IKOM LOAL GOVERNMENT COUNCIL
(CROSS RIVER STATE OF NIGERIA)

BYE-LAW NO. 3 (2025)

A BYE-LAW TO MAKE BUDGETARY PROVISIONS FOR THE SERVICES OF IKOM LOCAL GOVERNMENT OF CROSS RIVER STATE FOR THE YEAR COMMENCEMENT (1ST JANUARY, 2026)

Long Title

IKOM LOCAL GOVERNMENT BUDGET 2026

Short Title

BE IT ENACTED BY IKOM LEGISLATIVE COUNCIL

Commencement

THAT

Enactment

1. (a) The sum of **Four Billion, Three Hundred Million, Three Hundred and Eighty-three thousand, Nine Hundred and Forty-One Naira (₦4,300,383,941)** only be for Recurrent Expenditure be appropriated for the services of Ikom Local Government Council out of the Consolidated Revenue Fund Charges out of which and **Eight Billion, Nine Hundred and Seventeen Million, Eighty-Five Thousand, Six Hundred and Seventy-One Naira (₦8,917,085,671)** only be for the Capital Development Fund for the services of Ikom Local Government for the year commencement January 1st, 2026 to be applied in the manner set forth in the Schedules thereto.

Appropriation of ₦4,300,383,941

And

₦8,917,085,671

(b) It is necessary that the sums be applied and expended for the services spelt out in the schedule hereto.

Issue of

2. The Director of Finance and Supplies of Ikom Local Government of Cross River State may when authorized to do so by the warrants issued by the Chairman of Ikom Local Government, pay out of the Consolidated Revenue Fund of Ikom Local Government during the year commencement 1st January, 2026, the sum specified by the warrant not exceeding in the aggregate **Eight Billion, Nine Hundred and Seventeen**

₦4,300,383,941

And

₦8,917,085,671

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Million, Eighty-Five Thousand, Six Hundred and Seventy-One Naira (₦8,917,085,671) only

Capital Development Fund Respectively

Director of Finance and Supplies shall for the like period and in like manner pay out of the Capital Development Fund the sum specified by the warrant but not exceeding in the aggregate **Eight Billion, Nine Hundred and Seventeen Million, Eighty-Five Thousand, Six Hundred and Seventy-One Naira (₦8,917,085,671)** only being the total of the amount set out opposite the Heads of Expenditure of Schedule II hereto.

Appropriation of

3. The said sum not exceeding in the aggregate, the sum of **Four Billion, Three Hundred Million, Three Hundred and Eighty-Three thousand, Nine Hundred and Forty-One Naira (₦4,300,383,941)** and **Eight Billion, Nine Hundred and Seventeen Million, Eighty-Five Thousand, Six Hundred and Seventy-One Naira (₦8,917,085,671)** only shall be appropriated for the purposes and in the manner expressed in the relevant Schedules.

₦4,300,383,941 (Schedule I) And ₦8,917,085,671 (Schedule II)

4. The said sum includes Statutory Votes of **One Billion, Three Hundred and Twenty-five Million, Eight Hundred and Forty-Two Thousand, Thirty One Naira (₦1,325,842,031)** only. The votes so extracted from the Heads of Expenditure are set out in Schedules III hereto.

Statutory Votes of ₦1,325,842,031 (Schedule III)

5. No part of the amount mentioned in Schedules I and II shall be issued out of the Consolidated Revenue and after 31st day of December, 2026.

Prohibition of Issue After 31st December, 2026

6. It is the function of the Chairman of Council to issue warrants for the purpose of this Bye-Law or any other officer acting in that capacity.

Authority to Issue Warrants

7. This Bye-Law may be cited as the Ikom Local Government Appropriation Bye-Law 2026 No. 4 and shall be deemed to have come into force on the 1st day of January, 2026.

Citation and Commencement

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SCHEDULE I

CLASSIFICATION	RECURRENT DEPARTMENT	TOTAL RECURRENT EXPENDITURE (₦)
	Office of the Chairman	1,245,306,783
	Office of the Vice Chairman	26,482,552
	Secretary to Council	26,458,988
	Legislature	145,223,208
	HOLGA	156,084,262
	Administrative Department	1,704,348,101
	Internal Audit	27,497,291
	Clerk	24,483,588
	Finance and Supplies	487,057,379
	Agriculture and Natural Resources Department	207,334,574
	Budget, Planning, Research and Statistics Department	244,383,644
	Education and Social Services Department	1,583,725,905
	Works And Public Utility Department	342,183,744
	Primary Health Care Department	703,934,606
	Environmental, Sanitation and Water Supply Dept.	756,919,990
	TOTAL	**7,681,424,615**

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SCHEDULE II

	RECURRENT	
CLASSIFICATION	**ECONOMIC SECTOR**	**AMOUNT APPROPRIATED (₦)**
	Agriculture	97,045,000
	Livestock/Veterinary	29,200,000
	Forestry	21,050,000
	Fisheries	10,550,000
	Energy (Fuel And Power)	155,569,000
	Commerce And Finance	1,024,473,000
	Culture And Tourism	127,170,000
	TOTAL ECONOMIC SECTOR	**1,465,057,000**
CLASSIFICATION	**SOCIAL SERVICE SECTOR**	**AMOUNT APPROPRIATED (₦)**
	Improvement in literacy level (Education)	149,675,000
	Health	380,123,500
	Information and Communication Technology (ICT)	15,350,000
	Social Development, Youth And Sports	1,542,900,000
	TOTAL SOCIAL SERVICE SECTOR	**2,088,048,500**
	ENVIRONMENT AND REGIONAL DEVELOPMENT SECTOR	
	Water Supply	235,500,000
	Sewage and Drainage	50,000,000
	Housing	653,950,000
	Town and Country Planning	105,500,000
	Environment And Refuse Disposal	10,000,000
	TOTAL ENVIRONMEN AND REGIONAL DEVELOPMENT SECTOR	**1,054,950,000**

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SCHEDULE II CONT.

	CAPITAL EXPENDITURE	
CLASSIFICATION	**GENERAL ADMINISTRATION**	**AMOUNT APPROPRIATED (₦)**
	Total General Administration Sector	2,286,702,890
	GRAND TOTAL (All Sectors)	**6,894,758,390**

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SCHEDULE III

	STATUTORY VOTES	
CLASSIFICATION	**DEPARTMENT**	**AMOUNT APPROPRIATION (₦)**
23050251	5% Contribution To State Electrification Agency For Rural Electrification	265,168,407
23050253	4% Infrastructural Development Fund	212,134,725
23050276	9% Contribution To Rural Development Agency (RUDA)	212,134,725
23050141	1% Contribution To Cross River University Of Technology (CRUTECH)	26,516,841
23050260	2.5% Contribution To Joint Social Welfare Services	53,033,681
23050261	0.5% Contribution To Border Communities Development Agency	26,516,841
23050262	1% Contribution To Sports Development	53,033,681
23050263	0.5% Contribution To Community And Social Development Agency	26,516,841
23050266	2.5% Contribution To Environmental Management And Protection Agency	132,584,202
23050271	2.5% Contribution Joint Security Operations	132,584,203
23050272	1% Contribution to Local Government Administration	53,033,681
23050273	1% Contribution to Cross River State Local Government Service Commission	53,033,681
23050274	0.5% Cross River State House of Assembly for oversight functions	26,516,841
23050275	1% Ministry of International Development	53,033,681
	TOTAL	**1,325,842,031**

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

EKOM FABIAN NEJI
Clerk
Ikom Legislative Council

I assent

Hon. Pst. Mrs. Mercy Nsor
Chairman
Ikom Local Government

Made at Ikom this 1ST day of JANUARY 2026

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