



**AYAMELUM LOCAL GOVERNMENT COUNCIL
2026**

A Bye-Law to provide for the sum of N7,920,848,970 (Seven Billion, Nine Hundred and Twenty Thousand, Eight Hundred and Forty-Eight Thousand, Nine Hundred and Seventy Naira Only) for Local Government common services and services of the Ayamelum 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 **Ayamelum** 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 **Ayamelum** Local Government Area promulgates this Bye Law as follows:

Short Title and Commencement	1. This Byelaw may be cited as Ayamelum 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 N 6,626,523,176	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 6,626,523,176 (Six Billion, Six Hundred and Twenty Six Million, Five Hundred and Fifty-Three Thousand, One Hundred and Seventy Six Naira Only) as the contribution of Ayamelum 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 N6,626,523,176
Law***

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 ~~N~~412,220,000**

5. The authorized signatories may, on the warrant of the Local Government consented to by the Mayor, pay out of the Consolidated Account of Ayamelum 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 N412,220,000 (Four Hundred and Twelve Million, Two Hundred and Twenty 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
N412,220,000 Law**

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~~1,037,000,000**

7. The authorized signatories may, on the warrant of the Local Government consented to by the Mayor, pay out of the Consolidated Account of Ayamelum 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 N1,037,000,000 (One Billion and Thirty Seven Million Naira Only) being the total of the amounts set forth opposite heads

2026 Capital Expenditure Budget Heads

23030112, 23010127, 23030113, 23030104, 23030104, 23020105, 23030104,
 23030104, 23030121, 23010002, 23030124, 23030124, 23020124, 23030601,
 23010106, 23030106, 23030106, 41431600, 41431600, 23030105, 23030104,
 40410200, 41431600, 23010122, 23030401, 40410200, 40410200, 40410200,
 23020105, 40410200

***Appropriation of Capital
 Budget ₦1,037,000,000
 Law***

***No issue of funds after
 31st December, 2026***

***Release of funds for
 Implementation***

Virement

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.

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.

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.

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	4,597,970,534	4,597,970,534	6,471,628,970
2	Less Contribution for Common Services and Security	3,678,376,427	3,678,376,427	5,177,303,176
3	Net FAAC Receipt	1,917,224,380	937,316,040	1,294,325,794
4	IGR	65,314,668	11,609,400	163,795,000
5	Total Discretionary Spending	1,982,539,048	948,925,440	1,458,120,794
6	Total Recurrent Expenditure	968,160,000	610,041,818	412,220,000
7	Total Capital Expenditure	1,028,579,048	303,715,797	1,037,000,000
8	Total Budget Size/ Expenditure	1,982,539,048	913,757,615	1,449,220,000
9	Surplus/Deficit Budget	65,044,668	31,541,425	8,900,794

Detailed 2026 Budget – Revenue - Table 2

Code	Description	2025 Budget =N=	2025 Actual =N=	2026 Budget =N=
11010101	Total FAAC Receipt	4,597,970,534	4,597,970,534	6,471,628,970
14010101	Less Contribution for Common Services and Security	3,678,376,427	3,678,376,427	5,177,303,176
11010101	Net FAAC Receipt	1,917,224,380	937,316,040	1,294,325,794
Internally Generated Revenue:				
12010000	Taxes	1,250,000	230,600	1,250,000
12020000	Licences	3,100,000	2,550,800	4,000,000
12040000	Fees	5,818,000	3,320,000	5,818,000
12060000	Sales	0	4,605,000	0
12070000	Earnings	2,727,000	903,000	2,727,000
12130000	Re-Imbursement	51,419,048	0	150,000,000
Total		1,981,538,428	948,925,440	1,458,120,794

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	46,200,000	38,500,000	46,200,000
21010104	Consolidated Revenue Fund Charge- Political Appointees	31,560,000	26,300,000	31,560,000
	TOTAL	77,760,000	64,800,000	77,760,000

Detailed 2026 Budget – Overhead Costs – Table 4

Code	Description	2025 Budget	2025 Actual	2026 Budget
		=N=	=N=	=N=
Overhead Costs:				
22020301	Office Stationeries/Computer Consumables			2,400,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment			2,400,000.00

22020402	Maintenance of Office Furniture			
22020501	Local Training			50,000,000.00
22020601	Security Services	650,000,000.00	369,730,000.00	250 ,000,000
22020708	Medical Consulting	600,000.00	500,000.00	600,000.00
22020801	Motor Vehicle Fuel Cost	6,240,000.00	5,200,000.00	6,240,000.00
22020901	Bank Charges (Other Than Interest)	20,000,000.00	91,818.00	500,000.00
22020905	Audit	12,200,000.00	10,000,000.00	12,200,000.00
22021002	Honorarium & Sitting Allowance	29,560,000.00	6,400,000.00	10,000,000.00
22021007	Welfare Packages	33,680,000.00	19,100,000.00	43,200,000.00
22021014	Budget Preparation and Defense	2,280,000.00	1,150,000.00	4,000,000.00
22021028	Upkeep of Government Organisations	136,720,000.00	119,250,000.00	228,920,000.00
	TOTAL	891,280,000.00	531,421,818.00	360,460,000.00

Summary 2026 Budget – Capital Expenditure – Table 5

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Health Sector				
23010122	Provision for Food and Nutrition in the LGA	0	0	10,000,000
TOTAL		0	0	10,000,000

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Agric. Development				
23010126	Provision for Agric show	0	0	8,000,000
23010127	Provision for Agric Input (Plantain sorcas, improve cassava stems & coconut seedlings to farmers	0	0	10,000,000
TOTAL		0	0	18,000,000

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Education				
23010112	Provision of 100 chairs to schools in Ayamelum LGA	0	0	15,000,000
23050104	Provision for celebration of children's day	3,000,000	3,000,000	5,000,000

23050104	Provision for celebration of Ayamelum cultural day	3,000,000	2,410,000	4,000,000
23050104	Provision for celebration of Independence Day	4,000,000	3,000,000	5,000,000
TOTAL		7,000,000	6,410,000	29,000,000

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Environment				
23040102	Disilting of drainages and water canals @ Anaku	0	0	30,000,000
2304010223040105	Disilting of drainages and water canals @ Igbakwu	0	0	20,000,000D
23020116	Disilting of drainages and water canals @ Ifite I	0	0	20,000,000
23040105	Disilting of drainages and water canals @ Ifite II	0	0	20,000,000

23040105	Disilting of drainages and I water canals @ Umueje	0	0	20,000,000
23040105	Disilting of drainages and water canals @ Umumbo	0	0	20,000,000
23040105	Disilting of drainages and water canals @ Omasi Agu	0	0	20,000,000
23040105	Disilting of drainages and water canals @ Umerum	0	0	20,000,000
23020118	Provision for waste mgt. in the 8 communities of Ayamelum and minor disilting, sanitation and green environments in the LGA			50,000,000
23040102	Emergency (Natural disaster)			10,000,000
TOTAL		0	0	230,000,000

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Water Resources				
23020105	Construction of motorized bold hole @ the LGA	5,000,000	0	20,000,000
23020105	Revamping of motorized bold hole in Omasi Uno	0	0	20,000,000
TOTAL		0	0	40,000,000

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Road Maintenance				
23020114	Construction of 3.6km Road from Ere-enu to new Nkwo market to old Nkwo market	180,000,000	0	200,000,000
23020114	Dual carriage LGA Access Road Construction	0	0	165,000,000
23030113	Reconstruction of Legislative Access and feeder Road(350m)	0	0	100,000,000

23020114	Additional work in Omor –Umerum Road	0		50,000,000
23020114	Construction of culverts in the 8 wards(Umerum,Igbakwu,Anaku,Umumbo,Omasi and Ifite & II	0	0	160,000,000
TOTAL		180,000,000	0	675,000,000

Code	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Admin Sector				
23010108	Purchase of 3 busses	60,000,000	0	36,000,000
23010113	Purchase of computers and photocopying machine	4,000,000	0	10,000,000
23010112	Purchase of office furniture & fittings(Mayor)	6,000,000	0	18,000,000
23010112	Purchase of office furniture & fittings	3,000,000	0	7,000,000
TOTAL		67,000,000	0	66,000,000

	Description	2025 Budget	2025 Actual	2026 Budget
Capital Expenditure: Detailed Summary				
	Purchase of 3 busses	60,000,000	0	36,000,000
	Dual carriage LGA Access Road reconstruction			170,000,000
	Purchase of office furniture & fittings(D Mayor)	3,000,000	0	8,000,000
	Reconstruction of Legislative access and feeder road(350m)			100,000,000
	Construction of 3.6km Road from Ere-Enu to New Nkwo and to Old Nkwo Market	180,000,000	0	200,000,000
	Purchase of computers and photocoping machine	4,000,000		10,000,000
	Construction of motorized bold hole @ the LGA	5,000,000	0	20,000,000
	Revamping of motorized bold hole @ Omasi Uno	20,000,000	0	20,000,000
	Anniversaries/Celebrations	10,000,000	8,410,000	12,000,000
	Emergency(Natural disaster)	10,000,000	0	10,000,000
	Disilting of drainages and water canals @ Anaku	0	0	30,000,000

	Disilting of drainages and water canals @ Igbakwu	0	0	20,000,000
	Disilting of drainages and water canals@ Ifite-Ogwari II	0	0	20,000,000
	Disilting of drainages and water canals @ Umueje	0	0	10,000,000
	Disilting of drainages and water canals@ Umumbo	0	0	20,000,000
	Disilting of drainages and water canals @ Ifite Ogwari I	0	0	20,000,000
	Disilting of drainages and water canals @ Omasi Agu	0	0	10,000,000
	Provision for food and Nutrition in the LG	0	0	20,000,000
	Provision for 2026 Agric Show	5	5	8,000,000
	Prov. for Waste Mgt in the 8 communities Ayamelum & minor desilting, sanitation & green environ. @ LGA	0	0	50,000,000
	Provision of 100 chairs to schools in Ayamelum	0	0	25,000,000
	Prov. of Agric input: (Plantain sorcas, improve cassava stems & coconut seedlings to farmers	0	0	10,000,000
Total		912,000,000	303,715,797	774,000,000

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
Ayamelum Local Government Area***

I assent/do not assent

PAO

**Hon. Prince Alphonsus Ofumelu
Mayor, Ayamelum Local Government Area.**

Dated the 1st day of January, 2026