



**GOMBE STATE
LOCAL GOVERNEMENT
COUNCILS
APPROPRIATION LAW,
2026**

**GOMBE STATE LOCAL GOVERNEMENT COUNCILS
APPROPRIATION LAW, 2026**

A Law to authorize the issuance and Appropriation of a total sum of **N170,012,018,000.00 (One Hundred and Seventy Billion, Twelve Million Eighteen Thousand Naira)** *only* from the Consolidated Revenue Fund of the Local Government Councils of Gombe State, the Sum of **N84,018,518,000.00(Eighty-Four Billion, Eighteen Million, Five Hundred and Eighteen Thousand Naira)** *only*, for Recurrent Expenditure including Public Debt Charges, while the balance of **N85,993,500,000.00 (Eight-Five Billion, Nine Hundred and Ninety-Three Million, Five Hundred Thousand Naira)** *only*, as Capital Expenditure for the Eleven (11) Local Government Councils in Gombe State for the year 2026

ENACTED by the Gombe State House of Assembly as follows:-

Citation and commencement

1 This Law may be cited as the Gombe State Local Government Councils Appropriation Law, 2026 and shall come into force onday of2026.

Appropriation of the sum of N170,012,018,000.00

2(1) The Commissioner shall, when authorized to do so by a warrant signed by the Governor, pay out of the Consolidated Revenue Fund for the Eleven (11) Local Government Councils in the State during the year ended 31st December, 2026 the sum specified by the warrant which shall not exceed the aggregate of **N170,012,018,000.00 (One Hundred and Seventy Billion, Twelve Million Eighteen Thousand Naira)** *only* being Recurrent and Capital Expenditure for the Services of all the Eleven (11) Local Government Councils of the State for the Year 2026

(2) The amount mentioned in sub-section (1) of this section, shall be appropriated in the manner specified in schedules A, B, CI-CXI of this Law.

Use of Funds

3 The sum appropriated in schedules A, B, CI-CXI shall be used as specified in the manner against their Heads and Sub-heads

Interpretation

4 In this law, unless the context otherwise requires:

“**Commissioner**” means the Commissioner for Local Government, Gombe State.

“**Governor**” means the Governor of Gombe State.

“**Warrant**” means authority to draw and appropriate funds.

Schedule "A"

Gombe State Local Government Councils 2026 Budget Consolidated Budget Summary of the Eleven LGAs

Description	Approve Budget 2026
Opening Balance	14,220,000,000.00
Recurrent Revenue	147,175,996,500.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	142,955,000,000.00
12 - INDEPENDENT REVENUE	4,220,996,500.00
	-
Recurrent Expenditure	84,018,518,000.00
21 - PERSONNEL COST	39,163,798,000.00
22 - OTHER RECURRENT COSTS	44,854,720,000.00
	-
Transfer to Capital Account	77,377,478,500.00
	-
Capital Receipts	10,330,000,000.00
13 - AID AND GRANTS	2,880,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	7,450,000,000.00
	-
23 - CAPITAL EXPENDITURE	85,993,500,000.00
	-
Total Revenue (including OB)	171,725,996,500.00
Total Expenditure (Budget Size)	170,012,018,000.00
	-
Closing Balance	1,713,978,500.00

Schedule "B"

Summary of the Total Expenditure by Local Government 2026 LGAs Budget		
	Local Government	Approve Budget 2026
1	Akko	17,090,000,000.00
2	Balanga	15,785,000,000.00
3	Billiri	18,528,238,000.00
4	Dukku	12,200,000,000.00
5	Funakaye	16,473,270,000.00
6	Gombe	17,073,970,000.00
7	Kaltungo	13,819,400,000.00
8	Kwami	14,484,120,000.00
9	Nafada	14,361,420,000.00
10	Shongom	14,986,100,000.00
11	Yamaltu Deba	15,210,500,000.00
	Total Budget Size 11 LGAs	170,012,018,000.00

Schedule "C1"

Akko Local Government Council 2026 Budget Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	1,150,000,000.00
Recurrent Revenue	14,776,750,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	14,450,000,000.00
12 - INDEPENDENT REVENUE	326,750,000.00
Recurrent Expenditure	9,168,000,000.00
21 - PERSONNEL COST	4,514,500,000.00
22 - OTHER RECURRENT COSTS	4,653,500,000.00
Transfer to Capital Account	6,758,750,000.00
Capital Receipts	1,200,000,000.00
13 - AID AND GRANTS	200,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,000,000,000.00
23 - CAPITAL EXPENDITURE	7,922,000,000.00
Total Revenue (including OB)	17,126,750,000.00
Total Expenditure	17,090,000,000.00
Closing Balance	36,750,000.00

Schedule "C2"

**Balanga Local Government Council 2026 Budget
Consolidated Budget Summary**

Description	Approve Budget 2026
Opening Balance	2,060,000,000.00
Recurrent Revenue	12,154,500,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,900,000,000.00
12 - INDEPENDENT REVENUE	254,500,000.00
Recurrent Expenditure	7,886,000,000.00
21 - PERSONNEL COST	3,819,500,000.00
22 - OTHER RECURRENT COSTS	4,066,500,000.00
Transfer to Capital Account	6,328,500,000.00
Capital Receipts	1,770,000,000.00
13 - AID AND GRANTS	70,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,700,000,000.00
23 - CAPITAL EXPENDITURE	7,899,000,000.00
Total Revenue (including OB)	15,984,500,000.00
Total Expenditure	15,785,000,000.00
Closing Balance	199,500,000.00

Schedule "C3"

Billiri Local Government Council 2026 Budget

Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	2,700,000,000.00
Recurrent Revenue	14,644,610,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	14,540,000,000.00
12 - INDEPENDENT REVENUE	104,610,000.00
Recurrent Expenditure	7,409,238,000.00
21 - PERSONNEL COST	2,953,538,000.00
22 - OTHER RECURRENT COSTS	4,455,700,000.00
Transfer to Capital Account	9,935,372,000.00
Capital Receipts	1,240,000,000.00
13 - AID AND GRANTS	1,240,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	11,119,000,000.00
Total Revenue (including OB)	18,584,610,000.00
Total Expenditure (Budget Size)	18,528,238,000.00
Closing Balance	56,372,000.00

Schedule "C4"

Dukku Local Government Council 2026 Budget
Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	1,000,000,000.00
Recurrent Revenue	10,250,060,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	10,000,000,000.00
12 - INDEPENDENT REVENUE	250,060,000.00
Recurrent Expenditure	6,687,500,000.00
21 - PERSONNEL COST	2,962,500,000.00
22 - OTHER RECURRENT COSTS	3,725,000,000.00
Transfer to Capital Account	4,562,560,000.00
Capital Receipts	1,220,000,000.00
13 - AID AND GRANTS	20,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,200,000,000.00
23 - CAPITAL EXPENDITURE	5,512,500,000.00
Total Revenue (including OB)	12,470,060,000.00
Total Expenditure	12,200,000,000.00
Closing Balance	270,060,000.00

Schedule "C5"

**Funakaye Local Government Council 2026 Budget
Consolidated Budget Summary**

Description	Approve Budget 2026
Opening Balance	420,000,000.00
Recurrent Revenue	15,150,420,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	14,600,000,000.00
12 - INDEPENDENT REVENUE	550,420,000.00
Recurrent Expenditure	7,456,270,000.00
21 - PERSONNEL COST	3,361,270,000.00
22 - OTHER RECURRENT COSTS	4,095,000,000.00
Transfer to Capital Account	8,114,150,000.00
Capital Receipts	1,000,000,000.00
13 - AID AND GRANTS	1,000,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	9,017,000,000.00
Total Revenue (including OB)	16,570,420,000.00
Total Expenditure	16,473,270,000.00
Closing Balance	97,150,000.00

Schedule "C6"

Gombe Local Government Council 2026 Budget

Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	1,660,000,000.00
Recurrent Revenue	15,120,500,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	14,650,000,000.00
12 - INDEPENDENT REVENUE	470,500,000.00
Recurrent Expenditure	9,803,970,000.00
21 - PERSONNEL COST	5,650,470,000.00
22 - OTHER RECURRENT COSTS	4,153,500,000.00
Transfer to Capital Account	6,976,530,000.00
Capital Receipts	310,000,000.00
13 - AID AND GRANTS	310,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	7,270,000,000.00
Total Revenue (including OB)	17,090,500,000.00
Total Expenditure	17,073,970,000.00
Closing Balance	16,530,000.00

Schedule "C7"

Kaltungo Local Government 2026 Budget

Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	900,000,000.00
Recurrent Revenue	12,774,380,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	12,035,000,000.00
12 - INDEPENDENT REVENUE	739,380,000.00
Recurrent Expenditure	6,204,900,000.00
21 - PERSONNEL COST	3,133,900,000.00
22 - OTHER RECURRENT COSTS	3,071,000,000.00
Transfer to Capital Account	7,469,480,000.00
Capital Receipts	500,000,000.00
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	500,000,000.00
23 - CAPITAL EXPENDITURE	7,614,500,000.00
Total Revenue (including OB)	14,174,380,000.00
Total Expenditure	13,819,400,000.00
Closing Balance	354,980,000.00

Schedule "C8"

Kwami Local Government Council 2026 Budget

Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	160,000,000.00
Recurrent Revenue	13,305,350,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	13,050,000,000.00
12 - INDEPENDENT REVENUE	255,350,000.00
Recurrent Expenditure	7,543,120,000.00
21 - PERSONNEL COST	3,055,620,000.00
22 - OTHER RECURRENT COSTS	4,487,500,000.00
Transfer to Capital Account	5,922,230,000.00
Capital Receipts	1,150,000,000.00
13 - AID AND GRANTS	100,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,050,000,000.00
23 - CAPITAL EXPENDITURE	6,941,000,000.00
Total Revenue (including OB)	14,615,350,000.00
Total Expenditure	14,484,120,000.00
Closing Balance	131,230,000.00

Schedule "C9"

Nafada Local Government Council 2026 Budget
Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	1,780,000,000.00
Recurrent Revenue	12,062,850,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,840,000,000.00
12 - INDEPENDENT REVENUE	222,850,000.00
Recurrent Expenditure	7,027,420,000.00
21 - PERSONNEL COST	3,134,900,000.00
22 - OTHER RECURRENT COSTS	3,892,520,000.00
Transfer to Capital Account	6,815,430,000.00
Capital Receipts	540,000,000.00
13 - AID AND GRANTS	40,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	500,000,000.00
23 - CAPITAL EXPENDITURE	7,334,000,000.00
Total Revenue (including OB)	14,382,850,000.00
Total Expenditure	14,361,420,000.00
Closing Balance	21,430,000.00

Schedule "C10"

Shongom Local Government Council 2026 Budget
Consolidated Budget Summary

Description	Approve Budget 2026
Opening Balance	1,230,000,000.00
Recurrent Revenue	13,245,770,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	12,800,000,000.00
12 - INDEPENDENT REVENUE	445,770,000.00
Recurrent Expenditure	7,035,100,000.00
21 - PERSONNEL COST	2,801,100,000.00
22 - OTHER RECURRENT COSTS	4,234,000,000.00
Transfer to Capital Account	7,440,670,000.00
Capital Receipts	800,000,000.00
13 - AID AND GRANTS	100,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	700,000,000.00
23 - CAPITAL EXPENDITURE	7,951,000,000.00
Total Revenue (including OB)	15,275,770,000.00
Total Expenditure	14,986,100,000.00
Closing Balance	289,670,000.00

Schedule "C11"

Yamaltu Deba Local Government Council 2026 Budget
Consolidated Budget Summary

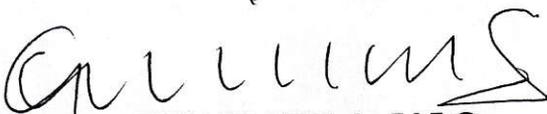
Description	Approve Budget 2026
Opening Balance	1,160,000,000.00
Recurrent Revenue	13,490,806,500.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	13,090,000,000.00
12 - INDEPENDENT REVENUE	400,806,500.00
Recurrent Expenditure	7,797,000,000.00
21 - PERSONNEL COST	3,776,500,000.00
22 - OTHER RECURRENT COSTS	4,020,500,000.00
Transfer to Capital Account	6,853,806,500.00
Capital Receipts	800,000,000.00
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	800,000,000.00
23 - CAPITAL EXPENDITURE	7,413,500,000.00
Total Revenue (including OB)	15,450,806,500.00
Total Expenditure	15,210,500,000.00
Closing Balance	240,306,500.00

**SUMMARY OF GOMBE STATE LOCAL GOVERNMENT COUNCILS
APPROPRIATION LAW, 2026**

SHORT TITLE	LONG TITLE	SUMMARY	DATE PASSED
Gombe State Local Government Councils Appropriation Law, 2026	A Law to authorize the issuance and Appropriation of a total sum of N170,012,018,000.00 (One Hundred and Seventy Billion, Twelve Million Eighteen Thousand Naira) <i>only</i> . from the Consolidated Revenue Fund of the Local Government Councils of Gombe State.	This Law seeks to authorize the issuance and Appropriation of a total sum of N170,012,018,000.00 (One Hundred and Seventy Billion, Twelve Million Eighteen Thousand Naira) <i>only</i> from the Consolidated Revenue Fund of the Eleven (11) Local Government Councils of Gombe State. The Sum of N84,018,518,000.00 (Eighty-Four Billion, Eighteen Million, Five Hundred and Eighteen Thousand Naira) <i>only</i> , for Recurrent Expenditure including Public Debt Charges, while the balance of N85,993,500,000.00 (Eight-Five Billion, Nine Hundred and Ninety-Three Million, Five Hundred Thousand Naira) <i>only</i> , as Capital Expenditure for the Eleven (11) Local Government Councils in Gombe State for the year ending 31 st December, 2026.	27 th February, 2026

CERTIFICATION

I certify that this Law has been carefully compared by me with the decision reached by the Honorable House and found by me to be the true and correct assertion of the Hon. House and this is in accordance with the provision of the Authentication Act, CAP A2 Laws of the Federation of Nigeria 2004


BARR. RUKAIYATU A JALO
CLERK-TO-THE-HOUSE

I ASSENT THIS 27th DAY OF Feb. 2026


MUHAMMADU INUWA YAHAYA
GOVERNOR, GOMBE STATE

