BYE LAW NO. 1 OF 2026

2026 APPROPRIATION BYE-LAW — Short Title

A Bye-Law to provide for 2026 Fiscal Year Budget — Long Title

(1st January, 2026) — Commencement

WHEREAS

By section 3.3 (a) and (b) of the Cross River State Local Government Law No. 22 (2007), Odukpani Legislative Council is vested with the power to debate and approve the budget of Odukpai Local Government Area, and such is laid before the Cross River State House of Assembly for its information.

BE IT THEREFORE ENACTED BY ODUKPANI LEGISLATIVE COUNCIL AS FOLLOWS — ENACTMENT

(1) A. That the sum of Thirteen Billion One Hundred and Ninety-Six Million, Seven Hundred and Sixty-Two Thousand, Four Hundred and Thirty-Nine Naira (13,196,762,439) only is estimated for the services of Odukpani Local Government for the year ending on the thirty-first day of December 2026

B. It is essential that the sum be applied and expended for the service set in the year 2026 Budget of Odukpani Local Government.

(2) The Director of Finance and Supplies of Odukpani Local Government Council may when authorized to do so by warrants issued by the Chairman of Odukpani Local Government Council disburse out of the Revenue Funds of Odukpani Local Government during the year ending on the 31st Day of December, 2026 the sum

Issues as ₦3,904,942 of the consolidated

specified by the warrant not exceeding in the aggregate Three Billion, Nine Hundred and Four Million, Nine Hundred and Forty-Two Thousand, Six Hundred and Thirteen Naira (₦3,904,942,613) only being the total of the amount estimated as Recurrent expenditure in schedule I.

(3) The Director of Finance and supplies of Odukpani Local Government Council may when authorized to do warrants Issued by the chairman of Odukpani Local Government Council disburses out of the Capital Funds of Odukpani Local Government during the year ending on 31st day of December,2026 the sum specified by the warrant not Exceeding in the aggregate of Six Billion, Six Hundred and Eighteen Million, Thirty - One Thousand, Five Hundred (₦6,618,031,500) only being the total Amount estimated as capital Expenditure in schedule II.

Issues as ₦6,618,031,500 out of the capital Fund.

(4) The said amount not exceeding in the aggregate Thirteen Billion One Hundred and Ninety-Six Million, Eight Hundred And Sixty-Two Thousand, Four Hundred and Thirty-Nine Naira (₦13,196,862,439) only shall be appropriated for the Purpose and in the manner set forth in the schedule III here to.

Appropriation of ₦3,904,942,613 And ₦9,291,819,826

(5) No part of the amount mentioned in section 4 shall be issued out of the consolidated Revenue Fund of Odukpani Local Government after 31st of December, 2026.

Prohibition of issue after 31st December 2026

(6) It is the function of the chairman of Odukpani Local Government Council to issue warrant for the purpose of this Bye-law OR any other officer acting in that capacity.

Authority to issue warrant

(7) The Bye-law may be cited as the Odukpani Local Government Appropriation Bye-law 2026 and shall be deemed to have Come into force on the 1st day of January, 2026.

Citation and Commence-ment

SCHEDULE I

APPROPRIATION BYE-LAW 2026

DETAILS OF RECURRENT EXPENDITURE

DEPARTMENT	RECURRENT EXPENDITURE			TOTAL RECURRENT EXPENDITURE 2025 ₦
	PERSONAL COST 2026 ₦	OVERHEAD COST 2026 ₦	STATUTORY EXPENDITURE 2025 ₦	
Office of the Chairman	-	125,583,660	1,777,954,435	303,538,095
Office of the Vice Chairman	-	21,823,360	5,873,114	27,696,474
Office of the Secretary to Council	-	6,513,220	2,831,550	9,344,770
The Legislature	-	125,620,760	36,731,365	161,352,125
Head of Local Govt. Administration (HOLGA)	8,298,276	18,166,280	-	26,464,556
Administration Department	118,006,055	26,129,840	-	144,135,895
Internal Audit	8,161,449	5,347,550	-	14,508,999
Clerk of the House	13,979,045	4,418,900	-	18,397,945
Finance & Supply Department	131,125,648	33,201,720	456,181,150	620,508,518
Agric & Natural Resources Dept	16,188,298	3,280,520	1,601,550	21,050,368
Budget & Planning Department	39,243,411	10,561,780	1,601,550	51,406,741
Education Department	1,249,584,626	11,581,240	47,201,550	1,308,367,416
Information, Culture and Tourism	12,071,200	6,220,050	1,601,550	19,892,800
Youth and Sports	8,934,734	5,680,050	1,601,550	16,216,334
Humanitarian & Social Welfare	18,606,011	5,680,050	1,601,550	25,887,611
Works and Housing Department	39,994,959	4,715,750	1,601,550	46,312,259
Transportation	10,695,838	5,680,050	1,601,550	17,977,438
Health and social welfare Department	231,502,074	6,222,450	1,601,550	239,326,074
Environment and Sanitation Department	60,963,228	557,880	1,601,550	63,122,658
Water and Hygiene	12,203,936	5,630,050	1,601,550	19,435,536
Sub-Total	**1,980,558,789**	**432,595,160**	**741,788,664**	**3,154,942,613**

SCHEDULE II

APPROPRIATION BYE-LAW 2026

DETAILS OF ODUKPANI EXPENDITURE

DEPARTMENT	CAPITAL EXPENDITURE
Office of Chairman	304,000,000
Office of the Vice Chairman	3,300,000
Office of Secretary to Council	3,145,000
The Legislature	9,352,500
Head of Local Govt. and Administration (HOLGA)	22,163,000
Administration Department	1,264,350,000
Internal Audit	2,371,000
Clerk of the House	4,165,000
Finance and Supply Department	1,261,700,000
Agric and Natural Resources Dept.	123,650,000
Budget and Planning Department	71,180,000
Education Department	170,150,000
Information, Culture and Tourism	285,371,000
Youth and Sport	1,257,511,000
Humanitarian and social welfare	71,291,000
Works & Housing Department	889,000,000
Transportation	294,791,000
Health & social welfare Department	155,750,000
Environment and Sanitation Department	255,750,000
Water & Hygiene	199,041,000
Sub-total	**6,618,031,500**

SCHEDULE III

SUMMARY OF RECURRENT EXPENDITURE AND CAPITAL SERVICES

1.	Recurrent	-	3,904,942,613
2.	Capital	-	9,291,819,826
3.	Add 31% to contribution to joint account	-	1,889,788,326
4.	Contribution to CRS Reserve Fund	-	12,000,000
5.	Contribution to Counterpart Fund	-	22,000,000
6.	Margin for increase capital Expenditure	-	750,000,000
	Grand Total	**-**	**13,196,762,432**

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

Mrs. Victoria Aqua
Clerk
Odukpani Legislative Council

I assent,

29TH DEC. 2025

Rt.Hon. Ukpong Etim Asido
Chairman
Odukpani Local Government Area