



YOBE STATE GOVERNMENT OF NIGERIA

YUSUFARI LOCAL GOVERNMENT

APPROVED FINANCE

AND APPROPRIATION BYE-LAW

2026

I ASSENT THIS.....^{31st}.....DAY OF.....^{Dec}.....2025


HON. ADAMU JIBRIN
EXECUTIVE CHAIRMAN
YUSUFARI LOCAL GOVERNMENT
YOBE STATE

A BILL

FOR

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

Date of Commencement ()

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

Citation and Commencement

1. This law may be cited as **Yusufari i** Local Government Finance and Appropriation Bye-Law 2026 and shall come into force on the.....^{1st}.....day of^{JAN}.....2026

Interpretation

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

Sources of Revenue

3. The sources of Revenue for **Yusufari** 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 **Yusufari** 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 10,588,578,516*

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 10,588,578,516*

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
YUSUFARI LOCAL GOVERNMENT APPROVED BUDGET 2026
FINANCE AND APPROPRIATION BYE-LAW**

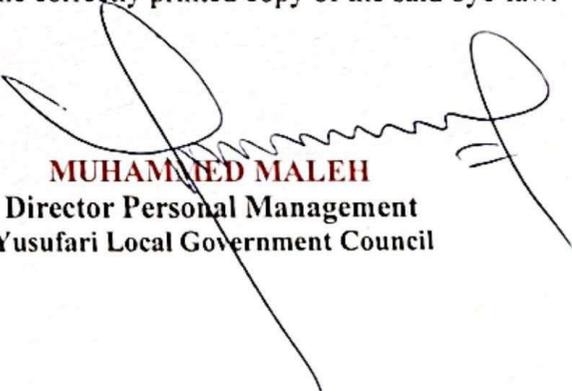
Code	Administrative Unit	FAAC Revenues	Internally Generated Revenues	Total Recurrent Revenues	Capital Receipts	Total Revenues
	Total Revenue	10,497,825,516	90,753,000	10,588,578,516	-	10,588,578,516
010000000000	ADMINISTRATION SECTOR	-	1,500,000	1,500,000	-	1,500,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	1,500,000	1,500,000	-	1,500,000
012500100100	Director of Personnel Management	-	1,500,000	1,500,000	-	1,500,000
020000000000	ECONOMIC SECTOR	10,497,825,516	89,253,000	10,587,078,516	-	10,587,078,516
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	24,250,000	24,250,000	-	24,250,000
021500100100	Department of Agriculture & Natural Resources	-	24,250,000	24,250,000	-	24,250,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	10,497,825,516	59,003,000	10,556,828,516	-	10,556,828,516
022000100100	Department of Finance & Supplies	10,497,825,516	59,003,000	10,556,828,516	-	10,556,828,516
023400000000	DEPARTMENT OF WORKS & HOUSING	-	6,000,000	6,000,000	-	6,000,000
023400100100	Department of Works	-	6,000,000	6,000,000	-	6,000,000

**YOBE STATE GOVERNMENT OF NIGERIA
YUSUFARI 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	1,335,192,000	1,915,291,516	3,250,483,516	7,338,095,000	10,588,578,516
010000000000	ADMINISTRATION SECTOR	401,900,000	712,000,000	1,113,900,000	1,189,500,000	2,303,400,000
011100000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	95,500,000	36,280,000	131,780,000	-	131,780,000
011100100100	Office of the Chairman	95,500,000	36,280,000	131,780,000	-	131,780,000
011200000000	LOCAL GOVERNMENT COUNCIL	85,700,000	21,400,000	107,100,000	-	107,100,000
011200100100	The Council	85,700,000	21,400,000	107,100,000	-	107,100,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	129,600,000	617,020,000	746,620,000	1,189,500,000	1,936,120,000
012500100100	Director of Personnel Management	99,600,000	25,020,000	124,620,000	60,000,000	184,620,000
012500100200	General Administration Unit	-	50,000,000	50,000,000	1,104,500,000	1,154,500,000
012500100600	Information Unit	-	5,000,000	5,000,000	10,000,000	15,000,000
012500100700	Social Development, Youth, Sports and Culture	-	40,000,000	40,000,000	15,000,000	55,000,000
012500100900	Traditional Rulers Unit	30,000,000	14,000,000	44,000,000	-	44,000,000
012500101000	Community Development Unit	-	483,000,000	483,000,000	-	483,000,000
016100000000	SECRETARY TO THE LOCAL GOVERNMENT	91,100,000	37,300,000	128,400,000	-	128,400,000
016100100100	Secretary to the Local Government	91,100,000	37,300,000	128,400,000	-	128,400,000

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
020000000000	ECONOMIC SECTOR	575,892,000	963,291,516	1,539,183,516	5,087,759,000	6,626,942,516
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	175,700,000	285,000,000	460,700,000	685,821,000	1,146,521,000
021500100100	Department of Agriculture & Natural Resources	175,700,000	200,000,000	375,700,000	400,000,000	775,700,000
021500100200	Forestry Development Unit	-	-	-	60,000,000	60,000,000
021500200100	Livestock & Veterinary	-	35,000,000	35,000,000	135,821,000	170,821,000
021500200200	Fisheries Development	-	-	-	15,000,000	15,000,000
021500300400	Home Economic and Manufacturing	-	50,000,000	50,000,000	75,000,000	125,000,000
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	287,744,000	622,291,516	910,035,516	458,750,000	1,368,785,516
022000100100	Department of Finance & Supplies	287,744,000	622,291,516	910,035,516	458,750,000	1,368,785,516
023800000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	22,548,000	36,000,000	58,548,000	53,000,000	111,548,000
023800100100	Budget, Planning, Research and Statistics	22,548,000	36,000,000	58,548,000	53,000,000	111,548,000
023400000000	DEPARTMENT OF WORKS & HOUSING	89,900,000	20,000,000	109,900,000	3,890,188,000	4,000,088,000
023400100100	Department of Works	89,900,000	20,000,000	109,900,000	1,507,000,000	1,616,900,000
023400100500	Fire Service Unit	-	-	-	50,000,000	50,000,000
023400100600	Town Country Planning Unit	-	-	-	154,000,000	154,000,000
023400200100	Rural Electrification	-	-	-	390,000,000	390,000,000
023400300100	Water Resource & Water Supply	-	-	-	1,359,188,000	1,359,188,000
023400400100	Environment Service, Drainage and Culvert	-	-	-	430,000,000	430,000,000
050000000000	SOCIAL SECTOR	357,400,000	240,000,000	597,400,000	1,060,836,000	1,658,236,000
051700000000	DEPARTMENT OF EDUCATION	174,500,000	125,000,000	299,500,000	440,000,000	739,500,000
051700100100	Department of Education	174,500,000	125,000,000	299,500,000	440,000,000	739,500,000
052100000000	DEPARTMENT OF HEALTH CARE	182,900,000	115,000,000	297,900,000	620,836,000	918,736,000
052100100100	Department of Health Care	182,900,000	115,000,000	297,900,000	620,836,000	918,736,000

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


MUHAMMED MALEH
 Director Personal Management
 Yusufari Local Government Council