ABI LOCAL GOVERNMENT OF CROSS RIVER STATE

PROPOSE BUDGET APPROPRIATION BYE-LAW NO .1. 2026

Long Title

A BYE-LAW TO MAKE PROPOSE BUDGETARY PROVISON FOR THE SERVICES

OF ABI LOCAL GOVERNMENT COUNCIL OF CROSS RIVER STATE FOR

THE YEAR ENDED ON THE 31ST DECEMBER, 2026

Commencement

1ST JANUARY, 2026

WHEREAS;

Pursuant to Sections 3 (a) (b) and 40 (i) of Cross River State Local Government Law No.22 (2007) as Amended, Abi Legislative Council is vested with the Legislative power to debate and approve an annual estimate of Revenue and Expenditure for Abi Local Government and such approved estimate and Expenditure laid before the Cross River State House of Assembly for the information

BE IT THEREFORE ENACTED BY THE ABI LEGISLATIVE COUNCIL

Enactment

Issued of ₦3,620,048,245 out of the Revenue Fund

1. That Director of finance and Supplies of Abi Local Government Council, may when authorized so to do by authority to incur expenditure (AIE) Issued by the chairman of Abi Local Government Council disburse out of the Consolidated revenue Funds of Abi Local Government Council during the year ending on the 31st day of December, 2026, the sums specified by the (AIE), not exceeding in the aggregate, the sum three Billion Six Hundred and Twenty Million, Forty Eight Thousand, Two Hundred and Forty Five Naira only. Being the total of the amount set out opposite the Heads of expenditure set out in Schedule I.

2 The recurrent Surplus of Minus Nine Hundred and Seven One Million, Forty Eight Thousand, Seven Hundred and Thirty Nine Naira only together with the sum of Two Billion, Seventy four Million, One Hundred and Seventeen Thousand, five Hundred and Forty Three Naira only for value Added Tax (VAT) and excess Sales from Crude oil amounting to Seven Million Naira only shall be appropriated as Capital expenditure in manner expressed in scheduled 2 therein

Transfer to Capital Funds

3 The Director of finance and Supplies of Abi Local Government, may when authorized so to do by authority to incur expenditure (AIE) Issued by the Chairman of Abi Local Government Council, disburse out of the Capital funds of Abi Government during the year ending on the 31st December, 2026 the Sum specified by the AIE not exceeding Aggregate, Nine Billion, Five Hundred and Seventy five Million Six Hundred and

Issue of ₦9,575,601,175 out of the Capital funds.

One Thousand and Seventy Five Naira only, being the total sum of amount set out as Capital expenditure in schedule 2 hereto.

4 The said Sum not exceeding in aggregate the sum of Nine Billion, Five Hundred and Seventy five Million, Six Hundred and One Thousand, One Hundred and Seventy Five Naira only, Shall be appropriated in the manner expressed in the relevant schedules.

Appropriation
~~₦~~3,620,048,245 (schedule 1) and ~~₦~~9,575,601,175 (schedule 2) ~~₦~~13,195,649,420

5 No Part of this amount mentioned in Section 4. Of this Bye-Law shall be disbursed out of the respective Consolidated Revenue funds after the 31st day of December, 2026.

Prohibition of issue after 31st December, 2026

6 This Bye-law shall be cited as Abi Local Government Appropriation Bye-Law No.1, 2026 and shall be deemed to have come into force on the 1st day of January, 2026.

Citation and commencement

SCHEDULE I
APPROPRIATION BYE-LAW 2025
DETAILS OF RECURRENT EXPENDITURE

Departments	Recurrent Expenditure			Total Recurrent Expenditure, 2025 (₦)
	Personnel cost 2025 (₦)	Overhead cost 2025 (₦)	Statutory Expenditure, 2025 (₦)	
Office of the Chairman		213,910,000	213,505,237	427,413,237
Office of the Vice Chairman		14,835,000	6,227,552	21,062,552
Office of the Secretary		17,300,000	3,053,988	20,353,988
The legislature		134,013,063	28,434,633	162,447,696
Head of Local Government Administration	8,447,703	24,720,678		33,168,381
Administration Department	100,741,831	83,180,000		183,921,831
Internal Audit	11,677,041	4,178,830		15,855,871
Office of the Clerk of the House	10,250,875	5,965,288		16,216,163
Finance and supply Department	99,759,742	51,869,170	412,181,550	563,810,462
Agric. and Natural Resources Department	22,682,891	9,275,000	1,601,550	33,559,441
Budget and Planning Department	10,069,196	10,643,945	1,601,550	22,314,691
Education Department	887,180,637	18,478,000	1,601,550	907,260,187
Works and Housing Department	37,617,555	27,079,000	1,601,550	66,298,105
Health and social welfare Department	352,231,001	6,563,866	1,601,550	360,396,417
Environmental, san, and water supply Department	22,773,094	11,594,580	1,601,550	35,969,224
Total Recurrent expenditure	**1,563,431,566**	**633,606,420**	**673,010,259**	**2,870,048,245**

SCHEDULE II
APPRORIATION BYE LAW 2026
DETAILS OF ABI EXPENDITURE

DEPARTMENT	**CAPITAL EXPENDITURE**
Office of the Chairman	1,472,050,000
Office of the Vice Chairman	6,650,000
Office of the Secretary	1,500,000
The Legislature	29,650,000
Head of local Government Administration	48,350,000
Administration Department	86,500,000
Internal Audit Unit	3,000,000
Office of the Clerk of the House	1,800,000
Finance and Supply Department	319,450,000
Agric. & Natural Resource Department	207,760,000
Budget and Planning Department	112,150,000
Education Department	2,011,327,778
Works and Housing Department	2,452,200,000
Health and social welfare Department	365,120,000
Environment, Sanitation & Water Supply Department	197,800,000
TOTAL	**7,315,307,778**

SCHEDULE III

SUMMARY:

1.	**Recurrent Expenditure**	**₦ 2,870,048,245**
2.	**Capital**	**₦ 7,315,307,778**
3.	**Add 32% Contributes to Joint Account**	**₦ 1,488,293,397**
4.	**Margin for Increased Recurrent/capital Expenditure**	**₦ 1500,000.000**
5.	**Contribution to CRS Reserved Fund**	**₦ 12,000,000**
6.	**Contribution to Counterpart Funding**	**₦ 10,000,000**
	Grand Total	**₦13,195,649,420**

The printed impression has been carefully compared by me, with the Bill which has been passed by the Abi Local Government Legislative Council and found by me to be a true and correctly printed copy of the said Bill.

EFFIOM A. EMA
CLERK OF THE HOUSE
ABI LEGISLATIVE COUNCIL

I ASSENT

HON. CHIEF EGBALA BASSEY
EXECUTIVE CHAIRMAN
ABI LOCAL GOVERNMENT

Made at Itigidi, Abi Local Government

This ……20th……day of……January……..2026