b>591,000,000</b>	<b>634,219,809</b>	<b>1,225,219,809</b>	<b>4,732,250,063</b>	<b>5,957,469,872</b>
021500000000	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>147,000,000</b>	<b>151,900,000</b>	<b>298,900,000</b>	<b>730,000,000</b>	<b>1,028,900,000</b>
021500100100	Department of Agriculture & Natural Resources	147,000,000	85,900,000	232,900,000	345,000,000	577,900,000
021500100200	Forestry Development Unit	-	-	-	65,000,000	65,000,000
021500200100	Livestock & Veterinary	-	11,000,000	11,000,000	220,000,000	231,000,000
021500300400	Home Economic and Manufacturing	-	55,000,000	55,000,000	100,000,000	155,000,000
022000000000	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>309,000,000</b>	<b>420,319,809</b>	<b>729,319,809</b>	<b>436,250,063</b>	<b>1,165,569,872</b>
022000100100	Department of Finance & Supplies	309,000,000	420,319,809	729,319,809	436,250,063	1,165,569,872
023800000000	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>50,000,000</b>	<b>22,000,000</b>	<b>72,000,000</b>	<b>265,000,000</b>	<b>337,000,000</b>
023800100100	Budget, Planning, Research and Statistics	50,000,000	22,000,000	72,000,000	265,000,000	337,000,000
023400000000	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>85,000,000</b>	<b>40,000,000</b>	<b>125,000,000</b>	<b>3,301,000,000</b>	<b>3,426,000,000</b>
023400100100	Department of Works	85,000,000	30,000,000	115,000,000	574,000,000	689,000,000
023400100500	Fire Service Unit	-	10,000,000	10,000,000	30,000,000	40,000,000
023400100600	Town Country Planning Unit	-	-	-	130,000,000	130,000,000
023400200100	Rural Electrification	-	-	-	217,000,000	217,000,000
023400300100	Water Resource & Water Supply	-	-	-	2,220,000,000	2,220,000,000
023400400100	Environment Service, Drainage and Culvert	-	-	-	130,000,000	130,000,000
050000000000	<b>SOCIAL SECTOR</b>	<b>325,929,800</b>	<b>469,528,340</b>	<b>795,458,140</b>	<b>1,120,000,000</b>	<b>1,915,458,140</b>
051700000000	<b>DEPARTMENT OF EDUCATION</b>	<b>148,000,000</b>	<b>80,000,000</b>	<b>228,000,000</b>	<b>570,000,000</b>	<b>798,000,000</b>
051700100100	Department of Education	148,000,000	80,000,000	228,000,000	570,000,000	798,000,000
052100000000	<b>DEPARTMENT OF HEALTH CARE</b>	<b>177,929,800</b>	<b>389,528,340</b>	<b>567,458,140</b>	<b>550,000,000</b>	<b>1,117,458,140</b>
052100100100	Department of Health Care	177,929,800	389,528,340	567,458,140	550,000,000	1,117,458,140

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

CUMRATIF BALA SHEHU MUSTAPHA  
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**BABA SHEHU MUSTAPHA**  
 Director Personal Management  
 Yunusari Local Government Council ...