ETUNG LOCAL GOVERNMENT
(CROSS RIVER STATE)

BYE-LAW No 01 2026

A bye-law to make provision for 2026 budget for the services of Etung Local Government Council, Cross River State for the year ending on the 31-12-2026. **LONG TITLE**

5th January 2026
(COMMENCEMENT)

WHEREAS:

By section 3 (3) (a) and (b) of the Cross River State Local Government Law No. 22 (2007) as Amended. The Eight Etung Legislative Council Assembly is vested With the Powers to debate and approve the budget of Etung Local Government and such approved budget laid before the Cross River State House of Assembly for its information.

Be it enacted by the Local Government Legislative Council As follows:- **ENACTMENT**

(a) A sum of Twelve Billion, Nine Hundred and Eighty-Six Million, Six Hundred and Fifty-One Thousand, Six Hundred and One Naira only out of the Consolidated Revenue Fund for the services of Etung Local Government of Cross River State, for the year Ending 2026, to be applied accordingly in the manner Set for in the schedule thereto. **12,986,651,601.00)**

(b) It is expedient and expected that, the sum be applied and expended for services set out in the schedule hereto.

(c) The Director of Finance and Supplies of Etung Local Government of Cross River State may when authorized to do so by warrants issued by the Hon. Chairman of Etung Local Government during the year ending on the thirty-first day of December, 2026. The sum stipulated by the warrant not exceeding in the aggregate, Twelve Billion, Nine Hundred and Eighty-Six Million, Six Hundred and Fifty-One Thousand, Six Hundred and One (12,986,651,601.00) naira only set out in the 2026 budget.

i. The said sum of Twelve Billion, Nine Hundred and Eighty-Six Million, Six Hundred and Fifty-One Thousand, Six Hundred and One (12,986,651,601.00) naira only as specified for the Recurrent and Capital Expenditure respectively.

ii. No part of the amount in this 2026 budgetary provision shall be issued from the Consolidated Revenue Fund after 31st day of December, 2026.

iii. It is the function of the Hon. Chairman to issue warrant of this appropriation Bye-Law or any other officer acting in that capacity. **AUTHORITY To ISSUE WARRANT**

iv. This Bye-Law may be cited as the Etung Local Government Appropriation Bye-Law No. 01 of 2026 and shall be deemed to have come into force from the 5th day of January, 2026. **CITATION AND COMMENDATION**

Summary of Recurrent Revenue and Capital Receipt for 2026

a. **Recurrent Revenue:**

Opening balance	-	4,630,580.00
Internally generated revenue	-	71,404,350.00
State statutory allocations	-	10,000,000.00
Federal statutory allocations	-	1,662,634,410.00
Total Recurrent Revenue	-	1,748,669,340.00

b. **Capital Receipt:**

Transfer from consolidated RF Charge	-	(1,456,818,826)
Opening Balance	-	16,408,575.00
Value Added Tax (VAT)	-	2,037,484,538.00
Excess Crude Oil	-	54,053,943.00
Exchange rates differential	-	158,280,004.00
Excess Petroleum profit tax (PPT)	-	20,878,164.00
Share of Forex Equalization	-	63,387,065.00
Share of Refund of Excess Bank Charges	-	55,780,000.00
Share of Solid Minerals	-	18,549,698.00
Share of Electronic Money Levy	-	104,312,582.00
Share of Non-Oil Revenue	-	73,536,002.00
Share of Ecological Fund	-	28,514,171.00
Other Capital Receipts	-	5,250,000.00
Total Capital Funds	-	1,179,615,916.00

Schedule 1

Personnel Cost	-	1,404,961,554.00
Overhead Cost	-	610,506,120.00
Consolidated RF Charges	-	440,020,491.00
Budget Contingency Recurrent Cost	-	750,000,000.00
Sub Total Expenditure	-	3,205,488,165.00
Transferred to Capital Development	-	(1,456,818,826)

Schedule 1

Personnel Cost	-	1,404,961,554.00
Overhead Cost	-	610,506,120.00
Consolidated RF Charges	-	440,020,491.00
Budget Contingency Recurrent Cost	-	750,000,000.00
Sub Total Expenditure	-	3,205,488,165.00
Transferred to Capital Development	-	(1,456,818,826)
Grand Total	-	1,748,669,340.00

Schedule 2
Capital Expenditure

Capital Expenditure by Council	-	7,817,828,111.00
Budget Contingency Capital Expenditure	-	750,000,000.00
31% contribution to Joint account	-	1,201,335,325.00
Contribution to CRS reserved fund	-	12,000,000.00
Total Capital expenditure	-	9,781,163,436.00

This print impression has been carefully compared by me with the Bill which has been passed by Etung Local Government Council and found by me to be true and correctly prepared copy of the said bill.

Esther Cyprain Nfon

CLERK OF COUNCIL

I assent,

Hon. Anom, Henry Njar
Executive Chairman
Etung Local Government

MADE AT EFFRAYA THIS ..5TH.. DAY OF JANUARY, 2026.