ANAOCHA LOCAL GOVERNMENT COUNCIL
2026

A Bye-Law to provide for the sum* ₦11,137,453,112 (*Eleven Billion, One Hundred and Thirty Seven Million, Four Hundred and Fifty Three Thousand, One Hundred and Twelve naira) for Local Government common services and services of Anaocha Local Government Council of Anambra State for the year ending Thirty First December, 2026 and for related purpose.

Whereas it is deemed necessary that certain sums be appropriated for the services of ***Anaocha*** Local Government Council of Anambra State for the year ending on ***Thirty First*** of December 2026, to be applied as described in this Law and for the services set forth in the Schedule to this law.

The Congress of the Councilors of Anaocha Local Government Area promulgates this Bye Law as follows:

Short Title and Commencement

1. This Byelaw may be cited as ***Anaocha*** Local Government Council Bye-Law (No.1) 2026 and shall be deemed to come into force on the **1st day of January 2026 contribution for joint/common service.**

Issue of Common Services Budget **6,700,473,112**

2. The authorized signatories to the account of the Local Government into which revenues of the Local government are received shall, under the warrant of the mayor of the local Government, set out and pay into the consolidated or joint accounts(s) of the local Government, the sum of N**6,700,473,112** (Six Billion, Seven Hundred Million, Four Hundred and Seventy Three Thousand, One Hundred and Twelve Naira Only) as the contribution of Anaocha Local Government Council as determined by the local government areas in the State through the Economic Planning Board established in accordance with section 7 (3) of the Constitution of the Federal Republic of Nigeria for the provision of joint/common services of all local government councils namely:

- Uniform payment of salaries, allowances, gratuities and pensions of primary health care workers
- Construction and maintenance of roads or drains spanning across more than the Local Government Area;
- Provision of streetlights across the Local Government Area;
- Uniform payment of allowances to traditional rulers and Presidents-General of the Communities;
- Subventions to the Local Government Service Commission and
- Security across the Local Governments.
- Any other purposes for which the Local Governments decide to make contributions Expenditures for residual funds

3. The authorized signatories to the account of the Local Government into which revenues of the local government are received shall, under the warrant of the mayor of the local government, pay out of the residual funds of the local government after the setting out of the sums in section (2) above, during the year ending 31st day of December, 2026, any sums not exceeding the amounts set forth opposite the following heads.

2026 Transfer to Common Service

14010101

Appropriation of Common Services Budget
₦ 6,700,473,112

4. The sum mentioned in Section 2 of this Law shall be appropriated to the purposes in the manner indicated in the Schedule to this Law.

Issue of Recurrent Budget

₦ 1,116,980,000

5. The authorized signatories may, on the warrant of the Local Government consented to by the Mayor, pay out of the Consolidated Account of Anaocha Local Government of Anambra State, Nigeria during the year ending 31st day of December, 2026, any sums not exceeding in the whole the sum of N **1,116,980,000** (One Billion, One Hundred and Sixteen Million Nine Hundred and Eighty Thousand Naira Only) being the total of the amounts set forth opposite heads

2026 Recurrent Expenditure Budget Heads

011100100100 011100100200 011118300100 011100500100 011200100100
011200500100 011200700100 011202100100 011202100200 011202100300

011202100400 011202100500 011202100600 011202100700 011202100800
011202200100 012500100100 016200100100 016100100100 021500000000

021500100100 022000100100 023400100100 023800100100 025200100100
051400100100 051700100100 051702600100 052100100100 052100100200

055100100100

Appropriation of Recurrent Budget ₦ 1,116,980,000

6. The sum mentioned in Section 5 of this Law shall be appropriated to the purposes in the manner indicated in the Schedule to this Law.

Issue of Capital Budget
N 3,320,000,000

7. The authorized signatories may, on the warrant of the Local Government consented to by the Mayor, pay out of the Consolidated Account of Anaocha Local Government of Anambra State, Nigeria during the year ending 31st day of December, 2026, any sums not exceeding in the whole the sum of N **3,320,000,000**
8. (Three Billion, Three Hundred and Twenty Million Naira Only) being the total of the amounts set forth opposite heads

2026 Capital Expenditure Budget Heads

011100100100 011100100200 011118300100 011100500100 011200100100
011200500100 011200700100 011202100100 011202100200 011202100300

011202100400 011202100500 011202100600 011202100700 011202100800
011202200100 012500100100 016200100100 016100100100 021500000000

021500100100 022000100100 023400100100 023800100100 025200100100
051400100100 051700100100 051702600100 052100100100 052100100200

055100100100

Appropriation of Capital Budget N1,116,980,000

8. The sum mentioned in Section 7 of this Law shall be appropriated to the purposes in the manner indicated in the Schedule to this Law.

No issue of funds after 31st December 2026

9. No part of the sum mentioned in Sections 2 and 4 of this Bye Law shall be issued out of the Consolidated Revenue Fund or the Capital Development Fund of Anambra State after 31st December 2026.

Release of funds for Implementation

10. The authorized signatories to the account of the Local Government into which revenues of the local government are received shall, under the warrant of the mayor of the local government, pay out of the residual funds of the local government after the setting out of the sums in section (2) above, during the year ending Thirty First day of December, 2026, any sums not exceeding the amounts set forth opposite the following heads.

Virement

11. In the event that the implementation of any of the projects intended to be undertaken under this Law cannot be completed without Virement, such Virement shall only be effected with the prior approval of the Congress of Councillors

Budget Summary - Table 1

	Summary	2025 Budget =N=	2025 Actual =N=	2026 Budget =N=
1	Total FAAC Receipt	4,934,848,726	8,375,591,390	8,375,591,390
2	Less Contribution for Common Services and Security	3,987,858,981	6,700,473,112	6,700,473,112
3	Net FAAC Receipt	986,969,745	1,675,118,278	1,675,118,278
4	IGR	291,900,000	40,227,300	302,000,000
5	Total Discretionary Spending	1,278,889,745	Xx	1,977,118,278
6	Total Recurrent Expenditure	1,196,995,700	996,963,723	1,116,980,000
7	Total Capital Expenditure	4,029,453,026	829,028,307	3,320,000,000
8	Total Budget Size/ Expenditure	5,226,448,726		4,436,980,000
9	Surplus/Deficit Budget	3,947,858,981		2,459,861,722

Detailed 2026 Budget – Revenue - Table 2

Code	Description	2025 Budget	2025 Actual	2026 Budget
	FAAC – Statutory Allocation	986,989,745	1,675,118,278	1,675,118,278
Internally Generated Revenue:				
12040268	Development Levy	34,480,000		35,000,000
12040018	Marriage Registration & Certification	7,960,000	630,300	8,000,000
12020453	Street Registration	14,000,000	7,826,500	14,000,000
12040128	Stallage	16,480,000	110,000	18,480,000
12040006	Local Government Identification	18,000,000	4,247,500	20,000,000
12040182	Sanitation Levy	**25,000,000**	**298,200**	**25,000,000**
12020079	Liquor Licence	3,000,000	290,000	5,000,000
12040397	Registration of Association	1,000,000	167,000	2,000,000
12040283	Probate	1,000,000	350,000	2,000,000
12020712	Market Toll	10,000,000	20,000	10,000,000

12020446	Agric & Vet Services	5,000,000	15,000	5,000,000
12040043	Birth & Death Certificate	9,000,000	500,000	10,000,000
12040269	House Numbering	14,480,000		15,000,000
12020057	Receipts from LG Business Ventures (Anaocha Mass Transit etc)	30,000,000		30,000,000
12140002	Miscellaneous items	102,200,000	25,578,300	102,200,000
12040429	**Health Services**	300,000	194,500	400,000
Other Income Sources				
Total		**1,278,889,745**	**1,715,345,578**	**1,977,118,278**

Detailed 2026 Budget – Personnel Costs – Table 3

Code	Description	2025 Budget	2025 Actual	2026 Budget
Personnel Costs (Basic Salary and Allowances):				
21010103	Consolidated Revenue Fund Charge- Salaries	70,200,000	58,500,000	70,200,000
21010104	Consolidated Revenue Fund Charge- Political Appointees	31,560,000	25,800,000	31,560,000
Total		**101,760,000**	**84,300,000**	**101,760,000**

Detailed 2026 Budget – Overhead Costs – Table 4

Code	Description	2025 Budget	2025 Actual	2026 Budget
		=N=	=N=	=N=
Overhead Costs:				
22020102	Local Travel and Transport- Others	129,000,000	74,217,218	150,000,000
22020201	Electricity Charges	26,600,000.00	11,050,000.00	25,000,000.00
22020202	Telephone Charges	2,900,000.00	1,610,000.00	2,900,000.00
22020301	Office Stationeries/Computer Consumables	33,150,000	29,741,000	50,000,000
22020401	Maintenance of Motor Vehicle/Transport Equipment	3,400,000.00	2,521,000.00	5,400,000.00

22020402	Maintenance of Office Furniture	34,860,000.00	28,898,000.00	50,000,000.00
22020404	Maintenance of Office / IT Equipment			
22020406	Other Maintenance Services	5,000,000.00	2,400,000.00	10,000,000.00
22020501	Local Training	3,800,000	3,120,000	50,000,000
22020601	Security Services			
22020701	Financial Consulting			
22020703	Legal Services			
22020708	Medical Consulting	5,040,000		10,000,000
22020801	Motor Vehicle Fuel Cost	7,000,000	5,200,000	10,000,000
22020605	Cleaning & Fumigation Services	15,000,000.00		15,000,000.00
22020901	Bank Charges (Other Than Interest)	740,000.00	600,282.00	2,460,000.00
22020905	Audit	12,000,000.00	10,000,000.00	12,000,000.00
22021001	Refreshment & Meals	62,400,000.00	30,785,700.00	72,840,000.00
22021002	Honorarium & Sitting Allowance	142,760,000.00	113,000,000.00	142,760,000.00
22021007	Welfare Packages	175,185,700	94,793,000	224,000,000
22021014	Budget Preparation and Defense	2,000,000.00	850,000.00	2,000,000.00
22021021	Special Days/Celebrations	2,000,000.00	2,000,000.00	2,000,000.00
22021028	Upkeep of Government Organizations	82,440,000	62,000,000	178,860,000
	TOTAL	**745,275,700.00**	**472,786,200.00**	**1,015,220,000.00**

Detailed 2026 Budget – Capital Expenditure – Table 5A

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure:				
23010127	**Provision of Agric Facilities**	**90,058,050**		**60,000,000**
23030113	**Rehabilitation of Roads**	**2,000,000,000**	**233,587,295**	**1,000,000,000**
23030104	**Rehabilitation of Water Boreholes**	**43,000,000**	**26,609,000**	**400,000,000**
23030121	**Rehabilitations & Repairs of Buildings**	**176,000,000**	**180,179,709**	**400,000,000**
23010144	**Purchase of Solar Equipments**	**420,000,000**	**223,397,340**	**200,000,000**
23020124	**Procurement of Solar Lights**	**35,000,000**		**30,000,000**
23050108	**Skill Acquisition Centers**	**161,250,000**	**51,399,187**	**150,000,000**
23020118	**Youth Empowerments**	**87,644,976**	**87,644,976**	**100,000,000**
23010123	**Fire service Equipments**	**50,000,000**		**50,000,000**
23030106	**Rehabilitation & Repairs of Schools**	**489,000,000**		**200,000,000**
23030105	**Health Care Services**	**148,000,000**	**26,210,000**	**200,000,000**

23010113	**Purchase of Computers**	**15,000,000**		**50,000,000**
23040105	**Environmental Sanitation**	**81,500,000**		**300,000,000**
23030124	**Rehabilitation of Parks/Markets**	**233,000,000**		**100,000,000**
23010105	**Procurement of Vehicles for the Council**			**80,000,000**
Total		**4,029,453,026**	**829,028,307**	**3,320,000,000**

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

LACC

Leader of The Congress of Councillors

I assent/do not assent

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Hon. Roman Ibekwe

Anaocha LG Chairman

Dated the 1st day of January, 2026