


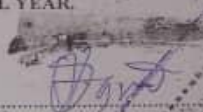
ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
YEAR 2026 APPROVED BUDGET

APPROVAL PAGE

A LAW TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF ESE-ODO LOCAL GOVERNMENT, A SUM OF SIX BILLION, SEVEN HUNDRED AND THIRTY EIGHT MILLION, FOUR HUNDRED AND THIRTY SIX THOUSAND, AND FORTY TWO NAIRA, NINETY TWO KOBO (N 6,738,436,042.92) ONLY, OUT OF WHICH THE SUM OF FOUR BILLION, SEVEN HUNDRED AND SIXTY FIVE MILLION, FOUR HUNDRED AND EIGHTY SIX THOUSAND, AND FORTY TWO NAIRA, NINETY TWO KOBO (N 4,765,486,042.92) ONLY IS FOR RECURRENT EXPENDITURE WHILE THE BALANCE OF ONE BILLION, NINE HUNDRED AND SEVENTY TWO MILLION, NINE HUNDRED AND FIFTY THOUSAND NAIRA (N 1,972,950,000.00) ONLY IS FOR CAPITAL EXPENDITURE FOR THE SERVICES OF ESE-ODO LOCAL GOVERNMENT FOR YEAR TWO THOUSAND AND TWENTY-SIX (2026) FISCAL YEAR.


Rt. Hon. Elijah Jeremiah

Leader, Ese-Odo Local Government Legislative Council


Mr. Ogunmakinwa Olujobenga

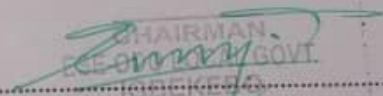
Clerk, Ese-Odo Local Government Legislative Council

Passed into Law

Dated this 30th day of Jan 2026

CHAIRMAN'S ASSENT

I hereby signify my assent to the Bill


Hon. (High Chief) Caleb Ebimobowei Molos
Executive Chairman, Ese-Odo Local Government

Dated this 30th day of Jan 2026



ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

CONSOLIDATED FINANCIAL STATEMENTS



1	2	3	4	5	6	7	8	9	10
		ACTUAL ESTIMATES	%	ACTUAL ESTIMATES	%	APPROVED ESTIMATES	%	ESTIMATES	%
	DETAILS	2024		2025		2025		2026	
A.	ESTIMATED DEPENDENT REVENUE								
i.	STATUTORY ALLOCATION	488,967,319.08	12.48%	2,484,568,117.53	42.86%	1,639,132,461.50	27.96%	2,733,024,929.28	40.56%
ii.	SHARE OF VAT	2,157,550,803.09	55.09%	2,820,265,604.57	48.65%	2,502,955,595.98	42.70%	3,102,292,165.03	46.04%
iii.	SHARE OF EXCESS CRUDE/DERIVATION	1,229,994,774.55	31.40%	453,753,462.36	7.83%	1,527,549,885.08	26.06%	749,857,837.47	11.13%
iv.	Statutory Receipt From State Government Account	34,328,994.36	0.88%	30,555,555.58	0.53%	48,650,972.54	0.83%	33,611,111.14	0.50%
A.	TOTAL DEPENDENT REVENUE	3,910,841,891.08	99.85%	5,789,142,740.04	99.86%	5,718,288,915.10	97.55%	6,618,786,042.92	98.22%
B.	TOTAL INDEPENDENT REVENUE	5,811,090.88	0.15%	8,333,900.00	0.14%	75,170,000.00	1.28%	51,150,000.00	0.76%
C	OTHERS :	0.00	0.00%	0.00	0.00%	68,500,000.00	1.17%	68,500,000.00	1.02%
i	AIDS & GRANTS	0.00	0.00%	0.00	0.00%	40,500,000.00	0.69%	40,500,000.00	0.60%
ii	CAPITAL DEVELOPMENTS RECEIPTS	0.00	0.00%	0.00	0.00%	28,000,000.00	0.48%	28,000,000.00	0.42%
iii	OTHERS (Loans, Borrowings, Debt Forgiveness)	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
	TOTAL REVENUE (A + B+C)	3,916,652,981.96	100.00%	5,797,476,640.04	100.00%	5,861,958,915.10	100.00%	6,738,436,042.92	100.00%
D.	ESTIMATED RECURRENT EXPENDITURE								
i	Personnel Emolument: Staff Salary	571,620,725.14	14.59%	1,708,147,544.26	29.46%	1,615,295,691.97	27.56%	1,767,022,008.61	26.22%
ii	Personnel Emolument: Teachers Salary	0.00	0.00%	832,337,096.11	14.36%	413,688,070.40	7.06%	914,457,034.88	13.57%
iii	Consolidated Rev. Funds Charges (Political Salaries)	3,979,939.81	0.10%	18,647,870.29	0.32%	77,827,275.48	1.33%	80,835,978.03	1.20%
iv	Non-Regular Allowances & Soc. Contribution	166,881,279.54	4.26%	241,272,840.41	4.16%	87,050,000.00	1.48%	278,716,142.73	4.14%
	OTHER RECURRENT COST								
v	Social Benefit	912,342,066.44	23.29%	1,178,523,419.47	20.33%	1,032,657,239.00	17.62%	1,211,034,878.67	17.97%
vi	Overhead Costs	87,272,714.57	2.23%	169,587,313.40	2.93%	173,390,305.00	2.96%	255,420,000.00	3.79%
	Other Costs (Grants & Contributions, Transfers, etc.)	200,000.00	0.01%	1,697,321,286.33	29.28%	110,950,333.25	1.89%	258,000,000.00	3.83%
D.	TOTAL RECURRENT EXPENDITURE	1,742,296,725.50	44.48%	5,845,837,370.27	100.83%	3,510,858,915.10	59.89%	4,765,486,042.92	70.72%
E.	RECURRENT SURPLUS TRANSFERRED TO CAPITAL FUNDS	2,174,356,256.46	55.52%	-48,360,730.23	-0.83%	2,351,100,000.00	40.11%	1,972,950,000.00	29.28%
F.	Capital Expenditure	0.00	0.00%	1,397,362,500.00	24.10%	2,351,100,000.00	40.11%	1,972,950,000.00	29.28%
	TOTAL EXPENDITURE (D+ F)	1,742,296,725.50	44.48%	7,243,199,870.27	124.94%	5,861,958,915.10	100.00%	6,738,436,042.92	100.00%

G.	Closing Bal.; As at 31st DEC. (Surplus/Deficit)	2,174,356,256.46		-1,445,723,230.23		0.00		0.00
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ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026

SUMMARY OF RECCURENT AND CAPITAL ESTIMATES

ALLOCATION OF FUNDS TO DEPARTMENTS AND OFFICES IN THE LOCAL GOVERNMENT COUNCIL

ADMIN CODE	DEPARTMENT	REVENUE	Pg	PERSONNEL	Pg	SOCIAL CONTRIBUTION	Pg	SOCIAL BENEFITS	Pg	OVERHEAD	Pg	CAPITAL	Pg	TOTAL
	Opening Balances.	-												-
011100100100	Office of the Chairman	0.00		8,684,480.09						66,320,000.00				75,004,480.09
011100100200	Office of the Vice-Chairman	0.00		4,926,826.70						4,590,000.00				9,516,826.70
011100500100	Adv./Asst/Aides(Chairman)	0.00		21,000,000.00						14,500,000.00				35,500,000.00
011101300100	Office of the Secretary to L.G.	0.00		4,566,826.70						3,770,000.00				8,336,826.70
011118300100	Internal Audit	0.00		9,307,786.46						1,380,000.00				10,687,786.46
011200100100	Legislative Council	0.00		39,857,844.54						24,900,000.00				64,757,844.54
011200500100	Asst. Aides/Adviser(Legislative.)	0.00		1,800,000.00						1,960,000.00				3,760,000.00
011200700100	Council Committees									4,330,000.00				4,330,000.00
011202100100	Office of the House Leader									5,100,000.00				5,100,000.00
011202200100	Clerk to the House									1,400,000.00				1,400,000.00
011200800100	Local Government Administration			12,386,834.98						6,750,000.00				19,136,834.98
012500100100	GENERAL SERVICES					278,716,142.73		1,211,034,878.67		398,400,000.00				1,888,151,021.40
012500100200	General Administration	0.00		384,919,059.87						10,100,000.00		57,500,000.00		452,519,059.87
021500100100	Agric and Natural Resources	0.00		33,989,164.67						990,000.00		61,000,000.00		95,979,164.67
022000100100	Finance and Supplies	6,738,436,042.92		290,074,702.22						14,600,000.00		30,000,000.00		334,674,702.22
022000300100	Budget and Planning Works,	750,000.00		22,013,352.82						1,550,000.00		18,250,000.00		41,813,352.82
023400100100	Land,Transport & Housing	6,500,000.00		125,140,539.56						3,670,000.00		1,152,700,000.00		1,281,510,539.56
032600100100	Legal Services	700,000.00		10,189,227.23						1,440,000.00		18,000,000.00		29,629,227.23
051702600000	L.G. Primary Schools	4,500,000.00		914,457,034.88						0.00		131,500,000.00		1,045,957,034.88
052100100100	Primary Heath Care	18,100,000.00		550,851,398.48						0.00		390,000,000.00		940,851,398.48
053500100100	Environmetal Services	4,950,000.00		87,327,133.33						7,000,000.00		0.00		94,327,133.33
055100200100	Council of Traditional Rulers			73,145,888.30						2,160,000.00				75,305,888.30
055100300100	Community & Social Development	6,200,000.00		167,676,920.69						1,810,000.00		114,000,000.00		283,486,920.69
	Others													-
TOTAL		-		2,762,315,021.52		278,716,142.73		1,211,034,878.67		513,420,000.00		1,972,950,000.00		6,738,436,042.92

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
SUMMARY OF REVENUE BY HEADS

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN-DEC, 2024	ACTUAL REVENUE JAN-DEC, 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
01101	11010101	Statutory Revenue	Statutory Allocation From Fed. Account	488,967,319.08	2,484,568,117.53	1,639,132,461.50	2,733,024,929.28
	11010201		Share of VAT	2,157,550,803.09	2,820,265,604.57	2,502,955,595.98	3,102,292,165.03
		SUB-TOTAL		2,646,518,122.17	5,304,833,722.10	4,142,088,057.48	5,835,317,094.31
	11010301		Share of Excess Crude	0.00	0.00	152,455,480.65	155,000,000.00
			Derivation	1,229,994,774.55	453,753,462.36	1,375,094,404.43	594,857,837.47
		SUB-TOTAL		1,229,994,774.55	453,753,462.36	1,527,549,885.08	749,857,837.47
	11010401		Statutory Receipt From State Government Account	34,328,994.36	30,555,555.58	48,650,972.54	33,611,111.14
		SUB-TOTAL		34,328,994.36	30,555,555.58	48,650,972.54	33,611,111.14
10101	12010100	IGR	Tax	60,000.00	120,000.00	1,200,000.00	880,000.00
	12020100		Licences	1,459,217.96	5,000.00	5,000,000.00	2,570,000.00
	12020400		Fees	1,758,780.00	4,476,900.00	11,900,000.00	12,150,000.00
	12020500		Fines	0.00	0.00	2,000,000.00	1,700,000.00
	12020600		Sales	105,000.00	3,732,000.00	27,430,000.00	11,850,000.00
	12020700		Earnings	670,000.00	0.00	22,700,000.00	20,600,000.00
	12020800		Rent On Buildings	0.00	0.00	500,000.00	350,000.00
	12020900		Rent On Lands & Govt. Property	1,659,592.92	0.00	2,700,000.00	0.00
	12021000		Repayment	98,500.00	0.00	1,740,000.00	1,050,000.00
	12021100		Investment Property	0.00	0.00	0.00	0.00
	12021200		Interest Earned	0.00	0.00	0.00	0.00
	12021300		Re=imbursement	0.00	0.00	0.00	0.00
		SUB-TOTAL		5,811,090.88	8,333,900.00	75,170,000.00	51,150,000.00
08101	13010101	AIDS & GRANTS	Aids	0.00	0.00	500,000.00	500,000.00
	13020101		Grants	0.00	0.00	40,000,000.00	40,000,000.00
		SUB-TOTAL		0.00	0.00	40,500,000.00	40,500,000.00
03101	14010101	CAP. RECEIPTS	Capital Development Fund	0.00	0.00	28,000,000.00	28,000,000.00
	14020101		Other Capital Receipts	0.00	0.00	0.00	0.00
		SUB-TOTAL		0.00	0.00	28,000,000.00	28,000,000.00
GRAND TOTAL				3,916,652,981.96	5,797,476,640.04	5,861,958,915.10	6,738,436,042.92

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
DETAILS OF ESTIMATED EXPENDITURES
SUMMARY OF EXPENDITURE BY HEADS

FUND CODE	ECONOMIC CODE	EXPENDITURE ITEMS	DETAILS OF EXPENDITURES	ACTUAL EXPENDITURE JAN-DEC, 2024	ACTUAL EXPENDITURE JAN-DEC, 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
		PERSONNEL					
1101	21010101		SALARIES & WAGES				
		STAFF	LG Staff Salary/Leave Bonus	571,620,725.14	1,708,147,544.26	1,615,295,691.97	1,767,022,008.61
			LG Staff Salary Arrears	0.00	0.00	0.00	0.00
		TOTAL		571,620,725.14	1,708,147,544.26	1,615,295,691.97	1,767,022,008.61
		POLITICAL	Consolidated Charge(Political Salaries)	3,979,939.81	18,647,870.29	77,827,275.48	80,835,978.03
		TEACHERS	Primary School Teachers Salary/Leave Bonus	0.00	832,337,096.11	413,688,070.40	914,457,034.88
			Primary School Teachers Salary Arrears	0.00	0.00	0.00	0.00
		TOTAL		0.00	832,337,096.11	413,688,070.40	914,457,034.88
		SUB-TOTAL		575,600,664.95	2,559,132,510.66	2,106,811,037.85	2,762,315,021.52
	21020101		ALLOWANCES	166,881,279.54	239,095,005.34	82,550,000.00	275,516,142.73
	21020201		SOCIAL CONTRIBUTION	0.00	2,177,835.07	4,500,000.00	3,200,000.00
		SUB-TOTAL		166,881,279.54	241,272,840.41	87,050,000.00	278,716,142.73
		SOCIAL BENEFIT					
1101	22010101		GRATUITY	84,333,333.34	111,458,663.72	103,657,239.00	120,318,988.57
	22010102		PENSION	828,008,733.10	1,067,064,755.75	929,000,000.00	1,090,715,890.10
	22010103		DEATH BENEFIT	0.00	0.00	0.00	0.00
		SUB-TOTAL		912,342,066.44	1,178,523,419.47	1,032,657,239.00	1,211,034,878.67
10101	22020000	OVERHEAD	OVERHEAD COSTS	87,272,714.57	169,587,313.40	173,390,305.00	255,420,000.00
		SUB-TOTAL		87,272,714.57	169,587,313.40	173,390,305.00	255,420,000.00
		OTHER COSTS		200,000.00	1,697,321,286.33	110,950,333.25	258,000,000.00
		SUB-TOTAL		200,000.00	1,697,321,286.33	110,950,333.25	258,000,000.00
3101	2301.....2305	CAPITAL EXPENDITURE	CAPITAL EXPENDITURE	0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00
		SUB-TOTAL		0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00
GRAND TOTAL				1,742,296,725.50	7,243,199,870.27	5,861,958,915.10	6,738,436,042.92

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COSTS

SUMMARY OF PERSONNEL COSTS

ADMIN CODE	DEPARTMENT	ACTUAL ESTIMATES. JAN-DEC., 2024	ACTUAL ESTIMATES JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
011100100100	Office of the Chairman	1,275,981.56	4,914,600.02	7,627,384.93	8,684,480.09
011100100200	Office of the Vice-Chairman	448,465.78	1,696,598.09	4,716,047.85	4,926,826.70
011100500100	Adv./Asst/Aides(Chairman)	0.00	0.00	24,000,000.00	21,000,000.00
011101300100	Office of the Secretary to L.G.	400,882.48	1,586,097.62	4,356,047.85	4,566,826.70
011118300100	Internal Audit	1,541,847.12	9,123,050.02	5,829,095.46	9,307,786.46
011200100100	Legislative Council	1,854,609.99	10,450,574.56	35,327,794.84	39,857,844.54
011200500100	Asst. Aides/Adviser(Legislative)	0.00	0.00	1,800,000.00	1,800,000.00
011200700100	Council Committees	0.00	0.00	0.00	0.00
011202100100	Office of the House Leader	0.00	0.00	0.00	0.00
011202200100	Clerk to the House		0.00	0.00	0.00
011200800100	Lead Local Government Administration	3,017,703.35	12,314,014.43	12,037,258.08	12,386,834.98
012500100100	GENERAL SERVICES	0.00	0.00	0.00	0.00
012500100200	General Administration	94,735,628.53	362,663,756.04	337,202,012.84	384,919,059.87
021500100100	Agric and Natural Resources	7,552,662.85	29,717,265.59	28,028,016.47	33,989,164.67
022000100100	Finance and Supplies	72,689,235.37	267,578,008.43	296,077,291.49	290,074,702.22
022000300100	Budget and Planning	4,244,969.54	19,514,827.67	17,652,558.68	22,013,352.82
023400100100	Works, Land, Transport & Housing	33,217,097.08	115,397,824.96	114,480,308.30	125,140,539.56
032600100100	Legal Services	1,932,072.63	7,228,655.65	6,896,565.67	10,189,227.23
051702600000	L.G. Primary Schools	0.00	832,337,096.11	413,688,070.40	914,457,034.88
052100100100	Primary Health Care	242,751,729.85	537,277,503.64	479,127,758.82	550,851,398.48
053500100100	Environmental Services	47,171,553.55	107,413,641.24	100,242,489.45	87,327,133.33
055100200100	Council of Traditional Rulers	9,714,430.24	74,715,174.55	38,217,043.32	73,145,888.30
055100300100	Community & Social Development	53,051,795.04	165,203,822.04	179,505,293.38	167,676,920.69
	Staff Salary/Leave Bonus	571,620,725.14	1,708,147,544.26	1,615,295,691.97	1,767,022,008.61
	Consolidated Charge(Political Salaries)	3,979,939.81	18,647,870.29	77,827,275.48	80,835,978.03
	Teachers Salary/Leave Bonus	0.00	832,337,096.11	413,688,070.40	914,457,034.88
	GRAND TOTAL	575,600,664.95	2,559,132,510.66	2,106,811,037.85	2,762,315,021.52

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
DETAILS OF PERSONNEL COST
OFFICE OF THE CHAIRMAN : 011100100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0111001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0111001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0111001001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0111001001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0111001001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0111001001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
0111001001007	7	1	321,180.76	0	0.00	1	652,962.84	0	0.00
0111001001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0111001001009	9	0	0.00	3	2,110,254.24	0	0.00	3	2,307,665.16
0111001001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0111001001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	1	321,180.76	3	2,110,254.24	1	652,962.84	3	2,307,665.16
0111001001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0111001001013	14	1	838,802.48	0	0.00	1	1,123,724.04	0	0.00
0111001001014	15	0	0.00	0	0.00	0	0.00	0	0.00
0111001001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0111001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	1	838,802.48	0	0.00	1	1,123,724.04	0	0.00
	TOTAL FOR 1--17	2	1,159,983.24	3	2,110,254.24	2	1,776,686.88	3	2,307,665.16
	OFFICE HOLDER (Consolidated)	1	0.00	1	0.00	1	3,624,000.00	1	3,624,000.00
OTHER BENEFITS									
0111001001017	LEAVE BONUS		115,998.32		211,025.42		177,668.69		230,766.52
0111001001018	RENT		0.00		738,588.96		621,840.41		807,682.81
0111001001019	TRANSPORT		0.00		738,588.96		593,747.31		807,682.81
0111001001020	OTHERS		0.00		1,116,142.44		833,441.64		906,682.81
	Total Allowance		115,998.32		2,804,345.78		2,226,698.05		2,752,814.93
	Grand Total	3	1,275,981.56	4	4,914,600.02	3	7,627,384.93	4	8,684,480.09

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

OFFICE OF VICE-CHAIRMAN : ADMINISTRATIVE CODE 01110012000

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
011100120001	1	0	0.00	0	0.00	0	0.00	0	0.00
011100120002	2	0	0.00	0	0.00	0	0.00	0	0.00
011100120003	3	0	0.00	0	0.00	0	0.00	0	0.00
011100120004	4	0	0.00	0	0.00	0	0.00	0	0.00
011100120005	5	0	0.00	0	0.00	0	0.00	0	0.00
011100120006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
011100120007	7	1	407,696.16	0	0.00	1	652,962.84	0	0.00
011100120008	8	0	0.00	1	729,352.08	0	0.00	0	0.00
011100120009	9	0	0.00	0	0.00	0	0.00	1	769,221.72
011100120010	10	0	0.00	0	0.00	0	0.00	0	0.00
011100120011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	1	407,696.16	1	729,352.08	1	652,962.84	1	769,221.72
011100120012	13	0	0.00	0	0.00	0	0.00	0	0.00
011100120013	14	0	0.00	0	0.00	0	0.00	0	0.00
011100120014	15	0	0.00	0	0.00	0	0.00	0	0.00
011100120015	16	0	0.00	0	0.00	0	0.00	0	0.00
011100120016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	0	0.00			0	0.00	0	0.00
	TOTAL FOR 1--17	1	407,696.16	1	729,352.08	1	652,962.84	1	769,221.72
	OFFICE HOLDER (Consolidated)	1	0.00	1	0.00	1	3,240,000.00	1	3,240,000.00
OTHER BENEFITS									
0111001200017	LEAVE BONUS		40,769.62		72,935.21		65,296.28		76,922.17
0111001200018	RENT		0.00		255,273.24		228,536.99		269,227.60
0111001200019	TRANSPORT		0.00		255,273.24		228,536.99		269,227.60
0111001200020	OTHERS		0.00		383,764.32		300,714.75		302,227.60
	Total Allowance		40,769.62		967,246.01		823,085.01		917,604.98
	Grand Total	2	448,465.78	2	1,696,598.09	2	4,716,047.85	2	4,926,826.70

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

ADVISER/ASSISTANTS/AIDS : ADMINISTRATIVE CODE 011100500100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0111005001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0111005001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0111005001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0111005001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0111005001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0111005001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
0111005001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0111005001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0111005001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0111005001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0111005001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	0	0.00	0	0.00	0	0.00	0	0.00
0111005001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0111005001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0111005001014	15	0	0.00	0	0.00	0	0.00	0	0.00
0111005001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0111005001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	0	0.00	0	0.00	0	0.00	0	0.00
	TOTAL FOR 1--17	0	0.00	0	0.00	0	0.00	0	0.00
	OFFICE HOLDER (Consolidated)	8	0.00	7	0.00	8	24,000,000.00	7	21,000,000.00
OTHER BENEFITS									
0111005001017	LEAVE BONUS		0.00		0.00		0.00		0.00
0111005001018	RENT		0.00		0.00		0.00		-
0111005001019	TRANSPORT		0.00		0.00		0.00		-
0111005001020	OTHERS		0.00		0.00		0.00		-
	Total Allowance		0.00		0.00		0.00		0.00
	Grand Total	8	0.00	7	0.00	8	24,000,000.00	7	21,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

OFFICE OF THE SECRETARY : ADMINISTRATIVE CODE 011101300100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0111013001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0111013001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0111013001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0111013001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0111013001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0111013001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
0111013001007	7	1	364,438.62	1	627,007.44	1	652,962.84	0	0.00
0111013001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0111013001009	9	0	0.00	0	0.00	0	0.00	1	769,221.72
0111013001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0111013001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	1	364,438.62	1	627,007.44	1	652,962.84	1	769,221.72
0111013001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0111013001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0111013001014	15	0	0.00	0	0.00	0	0.00	0	0.00
0111013001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0111013001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	0	0.00	0	0.00	0	0.00	0	0.00
	TOTAL FOR 1--17	1	364,438.62	1	627,007.44	1	652,962.84	1	769,221.72
	OFFICE HOLDER (Consolidated)	1	0.00	1	0.00	1	2,880,000.00	1	2,880,000.00
OTHER BENEFITS									
0111013001017	LEAVE BONUS		36,443.86		62,700.74		65,296.28		76,922.17
0111013001018	RENT		0.00		219,452.64		228,536.99		269,227.60
0111013001019	TRANSPORT		0.00		219,452.64		228,536.99		269,227.60
0111013001020	OTHERS		0.00		457,484.16		300,714.75		302,227.60
	Total Allowance		36,443.86		959,090.18		823,085.01		917,604.98
	Grand Total	2	400,882.48	2	1,586,097.62	2	4,356,047.85	2	4,566,826.70

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

INTERNAL AUDIT : ADMINISTRATIVE CODE 011118300100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0111183001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0111183001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0111183001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0111183001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0111183001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0111183001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
0111183001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0111183001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0111183001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0111183001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0111183001011	12	1	523,137.94	1	838,952.16	1	956,777.28	1	956,777.28
	7--12	1	523,137.94	1	838,952.16	1	956,777.28	1	956,777.28
0111183001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0111183001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0111183001014	15	1	878,541.26	2	2,246,000.40	1	1,212,667.80	2	2,425,335.60
0111183001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0111183001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	1	878,541.26	2	2,246,000.40	1	1,212,667.80	2	2,425,335.60
	TOTAL FOR 1--17	2	1,401,679.20	3	3,084,952.56	2	2,169,445.08	3	3,382,112.88
OTHER BENEFITS									
0111183001017	LEAVE BONUS		140,167.92		308,495.26		216,944.51		338,211.29
0111183001018	RENT		0.00		1,079,733.36		759,305.78		1,183,739.51
0111183001019	TRANSPORT		0.00		1,012,353.36		722,925.74		1,110,979.44
0111183001020	OTHERS		0.00		3,637,515.48		1,960,474.35		3,292,743.35
	Total Allowance		140,167.92		6,038,097.46		3,659,650.38		5,925,673.58
	Grand Total	2	1,541,847.12	3	9,123,050.02	2	5,829,095.46	3	9,307,786.46

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

LEGISLATIVE COUNCIL : ADMINISTRATIVE CODE 011200100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0112001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0112001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0112001001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0112001001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0112001001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0112001001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
0112001001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0112001001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0112001001009	9	1	399,260.60	2	1,387,482.12	1	769,221.72	2	1,538,443.44
0112001001010	10	0	0.00	1	763,594.92	0	0.00	1	852,215.04
0112001001011	12	1	582,050.00	1	799,677.12	1	956,777.28	1	956,777.28
	7--12	2	981,310.60	4	2,950,754.16	2	1,725,999.00	4	3,347,435.76
0112001001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0112001001013	14	1	704,698.48	0	0.00	1	1,123,724.04	0	0.00
0112001001014	15	0	0.00	1	1,123,000.20	0	0.00	1	1,212,667.80
0112001001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0112001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	1	704,698.48	1	1,123,000.20	1	1,123,724.04	1	1,212,667.80
	TOTAL FOR 1--17	3	1,686,009.08	5	4,073,754.36	3	2,849,723.04	5	4,560,103.56
	OFFICE HOLDER (Consolidated)	1	0.00	1	0.00	1	3,000,000.00	1	3,000,000.00
	OTHER COUNCILLORS (Consolidated)	9	0.00	9	0.00	9	25,920,000.00	9	25,920,000.00
	TOTAL	10	0.00	10	0.00	10	28,920,000.00	10	28,920,000.00
OTHER BENEFITS									
0112001001017	LEAVE BONUS		168,600.91		407,375.44		284,972.30		456,010.36
0112001001018	RENT		0.00		1,425,814.08		997,403.06		1,596,036.25
0112001001019	TRANSPORT		0.00		1,392,124.08		969,309.96		1,559,656.21
0112001001020	OTHERS		0.00		3,151,506.60		1,306,386.48		2,766,038.17
	Total Allowance		168,600.91		6,376,820.20		3,558,071.80		6,377,740.98
	Grand Total	13	1,854,609.99	15	10,450,574.56	13	35,327,794.84	15	39,857,844.54

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

THE LEGISLATIVE COUNCIL AIDES : ADMINISTRATIVE CODE 011200500100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0112005001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0112005001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0112005001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0112005001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0112005001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0112005001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
0112005001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0112005001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0112005001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0112005001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0112005001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	0	0.00	0	0.00	0	0.00	0	0.00
0112005001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0112005001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0112005001014	15	0	0.00	0	0.00	0	0.00	0	0.00
0112005001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0112005001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	0	0.00	0	0.00	0	0.00	0	0.00
	TOTAL FOR 1--17	0	0.00	0	0.00	0	0.00	0	0.00
	OFFICE HOLDER (Consolidated)	1	0.00	1	0.00	3	1,800,000.00	3	1,800,000.00
OTHER BENEFITS									
0112005001017	LEAVE BONUS		0.00		0.00		0.00		0.00
0112005001018	RENT		0.00		0.00		0.00		0.00
0112005001019	TRANSPORT		0.00		0.00		0.00		0.00
0112005001020	OTHERS		0.00		0.00		0.00		0.00
	Total Allowance		0.00		0.00		0.00		0.00
	Grand Total	1	0.00	1	0.00	3	1,800,000.00	3	1,800,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
DETAILS OF PERSONNEL COST
OFFICE OF HOLGA : ADMINISTRATIVE CODE 012500100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0125001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0125001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0125001001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0125001001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0125001001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0125001001006	6	2	629,156.72	0	0.00	2	1,121,981.28	0	0.00
	1 -- 6	2	629,156.72	0	0.00	2	1,121,981.28	0	0.00
0125001001007	7	0	0.00	2	1,167,496.56	0	0.00	2	1,305,925.68
0125001001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0125001001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0125001001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0125001001011	12	2	1,065,913.30	1	838,952.16	2	1,913,554.56	1	956,777.28
	7--12	2	1,065,913.30	3	2,006,448.72	2	1,913,554.56	3	2,262,702.96
0125001001012	13	0	0.00	1	889,980.60	0	0.00	1	1,035,308.40
0125001001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0125001001014	15	0	0.00	0	0.00	0	0.00	0	0.00
0125001001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0125001001016	17	1	1,048,296.66	1	1,530,694.56	1	1,530,694.56	1	1,530,694.56
	13-17	1	1,048,296.66	2	2,420,675.16	1	1,530,694.56	2	2,566,002.96
	TOTAL FOR 1--17	5	2,743,366.68	5	4,427,123.88	5	4,566,230.40	5	4,828,705.92
OTHER BENEFITS									
0125001001017	LEAVE BONUS		274,336.67		442,712.39		456,623.04		482,870.59
0125001001018	RENT		0.00		1,549,493.40		1,609,400.45		1,690,047.07
0125001001019	TRANSPORT		0.00		1,472,958.60		1,532,865.72		1,613,512.34
0125001001020	OTHERS		0.00		4,421,726.16		3,872,138.47		3,771,699.05
	Total Allowance		274,336.67		7,886,890.55		7,471,027.68		7,558,129.06
	Grand Total	5	3,017,703.35	5	12,314,014.43	5	12,037,258.08	5	12,386,834.98

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

ADMINISTRATION : ADMINISTRATIVE CODE 012500100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0125001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0125001001002	2	4	923,596.32	4	1,626,827.52	4	1,535,921.28	1	383,980.32
0125001001003	3	21	5,093,113.66	20	8,349,177.36	21	8,246,382.48	4	1,570,739.52
0125001001004	4	12	3,076,414.02	11	4,895,615.28	12	5,004,816.48	11	4,587,748.44
0125001001005	5	10	2,810,800.02	7	3,521,726.64	9	4,294,577.88	8	3,817,402.56
0125001001006	6	18	5,712,443.56	10	5,854,232.64	18	10,097,831.52	12	6,731,887.68
	1 -- 6	65	17,616,367.58	52	24,247,579.44	64	29,179,529.64	36	17,091,758.52
0125001001007	7	25	9,369,152.52	28	18,334,870.92	25	16,324,071.00	20	13,059,256.80
0125001001008	8	14	5,696,922.60	11	7,837,053.60	14	9,937,090.80	11	7,807,714.20
0125001001009	9	15	6,771,364.16	13	9,279,913.20	15	11,538,325.80	13	9,999,882.36
0125001001010	10	15	6,994,864.44	16	12,407,419.56	15	12,783,225.60	16	13,635,440.64
0125001001011	12	14	8,036,283.78	16	15,264,321.84	14	13,394,881.92	16	15,308,436.48
	7--12	83	36,868,587.50	84	63,123,579.12	83	63,977,595.12	76	59,810,730.48
0125001001012	13	15	9,285,325.08	13	12,231,103.20	15	15,529,626.00	18	18,635,551.20
0125001001013	14	14	10,710,998.26	20	20,421,686.16	14	15,732,136.56	27	30,340,549.08
0125001001014	15	14	11,642,020.24	14	16,200,229.52	14	16,977,349.20	25	30,316,695.00
0125001001015	16	0	0.00	1	1,418,218.20	0	0.00	2	2,836,436.40
0125001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	43	31,638,343.58	48	50,271,237.08	43	48,239,111.76	72	82,129,231.68
	TOTAL FOR 1--17	191	86,123,298.66	184	137,642,395.64	190	141,396,236.52	184	159,031,720.68
OTHER BENEFITS									
0125001001017	LEAVE BONUS		8,612,329.87		13,764,239.56		14,139,623.65		15,903,172.07
0125001001018	RENT		0.00		51,801,750.24		52,101,247.20		56,969,306.08
0125001001019	TRANSPORT		0.00		50,712,412.92		51,198,623.31		55,216,198.41
0125001001020	OTHERS		0.00		108,742,957.68		78,366,282.16		97,798,662.64
	Total Allowance		8,612,329.87		225,021,360.40		195,805,776.32		225,887,339.19
	Grand Total	191	94,735,628.53	184	362,663,756.04	190	337,202,012.84	184	384,919,059.87

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
DETAILS OF PERSONNEL COST
AGRIC : ADMINISTRATIVE CODE 021500100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0215001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0215001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0215001001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0215001001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0215001001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0215001001006	6	1	352,296.82	1	588,913.68	1	560,990.64	0	0.00
	1 -- 6	1	352,296.82	1	588,913.68	1	560,990.64	0	0.00
0215001001007	7	0	0.00	1	704,873.76	0	0.00	1	652,962.84
0215001001008	8	1	348,947.18	1	651,112.56	1	709,792.20	1	709,792.20
0215001001009	9	3	1,209,393.80	2	1,399,094.64	3	2,307,665.16	1	769,221.72
0215001001010	10	0	0.00	0	0.00	0	0.00	1	852,215.04
0215001001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	4	1,558,340.98	4	2,755,080.96	4	3,017,457.36	4	2,984,191.80
0215001001012	13	1	600,306.18	0	0.00	1	1,035,308.40	0	0.00
0215001001013	14	5	3,430,743.78	5	5,730,373.92	5	5,618,620.20	1	1,123,724.04
0215001001014	15	0	0.00	0	0.00	0	0.00	5	6,063,339.00
0215001001015	16	1	924,369.38	1	1,328,205.72	1	1,418,218.20	1	1,418,218.20
0215001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	7	4,955,419.34	6	7,058,579.64	7	8,072,146.80	7	8,605,281.24
	TOTAL FOR 1--17	12	6,866,057.14	11	10,402,574.28	12	11,650,594.80	11	11,589,473.04
OTHER BENEFITS									
0215001001017	LEAVE BONUS		686,605.71		1,040,257.43		1,165,059.48		1,158,947.30
0215001001018	RENT		0.00		4,182,533.28		4,083,318.09		4,056,315.56
0215001001019	TRANSPORT		0.00		3,922,892.88		3,900,306.04		3,803,775.75
0215001001020	OTHERS		0.00		10,169,007.72		7,228,738.06		13,380,653.01
	Total Allowance		686,605.71		19,314,691.31		16,377,421.67		22,399,691.63
	Grand Total	12	7,552,662.85	11	29,717,265.59	12	28,028,016.47	11	33,989,164.67

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

FINANCE & SUPPLIES : ADMINISTRATIVE CODE 022000100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0220001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0220001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0220001001003	3	1	244,353.14	1	417,878.76	1	392,684.88	0	0.00
0220001001004	4	0	0.00	0	0.00	0	0.00	1	417,068.04
0220001001005	5	2	593,415.46	2	1,031,138.88	2	954,350.64	2	954,350.64
0220001001006	6	4	1,509,769.52	3	1,808,625.24	4	2,243,962.56	3	1,682,971.92
	1 -- 6	7	2,347,538.12	6	3,257,642.88	7	3,590,998.08	6	3,054,390.60
0220001001007	7	31	11,513,885.66	25	16,825,877.16	31	20,241,848.04	9	5,876,665.56
0220001001008	8	15	6,057,500.42	10	7,068,582.00	15	10,646,883.00	8	5,678,337.60
0220001001009	9	13	5,790,180.12	21	15,073,702.32	13	9,999,882.36	12	9,230,660.64
0220001001010	10	13	6,323,946.18	8	6,361,961.04	13	11,078,795.52	14	11,931,010.56
0220001001011	12	19	10,444,552.34	17	14,604,900.00	18	17,221,991.04	22	21,049,100.16
	7--12	91	40,130,064.72	81	59,935,022.52	90	69,189,399.96	65	53,765,774.52
0220001001012	13	20	12,266,672.90	22	20,659,150.80	20	20,706,168.00	26	26,918,018.40
0220001001013	14	21	5,123,872.52	18	19,735,318.56	22	24,721,928.88	23	25,845,652.92
0220001001014	15	4	3,215,255.42	1	393,050.04	4	4,850,671.20	8	9,701,342.40
0220001001015	16	3	2,997,719.38	3	4,119,635.88	3	4,254,654.60	3	4,254,654.60
0220001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	48	23,603,520.22	44	44,907,155.28	49	54,533,422.68	60	66,719,668.32
	TOTAL FOR 1--17	146	66,081,123.06		108,099,820.68	0	127,313,820.72	131	123,539,833.44
OTHER BENEFITS									
0220001001017	LEAVE BONUS		6,608,112.31		10,809,982.07	0	12,731,382.07		12,353,983.34
0220001001018	RENT		0.00		38,766,937.68	0	44,717,527.66		43,390,509.00
0220001001019	TRANSPORT		0.00		38,046,205.56	0	43,826,319.66		42,325,687.77
0220001001020	OTHERS		0.00		71,855,062.44	0	67,488,241.38		68,464,688.67
	Total Allowance		6,608,112.31		159,478,187.75	0	168,763,470.77		166,534,868.78
	Grand Total	146	72,689,235.37	0	267,578,008.43	0	296,077,291.49	131	290,074,702.22

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
DETAILS OF PERSONNEL COST
BPR&S : ADMINISTRATIVE CODE 022000300100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0220003001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0220003001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0220003001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0220003001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0220003001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0220003001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	1 -- 6	0	0.00	0	0.00	0	0.00	0	0.00
0220003001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0220003001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0220003001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0220003001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0220003001011	12	1	523,137.94	1	838,952.16	1	956,777.28	1	956,777.28
	7--12	1	523,137.94	1	838,952.16	1	956,777.28	1	956,777.28
0220003001012	13	3	1,863,201.70	4	3,788,294.52	4	4,141,233.60	3	3,105,925.20
0220003001013	14	2	1,472,723.58	2	2,247,448.20	1	1,123,724.04	2	2,247,448.08
0220003001014	15	0	0.00	1	1,123,000.20	1	1,212,667.80	2	2,425,335.60
0220003001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0220003001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	5	3,335,925.28	7	7,158,742.92	6	6,477,625.44	7	7,778,708.88
	TOTAL FOR 1--17	6	3,859,063.22	8	7,997,695.08	7	7,434,402.72	8	8,735,486.16
OTHER BENEFITS									
0220003001017	LEAVE BONUS		385,906.32		799,769.51		743,440.27		873,548.62
0220003001018	RENT		0.00		2,799,193.44		2,602,040.95		3,057,420.16
0220003001019	TRANSPORT		0.00		2,709,317.16		2,537,567.82		2,928,473.89
0220003001020	OTHERS		0.00		5,208,852.48		4,335,106.92		6,418,424.00
	Total Allowance		385,906.32		11,517,132.59		10,218,155.96		13,277,866.66
	Grand Total	6	4,244,969.54	8	19,514,827.67	7	17,652,558.68	8	22,013,352.82

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
DETAILS OF PERSONNEL COST
WORKS : ADMINISTRATIVE CODE 023400100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0234001001001	1	1	215,225.88	1	389,492.28	1	372,482.28	1	372,482.28
0234001001002	2	1	230,899.08	1	406,706.88	1	383,980.32	1	383,980.32
0234001001003	3	3	723,482.02	2	831,558.60	3	1,178,054.64	2	785,369.76
0234001001004	4	4	961,992.54	3	1,340,011.92	3	1,251,204.12	2	834,136.08
0234001001005	5	4	1,200,809.02	3	1,557,179.28	4	1,908,701.28	1	477,175.32
0234001001006	6	3	1,031,744.66	2	1,170,846.48	3	1,682,971.92	4	2,243,962.56
	1 -- 6	16	4,364,153.20	12	5,695,795.44	15	6,777,394.56	11	5,097,106.32
0234001001007	7	13	5,134,912.22	13	8,678,857.20	14	9,141,479.76	11	7,182,591.24
0234001001008	8	11	4,679,492.06	11	7,954,412.88	11	7,807,714.20	13	9,227,298.60
0234001001009	9	11	4,833,121.56	11	8,171,128.92	11	8,461,438.92	10	7,692,217.20
0234001001010	10	12	5,449,845.28	7	5,370,244.44	11	9,374,365.44	6	5,113,290.24
0234001001011	12	3	1,785,424.24	7	5,813,752.56	3	2,870,331.84	7	6,697,440.96
	7--12	50	21,882,795.36	49	35,988,396.00	50	37,655,330.16	47	35,912,838.24
0234001001012	13	4	2,588,074.40	4	3,809,055.72	4	4,141,233.60	6	6,211,850.40
0234001001013	14	1	513,686.00	2	2,023,941.12	0	0.00	1	1,123,724.04
0234001001014	15	1	848,652.02	1	1,182,778.56	1	1,212,667.80	3	3,638,003.40
0234001001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0234001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	6	3,950,412.42	7	7,015,775.40	5	5,353,901.40	10	10,973,577.84
	TOTAL FOR 1--17	72	30,197,360.98	68	48,699,966.84	70	49,786,626.12	68	51,983,522.40
OTHER BENEFITS									
0234001001017	LEAVE BONUS		3,019,736.10		4,869,996.68		4,978,662.61		5,198,352.24
0234001001018	RENT		0.00		17,615,068.88		18,062,053.59		18,604,762.86
0234001001019	TRANSPORT		0.00		17,528,986.92		18,025,673.55		18,467,529.65
0234001001020	OTHERS		0.00		26,683,805.64		23,627,292.43		30,886,372.41
	Total Allowance		3,019,736.10		66,697,858.12		64,693,682.18		73,157,017.16
	Grand Total	72	33,217,097.08	68	115,397,824.96	70	114,480,308.30	68	125,140,539.56

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

LEGAL SERVICES : ADMINISTRATIVE CODE 032600100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0326001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0326001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0326001001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0326001001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0326001001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0326001001006	6	1	302,005.58	1	547,029.24	1	560,990.64	0	0.00
	1 -- 6	1	302,005.58	1	547,029.24	1	560,990.64	0	0.00
0326001001007	7	0	0.00	0	0.00	0	0.00	1	652,962.84
0326001001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0326001001009	9	2	833,356.92	1	722,772.12	2	1,538,443.44	0	0.00
0326001001010	10	0	0.00	0	0.00	0	0.00	1	852,215.04
0326001001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	2	833,356.92	1	722,772.12	2	1,538,443.44	2	1,505,177.88
0326001001012	13	1	621,067.16	1	952,263.96	1	1,035,308.40	1	1,035,308.40
0326001001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0326001001014	15	0	0.00	0	0.00	0	0.00	1	1,212,667.80
0326001001015	16	0	0.00	0	0.00	0	0.00	0	0.00
0326001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	1	621,067.16	1	952,263.96	1	1,035,308.40	2	2,247,976.20
	TOTAL FOR 1--17	4	1,756,429.66	3	2,222,065.32	4	3,134,742.48	4	3,753,154.08
OTHER BENEFITS									
0326001001017	LEAVE BONUS		175,642.97		222,206.53		313,474.25		375,315.41
0326001001018	RENT		0.00		783,193.20		1,102,769.77		1,313,603.93
0326001001019	TRANSPORT		0.00		783,193.20		1,102,769.77		1,277,223.89
0326001001020	OTHERS		0.00		3,217,997.40		1,242,809.40		3,469,929.92
	Total Allowance		175,642.97		5,006,590.33		3,761,823.19		6,436,073.15
	Grand Total	4	1,932,072.63	3	7,228,655.65	4	6,896,565.67	4	10,189,227.23

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

L.G. PRIMARY SCHOOL : ADMINISTRATIVE CODE 051702600000

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0517026000001	1	0	0.00	0	0.00	0	0.00	0	0.00
0517026000002	2	0	0.00	0	0.00	0	0.00	0	0.00
0517026000003	3	0	0.00	3	1,489,832.63	4	1,570,739.52	3	1,178,054.64
0517026000004	4	0	0.00	15	6,585,732.58	16	6,673,088.64	10	4,170,680.40
0517026000005	5	0	0.00	0	0.00	0	0.00	5	2,385,876.60
0517026000006	6	0	0.00	2	1,120,685.12	2	1,121,981.28	1	560,990.64
	1 -- 6	0	0.00	20	9,196,250.33	22	9,365,809.44	19	8,295,602.28
0517026000007	7	0	0.00	51	30,583,125.65	3	1,958,888.52	42	27,424,439.28
0517026000008	8	0	0.00	51	36,570,256.81	26	18,454,597.20	54	38,328,778.80
0517026000009	9	0	0.00	17	14,152,231.45	23	17,692,099.56	15	11,538,325.80
0517026000010	10	0	0.00	8	8,435,579.23	10	8,522,150.40	10	8,522,150.40
0517026000011	12	0	0.00	10	9,852,483.69	3	2,870,331.84	11	10,524,550.08
	7--12	0	0.00	137	99,593,676.83	65	49,498,067.52	132	96,338,244.36
0517026000012	13	0	0.00	56	59,856,732.41	84	86,965,905.60	58	60,047,887.20
0517026000013	14	0	0.00	34	38,187,256.73	21	23,598,204.84	36	40,454,065.44
0517026000014	15	0	0.00	4	6,253,492.56	3	3,638,003.40	6	7,276,006.80
0517026000015	16	0	0.00	0	0.00	1	1,418,218.20	0	0.00
0517026000016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	0	0.00	94	104,297,481.70	109	115,620,332.04	100	107,777,959.44
	TOTAL FOR 1--17	0	0.00	251	213,087,408.86	196	174,484,209.00	251	212,411,806.08
OTHER BENEFITS									
0517026000017	LEAVE BONUS		0.00		21,308,740.89		17,448,420.90		21,241,180.61
0517026000018	RENT		0.00		132,251,846.63		68,406,021.00		180,576,251.63
0517026000019	TRANSPORT		0.00		130,872,256.79		65,078,045.44		160,071,583.24
0517026000020	OTHERS		0.00		334,816,842.94		88,271,374.06		340,156,213.32
	Total Allowance		0.00		619,249,687.25		239,203,861.40		702,045,228.80
	Grand Total	0	0.00	251	832,337,096.11	196	413,688,070.40	251	914,457,034.88

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

PRIMARY HEALTH CARE : ADMINISTRATIVE CODE 052100100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0521001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0521001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0521001001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0521001001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0521001001005	5	2	614,366.12	2	173,019.92	2	1,890,693.12	0	0.00
0521001001006	6	5	2,272,650.70	4	1,964,403.84	5	5,189,172.60	4	4,151,338.24
	1 -- 6	7	2,887,016.82	6	2,137,423.76	7	7,079,865.72	4	4,151,338.24
0521001001007	7	31	25,689,179.62	25	24,946,852.56	31	41,305,425.48	15	19,986,496.80
0521001001008	8	45	46,973,262.11	46	74,788,562.28	45	78,787,015.20	30	52,524,675.00
0521001001009	9	18	21,040,510.92	17	28,500,141.84	18	35,118,971.28	20	39,016,230.00
0521001001010	10	9	11,173,282.00	7	15,080,632.08	9	19,234,997.64	15	32,058,294.00
0521001001011	12	21	36,112,095.50	16	45,307,243.80	21	49,573,137.60	20	47,932,463.72
	7--12	124	140,988,330.15	111	188,623,432.56	124	224,019,547.20	100	191,518,159.52
0521001001012	13	27	55,056,266.02	30	99,353,042.76	27	73,487,846.16	30	81,653,161.05
0521001001013	14	15	38,210,742.04	15	65,868,402.60	15	48,027,641.40	21	67,238,697.75
0521001001014	15	1	1,972,627.74	1	5,009,951.28	1	3,986,668.44	8	31,893,347.36
0521001001015	16	1	3,636,747.08	1	6,652,844.64	1	4,764,290.88	1	4,764,288.52
0521001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	44	98,876,382.88	47	176,884,241.28	44	130,266,446.88	60	185,549,494.68
	TOTAL FOR 1--17	175	242,751,729.85	164	367,645,097.60	175	361,365,859.80	164	381,218,992.44
OTHER BENEFITS									
0517026000017	LEAVE BONUS		0.00		0.00		0.00		0.00
	HAZARD		0.00		58,326,997.00		0.00		58,326,997.00
	SHIFT		0.00		25,708,741.00		0.00		25,708,741.00
	OTHERS		0.00		85,596,668.04		117,761,899.02		85,596,668.04
	Total Allowance		0.00		169,632,406.04		117,761,899.02		169,632,406.04
	Grand Total	175	242,751,729.85	164	537,277,503.64	175	479,127,758.82	164	550,851,398.48

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

ENVIRONMENTAL : ADMINISTRATIVE CODE 053500100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0535001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0535001001002	2	1	230,899.08	0	0.00	1	846,166.56	0	0.00
0535001001003	3	4	1,217,984.80	4	2,682,477.36	4	3,478,255.68	4	3,478,255.68
0535001001004	4	4	1,264,388.63	4	2,284,142.76	4	3,670,665.12	4	3,670,665.12
0535001001005	5	2	600,404.42	2	1,031,138.88	2	1,890,693.12	2	1,890,693.12
0535001001006	6	4	1,857,723.20	3	2,215,661.88	4	4,151,338.08	3	3,113,503.56
	1 -- 6	15	5,171,400.13	13	8,213,420.88	15	14,037,118.56	13	12,153,117.48
0535001001007	7	8	4,181,002.62	7	7,690,310.16	8	10,659,464.64	7	9,327,031.56
0535001001008	8	3	2,596,930.44	5	5,398,725.00	3	5,252,467.68	5	8,754,112.80
0535001001009	9	2	1,644,657.82	3	4,745,944.92	2	3,902,107.99	3	5,853,161.88
0535001001010	10	3	4,509,565.86	2	4,753,818.00	3	6,411,665.88	3	6,411,665.88
0535001001011	12	1	1,697,815.20	1	2,691,717.48	1	2,360,625.60	2	4,721,251.20
	7--12	17	14,629,971.94	18	25,280,515.56	17	28,586,331.79	20	35,067,223.32
0535001001012	13	1	1,954,928.88	2	6,476,612.40	1	2,721,772.08	3	8,165,316.24
0535001001013	14	7	17,773,476.22	5	20,962,362.60	7	22,412,899.32	7	22,412,899.25
0535001001014	15	0	0.00	0	0.00	0	0.00	0	0.00
0535001001015	16	2	7,641,776.38	1	6,821,721.48	2	9,528,581.76	2	9,528,577.04
0535001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	10	27,370,181.48	8	34,260,696.48	10	34,663,253.16	12	40,106,792.53
	TOTAL FOR 1--17	42	47,171,553.55	39	67,754,632.92	42	77,286,703.51	45	87,327,133.33
OTHER BENEFITS									
0517026000017	LEAVE BONUS		0.00		0.00		0.00		0.00
	HAZARD		0.00		8,400,000.00		0.00		-
	SHIFT		0.00		2,206,068.00		0.00		-
	OTHERS		0.00		29,052,940.32		22,955,785.94		-
	Total Allowance		0.00		39,659,008.32		22,955,785.94		0.00
	Grand Total	42	47,171,553.55	39	107,413,641.24	42	100,242,489.45	45	87,327,133.33

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

TRADITIONAL COUNCIL : ADMINISTRATIVE CODE 0505100100100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0505100100101	1	12	2,168,652.96	39	13,726,023.48	12	4,469,787.36	39	14,526,808.92
0505100100102	2	23	4,254,247.92	22	8,327,776.32	23	8,831,547.36	22	8,447,567.04
0505100100103	3	10	1,854,679.54	12	4,388,895.96	10	3,926,848.80	12	4,712,218.56
0505100100104	4	0	0.00	0	0.00	0	0.00	0	0.00
0505100100105	5	0	0.00	0	0.00	0	0.00	0	0.00
0505100100106	6	2	553,719.80	1	526,086.96	2	1,121,981.28	1	560,990.64
	1 -- 6	47	8,831,300.22	74	26,968,782.72	47	18,350,164.80	74	28,247,585.16
0505100100107	7	0	0.00	0	0.00	0	0.00	0	0.00
0505100100108	8	0	0.00	0	0.00	0	0.00	0	0.00
0505100100109	9	0	0.00	0	0.00	0	0.00	0	0.00
0505100100110	10	0	0.00	0	0.00	0	0.00	0	0.00
0505100100111	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	0	0.00	0	0.00	0	0.00	0	0.00
0505100100112	13	0	0.00	0	0.00	0	0.00	0	0.00
0505100100113	14	0	0.00	0	0.00	0	0.00	0	0.00
0505100100114	15	0	0.00	0	0.00	0	0.00	0	0.00
0505100100115	16	0	0.00	0	0.00	0	0.00	0	0.00
0505100100116	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	0	0.00	0	0.00	0	0.00	0	0.00
	TOTAL FOR 1--17	47	8,831,300.22	74	26,968,782.72	47	18,350,164.80	74	28,247,585.16
OTHER BENEFITS									
0505100100117	LEAVE BONUS		883,130.02		2,696,878.27		1,835,016.48		2,824,758.52
0505100100118	RENT		0.00		13,296,898.56		2,257,243.20		14,117,889.83
0505100100119	TRANSPORT		0.00		13,296,898.56		2,257,243.20		14,117,889.83
0505100100120	OTHERS		0.00		18,455,716.44		13,517,375.64		13,837,764.96
	Total Allowance		883,130.02		47,746,391.83		19,866,878.52		44,898,303.14
	Grand Total	47	9,714,430.24	74	74,715,174.55	47	38,217,043.32	74	73,145,888.30

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

DETAILS OF PERSONNEL COST

COMMUNITY & SOCIAL DEVELOPMENT : ADMINISTRATIVE CODE 0505100300100

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
05051003001001	1	0	0.00	0	0.00	0	0.00	0	0.00
05051003001002	2	0	0.00	0	0.00	0	0.00	0	0.00
05051003001003	3	0	0.00	0	0.00	0	0.00	0	0.00
05051003001004	4	0	0.00	0	0.00	0	0.00	0	0.00
05051003001005	5	0	0.00	0	0.00	0	0.00	0	0.00
05051003001006	6	3	947,925.82	1	567,971.14	3	1,682,971.92	1	560,990.64
	1 -- 6	3	947,925.82	1	567,971.14	3	1,682,971.92	1	560,990.64
05051003001007	7	7	2,628,933.32	9	5,902,621.08	7	4,570,739.88	9	5,876,665.56
05051003001008	8	5	2,067,473.10	4	2,907,628.32	5	3,548,961.00	4	2,839,168.80
05051003001009	9	6	2,472,504.96	5	3,567,410.76	6	4,615,330.32	5	3,846,108.60
05051003001010	10	11	5,121,967.84	7	5,421,124.80	11	9,374,365.44	4	3,408,860.16
05051003001011	12	17	9,246,816.94	16	13,599,972.24	17	16,265,213.76	19	18,178,768.32
	7--12	46	21,537,696.16	41	31,398,757.20	46	38,374,610.40	41	34,149,571.44
05051003001012	13	21	13,226,268.84	18	17,223,795.12	20	20,706,168.00	15	15,529,626.00
05051003001013	14	15	11,535,209.14	16	17,197,311.00	15	16,855,860.60	17	19,103,308.68
05051003001014	15	0	0.00	1	1,123,000.20	0	0.00	3	3,638,003.40
05051003001015	16	1	981,804.62	1	1,373,211.96	1	1,418,218.20	1	1,418,218.20
05051003001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	37	25,743,282.60	36	36,917,318.28	36	38,980,246.80	36	39,689,156.28
	TOTAL FOR 1--17	86	48,228,904.58	78	68,884,046.62	85	79,037,829.12	78	74,399,718.36
OTHER BENEFITS									
05051003001017	LEAVE BONUS		4,822,890.46		6,888,404.66		7,903,782.91		7,439,971.84
05051003001018	RENT		0.00		24,115,097.04		27,680,069.91		26,045,511.33
05051003001019	TRANSPORT		0.00		23,610,267.00		27,216,126.85		25,416,241.97
05051003001020	OTHERS		0.00		41,706,006.72		37,667,484.59		34,375,477.20
	Total Allowance		4,822,890.46		96,319,775.42		100,467,464.26		93,277,202.33
	Grand Total	86	53,051,795.04	78	165,203,822.04	85	179,505,293.38	78	167,676,920.69

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
PERSONNEL COSTS (ALLOWANCES AND SOCIAL CONTRIBUTION)
GENERAL SERVICES : ADMINSTRATIVE CODE: 012500100100

CODE	CODE		ACTUAL	ACTUAL	APPROVED	ESTIMATES
Economic	Fund	DETAILS OF EXPENDITURE	JAN-DEC 2024	JAN-DEC 2025	2025	2026
210201		ALLOWANCES				
		NON-REGULAR ALLOWANCES(STAFF)				
21020101		Oba's Allowances	153,762,879.54	223,602,805.34	67,000,000.00	235,856,142.73
21020102		Overtime Allowances	0.00	0.00	0.00	0.00
21020103		Payment of stipends to I.T Students	0.00	0.00	150,000.00	0.00
21020104		Payment of stipends to N.Y.S.C Corp Members	0.00	1,265,000.00	400,000.00	2,160,000.00
21020105		Severance Allowance for the Political Class	0.00	0.00	3,000,000.00	0.00
21020106		Payment of stipends to Volunteer Groups	0.00	0.00	0.00	20,000,000.00
21020107		Payment of stipends to Specially Engaged People (AD-HOC)	12,358,400.00	12,307,200.00	7,000,000.00	14,500,000.00
21020108		Payment of stipends to Classified Groups e.g Old-aged Scheme, Disables	0.00	0.00	0.00	0.00
21020109		Remuneration for standing Local Govt. Committees	0.00	720,000.00	1,000,000.00	1,200,000.00
21020110		Sitting Allowances for holding F & GPC meetings	760,000.00	1,200,000.00	4,000,000.00	1,800,000.00
21020111		Sitting Allowances for holding HODs` Meetings	0.00	0.00	0.00	0.00
21020112		Payment of Instructors Honorarium	0.00	0.00	0.00	0.00
21020113		Other Special Meetings	0.00	0.00	0.00	0.00
		SUBTOTAL	166,881,279.54	239,095,005.34	82,550,000.00	275,516,142.73
210202		SOCIAL CONTRIBUTION				
21020201		Employee Compensation Funds	0.00	0.00	0.00	0.00
21020202		Contributory Pension Scheme	0.00	0.00	1,500,000.00	0.00
21020203		Health Insurance Scheme e.g Orange Contribution Schem	0.00	2,177,835.07	3,000,000.00	3,200,000.00
		SUBTOTAL	0.00	2,177,835.07	4,500,000.00	3,200,000.00
		GRANDTOTAL	166,881,279.54	241,272,840.41	87,050,000.00	278,716,142.73

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS: SOCIAL BENEFITS
GENERAL SERVICES : ADMINSTRATIVE CODE: 012500100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC, 2024	ACTUAL JAN-DEC, 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS				
220101	LOCAL GOVT. STAFF - RETIREES				
22010101	GRATUITY	84,333,333.34	83,036,704.47	85,000,000.00	87,523,641.75
22010102	PENSION	828,008,733.10	761,884,235.61	829,000,000.00	780,563,246.32
22010103	DEATH BENEFIT	0.00	0.00	0.00	0.00
	SUBTOTAL	912,342,066.44	844,920,940.08	914,000,000.00	868,086,888.07
220102	PRIMARY SCHOOL TEACHERS - RETIREES				
22010201	GRATUITY	0.00	28,421,959.25	18,657,239.00	32,795,346.82
22010202	PENSION	0.00	305,180,520.14	100,000,000.00	310,152,643.78
22010203	DEATH BENEFIT	0.00	0.00	0.00	0.00
	SUBTOTAL	0.00	333,602,479.39	118,657,239.00	342,947,990.60
	GRANDTOTAL	912,342,066.44	1,178,523,419.47	1,032,657,239.00	1,211,034,878.67

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF LOCAL GOVERNMENT OTHER RECURRENT

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	11,685,000.00	30,935,000.00	26,490,000.00	40,820,000.00
220202	Utilities- General	2,607,000.00	835,000.00	2,555,000.00	1,990,000.00
220203	Materials and Supplies	9,933,500.00	7,769,500.00	9,543,950.00	12,490,000.00
220204	Maintenance Services	14,773,000.00	36,287,500.00	44,915,000.00	48,680,000.00
220205	Training	3,058,500.00	6,244,000.00	7,340,000.00	12,680,000.00
220206	OTHER SERVICES	27,826,473.57	64,923,500.00	59,230,855.00	95,980,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	12,836,000.00	18,029,500.00	17,235,000.00	30,920,000.00
220209	Financial Charges	0.00	125,133.03	0.00	500,000.00
220210	Miscellaneous Expenses	4,553,241.00	4,438,180.37	6,080,500.00	11,360,000.00
	OVERHEAD TOTAL	87,272,714.57	169,587,313.40	173,390,305.00	255,420,000.00
2203	LOANS & ADVANCES	0.00	0.00	2,000,000.00	2,000,000.00
2204	GRANTS & CONTRIBUTIONS	0.00	1,697,021,286.33	102,350,333.25	252,000,000.00
2205	SUBSIDIES	0.00	0.00	2,500,000.00	0.00
2206	PUBLIC DEBT CHARGES	0.00	0.00	1,000,000.00	0.00
2207	TRANSFER TO OTHER FUNDS	200,000.00	300,000.00	3,100,000.00	4,000,000.00
	OVERHEAD TOTAL	200,000.00	1,697,321,286.33	110,950,333.25	258,000,000.00
	OTHER RECURRENT COST TOTAL	87,472,714.57	1,866,908,599.73	284,340,638.25	513,420,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: CHAIRMAN

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	2,200,000.00	5,000,000.00	6,000,000.00	6,000,000.00
220202	Utilities- General	300,000.00	90,000.00	200,000.00	150,000.00
220203	Materials and Supplies	120,000.00	260,000.00	300,000.00	320,000.00
220204	Maintenance Services	0.00	575,000.00	1,150,000.00	950,000.00
220205	Training	1,250,000.00	800,000.00	1,300,000.00	1,200,000.00
22020801	OTHER SERVICES	18,000,000.00	34,887,500.00	38,400,000.00	53,400,000.00
22020802	Consulting & Professional Services				
22020803	Fuel & Lubricant	1,900,000.00	3,055,000.00	2,450,000.00	3,300,000.00
220210	Financial Charges				
22021001	Miscellaneous Expenses	390,934.00	500,000.00	900,000.00	1,000,000.00
22021002	Logistics for Official Participation in Public functions				
22021003	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	24,160,934.00	45,167,500.00	50,700,000.00	66,320,000.00
	OTHER RECURRENT COST : TOTAL	24,160,934.00	45,167,500.00	50,700,000.00	66,320,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: VICE-CHAIRMAN

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	600,000.00	1,500,000.00	1,600,000.00	1,620,000.00
220202	Utilities- General	200,000.00	80,000.00	160,000.00	120,000.00
220203	Materials and Supplies	0.00	130,000.00	200,000.00	150,000.00
220204	Maintenance Services	0.00	265,000.00	550,000.00	600,000.00
220205	Training	0.00	100,000.00	300,000.00	200,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
220207	Consulting & Professional Services				
220208	Fuel & Lubricant	550,000.00	700,000.00	550,000.00	1,500,000.00
220209	Financial Charges				
220210	Miscellaneous Expenses	150,000.00	350,000.00	500,000.00	400,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	1,500,000.00	3,125,000.00	3,860,000.00	4,590,000.00
	OTHER RECURRENT COST : TOTAL	1,500,000.00	3,125,000.00	3,860,000.00	4,590,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: SUP./ ADV./ ASST. & AIDS TO CHAIRMAN

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	1,400,000.00	2,300,000.00	1,250,000.00	6,000,000.00
220202	Utilities- General	600,000.00	260,000.00	160,000.00	500,000.00
220203	Materials and Supplies	80,000.00	90,000.00	150,000.00	1,000,000.00
220204	Maintenance Services	550,000.00	400,000.00	600,000.00	1,200,000.00
220205	Training	250,000.00	300,000.00	200,000.00	2,000,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
220207	Consulting & Professional Services				
220208	Fuel & Lubricant	320,000.00	1,120,000.00	500,000.00	2,800,000.00
220209	Financial Charges				
220210	Miscellaneous Expenses	0.00	450,000.00	300,000.00	1,000,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	3,200,000.00	4,920,000.00	3,160,000.00	14,500,000.00
	OTHER RECURRENT COST : TOTAL	3,200,000.00	4,920,000.00	3,160,000.00	14,500,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: SLG

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	280,000.00	1,200,000.00	1,300,000.00	1,450,000.00
220202	Utilities- General	150,000.00	80,000.00	160,000.00	160,000.00
220203	Materials and Supplies	80,000.00	100,000.00	150,000.00	100,000.00
220204	Maintenance Services	0.00	150,000.00	550,000.00	300,000.00
220205	Training	150,000.00	200,000.00	200,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	150,000.00	0.00
220207	Consulting & Professional Services				
220208	Fuel & Lubricant	280,000.00	720,000.00	500,000.00	1,160,000.00
220209	Financial Charges				
220210	Miscellaneous Expenses	140,000.00	200,000.00	300,000.00	300,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	1,000,000.00	2,550,000.00	3,310,000.00	3,770,000.00
	OTHER RECURRENT COST : TOTAL	1,000,000.00	2,550,000.00	3,310,000.00	3,770,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: INTERNAL AUDIT

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	165,000.00	200,000.00	200,000.00	300,000.00
220202	Utilities- General	110,000.00	55,000.00	65,000.00	80,000.00
220203	Materials and Supplies	15,000.00	60,000.00	53,950.00	80,000.00
220204	Maintenance Services	0.00	200,000.00	350,000.00	310,000.00
220205	Training	80,000.00	200,000.00	100,000.00	250,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	150,000.00	250,000.00	160,000.00	300,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	50,000.00	55,000.00	100,000.00	60,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	570,000.00	1,020,000.00	1,028,950.00	1,380,000.00
	OTHER RECURRENT COST : TOTAL	570,000.00	1,020,000.00	1,028,950.00	1,380,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: LEGISLATIVE COUNCIL

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	7,500,000.00	3,600,000.00	9,000,000.00
220202	Utilities- General	0.00	0.00	160,000.00	0.00
220203	Materials and Supplies	0.00	320,000.00	200,000.00	1,000,000.00
220204	Maintenance Services	0.00	1,150,000.00	650,000.00	1,300,000.00
220205	Training	0.00	700,000.00	350,000.00	2,500,000.00
220206	OTHER SERVICES	0.00	1,320,000.00	300,000.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	1,550,000.00	650,000.00	6,800,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	500,000.00	400,000.00	4,300,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	13,040,000.00	6,310,000.00	24,900,000.00
	OTHER RECURRENT COST : TOTAL	0.00	13,040,000.00	6,310,000.00	24,900,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: ASST. & AIDS TO LEGISLATIVE COUNCIL

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	300,000.00	300,000.00
220202	Utilities- General	0.00	0.00	160,000.00	160,000.00
220203	Materials and Supplies	0.00	0.00	200,000.00	200,000.00
220204	Maintenance Services	0.00	0.00	550,000.00	550,000.00
220205	Training	0.00	0.00	200,000.00	200,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	350,000.00	350,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	200,000.00	200,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	1,960,000.00	1,960,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	1,960,000.00	1,960,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: HOUSE COMMITTEE

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	2,100,000.00	300,000.00	2,200,000.00
220202	Utilities- General	0.00	80,000.00	160,000.00	160,000.00
220203	Materials and Supplies	0.00	80,000.00	150,000.00	100,000.00
220204	Maintenance Services	0.00	80,000.00	350,000.00	150,000.00
220205	Training	0.00	0.00	0.00	0.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	1,380,000.00	300,000.00	1,600,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	120,000.00	200,000.00	120,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	3,840,000.00	1,760,000.00	4,330,000.00
	OTHER RECURRENT COST : TOTAL	0.00	3,840,000.00	1,760,000.00	4,330,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: LEADER OF THE HOUSE

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	730,000.00	500,000.00	1,000,000.00
220202	Utilities- General	0.00	80,000.00	160,000.00	200,000.00
220203	Materials and Supplies	0.00	50,000.00	150,000.00	100,000.00
220204	Maintenance Services	0.00	100,000.00	500,000.00	500,000.00
220205	Training	0.00	250,000.00	200,000.00	500,000.00
220206	OTHER SERVICES	0.00	200,000.00	250,000.00	500,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	600,000.00	200,000.00	1,300,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	190,000.00	200,000.00	1,000,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	2,200,000.00	2,160,000.00	5,100,000.00
	OTHER RECURRENT COST : TOTAL	0.00	2,200,000.00	2,160,000.00	5,100,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: CLERK OF THE HOUSE

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	400,000.00	160,000.00	500,000.00
220202	Utilities- General	0.00	20,000.00	50,000.00	50,000.00
220203	Materials and Supplies	0.00	180,500.00	150,000.00	250,000.00
220204	Maintenance Services	0.00	50,000.00	220,000.00	100,000.00
220205	Training	0.00	80,000.00	80,000.00	150,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	130,000.00	150,000.00	150,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	142,000.00	40,000.00	200,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	1,002,500.00	850,000.00	1,400,000.00
	OTHER RECURRENT COST : TOTAL	0.00	1,002,500.00	850,000.00	1,400,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: LOCAL GOVT. ADMIN.

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	1,500,000.00	2,200,000.00	1,800,000.00	2,400,000.00
220202	Utilities- General	400,000.00	90,000.00	160,000.00	150,000.00
220203	Materials and Supplies	180,000.00	432,000.00	600,000.00	550,000.00
220204	Maintenance Services	295,000.00	250,000.00	500,000.00	400,000.00
220205	Training	179,500.00	800,000.00	200,000.00	800,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	2,200,000.00	1,300,000.00	800,000.00	1,600,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	610,000.00	706,000.00	500,000.00	850,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	5,364,500.00	5,778,000.00	4,560,000.00	6,750,000.00
	OTHER RECURRENT COST : TOTAL	5,364,500.00	5,778,000.00	4,560,000.00	6,750,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: GENERAL SERVICES

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFIT ;				
22010101	GRATUITY	84,333,333.34	111,458,663.72	103,657,239.00	120,318,988.57
22010102	PENSION	828,008,733.10	1,067,064,755.75	929,000,000.00	1,090,715,890.10
22010103	DEATH BENEFITS	0.00	0.00	0.00	0.00
	SUB- TOTAL	912,342,066.44	1,178,523,419.47	1,032,657,239.00	1,211,034,878.67
2202	OVERHEAD COST				
220201	Travel and Transport	300,000.00	730,000.00	1,000,000.00	800,000.00
220202	Utilities- General	0.00	0.00	0.00	0.00
220203	Materials and Supplies	6,733,500.00	4,070,000.00	2,200,000.00	4,500,000.00
220204	Maintenance Services	12,500,000.00	31,139,500.00	34,500,000.00	37,500,000.00
220205	Training	400,000.00	1,300,000.00	1,900,000.00	2,500,000.00
220206	OTHER SERVICES	6,500,000.00	22,491,000.00	9,800,000.00	31,800,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	0.00	0.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	0.00	0.00
2203	LOANS & ADVANCES	0.00	0.00	2,000,000.00	2,000,000.00
2204	GRANTS & CONTRIBUTIONS	0.00	1,697,021,286.33	102,350,333.25	252,000,000.00
2205	SUBSIDIES	0.00	0.00	2,500,000.00	0.00
2206	PUBLIC DEBT CHARGES	0.00	0.00	1,000,000.00	0.00
2207	TRANSFER TO OTHER FUNDS	200,000.00	300,000.00	3,100,000.00	4,000,000.00
	OVERHEAD TOTAL	26,633,500.00	1,757,051,786.33	160,350,333.25	335,100,000.00
	OTHER RECURRENT COST : TOTAL	26,633,500.00	1,757,051,786.33	160,350,333.25	335,100,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: GENERAL ADMINISTRATION

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	3,597,000.00	3,050,000.00	3,900,000.00	3,800,000.00
220202	Utilities- General	0.00	0.00	160,000.00	0.00
220203	Materials and Supplies	715,000.00	317,000.00	920,000.00	600,000.00
220204	Maintenance Services	379,500.00	50,000.00	730,000.00	450,000.00
220205	Training	0.00	140,000.00	500,000.00	500,000.00
220206	OTHER SERVICES	0.00	550,000.00	1,030,000.00	1,000,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	3,600,000.00	2,395,000.00	4,100,000.00	3,200,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	290,000.00	347,253.77	400,000.00	550,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	8,581,500.00	6,849,253.77	11,740,000.00	10,100,000.00
	OTHER RECURRENT COST : TOTAL	8,581,500.00	6,849,253.77	11,740,000.00	10,100,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: AGRIC & NATURAL RESOURCES

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	115,000.00	170,000.00	130,000.00	250,000.00
220202	Utilities- General	30,000.00	0.00	60,000.00	0.00
220203	Materials and Supplies	115,000.00	130,000.00	140,000.00	150,000.00
220204	Maintenance Services	40,000.00	0.00	50,000.00	0.00
220205	Training	55,000.00	44,000.00	60,000.00	60,000.00
220206	OTHER SERVICES	277,000.00	0.00	300,000.00	180,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	123,500.00	200,000.00	180,000.00	300,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	50,000.00	30,000.00	150,000.00	50,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	805,500.00	574,000.00	1,070,000.00	990,000.00
	OTHER RECURRENT COST : TOTAL	805,500.00	574,000.00	1,070,000.00	990,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: FINANCE & SUPPLIES

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	820,000.00	3,000,000.00	900,000.00	3,500,000.00
220202	Utilities- General	550,000.00	0.00	160,000.00	0.00
220203	Materials and Supplies	549,000.00	945,000.00	600,000.00	2,000,000.00
220204	Maintenance Services	399,000.00	368,000.00	530,000.00	1,750,000.00
220205	Training	450,000.00	900,000.00	500,000.00	1,000,000.00
220206	OTHER SERVICES	1,131,473.57	1,220,000.00	1,200,000.00	1,800,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	2,376,500.00	3,300,000.00	2,600,000.00	3,700,000.00
220209	Financial Charges	0.00	125,133.03	0.00	500,000.00
220210	Miscellaneous Expenses	2,600,000.00	273,646.96	300,000.00	350,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	8,875,973.57	10,131,779.99	6,790,000.00	14,600,000.00
	OTHER RECURRENT COST : TOTAL	8,875,973.57	10,131,779.99	6,790,000.00	14,600,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: BUDGET, PLANNING, RESEARCH & STATISTICS

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	120,000.00	150,000.00	150,000.00	200,000.00
220202	Utilities- General	102,000.00	0.00	160,000.00	200,000.00
220203	Materials and Supplies	820,000.00	310,000.00	1,150,000.00	500,000.00
220204	Maintenance Services	85,000.00	0.00	800,000.00	0.00
220205	Training	84,000.00	80,000.00	100,000.00	0.00
220206	OTHER SERVICES	1,600,000.00	0.00	2,000,000.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	120,000.00	174,500.00	600,000.00	450,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	80,000.00	81,112.45	200,000.00	200,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	3,011,000.00	795,612.45	5,160,000.00	1,550,000.00
	OTHER RECURRENT COST : TOTAL	3,011,000.00	795,612.45	5,160,000.00	1,550,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: WORKS

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	156,000.00	185,000.00	200,000.00	200,000.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
220203	Materials and Supplies	0.00	0.00	100,000.00	200,000.00
220204	Maintenance Services	337,000.00	1,430,000.00	480,000.00	2,000,000.00
220205	Training	80,000.00	100,000.00	100,000.00	120,000.00
220206	OTHER SERVICES	288,000.00	0.00	300,000.00	200,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	640,000.00	530,000.00	650,000.00	800,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	52,307.00	110,500.00	150,000.00	150,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAT TOTAL	1,553,307.00	2,355,500.00	2,040,000.00	3,670,000.00
	OTHER RECURRENT COST : TOTAL	1,553,307.00	2,355,500.00	2,040,000.00	3,670,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: LEGAL SERVICES

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	120,000.00	130,000.00	150,000.00	150,000.00
220202	Utilities- General	50,000.00	0.00	60,000.00	0.00
220203	Materials and Supplies	171,000.00	190,000.00	210,000.00	210,000.00
220204	Maintenance Services	0.00	0.00	50,000.00	0.00
220205	Training	0.00	80,000.00	100,000.00	100,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	500,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	80,000.00	150,000.00	300,000.00	300,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	40,000.00	141,667.19	150,000.00	180,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	461,000.00	691,667.19	1,020,000.00	1,440,000.00
	OTHER RECURRENT COST : TOTAL	461,000.00	691,667.19	1,020,000.00	1,440,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: PRIMARY EDUCATION

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010201	GRATUITY				
22010202	PENSION				
22010203	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	1,000,000.00	0.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
220203	Materials and Supplies	0.00	0.00	1,150,000.00	0.00
220204	Maintenance Services	0.00	0.00	350,000.00	0.00
220205	Training	0.00	0.00	250,000.00	0.00
220206	OTHER SERVICES	0.00	0.00	550,855.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	470,000.00	0.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	320,500.00	0.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	4,151,355.00	0.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	4,151,355.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: PRIMARY HEALTH CARE

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	800,000.00	0.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
220203	Materials and Supplies	0.00	0.00	200,000.00	0.00
220204	Maintenance Services	0.00	0.00	750,000.00	0.00
220205	Training	0.00	0.00	400,000.00	0.00
220206	OTHER SERVICES	0.00	0.00	350,000.00	0.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	350,000.00	0.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	270,000.00	0.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	3,180,000.00	0.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	3,180,000.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: ENVIRONMENTAL SERVICES

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	190,000.00	180,000.00	300,000.00	200,000.00
220202	Utilities- General	115,000.00	0.00	60,000.00	0.00
220203	Materials and Supplies	55,000.00	40,000.00	180,000.00	150,000.00
220204	Maintenance Services	57,500.00	80,000.00	235,000.00	150,000.00
220205	Training	80,000.00	50,000.00	100,000.00	100,000.00
220206	OTHER SERVICES	0.00	4,200,000.00	4,000,000.00	5,900,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	169,500.00	180,000.00	350,000.00	300,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	50,000.00	56,000.00	220,000.00	200,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	717,000.00	4,786,000.00	5,445,000.00	7,000,000.00
	OTHER RECURRENT COST : TOTAL	717,000.00	4,786,000.00	5,445,000.00	7,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: TRADITIONAL COUNCIL

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	600,000.00	600,000.00
220202	Utilities- General	0.00	0.00	60,000.00	60,000.00
220203	Materials and Supplies	0.00	0.00	0.00	0.00
220204	Maintenance Services	0.00	0.00	320,000.00	320,000.00
220205	Training	0.00	0.00	0.00	0.00
220206	OTHER SERVICES	0.00	0.00	500,000.00	500,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	650,000.00	650,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	30,000.00	30,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	2,160,000.00	2,160,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	2,160,000.00	2,160,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: COMMUNITY & SOCIAL DEVELOPMENT

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2201	SOCIAL BENEFITS ;				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	122,000.00	210,000.00	350,000.00	350,000.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
220203	Materials and Supplies	300,000.00	65,000.00	390,000.00	330,000.00
220204	Maintenance Services	130,000.00	0.00	150,000.00	150,000.00
220205	Training	0.00	120,000.00	200,000.00	200,000.00
220206	OTHER SERVICES	30,000.00	55,000.00	100,000.00	200,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	326,500.00	295,000.00	375,000.00	360,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	50,000.00	185,000.00	250,000.00	220,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	958,500.00	930,000.00	1,875,000.00	1,810,000.00
	OTHER RECURRENT COST : TOTAL	958,500.00	930,000.00	1,875,000.00	1,810,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
OFFICE OF THE CHAIRMAN : ADMINSTRATIVE CODE: 011100100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	2,200,000.00	5,000,000.00	6,000,000.00	6,000,000.00
22020101	Local travel & transport---Training	1,000,000.00	2,300,000.00	3,000,000.00	3,000,000.00
22020102	Local travel & transport---Others	1,200,000.00	2,700,000.00	3,000,000.00	3,000,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	300,000.00	90,000.00	200,000.00	150,000.00
22020201	Electricity Charges	0.00	40,000.00	100,000.00	80,000.00
22020202	Telephone Charges	300,000.00	50,000.00	100,000.00	70,000.00
220203	Materials and Supplies	120,000.00	260,000.00	300,000.00	320,000.00
22020301	Office Stationaries & Computer Consumables	120,000.00	120,000.00	100,000.00	120,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	50,000.00	100,000.00	100,000.00
22020304	Printing	0.00	90,000.00	100,000.00	100,000.00
220204	Maintenance Services	0.00	575,000.00	1,150,000.00	950,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	400,000.00	0.00
22020402	Office Furniture	0.00	200,000.00	300,000.00	350,000.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020404	Office Equipment	0.00	100,000.00	150,000.00	200,000.00
22020405	Plants & Generator	0.00	200,000.00	150,000.00	200,000.00
22020406	Other Maintenance Services	0.00	75,000.00	150,000.00	200,000.00
220205	Tranning	1,250,000.00	800,000.00	1,300,000.00	1,200,000.00
22020501	Local Training	1,250,000.00	800,000.00	1,300,000.00	1,200,000.00
220206	OTHER SERVICES	18,000,000.00	34,887,500.00	38,400,000.00	53,400,000.00
22020601	Security Votes for the maintaining of Law & Orders across the LGA.	18,000,000.00	34,887,500.00	38,400,000.00	53,400,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	1,900,000.00	3,055,000.00	2,450,000.00	3,300,000.00
22020801	Motor Vehicle Fuel Cost	1,900,000.00	2,405,000.00	2,000,000.00	2,500,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	150,000.00	200,000.00	200,000.00
22020803	Plant /Generator Fuel Cost	0.00	500,000.00	250,000.00	600,000.00
220210	MISCELLANEOUS	390,934.00	500,000.00	900,000.00	1,000,000.00
22021001	Refreshments/Meals	390,934.00	300,000.00	400,000.00	500,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	200,000.00	500,000.00	500,000.00
	OVERHEAD TOTAL	24,160,934.00	45,167,500.00	50,700,000.00	66,320,000.00

	OTHER RECURRENT TOTAL	24,160,934.00	45,167,500.00	50,700,000.00	66,320,000.00
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**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

OTHER RECURRENT COSTS

OFFICE OF THE VICE-CHAIRMAN : ADMINSTRATIVE CODE: 011100100200

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	Travel and Transport	600,000.00	1,500,000.00	1,600,000.00	1,620,000.00
22020101	Local travel & transport=---Training	400,000.00	800,000.00	850,000.00	820,000.00
22020102	Local travel & transport=---Others	200,000.00	700,000.00	750,000.00	800,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	200,000.00	80,000.00	160,000.00	120,000.00
22020201	Electricity Charges	0.00	40,000.00	80,000.00	60,000.00
22020202	Telephone Charges	200,000.00	40,000.00	80,000.00	60,000.00
220203	Materials and Supplies	0.00	130,000.00	200,000.00	150,000.00
22020301	Office Stationaries & Computer Consumables	0.00	100,000.00	100,000.00	100,000.00
22020303	Newspapers	0.00	0.00	50,000.00	0.00
22020304	Printing	0.00	30,000.00	50,000.00	50,000.00
220204	Maintenance Services	0.00	265,000.00	550,000.00	600,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	300,000.00	0.00
22020402	Office Furniture	0.00	200,000.00	100,000.00	500,000.00
22020404	Office Equipment	0.00	30,000.00	50,000.00	50,000.00
22020405	Plants & Generator	0.00	0.00	50,000.00	0.00
22020406	Other Maintenance Services	0.00	35,000.00	50,000.00	50,000.00
220205	TRAINING	0.00	100,000.00	300,000.00	200,000.00
22020501	Local Training	0.00	100,000.00	300,000.00	200,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	550,000.00	700,000.00	550,000.00	1,500,000.00
22020801	Motor Vehicle Fuel Cost	550,000.00	300,000.00	350,000.00	1,000,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	100,000.00	100,000.00	100,000.00
22020803	Plant /Generator Fuel Cost	0.00	300,000.00	100,000.00	400,000.00
220210	MISCELLANEOUS	150,000.00	350,000.00	500,000.00	400,000.00
22021001	Refreshments/Meals	150,000.00	200,000.00	300,000.00	200,000.00
22021003	Welfare Package / Financial Assistance	0.00	150,000.00	200,000.00	200,000.00
	OVERHEAD TOTAL	1,500,000.00	3,125,000.00	3,860,000.00	4,590,000.00
	OTHER RECURRENT TOTAL	1,500,000.00	3,125,000.00	3,860,000.00	4,590,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

OTHER RECURRENT COSTS

OFFICE OF THE SUP. / ADV. / ASST. TO CHAIRMAN : ADMINSTRATIVE CODE: 011100500100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	1,400,000.00	2,300,000.00	1,250,000.00	6,000,000.00
22020101	Local travel & transport=---Training	1,400,000.00	1,400,000.00	1,100,000.00	3,000,000.00
22020102	Local travel & transport=---Others	0.00	900,000.00	150,000.00	3,000,000.00
220202	Utilities- General	600,000.00	260,000.00	160,000.00	500,000.00
22020201	Electricity Charges	0.00	60,000.00	80,000.00	0.00
22020202	Telephone Charges	600,000.00	200,000.00	80,000.00	500,000.00
220203	Materials and Supplies	80,000.00	90,000.00	150,000.00	1,000,000.00
22020301	Office Stationaries & Computer Consumables	80,000.00	50,000.00	50,000.00	500,000.00
22020303	Newspapers	0.00	0.00	50,000.00	0.00
22020304	Printing	0.00	40,000.00	50,000.00	500,000.00
220204	Maintenance Services	550,000.00	400,000.00	600,000.00	1,200,000.00
	Motor Vehicle / Transport Equipments	500,000.00	0.00	300,000.00	0.00
	Office Equipment	50,000.00	300,000.00	200,000.00	500,000.00
	Plants & Generator	0.00	0.00	50,000.00	200,000.00
	Other Maintenance Services	0.00	100,000.00	50,000.00	500,000.00
220205	TRAINING	250,000.00	300,000.00	200,000.00	2,000,000.00
22020501	Local Training	250,000.00	300,000.00	200,000.00	2,000,000.00
220208	FUEL & LUBRICANT	320,000.00	1,120,000.00	500,000.00	2,800,000.00
22020801	Motor Vehicle Fuel Cost	320,000.00	800,000.00	300,000.00	1,500,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	200,000.00	100,000.00	800,000.00
22020803	Plant /Generator Fuel Cost	0.00	120,000.00	100,000.00	500,000.00
220210	MISCELLANEOUS	0.00	450,000.00	300,000.00	1,000,000.00
22021001	Refreshments/Meals	0.00	300,000.00	200,000.00	500,000.00
22021003	Welfare Package / Financial Assistance	0.00	150,000.00	100,000.00	500,000.00
	OVERHEAD TOTAL	3,200,000.00	4,920,000.00	3,160,000.00	14,500,000.00
	OTHER RECURRENT TOTAL	3,200,000.00	4,920,000.00	3,160,000.00	14,500,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

OTHER RECURRENT COSTS

OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT : ADMINSTRATIVE CODE: 011101300100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	280,000.00	1,200,000.00	1,300,000.00	1,450,000.00
22020101	Local travel & transport=---Training	200,000.00	800,000.00	850,000.00	950,000.00
22020102	Local travel & transport=---Others	80,000.00	400,000.00	450,000.00	500,000.00
220202	Utilities- General	150,000.00	80,000.00	160,000.00	160,000.00
22020201	Electricity Charges	0.00	40,000.00	80,000.00	80,000.00
22020202	Telephone Charges	150,000.00	40,000.00	80,000.00	80,000.00
220203	Materials and Supplies	80,000.00	100,000.00	150,000.00	100,000.00
22020301	Office Stationaries & Computer Consumables	50,000.00	50,000.00	50,000.00	50,000.00
22020303	Newspapers	30,000.00	0.00	50,000.00	0.00
22020304	Printing	0.00	50,000.00	50,000.00	50,000.00
220204	Maintenance Services	0.00	150,000.00	550,000.00	300,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	300,000.00	0.00
22020402	Office Furniture	0.00	100,000.00	100,000.00	200,000.00
22020404	Office Equipment	0.00	0.00	50,000.00	0.00
22020405	Plants & Generator	0.00	0.00	50,000.00	0.00
22020406	Other Maintenance Services	0.00	50,000.00	50,000.00	100,000.00
220205	TRAINING	150,000.00	200,000.00	200,000.00	300,000.00
22020501	Local Training	150,000.00	200,000.00	200,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	150,000.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	150,000.00	0.00
220208	FUEL & LUBRICANT	280,000.00	720,000.00	500,000.00	1,160,000.00
22020801	Motor Vehicle Fuel Cost	280,000.00	590,000.00	300,000.00	960,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	50,000.00	100,000.00	100,000.00
22020803	Plant /Generator Fuel Cost	0.00	80,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS	140,000.00	200,000.00	300,000.00	300,000.00
22021001	Refreshments/Meals	140,000.00	150,000.00	200,000.00	200,000.00
22021003	Welfare Package / Financial Assistance	0.00	50,000.00	100,000.00	100,000.00
	OVERHEAD TOTAL	1,000,000.00	2,550,000.00	3,310,000.00	3,770,000.00
	OTHER RECURRENT TOTAL	1,000,000.00	2,550,000.00	3,310,000.00	3,770,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
INTERNAL AUDIT : ADMINSTRATIVE CODE: 011118300100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	165,000.00	200,000.00	200,000.00	300,000.00
22020101	Local travel & transport---Training	80,000.00	100,000.00	100,000.00	150,000.00
22020102	Local travel & transport---Others	85,000.00	100,000.00	100,000.00	150,000.00
220202	Utilities- General	110,000.00	55,000.00	65,000.00	80,000.00
22020201	Electricity Charges	50,000.00	20,000.00	20,000.00	40,000.00
22020202	Telephone Charges	60,000.00	35,000.00	45,000.00	40,000.00
220203	Materials and Supplies	15,000.00	60,000.00	53,950.00	80,000.00
22020301	Office Stationaries & Computer Consumables	15,000.00	40,000.00	35,200.00	50,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	20,000.00	18,750.00	30,000.00
220204	Maintenance Services	0.00	200,000.00	350,000.00	310,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	0.00
22020402	Office Furniture	0.00	100,000.00	100,000.00	150,000.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020404	Office Equipment	0.00	50,000.00	50,000.00	80,000.00
22020405	Plants & Generator	0.00	50,000.00	50,000.00	80,000.00
22020406	Other Maintenance Services	0.00	0.00	50,000.00	0.00
220205	TRAINING	80,000.00	200,000.00	100,000.00	250,000.00
22020501	Local Training	80,000.00	200,000.00	100,000.00	250,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	150,000.00	250,000.00	160,000.00	300,000.00
22020801	Motor Vehicle Fuel Cost	150,000.00	150,000.00	80,000.00	200,000.00
22020803	Plant /Generator Fuel Cost	0.00	100,000.00	80,000.00	100,000.00
220210	MISCELLANEOUS	50,000.00	55,000.00	100,000.00	60,000.00
22021001	Refreshments/Meals	0.00	55,000.00	50,000.00	60,000.00
22021003	Welfare Package / Financial Assistance	50,000.00	0.00	50,000.00	0.00
	OVERHEAD TOTAL	570,000.00	1,020,000.00	1,028,950.00	1,380,000.00
	OTHER RECURRENT TOTAL	570,000.00	1,020,000.00	1,028,950.00	1,380,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
THE LEGISLATIVE COUNCIL : ADMINSTRATIVE CODE: 011200100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	7,500,000.00	3,600,000.00	9,000,000.00
22020101	Local travel & transport=---Training	0.00	4,000,000.00	1,800,000.00	5,000,000.00
22020102	Local travel & transport=---Others	0.00	3,500,000.00	1,800,000.00	4,000,000.00
220202	Utilities- General	0.00	0.00	160,000.00	0.00
22020201	Electricity Charges	0.00	0.00	80,000.00	0.00
22020202	Telephone Charges	0.00	0.00	80,000.00	0.00
220203	Materials and Supplies	0.00	320,000.00	200,000.00	1,000,000.00
22020301	Office Stationaries & Computer Consumables	0.00	300,000.00	100,000.00	500,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	50,000.00	0.00
22020304	Printing	0.00	20,000.00	50,000.00	500,000.00
220204	Maintenance Services	0.00	1,150,000.00	650,000.00	1,300,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	300,000.00	0.00
22020402	Office Furniture	0.00	1,000,000.00	100,000.00	1,000,000.00
22020404	Office Equipment	0.00	0.00	50,000.00	0.00
22020405	Plants & Generator	0.00	0.00	50,000.00	0.00
22020406	Other Maintenance Services	0.00	150,000.00	150,000.00	300,000.00
220205	TRAINING	0.00	700,000.00	350,000.00	2,500,000.00
22020501	Local Training	0.00	700,000.00	350,000.00	2,500,000.00
220206	OTHER SERVICES	0.00	1,320,000.00	300,000.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	1,320,000.00	300,000.00	0.00
220208	FUEL & LUBRICANT	0.00	1,550,000.00	650,000.00	6,800,000.00
22020801	Motor Vehicle Fuel Cost	0.00	1,000,000.00	300,000.00	6,000,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	150,000.00	150,000.00	400,000.00
22020803	Plant /Generator Fuel Cost	0.00	400,000.00	200,000.00	400,000.00
220210	MISCELLANEOUS	0.00	500,000.00	400,000.00	4,300,000.00
22021001	Refreshments/Meals	0.00	400,000.00	250,000.00	1,000,000.00
22021003	Welfare Package / Financial Assistance	0.00	100,000.00	150,000.00	300,000.00
22021004	Honorarium and Sitting Allowance	0.00	0.00	0.00	3,000,000.00
	OVERHEAD TOTAL	0.00	13,040,000.00	6,310,000.00	24,900,000.00
	OTHER RECURRENT TOTAL	0.00	13,040,000.00	6,310,000.00	24,900,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

OTHER RECURRENT COSTS

OFFICE OF THE ASST./ ADV./ TO THE LEG. COUNCIL : ADMINSTRATIVE CODE: 011200500100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	300,000.00	300,000.00
22020101	Local travel & transport---Training	0.00	0.00	150,000.00	150,000.00
22020102	Local travel & transport---Others	0.00	0.00	150,000.00	150,000.00
220202	Utilities- General	0.00	0.00	160,000.00	160,000.00
22020201	Electricity Charges	0.00	0.00	80,000.00	80,000.00
22020202	Telephone Charges	0.00	0.00	80,000.00	80,000.00
220203	Materials and Supplies	0.00	0.00	200,000.00	200,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	50,000.00	50,000.00
22020302	Books	0.00	0.00	50,000.00	50,000.00
22020303	Newspapers	0.00	0.00	50,000.00	50,000.00
22020304	Printing	0.00	0.00	50,000.00	50,000.00
220204	Maintenance Services	0.00	0.00	550,000.00	550,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	300,000.00	300,000.00
22020402	Office Furniture	0.00	0.00	100,000.00	100,000.00
22020404	Office Equipment	0.00	0.00	50,000.00	50,000.00
22020405	Plants & Generator	0.00	0.00	50,000.00	50,000.00
22020406	Other Maintenance Services	0.00	0.00	50,000.00	50,000.00
220205	TRAINING	0.00	0.00	200,000.00	200,000.00
22020501	Local Training	0.00	0.00	200,000.00	200,000.00
220208	FUEL & LUBRICANT	0.00	0.00	350,000.00	350,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	150,000.00	150,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	100,000.00	100,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	100,000.00	100,000.00
220210	MISCELLANEOUS	0.00	0.00	200,000.00	200,000.00
22021001	Refreshments/Meals	0.00	0.00	100,000.00	100,000.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	100,000.00	100,000.00
	OVERHEAD TOTAL	0.00	0.00	1,960,000.00	1,960,000.00
	OTHER RECURRENT TOTAL	0.00	0.00	1,960,000.00	1,960,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO

ESTIMATES 2026

OTHER RECURRENT COSTS

COUNCIL COMMITTEES : ADMINSTRATIVE CODE: 011200700100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	2,100,000.00	300,000.00	2,200,000.00
22020101	Local travel & transport---Training	0.00	1,100,000.00	150,000.00	1,200,000.00
22020102	Local travel & transport---Others	0.00	1,000,000.00	150,000.00	1,000,000.00
220202	Utilities- General	0.00	80,000.00	160,000.00	160,000.00
22020201	Electricity Charges	0.00	40,000.00	80,000.00	80,000.00
22020202	Telephone Charges	0.00	40,000.00	80,000.00	80,000.00
220203	Materials and Supplies	0.00	80,000.00	150,000.00	100,000.00
22020301	Office Stationaries & Computer Consumables	0.00	50,000.00	50,000.00	50,000.00
22020303	Newspapers	0.00	0.00	50,000.00	0.00
22020304	Printing	0.00	30,000.00	50,000.00	50,000.00
220204	Maintenance Services	0.00	80,000.00	350,000.00	150,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	0.00
22020402	Office Furniture	0.00	0.00	100,000.00	0.00
22020404	Office Equipment	0.00	0.00	50,000.00	0.00
22020405	Plants & Generator	0.00	30,000.00	50,000.00	50,000.00
22020406	Other Maintenance Services	0.00	50,000.00	50,000.00	100,000.00
220208	FUEL & LUBRICANT	0.00	1,380,000.00	300,000.00	1,600,000.00
22020801	Motor Vehicle Fuel Cost	0.00	1,100,000.00	100,000.00	1,200,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	200,000.00	100,000.00	300,000.00
22020803	Plant /Generator Fuel Cost	0.00	80,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS	0.00	120,000.00	200,000.00	120,000.00
22021001	Refreshments/Meals	0.00	120,000.00	120,000.00	120,000.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	80,000.00	0.00
	OVERHEAD TOTAL	0.00	3,840,000.00	1,760,000.00	4,330,000.00
	OTHER RECURRENT TOTAL	0.00	3,840,000.00	1,760,000.00	4,330,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
OFFICE OF THE HOUSE LEADER : ADMINSTRATIVE CODE: 011202100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	730,000.00	500,000.00	1,000,000.00
22020101	Local travel & transport---Training	0.00	380,000.00	250,000.00	500,000.00
22020102	Local travel & transport---Others	0.00	350,000.00	250,000.00	500,000.00
220202	Utilities- General	0.00	80,000.00	160,000.00	200,000.00
22020201	Electricity Charges	0.00	40,000.00	80,000.00	100,000.00
22020202	Telephone Charges	0.00	40,000.00	80,000.00	100,000.00
220203	Materials and Supplies	0.00	50,000.00	150,000.00	100,000.00
22020301	Office Stationaries & Computer Consumables	0.00	50,000.00	50,000.00	100,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	50,000.00	0.00
22020304	Printing	0.00	0.00	50,000.00	0.00
22020306	Supply of Stationaries and other Office materials in the	0.00	0.00	0.00	0.00
220204	Maintenance Services	0.00	100,000.00	500,000.00	500,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	200,000.00	0.00
22020402	Office Furniture	0.00	0.00	100,000.00	0.00
22020404	Office Equipment	0.00	0.00	50,000.00	0.00
22020405	Plants & Generator	0.00	0.00	50,000.00	0.00
22020406	Other Maintenance Services	0.00	100,000.00	100,000.00	500,000.00
220205	TRAINING	0.00	250,000.00	200,000.00	500,000.00
22020501	Local Training	0.00	250,000.00	200,000.00	500,000.00
220206	OTHER SERVICES	0.00	200,000.00	250,000.00	500,000.00
22020605	Logistics for Official Participation in Public functions	0.00	200,000.00	250,000.00	500,000.00
220208	FUEL & LUBRICANT	0.00	600,000.00	200,000.00	1,300,000.00
22020801	Motor Vehicle Fuel Cost	0.00	600,000.00	100,000.00	1,200,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	50,000.00	50,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	50,000.00	50,000.00
220210	MISCELLANEOUS	0.00	190,000.00	200,000.00	1,000,000.00
22021001	Refreshments/Meals	0.00	100,000.00	100,000.00	200,000.00
22021003	Welfare Package / Financial Assistance	0.00	90,000.00	100,000.00	200,000.00
22021004	Honorarium and Sitting Allowance	0.00	0.00	0.00	600,000.00
	OVERHEAD TOTAL	0.00	2,200,000.00	2,160,000.00	5,100,000.00
	OTHER RECURRENT TOTAL	0.00	2,200,000.00	2,160,000.00	5,100,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
CLERK TO THE HOUSE : ADMINSTRATIVE CODE: 011202200100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	400,000.00	160,000.00	500,000.00
22020101	Local travel & transport---Training	0.00	200,000.00	80,000.00	250,000.00
22020102	Local travel & transport---Others	0.00	200,000.00	80,000.00	250,000.00
220202	Utilities- General	0.00	20,000.00	50,000.00	50,000.00
22020201	Electricity Charges	0.00	0.00	20,000.00	0.00
22020202	Telephone Charges	0.00	20,000.00	30,000.00	50,000.00
220203	Materials and Supplies	0.00	180,500.00	150,000.00	250,000.00
22020301	Office Stationaries & Computer Consumables	0.00	150,000.00	100,000.00	200,000.00
22020304	Printing	0.00	30,500.00	50,000.00	50,000.00
220204	Maintenance Services	0.00	50,000.00	220,000.00	100,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	0.00	0.00
22020402	Office Furniture	0.00	0.00	100,000.00	0.00
22020405	Plants & Generator	0.00	0.00	50,000.00	0.00
22020406	Other Maintenance Services	0.00	50,000.00	70,000.00	100,000.00
220205	TRAINING	0.00	80,000.00	80,000.00	150,000.00
22020501	Local Training	0.00	80,000.00	80,000.00	150,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	0.00	130,000.00	150,000.00	150,000.00
22020801	Motor Vehicle Fuel Cost	0.00	80,000.00	100,000.00	100,000.00
22020803	Plant /Generator Fuel Cost	0.00	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS	0.00	142,000.00	40,000.00	200,000.00
22021001	Refreshments/Meals	0.00	12,000.00	20,000.00	50,000.00
22021003	Welfare Package / Financial Assistance	0.00	130,000.00	20,000.00	150,000.00
	OVERHEAD TOTAL	0.00	1,002,500.00	850,000.00	1,400,000.00
	OTHER RECURRENT TOTAL	0.00	1,002,500.00	850,000.00	1,400,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
LOCAL GOVERNMENT ADMINISTRATION : ADMINISTRATIVE CODE 012500100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	1,500,000.00	2,200,000.00	1,800,000.00	2,400,000.00
22020101	Local travel & transport=---Training	600,000.00	1,000,000.00	800,000.00	1,200,000.00
22020102	Local travel & transport=---Others	900,000.00	1,200,000.00	1,000,000.00	1,200,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	400,000.00	90,000.00	160,000.00	150,000.00
22020201	Electricity Charges	0.00	40,000.00	80,000.00	50,000.00
22020202	Telephone Charges	400,000.00	50,000.00	80,000.00	100,000.00
220203	Materials and Supplies	180,000.00	432,000.00	600,000.00	550,000.00
22020301	Office Stationaries & Computer Consumables	180,000.00	300,000.00	300,000.00	350,000.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	132,000.00	300,000.00	200,000.00
220204	Maintenance Services	295,000.00	250,000.00	500,000.00	400,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	0.00
22020402	Office Furniture	0.00	0.00	100,000.00	0.00
22020404	Office Equipment	0.00	0.00	100,000.00	0.00
22020405	Plants & Generator	180,000.00	100,000.00	100,000.00	200,000.00
22020406	Other Maintenance Services	115,000.00	150,000.00	100,000.00	200,000.00
220205	TRAINING	179,500.00	800,000.00	200,000.00	800,000.00
22020501	Local Training	179,500.00	800,000.00	200,000.00	800,000.00
220208	FUEL & LUBRICANT	2,200,000.00	1,300,000.00	800,000.00	1,600,000.00
22020801	Motor Vehicle Fuel Cost	1,900,000.00	1,000,000.00	500,000.00	1,200,000.00
22020803	Plant /Generator Fuel Cost	300,000.00	300,000.00	300,000.00	400,000.00
220210	MISCELLANEOUS	610,000.00	706,000.00	500,000.00	850,000.00
22021001	Refreshments/Meals	560,000.00	400,000.00	300,000.00	500,000.00
22021003	Welfare Package / Financial Assistance	50,000.00	306,000.00	200,000.00	350,000.00
	OVERHEAD TOTAL	5,364,500.00	5,778,000.00	4,560,000.00	6,750,000.00
	OTHER RECURRENT TOTAL	5,364,500.00	5,778,000.00	4,560,000.00	6,750,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
GENERAL SERVICES : ADMINSTRATIVE CODE: 011200800100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
	SOCIAL BENEFITS	912,342,066.44	1,178,523,419.47	1,032,657,239.00	1,211,034,878.67
22010101	Provision For GRATUITYCivil Servants/ Primary School Teachers	84,333,333.34	111,458,663.72	103,657,239.00	120,318,988.57
22010102	Pension Benefits For Retired Civil Servants/ Primary School Teachers	828,008,733.10	1,067,064,755.75	929,000,000.00	1,090,715,890.10
22010103	Provision For Death Benefits of Staffers in Service	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	26,433,500.00	59,730,500.00	49,400,000.00	77,100,000.00
220201	Travel and Transport	300,000.00	730,000.00	1,000,000.00	800,000.00
22020101	Dispatch of mails & correspondence	0.00	0.00	500,000.00	300,000.00
22020102	Travel and Transport (GENERAL)	300,000.00	730,000.00	500,000.00	500,000.00
220203	Materials and Supplies	6,733,500.00	4,070,000.00	2,200,000.00	4,500,000.00
22020301	Other forms of Activities on record update and Related matters	6,683,500.00	2,420,000.00	2,000,000.00	2,500,000.00
22020302	Printing of Payment Vouchers,Treasury receipts, etc.	50,000.00	1,650,000.00	200,000.00	2,000,000.00
22020303	Supply of Stationaries and other Office materials in the	0.00	0.00	0.00	0.00
220204	Maintenance Services	12,500,000.00	31,139,500.00	34,500,000.00	37,500,000.00
22020401	Maintanance of Local Govt.Transport pool (Motor Vehicles)	0.00	6,139,500.00	10,000,000.00	10,000,000.00
22020402	Maintenance of L.G. Equipments, e.g. L.G. Generating Sets	0.00	0.00	500,000.00	500,000.00
22020413	Maintanance of Minor Roads : Grading Across the L.G.A.	5,000,000.00	15,000,000.00	10,000,000.00	15,000,000.00
22020413	Maintanance of Minor Roads : Delsilting Across the L.G.A.	5,000,000.00	6,000,000.00	7,000,000.00	7,000,000.00
22020413	Maintanance of Minor Roads : Road Verges Across the L.G.A.	2,500,000.00	4,000,000.00	7,000,000.00	5,000,000.00
220205	Tranning	400,000.00	1,300,000.00	1,900,000.00	2,500,000.00
22020501	Conferences,training,workshop and meetings For civil servants	400,000.00	0.00	500,000.00	500,000.00
22020502	Workshop ,Seminar & Capacity Building Training for Politicians	0.00	500,000.00	200,000.00	500,000.00
22020503	Training of Public Citizens e.g Food Vendors	0.00	0.00	100,000.00	150,000.00
22020504	Education Fund for Sponsorship programmes	0.00	0.00	100,000.00	150,000.00
22020505	Sponsorship Award Scheme for the deserving Staffers.	0.00	0.00	200,000.00	200,000.00
22020506	Bursary & Scholarship Awards for Students (Non-Staff) in the LGA	0.00	0.00	200,000.00	200,000.00
22020501	Other forms of conferences,training,workshops and meetings by political class	0.00	200,000.00	100,000.00	200,000.00
22020507	Workshop ,Seminar & Capacity Building Training for Civil servants	0.00	600,000.00	500,000.00	600,000.00
220206	OTHER SERVICES	6,500,000.00	22,491,000.00	9,800,000.00	31,800,000.00

22020602	Office Rent	0.00	0.00	0.00	0.00
22020603	Residential Rent	0.00	530,000.00	0.00	100,000.00
22020605	Logistics for Official Participation in Public functions	0.00	500,000.00	500,000.00	500,000.00
22020606	Swearing-in -Ceremonies of Pol. Appointees/Elected Public Off.	0.00	1,062,000.00	500,000.00	500,000.00
22020607	Hosting of Conferences organized for the Civil Servants.	0.00	299,000.00	800,000.00	800,000.00
22020608	Hosting of Conferences organized for the Political Class	0.00	600,000.00	600,000.00	600,000.00
22020609	Sponsorship of Muslim Prilgimage to Mecca	0.00	0.00	700,000.00	700,000.00
22020610	Sponsorship of Christian Prilgimage to Jerusalem	0.00	0.00	1,000,000.00	1,000,000.00
22020611	Gifts and Presents (Cash and Kind) during Muslim Festivals	1,000,000.00	0.00	1,000,000.00	1,000,000.00
22020612	Gifts and Presents (Cash and Kind) during Christian Festivals	600,000.00	19,000,000.00	600,000.00	20,000,000.00
22020614	Renumeration for standing Local Govt.Committees	0.00	0.00	600,000.00	1,000,000.00
22020615	Other Forms of Societal Re-orientation Activities (Armed Forces Day, Independence Day etc.)	4,700,000.00	500,000.00	3,000,000.00	5,000,000.00
22020616	Financial Assistance for Members of the Communities	100,000.00	0.00	300,000.00	300,000.00
22020617	Logistics for the conduct of screening and verification exercises	100,000.00	0.00	200,000.00	300,000.00
220207	Consulting and Professional Services (GENERAL)	0.00	0.00	0.00	0.00
220208	Fuel and Lubricant (GENERAL)	0.00	0.00	0.00	0.00
220209	Financial Charges (GENERAL)	0.00	0.00	0.00	0.00
2203	LOANS AND ADVANCES (GENERAL)	0.00	0.00	2,000,000.00	2,000,000.00
220301	LOANS & ADVANCES.....LG Staff	0.00	0.00	1,000,000.00	1,000,000.00
220302	LOANS AND ADVANCES.....POLITICAL CLASS	0.00	0.00	1,000,000.00	1,000,000.00
	LOANS & ADVANCES.....OTHERS	0.00	0.00	0.00	0.00
2204	GRANTS & CONTRIBUTIONS	0.00	1,697,021,286.33	102,350,333.25	252,000,000.00
220401	LOCAL GRANT AND CONTRIBUTIONS TO LOCAL				
22040101	LGSC AND TRAINING SCHOOL RG	0.00	39,310,555.57	10,000,000.00	40,000,000.00
22040102	LOANS BOARD RG	0.00	17,883,333.29	10,000,000.00	18,000,000.00
22040103	PENSION BOARD RG	0.00	2,438,888.92	1,000,000.00	3,000,000.00
22040104	AUDITOR GENERAL FOR THE LOCAL GOVT.	0.00	3,555,555.54	1,000,000.00	4,000,000.00
22040105	SUBEB	0.00	0.00	1,000,000.00	0.00
22040106	PHC BOARD	0.00	41,666,666.64	39,350,333.25	42,000,000.00
22040107	MINISTRY OF LOCAL GOVT. & CH. AFFAIRS	0.00	1,580,460,521.39	0.00	120,000,000.00
220402	GRANTS TO OTHERS BODIES	0.00	0.00	0.00	0.00
22040201	GRANTS TO COMMUNITIES - LCDAs	0.00	11,705,764.98	40,000,000.00	25,000,000.00
22040202	GRANTS TO NGOS	0.00	0.00	0.00	0.00
2205	SUBSIDY GENERAL (GENERAL)	0.00	0.00	0.00	0.00
2206	PUBLIC DEBT CHARGES (GENERAL)	0.00	0.00	0.00	0.00
2207	TRANSFER TO OTHER FUND	200,000.00	300,000.00	3,100,000.00	4,000,000.00
220701	Other forms of contribution to Youth and Sport Programmes	0.00	0.00	1,100,000.00	1,000,000.00
220702	Stipends to Bankroll Old-Age Scheme	0.00	0.00	0.00	0.00
220703	Other forms of Supportive Scheme/Programmes	0.00	0.00	0.00	500,000.00
220704	Social Supports: Education, Health etc.	0.00	0.00	0.00	0.00
220705	Family Support Programmes.e.g Gbebiro	0.00	0.00	1,000,000.00	1,500,000.00
220706	Provisin for installation & Corronation Logistics of Traditional	200,000.00	300,000.00	500,000.00	500,000.00

220707	Provision for OBAS paraphenalia of Office & working tools	0.00	0.00	500,000.00	500,000.00
	OTHERS SUB-TOTAL	26,633,500.00	1,757,051,786.33	156,850,333.25	335,100,000.00
	OTHER RECURRENT COST : TOTAL	26,633,500.00	1,757,051,786.33	156,850,333.25	335,100,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
GENERAL ADMINISTRATION : ADMINSTRATIVE CODE: 012500100200

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	3,597,000.00	3,050,000.00	3,900,000.00	3,800,000.00
22020101	Local travel & transport=---Training	1,297,000.00	1,050,000.00	1,400,000.00	1,300,000.00
22020102	Local travel & transport=---Others	2,300,000.00	2,000,000.00	2,500,000.00	2,500,000.00
220202	Utilities- General	0.00	0.00	160,000.00	0.00
22020201	Electricity Charges	0.00	0.00	80,000.00	0.00
22020202	Telephone Charges	0.00	0.00	80,000.00	0.00
220203	Materials and Supplies	715,000.00	317,000.00	920,000.00	600,000.00
22020301	Office Stationaries & Computer Consumables	615,000.00	137,000.00	700,000.00	400,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	100,000.00	0.00
22020304	Printing	100,000.00	180,000.00	120,000.00	200,000.00
22020306	Supply of Stationaries and other Office materials in the	0.00	0.00	0.00	0.00
220204	Maintenance Services	379,500.00	50,000.00	730,000.00	450,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	300,000.00	0.00
22020402	Office Furniture	0.00	0.00	0.00	0.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020404	Office Equipment	67,000.00	0.00	80,000.00	150,000.00
22020405	Plants & Generator	0.00	0.00	0.00	0.00
22020406	Other Maintenance Services	312,500.00	50,000.00	350,000.00	300,000.00
220205	TRAINING	0.00	140,000.00	500,000.00	500,000.00
22020501	Local Training	0.00	140,000.00	500,000.00	500,000.00
220206	OTHER SERVICES	0.00	550,000.00	1,030,000.00	1,000,000.00
22020605	Logistics for Official Participation in Public functions	0.00	150,000.00	330,000.00	300,000.00
22020618	Special Services rendered by the Department	0.00	400,000.00	700,000.00	700,000.00
220208	FUEL & LUBRICANT	3,600,000.00	2,395,000.00	4,100,000.00	3,200,000.00
22020801	Motor Vehicle Fuel Cost	2,200,000.00	1,795,000.00	2,300,000.00	2,200,000.00
22020802	Other Transport Equipment Fuel Cost	300,000.00	0.00	500,000.00	0.00
22020803	Plant /Generator Fuel Cost	1,100,000.00	600,000.00	1,300,000.00	1,000,000.00
220210	MISCELLANEOUS	290,000.00	347,253.77	400,000.00	550,000.00
22021001	Refreshments/Meals	0.00	19,000.00	50,000.00	50,000.00
22021003	Welfare Package / Financial Assistance	290,000.00	328,253.77	350,000.00	500,000.00
	OVERHEAD TOTAL	8,581,500.00	6,849,253.77	11,740,000.00	10,100,000.00
	OTHER RECURRENT COST : TOTAL	8,581,500.00	6,849,253.77	11,740,000.00	10,100,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
AGRIC & NATURAL RESOURCES : ADMINSTRATIVE CODE: 021500100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	115,000.00	170,000.00	130,000.00	250,000.00
22020101	Local travel & transport---Training	40,000.00	100,000.00	50,000.00	150,000.00
22020102	Local travel & transport---Others	75,000.00	70,000.00	80,000.00	100,000.00
220202	Utilities- General	30,000.00	0.00	60,000.00	0.00
22020201	Electricity Charges	30,000.00	0.00	40,000.00	0.00
22020202	Telephone Charges	0.00	0.00	20,000.00	0.00
220203	Materials and Supplies	115,000.00	130,000.00	140,000.00	150,000.00
22020301	Office Stationaries & Computer Consumables	55,000.00	0.00	60,000.00	0.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	10,000.00	0.00
22020304	Printing	60,000.00	130,000.00	70,000.00	150,000.00
220204	Maintenance Services	40,000.00	0.00	50,000.00	0.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	0.00	0.00
22020402	Office Furniture	40,000.00	0.00	50,000.00	0.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020405	Plants & Generator	0.00	0.00	0.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	0.00
220205	TRAINING	55,000.00	44,000.00	60,000.00	60,000.00
22020501	Local Training	55,000.00	44,000.00	60,000.00	60,000.00
220206	OTHER SERVICES	277,000.00	0.00	300,000.00	180,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	100,000.00
22020618	Special Services rendered by the Department	277,000.00	0.00	300,000.00	80,000.00
220208	FUEL & LUBRICANT	123,500.00	200,000.00	180,000.00	300,000.00
22020801	Motor Vehicle Fuel Cost	123,500.00	200,000.00	150,000.00	300,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	30,000.00	0.00
220210	MISCELLANEOUS	50,000.00	30,000.00	150,000.00	50,000.00
22021001	Refreshments/Meals	50,000.00	0.00	50,000.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	30,000.00	100,000.00	50,000.00
	OVERHEAD TOTAL	805,500.00	574,000.00	1,070,000.00	990,000.00
	OTHER RECURRENT COST : TOTAL	805,500.00	574,000.00	1,070,000.00	990,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
FINANCE AND SUPPLIES : ADMINSTRATIVE CODE: 022000100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	820,000.00	3,000,000.00	900,000.00	3,500,000.00
22020101	Local travel & transport---Training	450,000.00	1,800,000.00	500,000.00	2,000,000.00
22020102	Local travel & transport---Others	370,000.00	1,200,000.00	400,000.00	1,500,000.00
220202	Utilities- General	550,000.00	0.00	160,000.00	0.00
22020201	Electricity Charges	250,000.00	0.00	80,000.00	0.00
22020202	Telephone Charges	300,000.00	0.00	80,000.00	0.00
220203	Materials and Supplies	549,000.00	945,000.00	600,000.00	2,000,000.00
22020301	Office Stationaries & Computer Consumables	243,000.00	520,000.00	250,000.00	1,500,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	306,000.00	425,000.00	350,000.00	500,000.00
220204	Maintenance Services	399,000.00	368,000.00	530,000.00	1,750,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	0.00	0.00
22020402	Office Furniture	300,000.00	0.00	300,000.00	1,000,000.00
22020404	Office Equipment	19,000.00	28,000.00	30,000.00	50,000.00
22020405	Plants & Generator	0.00	140,000.00	50,000.00	200,000.00
22020406	Other Maintenance Services	80,000.00	200,000.00	150,000.00	500,000.00
220205	TRAINING	450,000.00	900,000.00	500,000.00	1,000,000.00
22020501	Local Training	450,000.00	900,000.00	500,000.00	1,000,000.00
220206	OTHER SERVICES	1,131,473.57	1,220,000.00	1,200,000.00	1,800,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	500,000.00
22020618	Special Services rendered by the Department	1,131,473.57	1,220,000.00	1,200,000.00	1,300,000.00
220208	FUEL & LUBRICANT	2,376,500.00	3,300,000.00	2,600,000.00	3,700,000.00
22020801	Motor Vehicle Fuel Cost	1,850,000.00	2,500,000.00	2,000,000.00	2,700,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	526,500.00	800,000.00	600,000.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	0.00	125,133.03	0.00	500,000.00
22020901	Bank Charges (Other than Interest)	0.00	125,133.03	0.00	500,000.00
220210	MISCELLANEOUS	2,600,000.00	273,646.96	300,000.00	350,000.00
22021001	Refreshments/Meals	2,000,000.00	200,000.00	150,000.00	250,000.00
22021003	Welfare Package / Financial Assistance	600,000.00	73,646.96	150,000.00	100,000.00
	OVERHEAD TOTAL	8,875,973.57	10,131,779.99	6,790,000.00	14,600,000.00
	OTHER RECURRENT COST : TOTAL	8,875,973.57	10,131,779.99	6,790,000.00	14,600,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
BUDGET, PLANNING, RESEARCH & STATISTICS : ADMINSTRATIVE CODE: 022000300100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	120,000.00	150,000.00	150,000.00	200,000.00
22020101	Local travel & transport=---Training	120,000.00	150,000.00	150,000.00	200,000.00
22020102	Local travel & transport=---Others	0.00	0.00	0.00	0.00
220202	Utilities- General	102,000.00	0.00	160,000.00	200,000.00
22020201	Electricity Charges	22,000.00	0.00	40,000.00	0.00
22020202	Telephone Charges	30,000.00	0.00	20,000.00	0.00
22020203	Internet Access Charges	20,000.00	0.00	50,000.00	100,000.00
22020204	Software Charges & Renewal	30,000.00	0.00	50,000.00	100,000.00
220203	Materials and Supplies	820,000.00	310,000.00	1,150,000.00	500,000.00
22020301	Office Stationaries & Computer Consumables	120,000.00	170,000.00	150,000.00	200,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	700,000.00	140,000.00	1,000,000.00	300,000.00
22020306	Supply of Stationaries and other Office materials in the	0.00	0.00	0.00	0.00
220204	Maintenance Services	85,000.00	0.00	800,000.00	0.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	0.00	0.00
22020402	Office Furniture	0.00	0.00	0.00	0.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020404	Office Equipment	85,000.00	0.00	300,000.00	0.00
22020405	Plants & Generator	0.00	0.00	200,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	300,000.00	0.00
220205	TRAINING	84,000.00	80,000.00	100,000.00	0.00
22020501	Local Training	84,000.00	80,000.00	100,000.00	0.00
220206	OTHER SERVICES	1,600,000.00	0.00	2,000,000.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
22020618	Special Services rendered by the Department	1,600,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANT	120,000.00	174,500.00	600,000.00	450,000.00
22020801	Motor Vehicle Fuel Cost	0.00	100,000.00	150,000.00	150,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	24,500.00	200,000.00	100,000.00
22020803	Plant /Generator Fuel Cost	120,000.00	50,000.00	250,000.00	200,000.00
220210	MISCELLANEOUS	80,000.00	81,112.45	200,000.00	200,000.00
22021001	Refreshments/Meals	30,000.00	0.00	50,000.00	50,000.00
22021003	Welfare Package / Financial Assistance	50,000.00	81,112.45	150,000.00	150,000.00
	OVERHEAD TOTAL	3,011,000.00	795,612.45	5,160,000.00	1,550,000.00

	OTHER RECURRENT COST : TOTAL	3,011,000.00	795,612.45	5,160,000.00	1,550,000.00
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**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

OTHER RECURRENT COSTS

WORKS/ LANDS/ TRANSPORT AND HOUSING : ADMINSTRATIVE CODE: 023400100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	156,000.00	185,000.00	200,000.00	200,000.00
22020101	Local travel & transport=---Training	156,000.00	185,000.00	200,000.00	200,000.00
22020102	Local travel & transport=---Others	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
22020201	Electricity Charges	0.00	0.00	40,000.00	0.00
22020202	Telephone Charges	0.00	0.00	20,000.00	0.00
220203	Materials and Supplies	0.00	0.00	100,000.00	200,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	50,000.00	100,000.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	0.00	50,000.00	100,000.00
220204	Maintenance Services	337,000.00	1,430,000.00	480,000.00	2,000,000.00
22020401	Motor Vehicle / Transport Equipments	120,000.00	0.00	150,000.00	0.00
22020402	Office Furniture	0.00	0.00	0.00	0.00
22020404	Office Equipment	150,000.00	0.00	150,000.00	200,000.00
22020405	Plants & Generator	67,000.00	220,000.00	80,000.00	300,000.00
22020406	Other Maintenance Services	0.00	1,210,000.00	100,000.00	1,500,000.00
220205	TRAINING	80,000.00	100,000.00	100,000.00	120,000.00
22020501	Local Training	80,000.00	100,000.00	100,000.00	120,000.00
220206	OTHER SERVICES	288,000.00	0.00	300,000.00	200,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	100,000.00
22020618	Special Services rendered by the Department	288,000.00	0.00	300,000.00	100,000.00
220208	FUEL & LUBRICANT	640,000.00	530,000.00	650,000.00	800,000.00
22020801	Motor Vehicle Fuel Cost	250,000.00	230,000.00	250,000.00	300,000.00
22020802	Other Transport Equipment Fuel Cost	270,000.00	200,000.00	250,000.00	300,000.00
22020803	Plant /Generator Fuel Cost	120,000.00	100,000.00	150,000.00	200,000.00
220210	MISCELLANEOUS	52,307.00	110,500.00	150,000.00	150,000.00
22021001	Refreshments/Meals	0.00	30,000.00	50,000.00	50,000.00
22021003	Welfare Package / Financial Assistance	52,307.00	80,500.00	100,000.00	100,000.00
	OVERHEAD TOTAL	1,553,307.00	2,355,500.00	2,040,000.00	3,670,000.00
	OTHER RECURRENT COST : TOTAL	1,553,307.00	2,355,500.00	2,040,000.00	3,670,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
LEGAL SERVICES DEPARTMENT. : ADMINSTRATIVE CODE: 032600100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	120,000.00	130,000.00	150,000.00	150,000.00
22020101	Local travel & transport=---Training	120,000.00	130,000.00	150,000.00	150,000.00
22020102	Local travel & transport=---Others	0.00	0.00	0.00	0.00
220202	Utilities- General	50,000.00	0.00	60,000.00	0.00
22020201	Electricity Charges	50,000.00	0.00	40,000.00	0.00
22020202	Telephone Charges	0.00	0.00	20,000.00	0.00
220203	Materials and Supplies	171,000.00	190,000.00	210,000.00	210,000.00
22020301	Office Stationaries & Computer Consumables	75,700.00	0.00	80,000.00	0.00
22020302	Books	50,000.00	140,000.00	70,000.00	150,000.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	45,300.00	50,000.00	60,000.00	60,000.00
220204	Maintenance Services	0.00	0.00	50,000.00	0.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	50,000.00	0.00
22020405	Plants & Generator	0.00	0.00	0.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	0.00
220205	TRAINING	0.00	80,000.00	100,000.00	100,000.00
22020501	Local Training	0.00	80,000.00	100,000.00	100,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	500,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	300,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	200,000.00
220208	FUEL & LUBRICANT	80,000.00	150,000.00	300,000.00	300,000.00
22020801	Motor Vehicle Fuel Cost	80,000.00	130,000.00	150,000.00	150,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	100,000.00	100,000.00
22020803	Plant /Generator Fuel Cost	0.00	20,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS	40,000.00	141,667.19	150,000.00	180,000.00
22021001	Refreshments/Meals	0.00	21,000.00	50,000.00	50,000.00
22021003	Welfare Package / Financial Assistance	40,000.00	120,667.19	100,000.00	130,000.00
	OVERHEAD TOTAL	461,000.00	691,667.19	1,020,000.00	1,440,000.00
	OTHER RECURRENT COST : TOTAL	461,000.00	691,667.19	1,020,000.00	1,440,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
L.G. PRIMARY SCHOOLS : ADMINSTRATIVE CODE: 051702600000

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	1,000,000.00	0.00
22020101	Local travel & transport---Training	0.00	0.00	500,000.00	0.00
22020102	Local travel & transport---Others	0.00	0.00	500,000.00	0.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
22020201	Electricity Charges	0.00	0.00	40,000.00	0.00
22020202	Telephone Charges	0.00	0.00	20,000.00	0.00
220203	Materials and Supplies	0.00	0.00	1,150,000.00	0.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	250,000.00	0.00
22020302	Books	0.00	0.00	350,000.00	0.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	0.00	100,000.00	0.00
22020305	Teaching Aids & Instructional Materials	0.00	0.00	250,000.00	0.00
22020306	Supply of Stationaries and other Office materials in the	0.00	0.00	200,000.00	0.00
220204	Maintenance Services	0.00	0.00	350,000.00	0.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	0.00	0.00
22020402	Office Furniture	0.00	0.00	200,000.00	0.00
22020405	Plants & Generator	0.00	0.00	100,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	50,000.00	0.00
220205	TRAINING	0.00	0.00	250,000.00	0.00
22020501	Local Training	0.00	0.00	250,000.00	0.00
220206	OTHER SERVICES	0.00	0.00	550,855.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	350,855.00	0.00
22020618	Special Services rendered by the Department	0.00	0.00	200,000.00	0.00
220208	FUEL & LUBRICANT	0.00	0.00	470,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	350,000.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	120,000.00	0.00
220210	MISCELLANEOUS	0.00	0.00	320,500.00	0.00
22021001	Refreshments/Meals	0.00	0.00	120,500.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	200,000.00	0.00
	OVERHEAD TOTAL	0.00	0.00	4,151,355.00	0.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	4,151,355.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
PRIMARY HEALTH CARE : ADMINSTRATIVE CODE: 052100100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	800,000.00	0.00
22020101	Local travel & transport=---Training	0.00	0.00	400,000.00	0.00
22020102	Local travel & transport=---Others	0.00	0.00	400,000.00	0.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
22020201	Electricity Charges	0.00	0.00	40,000.00	0.00
22020202	Telephone Charges	0.00	0.00	20,000.00	0.00
220203	Materials and Supplies	0.00	0.00	200,000.00	0.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	100,000.00	0.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	0.00	100,000.00	0.00
220204	Maintenance Services	0.00	0.00	750,000.00	0.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	200,000.00	0.00
22020402	Office Furniture	0.00	0.00	100,000.00	0.00
22020404	Office Equipment	0.00	0.00	200,000.00	0.00
22020405	Plants & Generator	0.00	0.00	150,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	100,000.00	0.00
220205	TRAINING	0.00	0.00	400,000.00	0.00
22020501	Local Training	0.00	0.00	400,000.00	0.00
220206	OTHER SERVICES	0.00	0.00	350,000.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	200,000.00	0.00
22020618	Special Services rendered by the Department	0.00	0.00	150,000.00	0.00
220208	FUEL & LUBRICANT	0.00	0.00	350,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	150,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	100,000.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS	0.00	0.00	270,000.00	0.00
22021001	Refreshments/Meals	0.00	0.00	120,000.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	150,000.00	0.00
	OVERHEAD TOTAL	0.00	0.00	3,180,000.00	0.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	3,180,000.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
ENVIRONMENTAL SERVICES : ADMINSTRATIVE CODE: 053500100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	190,000.00	180,000.00	300,000.00	200,000.00
22020101	Local travel & transport=---Training	105,000.00	180,000.00	200,000.00	200,000.00
22020102	Local travel & transport=---Others	85,000.00	0.00	100,000.00	0.00
220202	Utilities- General	115,000.00	0.00	60,000.00	0.00
22020201	Electricity Charges	73,000.00	0.00	40,000.00	0.00
22020202	Telephone Charges	42,000.00	0.00	20,000.00	0.00
220203	Materials and Supplies	55,000.00	40,000.00	180,000.00	150,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	100,000.00	100,000.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	55,000.00	40,000.00	80,000.00	50,000.00
22020306	Supply of Stationaries and other Office materials in the	0.00	0.00	0.00	0.00
220204	Maintenance Services	57,500.00	80,000.00	235,000.00	150,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	55,000.00	0.00
22020402	Office Furniture	0.00	0.00	80,000.00	0.00
22020405	Plants & Generator	0.00	0.00	0.00	0.00
22020406	Other Maintenance Services	57,500.00	80,000.00	100,000.00	150,000.00
220205	TRAINING	80,000.00	50,000.00	100,000.00	100,000.00
22020501	Local Training	80,000.00	50,000.00	100,000.00	100,000.00
220206	OTHER SERVICES	0.00	4,200,000.00	0.00	5,900,000.00
22020604	Logistics for Official Participation in Public functions	0.00	0.00	0.00	500,000.00
22020605	Special Services rendered by the Department: Cleaning & Fumigation Services (Environmental Sanitation)	0.00	4,200,000.00	0.00	5,400,000.00
220208	FUEL & LUBRICANT	169,500.00	180,000.00	350,000.00	300,000.00
22020801	Motor Vehicle Fuel Cost	169,500.00	120,000.00	150,000.00	150,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	60,000.00	100,000.00	100,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	100,000.00	50,000.00
220210	MISCELLANEOUS	50,000.00	56,000.00	220,000.00	200,000.00
22021001	Refreshments/Meals	0.00	0.00	120,000.00	100,000.00
22021003	Welfare Package / Financial Assistance	50,000.00	56,000.00	100,000.00	100,000.00
	OVERHEAD TOTAL	717,000.00	4,786,000.00	1,445,000.00	7,000,000.00
	OTHER RECURRENT COST : TOTAL	717,000.00	4,786,000.00	1,445,000.00	7,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
TRADITIONAL COUNCIL : ADMINSTRATIVE CODE: 055200100100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	0.00	600,000.00	600,000.00
22020101	Local travel & transport=---Training	0.00	0.00	300,000.00	300,000.00
22020102	Local travel & transport=---Others	0.00	0.00	300,000.00	300,000.00
220202	Utilities- General	0.00	0.00	60,000.00	60,000.00
22020201	Electricity Charges	0.00	0.00	40,000.00	40,000.00
22020202	Telephone Charges	0.00	0.00	20,000.00	20,000.00
220204	Maintenance Services	0.00	0.00	320,000.00	320,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	210,000.00	210,000.00
22020405	Plants & Generator	0.00	0.00	50,000.00	50,000.00
22020406	Other Maintenance Services	0.00	0.00	60,000.00	60,000.00
220206	OTHER SERVICES	0.00	0.00	500,000.00	500,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	500,000.00	500,000.00
220208	FUEL & LUBRICANT	0.00	0.00	650,000.00	650,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	300,000.00	300,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	200,000.00	200,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	150,000.00	150,000.00
220210	MISCELLANEOUS	0.00	0.00	30,000.00	30,000.00
22021001	Refreshments/Meals	0.00	0.00	20,000.00	20,000.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	10,000.00	10,000.00
	OVERHEAD TOTAL	0.00	0.00	2,160,000.00	2,160,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	2,160,000.00	2,160,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
OTHER RECURRENT COSTS
COMMUNITY DEVELOPMENT AND SPORTS : ADMINSTRATIVE CODE: 055100300100

CODE	DETAILS OF EXPENDITURE	ACTUAL JAN-DEC., 2024	ACTUAL JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
Economic					
2202	OVERHEAD COST				
220201	Travel and Transport	122,000.00	210,000.00	350,000.00	350,000.00
22020101	Local travel & transport---Training	122,000.00	110,000.00	200,000.00	200,000.00
22020102	Local travel & transport---Others	0.00	100,000.00	150,000.00	150,000.00
220202	Utilities- General	0.00	0.00	60,000.00	0.00
22020201	Electricity Charges	0.00	0.00	40,000.00	0.00
22020202	Telephone Charges	0.00	0.00	20,000.00	0.00
220203	Materials and Supplies	300,000.00	65,000.00	390,000.00	330,000.00
22020301	Office Stationaries & Computer Consumables	80,000.00	0.00	100,000.00	100,000.00
22020302	Books	50,000.00	0.00	60,000.00	0.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	65,000.00	30,000.00	80,000.00
22020306	Supply of Stationaries and other Office materials in the	170,000.00	0.00	200,000.00	150,000.00
220204	Maintenance Services	130,000.00	0.00	150,000.00	150,000.00
22020401	Motor Vehicle / Transport Equipments	130,000.00	0.00	150,000.00	0.00
22020402	Office Furniture	0.00	0.00	0.00	0.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020405	Plants & Generator	0.00	0.00	0.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	150,000.00
220205	TRAINING	0.00	120,000.00	200,000.00	200,000.00
22020501	Local Training	0.00	120,000.00	200,000.00	200,000.00
220206	OTHER SERVICES	30,000.00	55,000.00	100,000.00	200,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	100,000.00
22020618	Special Services rendered by the Department	30,000.00	55,000.00	100,000.00	100,000.00
220208	FUEL & LUBRICANT	326,500.00	295,000.00	375,000.00	360,000.00
22020801	Motor Vehicle Fuel Cost	180,800.00	195,000.00	200,000.00	210,000.00
22020802	Other Transport Equipment Fuel Cost	58,500.00	0.00	75,000.00	50,000.00
22020803	Plant /Generator Fuel Cost	87,200.00	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS	50,000.00	185,000.00	250,000.00	220,000.00
22021001	Refreshments/Meals	0.00	80,000.00	100,000.00	100,000.00
22021003	Welfare Package / Financial Assistance	50,000.00	105,000.00	150,000.00	120,000.00
	OVERHEAD TOTAL	958,500.00	930,000.00	1,875,000.00	1,810,000.00
	OTHER RECURRENT COST : TOTAL	958,500.00	930,000.00	1,875,000.00	1,810,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
SUMMARY OF PROJECTS: ADMINISTRATIVE (SECTOR)

GEO CODE	S/N	SECTOR	DEPARTMENT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
1		ADMINISTRATION	GEN. ADMIN	0.00	11,000,000.00	47,000,000.00	57,500,000.00
			BPR&S	0.00	0.00	31,000,000.00	18,250,000.00
		SUB TOTAL		0.00	11,000,000.00	78,000,000.00	75,750,000.00
2		ECONOMIC	FINANCE	0.00	0.00	150,000,000.00	30,000,000.00
			WORKS	0.00	1,384,962,500.00	1,871,500,000.00	1,152,700,000.00
			AGRIC	0.00	0.00	39,000,000.00	61,000,000.00
		SUB TOTAL		0.00	1,384,962,500.00	2,060,500,000.00	1,243,700,000.00
3		LAW & JUSTICE	LEGAL	0.00	0.00	11,000,000.00	18,000,000.00
		SUB TOTAL		0.00	0.00	11,000,000.00	18,000,000.00
4		REGIONAL		N.A	N.A	N.A	N.A
5		SOCIAL SERVICE	PRY EDUC	0.00	0.00	50,000,000.00	131,500,000.00
			PHC	0.00	0.00	27,300,000.00	390,000,000.00
			ENVIROMENTAL	0.00	0.00	72,300,000.00	0.00
			COMMUNITY DEV.	0.00	1,400,000.00	52,000,000.00	114,000,000.00
		SUB TOTAL		0.00	1,400,000.00	201,600,000.00	635,500,000.00
TOTAL				0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
SUMMARY OF PROJECTS: ADMINISTRATIVE (DEPT / OFFICE)

ADMIN CODE	S/N	DEPARTMENT/OFFICES	SUPERVISORY OFF./C	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
012500100100	1	Admin, and General services	DGSA	0.00	11,000,000.00	47,000,000.00	57,500,000.00
021500100100	2	Agric and Natural Resources	DIRECTOR- Agric.	0.00	0.00	39,000,000.00	61,000,000.00
022000100100	3	Finance and Supplies	DIRECTOR- F/S	0.00	0.00	150,000,000.00	30,000,000.00
022000300100	4	Budget and Planning	DIRECTOR- BPRS	0.00	0.00	31,000,000.00	18,250,000.00
023400100100	5	Works, Land, Transport & Housing	DIRECTOR-WORKS	0.00	1,384,962,500.00	1,871,500,000.00	1,152,700,000.00
051702600000	6	Legal Services	DIRECTOR LEGAL SERV.	0.00	0.00	11,000,000.00	18,000,000.00
052100100100	7	Primary Education	EDUCATION SECR	0.00	0.00	50,000,000.00	131,500,000.00
053500100100	8	Primary Health Care	CO-ORDINATOR PHC	0.00	0.00	27,300,000.00	390,000,000.00
055100200100	9	Environmetal Services	DIRECTOR- ENVIR	0.00	0.00	72,300,000.00	0.00
055100300100	10	Comm Development & Sports	DIRECTOR- COMM	0.00	1,400,000.00	52,000,000.00	114,000,000.00
TOTAL		ALL CAP. PROJECTS (ADMINISTRATIVE)		0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
SUMMARY OF PROJECTS BY ECONOMIC SEGMENT

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
	23010000	1	PURCHASE OF FIXED ASSETS	0.00	1,322,192,500.00	1,417,000,000.00	364,700,000.00
	23020000	2	CONSTRUCTION & PROV. OF FIXED ASSETS	0.00	42,150,000.00	509,800,000.00	1,232,000,000.00
	23030000	3	MAINTENANCE, REHABILITATION & REPAIRS	0.00	31,620,000.00	108,000,000.00	196,000,000.00
	23040000	4	PRESERVATION OF THE ENVIROMENT	0.00	0.00	72,300,000.00	0.00
	23050000	5	OTHER CAPITAL PROJECTS	0.00	1,400,000.00	244,000,000.00	180,250,000.00
	23060000	6	PROV. FOR THE YEAR DEPRECIATION, IMPAIRMENT,ETC	0.00	0.00	0.00	0.00
	2400 -2800	7	OTHER ACCUMULATED PROVISIONS	0.00	0.00	0.00	0.00
	GRAND TOTAL			0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

SUMMARY OF CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
70100	1	GENERAL PUBLIC SERVICE	0.00	1,335,312,500.00	1,452,000,000.00	306,450,000.00
70300	2	PUBLIC ORDER & SAFETY	0.00	0.00	0.00	0.00
70400	3	ECONOMIC AFFAIRS	0.00	42,150,000.00	326,000,000.00	165,000,000.00
70500	4	ENVIROMENTAL PROTECTION	0.00	18,500,000.00	87,300,000.00	0.00
70600	5	HOUSING & COMMUNITY AMENITIES	0.00	0.00	330,000,000.00	689,000,000.00
70700	6	HEALTH	0.00	0.00	27,300,000.00	390,000,000.00
70800	7	RECREATION,CULTURE & RELIGION	0.00	1,400,000.00	10,000,000.00	114,000,000.00
70900	8	EDUCATION	0.00	0.00	50,000,000.00	131,500,000.00
71000	9	SOCIAL PROTECTION	0.00	0.00	68,500,000.00	177,000,000.00
TOTAL			0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
SUMMARY OF CAPITAL PROJECT BY PROGRAMME SEGMENT

PROGRAMME CODE	S/N	PROGRAMME DESCRIPTION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
01	1	Economic Empowerment Through Agriculture(General)	0.00	0.00	79,000,000.00	61,000,000.00
02	2	Societal Re-orientation(General)	0.00	0.00	4,000,000.00	5,000,000.00
03	3	Poverty Alleviation(General)	0.00	42,150,000.00	297,000,000.00	179,000,000.00
04	4	Improvement to Human Health(General)	0.00	0.00	27,300,000.00	390,000,000.00
05	5	Enhacing Skills and Knowledge(General)	0.00	0.00	50,000,000.00	131,500,000.00
06	6	Housing and Urban Development(General)	0.00	31,620,000.00	121,500,000.00	635,500,000.00
07	7	Gender	0.00	0.00	0.00	10,000,000.00
08	8	Youth	0.00	0.00	4,000,000.00	7,000,000.00
09	9	Environmental Improvement(General)	0.00	0.00	72,300,000.00	0.00
10	10	Water Resources and Rural Development(general)	0.00	0.00	0.00	0.00
11	11	Information, Comm. and Technology(General)	0.00	0.00	27,000,000.00	7,000,000.00
12	12	Growing the Private Sector And Comm. (General)	0.00	0.00	0.00	0.00
13	13	Reform of Govt. and Governace(General)	0.00	11,000,000.00	1,087,000,000.00	75,500,000.00
14	14	Power(General)	0.00	0.00	200,000,000.00	141,000,000.00
16	15	Water Ways(General)	0.00	18,500,000.00	15,000,000.00	0.00
17	16	Roads(General)	0.00	0.00	40,000,000.00	0.00
	ALL	ALL CAPITAL PROJECTS{ FUNCTIONAL}	0.00	103,270,000.00	2,024,100,000.00	1,642,500,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

SUMMARY OF PROJECTS BY FUND SEGMENT

FUND CODE	REVENUE ITEMS .	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
01101	FEDERATION ACCT	0.00	1,395,962,500.00	2,149,100,000.00	1,828,950,000.00
		0.00	1,395,962,500.00	2,149,100,000.00	1,828,950,000.00
02101	CON,REV FUND	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
03101	CAP DEV FUND	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
04101	CONT. FUND	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
05101	DEBT RELIEF GAIN	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
06100	SPECIAL TRUST FUND	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
07100	OTHER FUND	0.00	1,400,000.00	52,000,000.00	109,000,000.00
07101		0.00	1,400,000.00	52,000,000.00	109,000,000.00
		0.00	0.00	0.00	0.00
08000	AIDS & GRANTS	0.00	0.00	0.00	5,000,000.00
08101		0.00	0.00	0.00	5,000,000.00
		0.00	0.00	0.00	0.00
09000	LOANS & DEBT FORGIVENESS	0.00	0.00	150,000,000.00	30,000,000.00
09101		0.00	0.00	150,000,000.00	30,000,000.00
		0.00	0.00	0.00	0.00
10100	RETAINED IGR	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
GRAND TOTAL	GRAND TOTAL	0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
SUMMARY OF PROJECTS BY WARDS

GEO CODE	S/N	DETAILS OF EXPENDITURES	WARD	ACTUAL ESTIMATES JAN-DEC., 2024	ACTUAL ESTIMATES JAN-DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830701	1	Cummulative Capital Projects In the Local Government Secretariat	L.G. Secretariat	0.00	1,387,692,500.00	2,017,600,000.00	802,450,000.00
62830701	2	Cummulative Capital Projects In the Ward	Apoi I	0.00	0.00	30,000,000.00	74,500,000.00
62830702	3	Cummulative Capital Projects In the Ward	Apoi II	0.00	0.00	57,500,000.00	70,000,000.00
62830703	4	Cummulative Capital Projects In the Ward	Apoi III	0.00	0.00	33,500,000.00	116,000,000.00
62830704	5	Cummulative Capital Projects In the Ward	Apoi IV	0.00	0.00	43,500,000.00	66,000,000.00
62830705	6	Cummulative Capital Projects In the Ward	Apoi V	0.00	0.00	67,500,000.00	77,500,000.00
62830706	7	Cummulative Capital Projects In the Ward	Arogbo I	0.00	0.00	96,500,000.00	302,000,000.00
62830707	8	Cummulative Capital Projects In the Ward	Arogbo II	0.00	0.00	53,500,000.00	91,500,000.00
62830708	9	Cummulative Capital Projects In the Ward	Arogbo III	0.00	0.00	43,500,000.00	71,500,000.00
62830709	10	Cummulative Capital Projects In the Ward	Ukparama I	0.00	0.00	43,500,000.00	92,000,000.00
62830710	11	Cummulative Capital Projects In the Ward	Ukparama II	0.00	0.00	73,500,000.00	125,500,000.00
GRAND TOTAL		ALL CAPITAL PROJECTS		0.00	1,387,692,500.00	2,560,100,000.00	1,888,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

ADMIN. 01 012500100100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62800000	1	Provision of working tools % Service Logistics					
62830701	1	Supply of office equipment for Politicians	L.G. Secretariat	0.00	0.00	2,000,000.00	2,000,000.00
62830701	2	Supply of office equipment for Civil Servants	L.G. Secretariat	0.00	0.00	5,000,000.00	17,500,000.00
	2a	Provision of Office Equipments at Local Government Secretariat	L.G. Secretariat	0.00	0.00	0.00	13,500,000.00
	2b	Provision of Working Tools	L.G. Secretariat	0.00	0.00	0.00	4,000,000.00
3	3	Purchase of Office Furniture & Fittings		0.00	11,000,000.00	40,000,000.00	38,000,000.00
62830701	3a	Purchase of office furniture and fittings in the Local Government Secretariat Offices	L.G. Secretariat	0.00	11,000,000.00	20,000,000.00	30,000,000.00
62830701	3b	Provision of Office Cabinets/Shelves in the Offices	L.G. Secretariat	0.00	0.00	20,000,000.00	8,000,000.00
4	4	Purchase of Landed Property by the Local Govt.		0.00	0.00	0.00	0.00
5	5	Purchase Office Buildings		0.00	0.00	0.00	0.00
6	6						
SUB- TOTAL				0.00	11,000,000.00	47,000,000.00	57,500,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

AGRIC 02 021500100100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
628 - - - 07	7	Provision of Agricultural Inputs		0.00	0.00	20,000,000.00	40,000,000.00
62830701	7a	Purchase of Farm Inputs to farmers	L.G. Secretariat	0.00	0.00	20,000,000.00	40,000,000.00
	7b	Production of 2.5 hectares of Maize/Cassava farm		0.00	0.00	0.00	0.00
8	8	Raising of Palm Seedling		0.00	0.00	5,000,000.00	7,000,000.00
62830701	8a	Nursery of 10000 of Oil Palm Seedlings	L.G. Secretariat	0.00	0.00	5,000,000.00	7,000,000.00
9	9	Renovation & Stocking of Poultry Farms		0.00	0.00	0.00	0.00
10	10	Purchase of Fishing Equipment		0.00	0.00	0.00	0.00
11	11	Maintaining & Stocking of Poultry Farms		0.00	0.00	14,000,000.00	14,000,000.00
62830701	11a	Rearing 500 Point of Lay Birrds for Egg Production	L.G. Secretariat	0.00	0.00	7,000,000.00	7,000,000.00
62830701	11b	Rearing of 200 Broilers	L.G. Secretariat	0.00	0.00	7,000,000.00	7,000,000.00
TOTAL				0.00	0.00	39,000,000.00	61,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS

DEPT SECTORAL ADMIN CODE
FINANCE & SUPPLIES 02 022000100100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830701	12	Trading, Commercialization of Goods & Commodities	L.G. Secretariat	0.00	0.00	70,000,000.00	10,000,000.00
	13	Investment in Industry, Manufacturing etc		0.00	0.00	0.00	0.00
62830701	14	Investment in Shares & Capital Assets	L.G. Secretariat	0.00	0.00	40,000,000.00	10,000,000.00
62830701	15	Investment in Landed Property	L.G. Secretariat	0.00	0.00	40,000,000.00	10,000,000.00
01	16	Investment in Infrastructural Facilities		0.00	0.00	0.00	0.00
02	17	Depreciation Charges For The Year		0.00	0.00	0.00	0.00
03	17a	Impairment Charges For The Year		0.00	0.00	0.00	0.00
04	17b	Amortization Charges For the Year		0.00	0.00	0.00	0.00
05	17c	Bad Debt		0.00	0.00	0.00	0.00
06	17d	Accumulated Depreciation Charges		0.00	0.00	0.00	0.00
07	17e	Accumulated Impairment Charges		0.00	0.00	0.00	0.00
08	17f	Accumulated amortization Charges		0.00	0.00	0.00	0.00
09	17g	Accumulated Bad Debt		0.00	0.00	0.00	0.00
10	17h	Loss on Disposal		0.00	0.00	0.00	0.00
11	18	Prov. For Marginal Increase in Govt. Projects Costs		0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	150,000,000.00	30,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

BPR&S 02 022000300100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
628 - - - 12	19	Operation & Running of ICT Centre in the LG		0.00	0.00	27,000,000.00	7,000,000.00
62830701	19a	Repairing of ICT Center at LG Secretariat, Igbekebo	L.G. Secretariat	0.00	0.00	7,000,000.00	7,000,000.00
62830707	19b	Construction of ICT/Skill Acquisition Centre at Arogbo	Arogbo II	0.00	0.00	20,000,000.00	0.00
13	20	Equipment of ICT Centre with Facilities		0.00	0.00	0.00	0.00
13	21	Project Monitoring and Evaluation & Reports		0.00	0.00	0.00	0.00
15	22	Data Collection, Research, Survey & the Publication of Reports		0.00	0.00	2,800,000.00	4,000,000.00
62830701	22a	Stakeholders Meeting on Harvest of Inputs into Budgets	L.G. Secretariat	0.00	0.00	1,500,000.00	1,500,000.00
62830701	22b	Preparation and Production of Annual Budget	L.G. Secretariat	0.00	0.00	1,000,000.00	1,500,000.00
62830701	22c	Official Presentation of Annual Budget	L.G. Secretariat	0.00	0.00	300,000.00	1,000,000.00
01	23	Computer & Software Acquisition		0.00	0.00	1,200,000.00	7,250,000.00
62830701	23a	Purchase of 5 (Five) Laptop Computers for Chairman, HOLGA, DFS, Director of Budget and Director of Works	L.G. Secretariat	0.00	0.00	1,200,000.00	4,250,000.00
62830701	23b	Purchase of 2 (Two) Photocopier Machines and Printers	L.G. Secretariat	0.00	0.00	0.00	3,000,000.00
TOTAL				0.00	0.00	31,000,000.00	18,250,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

WORKS 02 023400100100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
628 - - 05	24	Market Construction		0.00	42,150,000.00	110,000,000.00	67,000,000.00
62830705	24a	Construction of 20 Units Open Markets Stalls at Igbobini	Apoi V	0.00	0.00	35,000,000.00	42,000,000.00
62830702	24b	Renovation of Kiribo Main Market	Apoi II	0.00	0.00	30,000,000.00	0.00
62830706	24c	Renovation of Agadagba-Obon Main Market	Arogbo I	0.00	42,150,000.00	45,000,000.00	0.00
	24d	Construction of 15 Units Open Market Stalls at Ojuala	Apoi I	0.00	0.00	0.00	25,000,000.00
06	25	Construction of Lock -up shops at N1,750,000		0.00	0.00	0.00	0.00
07	26	Rural Electrification Project		0.00	0.00	200,000,000.00	141,000,000.00
62830701	26a	Extension of Electricity to new sites in Apoi & Arogbo	Apoi/Arogbo	0.00	0.00	0.00	0.00
62830701	26b	Installation of Solar Power Energy at Local Government Secretariat	L.G. Secretariat	0.00	0.00	45,000,000.00	0.00
62830706	26c	Installation of Solar Power Street lights across Apoi & Arogbo LCDAs	Apoi/Arogbo	0.00	0.00	150,000,000.00	0.00
62830705	26d	Installation of Solar Power Energy at ICT Office, Igbobini	Apoi V	0.00	0.00	5,000,000.00	0.00
	26e	Installation of Solar Power Street lights at Ojuala	Apoi I	0.00	0.00	0.00	25,000,000.00
	26f	Installation of 50 Units Solar Street Lights at Kiribo	Apoi II	0.00	0.00	0.00	30,000,000.00
	26g	Installation of Solar Power Energy at Youth Centre Igbobini	Apoi IV	0.00	0.00	0.00	9,000,000.00
	26h	Installation of Solar Power Energy at Town Hall Igbobini	Apoi V	0.00	0.00	0.00	8,000,000.00
	26i	Installation of Solar Street Light at Local Government Secretariat, Chairmans Quarters & HOLGA;s Quarters	L.G. Secretariat	0.00	0.00	0.00	23,000,000.00
	26j	Installation of Solar Street Light at Iganbo	Arogbo II	0.00	0.00	0.00	23,000,000.00
	26k	Installation of Solar Street Light at Dababilebu	Ukparama I	0.00	0.00	0.00	23,000,000.00
08	27	Road Rehabilitation		0.00	0.00	0.00	0.00
09	28	Repair of Office Equipments		0.00	0.00	0.00	0.00
10	29	Wooden Bridge Construction		0.00	0.00	90,000,000.00	173,000,000.00
62830710	29a	Construction of 500M Wooden Walkway at Opuba	Ukparama II	0.00	0.00	20,000,000.00	0.00
62830710	29b	Construction of 200M Wooden Walkway with roof at Ajapa	Ukparama II	0.00	0.00	10,000,000.00	20,500,000.00
62830709	29c	Construction of 200M Wooden Walkway at Ukpe	Ukparama I	0.00	0.00	20,000,000.00	0.00
62830708	29d	Construction of 500M Wooden Walkway at Ogono-Ama Zion, Adoloseimo IV	Arogbo III	0.00	0.00	10,000,000.00	16,500,000.00
62830708	29e	Construction of 500M Wooden Walkway at Biagbini	Arogbo III	0.00	0.00	10,000,000.00	18,000,000.00
62830703	29f	Construction of 400M Wooden Foot Bridge at Igirikile, Sabomi	Apoi III	0.00	0.00	10,000,000.00	17,500,000.00
62830707	29g	Construction of Wooden Jetty at Awodikuro	Arogbo II	0.00	0.00	10,000,000.00	16,500,000.00

	29h	Construction of 400M Walkway at Opubabilebu	Arogbo II	0.00	0.00	0.00	21,000,000.00
	29i	Construction of 400M Walkway at Ewerubibighu	Arogbo II	0.00	0.00	0.00	21,000,000.00
	29j	Construction of 400M Walkway at Bolowou	Ukparama I	0.00	0.00	0.00	21,000,000.00
	29k	Construction of 400M Walkway at Ajapa	Ukparama II	0.00	0.00	0.00	21,000,000.00
11	30	Culvert Construction		0.00	0.00	0.00	0.00
12	31	Drainage & Channelization		0.00	0.00	0.00	0.00
13	32	Office Renovation & Rehabilitation		0.00	0.00	0.00	34,000,000.00
	32a	Renovation/Painting of Local Government Secretariat Fence	L.G. Secretariat	0.00	0.00	0.00	34,000,000.00
14	33	Purchase of Motor Vehicles		0.00	1,311,192,500.00	1,350,000,000.00	107,200,000.00
62830701	33a	Purchase of Official Vehicles for LG Political Office Holders and Some Management Staffs	L.G. Secretariat	0.00	179,310,000.00	180,000,000.00	0.00
62830701	33b	Purchase of Legislative Bus for Ese-Odo Local Government Legislators	L.G. Secretariat	0.00	61,882,500.00	70,000,000.00	0.00
62830701	33c	Purchase of Official Vehicles for the Local Government Revenue Team	L.G. Secretariat	0.00	0.00	10,000,000.00	0.00
62830701	33d	Purchase of Project Monitoring Vehicles (Hilux)	L.G. Secretariat	0.00	0.00	20,000,000.00	86,000,000.00
62830701	33e	Purchase of Sixteen (16) Official Vehicles for Obas in Ese-Odo Local Government	L.G. Secretariat	0.00	1,020,000,000.00	1,020,000,000.00	0.00
62830701	33f	Purchase of One (1) Official Vehicle for Arogbo LCDA Chairman @15M	L.G. Secretariat	0.00	15,000,000.00	15,000,000.00	0.00
62830701	33g	Purchase of NULGE Bus	L.G. Secretariat	0.00	35,000,000.00	35,000,000.00	0.00
62830701	33h	Purchase of One (1) Motorcycle	L.G. Secretariat	0.00	0.00	0.00	1,200,000.00
	33i	Purchase of Corolla Vehicle for Chairperson	L.G. Secretariat	0.00	0.00	0.00	20,000,000.00
	33j	Purchase of Tractor	L.G. Secretariat	0.00	0.00	0.00	0.00
		REHABILITATION & MAINTENANCE :					
15	34	road linkage@		0.00	0.00	0.00	0.00
01	35	Water Ways		0.00	18,500,000.00	15,000,000.00	0.00
62830706	35a	Clearing of Water Hyacinth across Apoi & Arogbo	Apoi/Arogbo	0.00	18,500,000.00	15,000,000.00	0.00
02	36	Health Facilities @		0.00	0.00	0.00	0.00
03	37	Educ. Facilities @		0.00	0.00	0.00	0.00
04	38	Office Building		0.00	0.00	20,000,000.00	23,500,000.00
62830701	38a	Renovation of Old Council Hall at the Secretariat	L.G. Secretariat			20,000,000.00	23,500,000.00
05	39	Residential Building		0.00	13,120,000.00	20,000,000.00	0.00
62830701	39a	Renovation of Chairman, HOLGA and DFS Quarters	L.G. Secretariat	0.00	13,120,000.00	20,000,000.00	0.00
06	40	Economic Facilities		0.00	0.00	0.00	0.00
07	41	Recreational Facilities		0.00	0.00	0.00	35,000,000.00
	41a	Renovation of Civic Centre, Igbekebo	Apoi 1	0.00	0.00	0.00	15,000,000.00
	41b	Renovation of Youth Centre, Igbobini with Furnitures and Others	Apoi IV	0.00	0.00	0.00	20,000,000.00
08	42	Social Facilities e.g Water Provision		0.00	0.00	3,000,000.00	0.00
62830701	42a	Renovation and Provision of Borehole in the Local Government	L.G. Secretariat	0.00	0.00	3,000,000.00	0.00

			0.00	1,384,962,500.00	1,808,000,000.00	580,700,000.00
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ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026

CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS

DEPT SECTORAL ADMIN CODE

WORKS 02 023400100100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
		CONSTRUCTION & PROVISION OF :		0.00	0.00	0.00	0.00
628 - - - 09	43	C & P Road linkage@		0.00	0.00	40,000,000.00	300,000,000.00
62830704	43a	Construction of 1km Road from Ilu agbo-Constain-Lamidifa Road	Apoi IV	0.00	0.00	20,000,000.00	0.00
62830706	43b	Construction of Amapere/Igaleigangbo Road	Arogbo I	0.00	0.00	10,000,000.00	0.00
62830706	43c	Constuction of Percamia/Wajuria Road	Arogbo I	0.00	0.00	10,000,000.00	0.00
62830706	43d	Construction of 1km Road at Agadagba-Obon	Arogbo I	0.00	0.00	0.00	300,000,000.00
10	44	C & P : Water Ways & Facilities@		0.00	0.00	0.00	70,000,000.00
	44a	Provision of Executive Speed Boat for Chairman	L.G. Secretariat	0.00	0.00	0.00	70,000,000.00
11	45	C & P : Health Facilities @		0.00	0.00	0.00	0.00
12	46	C & P : Educ. Facilities @		0.00	0.00	0.00	0.00
13	47	C & P Office Building		0.00	0.00	0.00	55,000,000.00
	47a	Construction of Legislative Chamber	L.G. Secretariat	0.00	0.00	0.00	55,000,000.00
14	48	C & P : Residential Building		0.00	0.00	0.00	0.00
15	49	C & P : Economic Facilities		0.00	0.00	0.00	0.00
01	50	C & P : Recreational Facilities		0.00	0.00	0.00	72,000,000.00
	50a	Construction of Perimeter Fence with Gate at Town Hall, Igbobini	Apoi V	0.00	0.00	0.00	18,000,000.00
	50b	Construction of Town Hall at Opuba	Ukparama II	0.00	0.00	0.00	54,000,000.00
02	51	C & P : Social Facilities / Amenities		0.00	0.00	23,500,000.00	75,000,000.00
62830701	51a	Construction of Solar Powered Boreholes at Igbekebo	Apoi I	0.00	0.00	3,500,000.00	0.00
	51b	Construction of Solar Powered Borehole at Amapere, New Jerusalem	Arogbo I	0.00	0.00	0.00	0.00
	51c	Construction of Solar Powered Borehole at Bolowou	Ukparama I	0.00	0.00	0.00	20,000,000.00
	51d	Construction of Solar Powered Borehole at Ajapa	Ukparama II	0.00	0.00	0.00	20,000,000.00
	51e	Construction of Solar Powered borehole along Celestial Church Road, Igbobini	Apoi IV	0.00	0.00	0.00	15,000,000.00
	51f	Construction of Solar Powered borehole at Baratei Quarters, Igbobini	Apoi IV	0.00	0.00	0.00	20,000,000.00
62830710	51g	Installation of Solar Powered Water Scheme @ Akpata, Ajapa and Others	Ukparama II	0.00	0.00	20,000,000.00	0.00
03	52	ICT Infrastrutures		0.00	0.00	0.00	0.00

04	53	Housing Facilities		0.00	0.00	0.00	0.00
05	54	Rural Development Project e.g Motor Park, Bus Stop		0.00	0.00	0.00	0.00
06	55	Community Development Project		0.00	0.00	0.00	0.00
07	56	Provision of Commercial Facilities e.g Lock-up Shops		0.00	0.00	0.00	0.00
				0.00	0.00	63,500,000.00	572,000,000.00
		TOTAL		0.00	1,384,962,500.00	1,871,500,000.00	1,152,700,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

LEGAL SERVICES 02 023400100100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830701	57	Litigation Costs & Settlement of Court Order/Penalties	L.G. Secretariat	0.00	0.00	5,000,000.00	5,000,000.00
62830701	58	Stocking of Local Govt . Law .Library	L.G. Secretariat	0.00	0.00	0.00	2,000,000.00
62830701	59	Purchase of Law Books & Equipments	L.G. Secretariat	0.00	0.00	3,000,000.00	3,000,000.00
	60	Acquisition of Updated Journal Reports		0.00	0.00	3,000,000.00	8,000,000.00
62830701	60a	Purchase of Updated Journal Reports	L.G. Secretariat	0.00	0.00	0.00	5,000,000.00
62830701	60b	Installation of Legalpedia Website for Legal Research	L.G. Secretariat	0.00	0.00	0.00	3,000,000.00
		TOTAL		0.00	0.00	11,000,000.00	18,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026

CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS

DEPT SECTORAL ADMIN CODE

PRIMARY EDUCATION 05 051702600000

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
628 - - - 12	61	Pry School Construction & Prov. Of Educ. Facilities		0.00	0.00	0.00	28,000,000.00
	61a	Provision of Chairs and Lockers for Primary School Pupils	Apoi I	0.00	0.00	0.00	2,000,000.00
	61b	Provision of Chairs and Lockers for Primary School Pupils	Apoi II	0.00	0.00	0.00	2,000,000.00
	61c	Provision of Chairs and Lockers for Primary School Pupils	Apoi III	0.00	0.00	0.00	2,000,000.00
	61d	Provision of Chairs and Lockers for Primary School Pupils	Apoi IV	0.00	0.00	0.00	2,000,000.00
	61e	Provision of Chairs and Lockers for Primary School Pupils	Apoi V	0.00	0.00	0.00	2,000,000.00
	61f	Provision of Chairs and Lockers for Primary School Pupils	Arogbo I	0.00	0.00	0.00	2,000,000.00
	61g	Provision of Chairs and Lockers for Primary School Pupils	Arogbo II	0.00	0.00	0.00	10,000,000.00
	61h	Provision of Chairs and Lockers for Primary School Pupils	Arogbo III	0.00	0.00	0.00	2,000,000.00
	61i	Provision of Chairs and Lockers for Primary School Pupils	Ukparama I	0.00	0.00	0.00	2,000,000.00
	61j	Provision of Chairs and Lockers for Primary School Pupils	Ukparama II	0.00	0.00	0.00	2,000,000.00
13	62	Repairs, Rehabilitation & Maintenance of Pry Schools		0.00	0.00	50,000,000.00	103,500,000.00
62830701	62b	Renovation of St. Columba's RCM Primary School, Ojuala	Apoi I	0.00	0.00	5,000,000.00	7,500,000.00
62830702	62c	Renovation of St. Thomas RCM Primary School, Ipoke	Apoi II	0.00	0.00	5,000,000.00	8,000,000.00
62830703	62d	Renovation of RCM Primary School, kiribo	Apoi II	0.00	0.00	5,000,000.00	15,000,000.00
62830704	62e	Renovation of Community Primary School, Tebuju	Apoi II	0.00	0.00	5,000,000.00	15,000,000.00
62830705	62f	Renovation of Baptist Primary School, Inikorogha	Apoi III	0.00	0.00	5,000,000.00	16,500,000.00
62830706	62g	Renovation of St. Martin's Primary School, Ilu-agbo	Apoi V	0.00	0.00	5,000,000.00	7,500,000.00
62830707	62h	Renovation of Primary Schools	Arogbo I	0.00	0.00	5,000,000.00	0.00
62830708	62i	Renovation of Primary Schools	Arogbo III	0.00	0.00	5,000,000.00	0.00
62830709	62j	Renovation of Primary School at Bolowou	Ukparama I	0.00	0.00	5,000,000.00	6,000,000.00
	62k	Renovation of Six classrooms at L.A Primary School, Ukpe	Ukparama I	0.00	0.00	0.00	20,000,000.00
62830710	62l	Renovation of Baptist Primary School, Opuba	Ukparama II	0.00	0.00	5,000,000.00	8,000,000.00
14	63	Supply of Educational Facilities		0.00	0.00	0.00	0.00
15	64	Provision of Educational Facilities & Infrastructures		0.00	0.00	0.00	0.00
		TOTAL		0.00	0.00	50,000,000.00	131,500,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

PRIMARY HEALTH CARE 05 052100100100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
628 - - - 01	65	Health Centre Renovation		0.00	0.00	0.00	0.00
02	66	CHC and BHC Renovation/rehabilitation		0.00	0.00	0.00	40,000,000.00
62830703	66a	Renovation of Basic Health Centre at Inikorooha & Oboro	Apoi III	0.00	0.00	0.00	20,000,000.00
62830701	66b	Renovation of Former Basic Health Centre Igbotu for Drugs Store	L.G. Secretariat	0.00	0.00	0.00	20,000,000.00
03	67	Clinic/Maternity Renovation		0.00	0.00	0.00	0.00
04	68	BHC Construction		0.00	0.00	0.00	150,000,000.00
	68a	Constructionm of Basic Health Centre at Sabomi	Apoi III	0.00	0.00	0.00	60,000,000.00
	68b	Construction of Drug Store at Agadagba Obon	L.G. Secretariat	0.00	0.00	0.00	55,000,000.00
	68c	Construction of Basic Health Centre at Adoloseimo III	Arogbo III	0.00	0.00	0.00	35,000,000.00
05	69	CHC Construction		0.00	0.00	0.00	0.00
06	70	Clinic/Maternity Construction		0.00	0.00	0.00	0.00
07	71	Health Centre Upgrading & Maintainance		0.00	0.00	0.00	0.00
08	72	Purchase of Drug & Equipment for HOSPITAL use		0.00	0.00	20,000,000.00	200,000,000.00
62830701	72a	Provision of Affordable Drugs in the Health Centres	Apoi I	0.00	0.00	2,000,000.00	0.00
62830702	72b	Provision of Affordable Drugs in the Health Centres	Apoi II	0.00	0.00	2,000,000.00	0.00
62830703	72c	Provision of Affordable Drugs in the Health Centres	Apoi III	0.00	0.00	2,000,000.00	0.00
62830704	72d	Provision of Affordable Drugs in the Health Centres	Apoi IV	0.00	0.00	2,000,000.00	0.00
62830705	72e	Provision of Affordable Drugs in the Health Centres	Apoi V	0.00	0.00	2,000,000.00	0.00
62830706	72f	Provision of Affordable Drugs in the Health Centres	Arogbo I	0.00	0.00	2,000,000.00	0.00
62830707	72g	Provision of Affordable Drugs in the Health Centres	Arogbo II	0.00	0.00	2,000,000.00	0.00
62830708	72h	Provision of Affordable Drugs in the Health Centres	Arogbo III	0.00	0.00	2,000,000.00	0.00
62830709	72i	Provision of Affordable Drugs in the Health Centres	Ukparama I	0.00	0.00	2,000,000.00	0.00
62830710	72j	Provision of Affordable Drugs in the Health Centres	Ukparama II	0.00	0.00	2,000,000.00	0.00
62830701	72k	Provision of Affordable Drugs in Igbotu & Agadagba-Obon Drug Store	L.G. Secretariat	0.00	0.00	0.00	200,000,000.00
09	73	Health Supporting Services & programme		0.00	0.00	7,300,000.00	0.00
62830701	73a	Recruitments of Qualified Health Personnels	L.G. Secretariat	0.00	0.00	3,500,000.00	0.00
62830701	73b	Training and Retraining of Health Personnels	L.G. Secretariat	0.00	0.00	3,800,000.00	0.00
TOTAL				0.00	0.00	27,300,000.00	390,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

COMMUNITY 05 055100300100

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
628 - - - 04	83	MPP-9 Programme		0.00	0.00	0.00	0.00
05	84	World Bank / Intern.Assisted Programme		0.00	0.00	0.00	0.00
06	85	CBO Supported Projects		0.00	0.00	0.00	0.00
	86	Private Organization Assisted (Partnership) Projects	L.G. Secretariat	0.00	0.00	0.00	5,000,000.00
	87	Counterpart Funding & Prog		0.00	0.00	0.00	0.00
	88	Sponsorship of Gender programme	L.G. Secretariat	0.00	0.00	0.00	10,000,000.00
10	89	Poverty Alleviation Programme		0.00	0.00	10,000,000.00	10,000,000.00
62830701	89a	Empowerment and Provision of Micro Credit Facilities for Small Scale Business Women and Agro-Women Group in the Local Government Area	L.G. Secretariat	0.00	0.00	10,000,000.00	10,000,000.00
11	90	Community Driven Self-Help Project		0.00	0.00	0.00	0.00
12	91	Social & Cultural Re-integration		0.00	0.00	0.00	0.00
	92	Anniversaries And Celebrations e.g. Childrens Day	L.G. Secretariat	0.00	1,400,000.00	10,000,000.00	5,000,000.00
	93	Promotion & Purchase of Sporting Equipments	L.G. Secretariat	0.00	0.00	0.00	2,000,000.00
15	94	Old Age Support & Social Empowerment Programme		0.00	0.00	24,000,000.00	72,000,000.00
62830701	94a	Supportive Scheme for Aged People	L.G. Secretariat	0.00	0.00	24,000,000.00	72,000,000.00
	95	Tourism Supports		0.00	0.00	0.00	0.00
02	96	Sponsorship of Youth programme	L.G. Secretariat	0.00	0.00	4,000,000.00	5,000,000.00
03	97	Societal Re-Orientation & Social integration Prog.		0.00	0.00	4,000,000.00	5,000,000.00
62830701	97a	Enlightment Campaign on Government Policies	L.G. Secretariat	0.00	0.00	4,000,000.00	5,000,000.00
TOTAL				0.00	1,400,000.00	52,000,000.00	114,000,000.00
RAND TOTAL		ALL CAPITAL PROJECTS		0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
PURCHASE OF FIXED ASSETS

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
	23010100						
01101	23010112	1	Supply of office equipment for Politicians	0.00	0.00	2,000,000.00	2,000,000.00
01101	23010112	2	Supply of office equipment for civi servants	0.00	0.00	5,000,000.00	17,500,000.00
01101	23010112	3	Purchase of Office Furniture & Fittings	0.00	11,000,000.00	40,000,000.00	38,000,000.00
01101	23010101	4	Purchase of Landed Property by the Local Govt.	0.00	0.00	0.00	0.00
01101	23010102	5	Purchase Office Buildings	0.00	0.00	0.00	0.00
01101	23010105	6	Purchase of Motor Vehicles	0.00	1,311,192,500.00	1,350,000,000.00	107,200,000.00
01101	23010127	10	Purchase of Fishing Equipment	0.00	0.00	0.00	0.00
01101	23010122	72	Purchase of Drug & Equipment for HOSPITAL use	0.00	0.00	20,000,000.00	200,000,000.00
	TOTAL			0.00	1,322,192,500.00	1,417,000,000.00	364,700,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
CONSTRUCTION/PROVISION OF PROJECTS

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
01101	23020113	7	Provision of of Agricultural Inputs	0.00	0.00	20,000,000.00	40,000,000.00
01101	23020113	8	Raising of Palm Seedling	0.00	0.00	5,000,000.00	7,000,000.00
01101	23020113	9	Renovation & Stocking of Poultry Farms	0.00	0.00	0.00	0.00
01101	23020113	11	Maintaining & Stocking of Poultry Farms	0.00	0.00	14,000,000.00	14,000,000.00
01101							
01101	23020124	24	Market Construction	0.00	42,150,000.00	110,000,000.00	67,000,000.00
01101	23020124	25	Construction of Lock -up shops at N1,750,000	0.00	0.00	0.00	0.00
01101	23020103	26	Rural Electrification Project	0.00	0.00	200,000,000.00	141,000,000.00
01101	23020114	27	Road Rehabilitation	0.00	0.00	0.00	0.00
01101	23020116	29	Wooden Bridge Construction	0.00	0.00	90,000,000.00	173,000,000.00
01101	23020116	30	Culvert Construction	0.00	0.00	0.00	0.00
01101	23020116	31	Drainage & Channelization	0.00	0.00	0.00	0.00
	TOTAL			0.00	42,150,000.00	439,000,000.00	442,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
CONSTRUCTION/PROVISION OF PROJECTS

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
01101	23020114	43	road linkage@	0.00	0.00	40,000,000.00	300,000,000.00
01101	23020116	44	Water Ways & Facilities@	0.00	0.00	0.00	70,000,000.00
01101	23020106	45	Health Facilities @	0.00	0.00	0.00	0.00
01101	23020107	46	Educ. Facilities @	0.00	0.00	0.00	0.00
01101	23020101	47	Office Building	0.00	0.00	0.00	55,000,000.00
01101	23020102	48	Residential Building	0.00	0.00	0.00	0.00
01101	23020128	49	Economic Facilities	0.00	0.00	0.00	0.00
01101	23020119	50	Recreational Facilities	0.00	0.00	0.00	72,000,000.00
01101	23020129	51	Social Facilities / Amenities	0.00	0.00	23,500,000.00	75,000,000.00
01101	23020127	52	ICT Infrastrutures	0.00	0.00	0.00	0.00
01101	23020104	53	Housing Facilities	0.00	0.00	0.00	0.00
01101	23020124	54	Rural Development Project e.g Motor Park, Bus Stop	0.00	0.00	0.00	0.00
01101	23020130	55	Community Development Project	0.00	0.00	0.00	0.00
01101	23020124	56	Provision of Commercial Facilities e.g Lock-up Shops	0.00	0.00	0.00	0.00
01101	23020127	61	Pry School Construction & Prov. Of Educ. Facilities	0.00	0.00	0.00	28,000,000.00
01101	23020127	64	Provision of Educational Facilities & Infrastructures	0.00	0.00	0.00	0.00
01101	23030105	65	Health Centre Renovation	0.00	0.00	0.00	0.00
01101	23030105	66	CHC and BHC Renovation/rehabilitation	0.00	0.00	0.00	40,000,000.00
01101	23030105	67	Clinic/Maternity Renovation	0.00	0.00	0.00	0.00
01101	23020106	68	BHC Construction	0.00	0.00	0.00	150,000,000.00
01101	23020106	69	CHC Construction	0.00	0.00	0.00	0.00
01101	23020106	70	Clinic/Maternity Construction	0.00	0.00	0.00	0.00
01101	23030105	71	Health Centre Upgrading & Maintainance	0.00	0.00	0.00	0.00
01101	23030105	73	Health Supporting Services & programme	0.00	0.00	7,300,000.00	0.00
	SUB-TOTAL			0.00	0.00	70,800,000.00	790,000,000.00
	TOTAL			0.00	42,150,000.00	509,800,000.00	1,232,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
REHABILITATION/REPAIRS/MAINTAINANCE

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
			REHABILITATION & MAINTENANCE :				
01101	23030113	34	road linkage@	0.00	0.00	0.00	0.00
01101	23030115	35	Water Ways & Facilities@	0.00	18,500,000.00	15,000,000.00	0.00
01101	23030105	36	Health Facilities @	0.00	0.00	0.00	0.00
01101	23030106	37	Educ. Facilities @	0.00	0.00	0.00	0.00
01101	23030121	38	Office Building	0.00	0.00	20,000,000.00	23,500,000.00
01101	23030101	39	Residential Building	0.00	13,120,000.00	20,000,000.00	0.00
01101	23030128	40	Econ omic Facilities	0.00	0.00	0.00	0.00
01101	23030118	41	Recreational Facilities	0.00	0.00	0.00	35,000,000.00
01101	23030129	42	Social Facilities	0.00	0.00	3,000,000.00	0.00
01101	23030106	62	Repairs ,Rehabilitation & Maintenance of Pry Schools	0.00	0.00	50,000,000.00	103,500,000.00
01101	23030105	71	Heath Centre Upgrading & Maintenance	0.00	0.00	0.00	0.00
		28	Repair of Office Equipments	0.00	0.00	0.00	0.00
		32	Office Renovation & Rehabilitation	0.00	0.00	0.00	34,000,000.00
	TOTAL			0.00	31,620,000.00	108,000,000.00	196,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
PRESERVATION OF ENVIRONMENT

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
01101	23040102	74	Canal & Drainage Maintainance	0.00	0.00	0.00	0.00
01101	23040106	75	Water ways & Weed Clearings	0.00	0.00	0.00	0.00
01101	23040107	76	Dumping Site maintainance	0.00	0.00	3,000,000.00	0.00
01101	23040104	77	environmental cleaning and refuse control	0.00	0.00	28,000,000.00	0.00
01101	23040101	78	Tree Planting	0.00	0.00	40,000,000.00	0.00
01101	23040102	79	Erosion Control - General	0.00	0.00	0.00	0.00
01101	23040103	80	Wildlife Conservation	0.00	0.00	0.00	0.00
01101	23040104	81	Industrial Pollution Prevention & control	0.00	0.00	1,300,000.00	0.00
01101	23040105	82	Water Pollution Prevention & control	0.00	0.00	0.00	0.00
	TOTAL			0.00	0.00	72,300,000.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
OTHER CAPITAL PROJECTS

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
				0.00	0.00	0.00	0.00
09101	23050128	12	Trading ,Commercialization of Goods & Commodities	0.00	0.00	70,000,000.00	10,000,000.00
09101	23050129	13	Investment in Industry, Manufacturing etc	0.00	0.00	0.00	0.00
09101	23050130	14	Investment in Shares & Capital Assets	0.00	0.00	40,000,000.00	10,000,000.00
09101	23050131	15	investment in Landed Property	0.00	0.00	40,000,000.00	10,000,000.00
09101	23050132	16	Investment in Infrastructural Facilities	0.00	0.00	0.00	0.00
01101	23050107	18	Prov. For Marginal Increase in Govt. Projects Costs	0.00	0.00	0.00	0.00
01101	23050133	19	Operation & Running of ICT Centre in the LG	0.00	0.00	27,000,000.00	7,000,000.00
01101	23050134	20	Equipment of ICT Centre with Facilities	0.00	0.00	0.00	0.00
01101	23050103	21	Project Monitoring and Evaluation & Reports	0.00	0.00	0.00	0.00
01101	23051001	22	Data Coll, Res , Survey & the Publication. of Reports	0.00	0.00	2,800,000.00	4,000,000.00
01101	23050102	23	Computer & Software Acquisition	0.00	0.00	1,200,000.00	7,250,000.00
01101	23050135	57	Litigation Costs & Settlement of Court Order/Penalties	0.00	0.00	5,000,000.00	5,000,000.00
01101	23050136	58	Stocking of Local Govt . Law .Library	0.00	0.00	0.00	2,000,000.00
01101	23050137	59	Purchase of Law Books & Equipments	0.00	0.00	3,000,000.00	3,000,000.00
01101	23050138	60	Acquisition of Updated Journal Reports	0.00	0.00	3,000,000.00	8,000,000.00
01101	23050139	63	Supply of Educational Facilities	0.00	0.00	0.00	0.00
08101	23050140	83	MPP-9 Programme	0.00	0.00	0.00	0.00
08101	23050141	84	World Bank / Intern.Assisted Programme	0.00	0.00	0.00	0.00
08101	23050142	85	CBO Supported Projects	0.00	0.00	0.00	0.00
08101	23050143	86	Private Organization Assisted (Partnership) Projects	0.00	0.00	0.00	5,000,000.00
08101	23050144	87	Counterpart Funding & Prog	0.00	0.00	0.00	0.00
07101	23050145	88	Sponsorship of Gender programme	0.00	0.00	0.00	10,000,000.00
07101	23050146	89	Poverty Alleviation Programme	0.00	0.00	10,000,000.00	10,000,000.00
08101	23050147	90	Community Driven Self-Help Project	0.00	0.00	0.00	0.00
07101	23050148	91	Social & Cultural Re-integration	0.00	0.00	0.00	0.00
07101	23050104	92	Anniversaries And Celebrations	0.00	1,400,000.00	10,000,000.00	5,000,000.00
07101	23050149	93	Promotion & Purchase of Sporting Equipments	0.00	0.00	0.00	2,000,000.00
07101	23050150	94	Old Age Support & Social Empowerment Prog	0.00	0.00	24,000,000.00	72,000,000.00
07101		95	Tourism Supports	0.00	0.00	0.00	0.00
07101	23050152	96	Sponsorship of Youth programme	0.00	0.00	4,000,000.00	5,000,000.00

07101	23050153	97	Societal Re-Orientatation & Social integration Prog.	0.00	0.00	4,000,000.00	5,000,000.00
	TOTAL			0.00	1,400,000.00	244,000,000.00	180,250,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
PROVISION FOR THE YEAR DEPRECIATION, IMPAIRMENT AMORTIZATION ,ETC

FUND CODE	ECO CODE	S/N		ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
07101	23060100	17	Depreciation Charges For The Year	0.00	0.00	0.00	0.00
07101	23060200	17a	Impairment Charges For The Year	0.00	0.00	0.00	0.00
07101	23060300	17b	Amortization Charges For the Year	0.00	0.00	0.00	0.00
07101	23060400	17c	Bad Debt	0.00	0.00	0.00	0.00
	TOTAL			0.00	0.00	0.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS
BREAKDOWN OF ACTIVITIES AND PROJECTS
PROVISION FOR ACCUMULATED DEPRECIATION, IMPAIRMENT AMORTIZATION , ETC

FUND CODE	ECO CODE	S/N		ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
07101	24010101	17d	Accumulated Depreciation Charges	0.00	0.00	0.00	0.00
07101	25010101	17e	Accumulated Impairment Charges	0.00	0.00	0.00	0.00
07101	26010101	17f	Accumulated amortization Charges	0.00	0.00	0.00	0.00
07101	27010101	17g	Accumulated Bad Debt	0.00	0.00	0.00	0.00
07101	28010101	17h	Loss on Disposal	0.00	0.00	0.00	0.00
	TOTAL			0.00	0.00	0.00	0.00
	GRAND TOTAL			0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
701		GENERAL PUBLIC SERVICE				
70111	1	Provision of working tools % Service Logistics				
70111	1	Supply of office equipment for Politicians	0.00	0.00	2,000,000.00	2,000,000.00
70111	2	Supply of office equipment for civi servants	0.00	0.00	5,000,000.00	17,500,000.00
70111	3	Purchase of Office Furniture & Fittings	0.00	11,000,000.00	40,000,000.00	38,000,000.00
70133	4	Purchase of Landed Property by the Local Govt.	0.00	0.00	0.00	0.00
70133	5	Purchase Office Buildings	0.00	0.00	0.00	0.00
70133	6	Purchase of Motor Vehicles	0.00	1,311,192,500.00	1,350,000,000.00	107,200,000.00
70132	21	Project Monitoring and Evaluation & Reports	0.00	0.00	0.00	0.00
70132	22	Data Coll, Res , Survey & the Publication. of Reports	0.00	0.00	2,800,000.00	4,000,000.00
	23	Computer & Software Acquisition	0.00	0.00	1,200,000.00	7,250,000.00
70133	38	Office Building	0.00	0.00	20,000,000.00	23,500,000.00
70133	39	Residential Building	0.00	13,120,000.00	20,000,000.00	0.00
	28	Repair of Office Equipments	0.00	0.00	0.00	0.00
	32	Office Renovation & Rehabilitation	0.00	0.00	0.00	34,000,000.00
70133	47	C & P Office Building	0.00	0.00	0.00	55,000,000.00
70133	48	C & P : Residential Building	0.00	0.00	0.00	0.00
70133	57	Litigation Costs & Settlement of Court Order/Penalties	0.00	0.00	5,000,000.00	5,000,000.00
70133	58	Stocking of Local Govt . Law .Library	0.00	0.00	0.00	2,000,000.00
70133	59	Purchase of Law Books & Equipments	0.00	0.00	3,000,000.00	3,000,000.00
70133	60	Acquisition of Updated Journal Reports	0.00	0.00	3,000,000.00	8,000,000.00
TOTAL			0.00	1,335,312,500.00	1,452,000,000.00	306,450,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
703		PUBLIC ORDER & SAFETY				
TOTAL			0.00	0.00	0.00	0.00
704		ECONOMIC AFFAIRS				
70421	7	Provision of of Agricultural Inputs	0.00	0.00	20,000,000.00	40,000,000.00
70421	8	Raising of Palm Seedling	0.00	0.00	5,000,000.00	7,000,000.00
70421	9	Renovation & Stocking of Poultry Farms	0.00	0.00	0.00	0.00
70421	10	Purchase of Fishing Equipment	0.00	0.00	0.00	-
70421	11	Maintaining & Stocking of Poultry Farms	0.00	0.00	14,000,000.00	14,000,000.00
70411	24	Market Construction	0.00	42,150,000.00	110,000,000.00	67,000,000.00
70411	25	Construction of Lock -up shops at N1,750,000	0.00	0.00	0.00	0.00
70411	12	Trading ,Commercialization of Goods & Commodities	0.00	0.00	70,000,000.00	10,000,000.00
70411	13	Investment in Industry, Manufacturing etc	0.00	0.00	0.00	0.00
70411	14	Investment in Shares & Capital Assets	0.00	0.00	40,000,000.00	10,000,000.00
70411	15	investment in Landed Property	0.00	0.00	40,000,000.00	10,000,000.00
70411	16	Investment in Infrastructural Facilities	0.00	0.00	0.00	0.00
70411	17	Depreciation Charges For The Year	0.00	0.00	0.00	0.00
70411	18	Prov. For Marginal Increase in Govt. Projects Costs	0.00	0.00	0.00	0.00
70411	19	Operation & Running of ICT Centre in the LG	0.00	0.00	27,000,000.00	7,000,000.00
70411	20	Equipment of ICT Centre with Facilities	0.00	0.00	0.00	0.00
70451	34	road linkage@	0.00	0.00	0.00	0.00
70490	40	Econ omic Facilities	0.00	-	0.00	0.00
70490	49	C & P : Economic Facilities	0.00	0.00	0.00	0.00
70460	52	ICT Infrastrutures	0.00	0.00	0.00	0.00
70481	56	Provision of Commercial Facilities e.g Lock-up Shops	0.00	0.00	-	-
SUB-TOTAL			0.00	42,150,000.00	326,000,000.00	165,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
705		ENVIRONMENTAL PROTECTION				
705	30	Culvert Construction	0.00	0.00	0.00	-
705	31	Drainage & Channelization	-	0.00	-	-
	35	Water Ways	-	18,500,000.00	15,000,000.00	-
	74	Canal & Drainage Maintainance	0.00	0.00	0.00	0.00
705	75	Water ways & Weed Clearings	0.00	0.00	0.00	0.00
705	76	Dumping Site maintainance	0.00	0.00	3,000,000.00	0.00
705	77	environmental cleaning and refuse control	0.00	0.00	28,000,000.00	0.00
705	78	Tree Planting	0.00	0.00	40,000,000.00	0.00
705	79	Erosion Control - General	0.00	0.00	0.00	0.00
705	80	Wildlife Conservation	0.00	0.00	0.00	0.00
705	81	Industrial Pollution Prevention & control	0.00	0.00	1,300,000.00	0.00
705	82	Water Pollution Prevention & control	0.00	0.00	0.00	0.00
TOTAL			0.00	18,500,000.00	87,300,000.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
706		HOUSING COMMUNITY & RURAL DEVELOPMENT				
	26	Rural Electrification Project	0.00	0.00	200,000,000.00	141,000,000.00
	27	Road Rehabilitation	0.00	0.00	0.00	0.00
	29	Wooden Bridge Construction	0.00	0.00	90,000,000.00	173,000,000.00
	43	C & P Road linkage@	0.00	0.00	40,000,000.00	300,000,000.00
	44	C & P : Water Ways & Facilities@	0.00	0.00	0.00	70,000,000.00
	46	C & P : Educ. Facilities @	0.00	0.00	0.00	0.00
	53	Housing Facilities	0.00	0.00	0.00	0.00
	54	Rural Development Project e.g Motor Park, Bus Stop	0.00	0.00	0.00	0.00
	55	Community Development Project	0.00	0.00	0.00	0.00
	83	MPP-9 Programme	0.00	0.00	0.00	0.00
	84	World Bank / Intern.Assisted Programme	0.00	0.00	0.00	0.00
	85	CBO Supported Projects	0.00	0.00	0.00	0.00
	86	Private Organization Assisted (Partnership) Projects	0.00	0.00	0.00	5,000,000.00
	87	Counterpart Funding & Prog	0.00	0.00	0.00	0.00
TOTAL			0.00	0.00	330,000,000.00	689,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
707		HEALTH				
	36	Health Facilities @	0.00	0.00	0.00	0.00
	45	C & P : Health Facilities @	0.00	0.00	0.00	0.00
	65	Health Centre Renovation	0.00	0.00	0.00	0.00
	66	CHC and BHC Renovation/rehabilitation	0.00	0.00	0.00	40,000,000.00
	67	Clinic/Maternity Renovation	0.00	0.00	0.00	0.00
	68	BHC Construction	0.00	0.00	0.00	150,000,000.00
	69	CHC Construction	0.00	0.00	0.00	0.00
	70	Clinic/Maternity Construction	0.00	0.00	0.00	0.00
	71	Health Centre Upgrading & Maintainance	0.00	0.00	0.00	0.00
	72	Purchase of Drug & Equipment for HOSPITAL use	0.00	0.00	20,000,000.00	200,000,000.00
	73	Health Supporting Services & programme	0.00	0.00	7,300,000.00	0.00
TOTAL			0.00	0.00	27,300,000.00	390,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
708		RECREATION TOURISM YOUTH & SPORTS				
	41	Recreational Facilities	0.00	0.00	0.00	35,000,000.00
	50	C & P : Recreational Facilities	0.00	0.00	0.00	72,000,000.00
	91	Social & Cultural Re-integration	0.00	0.00	0.00	0.00
	92	Anniversaries And Celebrations	0.00	1,400,000.00	10,000,000.00	5,000,000.00
	93	Promotion & Purchase of Sporting Equipments	0.00	0.00	0.00	2,000,000.00
	95	Tourism Supports	0.00	0.00	0.00	0.00
TOTAL			0.00	1,400,000.00	10,000,000.00	114,000,000.00
709		EDUCATION				
	37	Educ. Facilities @	0.00	0.00	0.00	0.00
	61	Pry School Construction & Prov. Of Educ. Facilities	0.00	0.00	0.00	28,000,000.00
	62	Repairs ,Rehabilitation & Maintenance of Pry Schools	0.00	0.00	50,000,000.00	103,500,000.00
	63	Supply of Educational Facilities	0.00	0.00	0.00	0.00
	64	Provision of Educational Facilities & Infrastructures	0.00	0.00	0.00	0.00
TOTAL			0.00	0.00	50,000,000.00	131,500,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY FUNCTIONAL SEGMENT

FUNCTIONAL CODE	S/N	DESCRIPTION OF PROJECT	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
710		SOCIAL PROTECTION				
	42	Social Facilities e.g Water Provision	0.00	0.00	3,000,000.00	0.00
	51	C & P : Social Facilities / Amenities	0.00	0.00	23,500,000.00	75,000,000.00
	83	MPP-9 Programme	0.00	0.00	0.00	0.00
	88	Sponsorship of Gender programme	0.00	0.00	0.00	10,000,000.00
	89	Poverty Alleviation Programme	0.00	0.00	10,000,000.00	10,000,000.00
	90	Community Driven Self-Help Project	0.00	0.00	0.00	0.00
	94	Old Age Support & Social Empowerment Prog	0.00	0.00	24,000,000.00	72,000,000.00
	96	Sponsorship of Youth programme	0.00	0.00	4,000,000.00	5,000,000.00
	97	Societal Re-Orientation & Social integration Prog.	0.00	0.00	4,000,000.00	5,000,000.00
TOTAL			0.00	0.00	68,500,000.00	177,000,000.00
		GRAND TOTAL	0.00	1,397,362,500.00	2,351,100,000.00	1,972,950,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY PROGRAMME SEGMENT

PROGRAMME CODE	S/N	PROGRAMME DESCRIPTION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
01		BRINGING GOVT. IMPACTS INTO THE GRASSROOT				
0101		EMPOWERMENT THROUGH AGRICULTURE				
01010000010100	7	Purchase of Agricultural Input	0.00	0.00	20,000,000.00	40,000,000.00
'01010000020200	8	Raising of Palm Seedling	0.00	0.00	5,000,000.00	7,000,000.00
'01010000030300	78	Tree Planting	0.00	0.00	40,000,000.00	0.00
'01010000040400	9	Renovation & Stocking of Poultry Farms	0.00	0.00	0.00	0.00
'01010000050500	11	Maintaining & Stocking of Poultry Farms	0.00	0.00	14,000,000.00	14,000,000.00
'01010000060600	10	Purchase of Fishing Equipment	0.00	0.00	0.00	0.00
		SUB TOTAL	0.00	0.00	79,000,000.00	61,000,000.00
0102		SOCIETAL RE-ORIENTATION (GENERAL)				
01020000010100	97	General Behavioural Change	0.00	0.00	4,000,000.00	5,000,000.00
01020000020200	91	Fight Against Corruption	0.00	0.00	0.00	0.00
01020000030300	0	Citizen's Literacy	0.00	0.00	0.00	0.00
		SUB TOTAL	0.00	0.00	4,000,000.00	5,000,000.00
0103		POVERTY ALLEVIATION /EMPOWERMENT				
01030000010100	12,24,25	Small & Medium Scale Enterprises	0.00	42,150,000.00	180,000,000.00	77,000,000.00
01030000020200		Access to Social Infrastructures			3,000,000.00	
01030000030300	13,14,1516	Provision Sundry Income Generating Facilities	0.00	0.00	80,000,000.00	20,000,000.00
01030000040400	89	Poverty Alleviation Programmes	0.00	0.00	10,000,000.00	10,000,000.00
01030000050500	94	Empowerment	0.00	0.00	24,000,000.00	72,000,000.00
		SUB TOTAL	0.00	42,150,000.00	297,000,000.00	179,000,000.00
0104		Improvement to Human Health(General)				
		Improvement to Human Health(General)				
01040000010100	65/73	Access to PRIMARY HEALTH CARE	0.00	0.00	27,300,000.00	390,000,000.00
01040000020200		Control & Prevention of Transmittable Diseases				
01040000030300		Control & Prevention of Killer Diseases				
		SUB TOTAL	0.00	0.00	27,300,000.00	390,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY PROGRAMME SEGMENT

PROGRAMME CODE	S/N	PROGRAMME DESCRIPTION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
0105		Enhacing Skills and Knowledge(General)				
01050000010100	61/64	Universal Basic Education	0.00	0.00	50,000,000.00	131,500,000.00
01050000020200		Provision of Basic Educational Facilities				
01050000030300		Free Eucation For Girl Child				
01050000040400		Empowerment & Motivation of Teachers				
		SUB TOTAL	0.00	0.00	50,000,000.00	131,500,000.00
0106		Housing and Community Development(General)				
01060000010100	83/87	Mass HOUSING	0.00	0.00	0.00	5,000,000.00
01060000020200	34/42	Rural Development	0.00	31,620,000.00	58,000,000.00	58,500,000.00
01060000030300	43/56	Provision of Rural Development Infrastructures	0.00	0.00	63,500,000.00	572,000,000.00
01060000040400	90	Promotion of low cost Comm. Amen. Thro.Partnershi	0.00	0.00	0.00	0.00
		SUB TOTAL	0.00	31,620,000.00	121,500,000.00	635,500,000.00
		Gender(General)				
0107		Gender(General)				
01070000010100	88	Sponsorship of Gender Programme	0.00	0.00	0.00	10,000,000.00
		SUB TOTAL	0.00	0.00	0.00	10,000,000.00
0108		Youth(General) /Sports & Tourism				
01080000010100	96	YOUTH EMPOWERMENT	0.00	0.00	4,000,000.00	5,000,000.00
01080000020200	95	Tourism Supports	0.00	0.00	0.00	0.00
01080000030300	93	Promotion & Purchase of Sporting Equipments	0.00	0.00	0.00	2,000,000.00
		SUB TOTAL	0.00	0.00	4,000,000.00	7,000,000.00
0109		Environmental Health Improvement(General)				
01090000010100	76/81	Sustainable Enviromental Improvement	0.00	0.00	72,300,000.00	0.00
01090000020200		Provision of Water Pollution Control Facilities				
01090000030300		Training of Food Vendors				
01090000040400		Sensitiz. & Awareness Campaign on Human Hygiene				
		SUB TOTAL	0.00	0.00	72,300,000.00	0.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY PROGRAMME SEGMENT

PROGRAMME CODE	S/N	PROGRAMME DESCRIPTION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
0110		Water Resources and Rural Development(general)				
0110000010100	74,75	Access to Safe Drinking Water	0.00	0.00	0.00	0.00
0110000020200	82	Water Pollution Prevention & control	0.00	0.00	0.00	0.00
		SUB TOTAL	0.00	0.00	0.00	0.00
0111		Information, Comm.and Technology(General)				
01110000010100	19/20	ICT Literacy	0.00	0.00	27,000,000.00	7,000,000.00
01110000020200		Equipment of ICT Centre For Commercial purpose				
		SUB TOTAL	0.00	0.00	27,000,000.00	7,000,000.00
0112		Growing the Private Sector And Comm.(General)				
01100000010100		Promotion of Private Sector Driven Economy				
		SUB TOTAL	0.00	0.00	0.00	0.00
0113		Reform of Govt. and Governace(General)				
01130000010100		Public Sector Reform				
01130000020200	57/60	Motivation of Public Servants	0.00	0.00	11,000,000.00	18,000,000.00
01130000030300	17/18,21/23/92	Governance	0.00	0.00	64,000,000.00	0.00
01130000040400	1,2,3,4,5&6	Acquisition of Assets for the purpose of Governance	0.00	11,000,000.00	1,012,000,000.00	57,500,000.00
		SUB TOTAL	0.00	11,000,000.00	1,087,000,000.00	75,500,000.00
0114		Power(General)				
01140000010100	26	Sustainable Power SUPPLY	0.00	0.00	200,000,000.00	141,000,000.00
		SUB TOTAL	0.00	0.00	200,000,000.00	141,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECT BY PROGRAMME SEGMENT

PROGRAMME CODE	S/N	PROGRAMME DESCRIPTION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
0116		Water Ways(General)				
01160000010100	75	Enhancing FreeWater Ways For Business ACTIVITIES	0.00	18,500,000.00	15,000,000.00	0.00
		SUB TOTAL	0.00	18,500,000.00	15,000,000.00	0.00
0117		Roads(General)				
01170000010100	27/31	Effective Road Transport System	0.00	0.00	40,000,000.00	0.00
		SUB TOTAL	0.00	0.00	40,000,000.00	0.00
		GRAND TOTAL	0.00	103,270,000.00	2,024,100,000.00	1,642,500,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026**

CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT

CAPITAL PROJECT DETAILS - LOCAL GOVERNMENT SECRETARIAT.

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830701	1	Supply of Office Equipments for Politicians	L.G. Secretariat	0.00	0.00	2,000,000.00	0.00
62830701	2	Supply of Office Equipments for Civil Servants	L.G. Secretariat	0.00	0.00	5,000,000.00	0.00
62830701	2a	Provision of Office Equipments at Local Government Secretariat	L.G. Secretariat	0.00	0.00	0.00	13,500,000.00
62830701	2b	Provision of Working Tools	L.G. Secretariat	0.00	0.00	0.00	4,000,000.00
62830701	3a	Purchase of Office Furnitures and Fittings in the Local Government Secretariat Offices	L.G. Secretariat	0.00	0.00	20,000,000.00	30,000,000.00
62830701	3b	Provision of Office Cabinets/Shelves in the Offices	L.G. Secretariat	0.00	0.00	20,000,000.00	8,000,000.00
62830701	7a	Purchase of Farm Inputs to Farmers	L.G. Secretariat	0.00	0.00	20,000,000.00	40,000,000.00
62830701	8a	Nursery of 10,000 of Oil Palm Seedlings	L.G. Secretariat	0.00	0.00	5,000,000.00	7,000,000.00
62830701	11a	Rearing 500 points of Lay Birds For Egg Production	L.G. Secretariat	0.00	0.00	7,000,000.00	7,000,000.00
62830701	11b	Rearing of 200 Broilers	L.G. Secretariat	0.00	0.00	7,000,000.00	7,000,000.00
62830701	12	Trading, Commercialization of Goods and Commodities	L.G. Secretariat	0.00	0.00	70,000,000.00	10,000,000.00
62830701	14	Investment in Shares and Capital Assets	L.G. Secretariat	0.00	0.00	40,000,000.00	10,000,000.00
62830701	15	Investment in Landed Property	L.G. Secretariat	0.00	0.00	40,000,000.00	10,000,000.00
62830701	19a	Repairing of ICT Center at LG Secretariat, Igbekebo	L.G. Secretariat	0.00	0.00	70,000,000.00	7,000,000.00
62830701	22a	Stakeholders Meeting on Harvest of Input Into Budget	L.G. Secretariat	0.00	0.00	1,500,000.00	1,500,000.00
62830701	22b	Preparation and Production of Annual Budget	L.G. Secretariat	0.00	0.00	1,000,000.00	1,500,000.00
62830701	22c	Official Presentation of Annual Budget	L.G. Secretariat	0.00	0.00	300,000.00	1,000,000.00
62830701	23a	Purchase of 5(five) Laptop Computers for Chairman, HOLGA, DFS, Director of Budget and Director of Works	L.G. Secretariat	0.00	0.00	1,200,000.00	4,250,000.00
62830701	23b	Purchase of 2 (Two) Photocopier Machines and Printers	L.G. Secretariat	0.00	0.00	0.00	3,000,000.00
62830701	26b	Installation of Solar Power Energy at Local Government Secretariat	L.G. Secretariat	0.00	0.00	45,000,000.00	0.00
62830701	26c	Installation of Solar Power Street lights across Apoi & Arogbo LCDAs	L.G. Secretariat	0.00	0.00	150,000,000.00	0.00
62830701	26i	Installation of Solar Street Light at Local Government Secretariat, Chairmans Quarters & HOLGA;s Quarters	L.G. Secretariat	0.00	0.00	0.00	23,000,000.00
62830701	32a	Renovation/Painting of Local Government Secretariat Fence	L.G. Secretariat	0.00	0.00	0.00	34,000,000.00
62830701	33a	Purchase of Official Vehicles for LG Political Office Holders and Some Management Staffs	L.G. Secretariat	0.00	179,310,000.00	180,000,000.00	0.00
62830701	33b	Purchase of Legislative Bus for Ese-Odo Local Government Legislators	L.G. Secretariat	0.00	61,882,500.00	70,000,000.00	0.00
62830701	33c	Purchase of Official Vehicles for the Local Government Revenue Team	L.G. Secretariat	0.00	0.00	10,000,000.00	0.00

62830701	33d	Purchase of Project Monitoring Vehicles (Hilux)	L.G. Secretariat	0.00	0.00	20,000,000.00	86,000,000.00
62830701	33e	Purchase of Sixteen (16) Official Vehicles for Obas in Ese-Odo Local Government	L.G. Secretariat	0.00	1,096,500,000.00	1,020,000,000.00	0.00
62830701	33f	Purchase of One (1) Official Vehicle for Arogbo LCDA Chairman @15M	L.G. Secretariat	0.00	15,000,000.00	15,000,000.00	0.00
62830701	33g	Purchase of NULGE Bus	L.G. Secretariat	0.00	35,000,000.00	35,000,000.00	0.00
62830701	33h	Purchase of One (1) Motorcycle	L.G. Secretariat	0.00	0.00	0.00	1,200,000.00
62830701	33i	Purchase of Corolla Vehicle for Chairperson	L.G. Secretariat	0.00	0.00	0.00	20,000,000.00
62830701	33j	Purchase of Tractor	L.G. Secretariat	0.00	0.00	0.00	0.00
62830701	38a	Renovation of Old Council Hall at the Secretariat	L.G. Secretariat	0.00	0.00	20,000,000.00	23,500,000.00
62830701	39a	Renovation of Chairman, HOLGA and DFS Quarters	L.G. Secretariat	0.00	0.00	20,000,000.00	0.00
62830701	42a	Renovation and Provision of Borehole in the Local Government Secretariat	L.G. Secretariat	0.00	0.00	3,000,000.00	0.00
	43d	Construction of 1km Road at Agadagba-Obon Market	LG Secr/Apoi I	0.00	0.00	0.00	0.00
62830701	44a	Provision of Executive Speed Boat for Chairman	L.G. Secretariat	0.00	0.00	0.00	70,000,000.00
62830701	47a	Construction of Legislative Chamber	L.G. Secretariat	0.00	0.00	0.00	55,000,000.00
62830701	57	Litigation Costs & Settlement of Court Order/Penalties	L.G. Secretariat	0.00	0.00	5,000,000.00	5,000,000.00
62830701	58	Stocking of Local Govt . Law .Library	L.G. Secretariat	0.00	0.00	0.00	2,000,000.00
62830701	59	Purchase of Law Books & Equipments	L.G. Secretariat	0.00	0.00	3,000,000.00	3,000,000.00
62830701	60	Acquisition of Updated Journal Reports	L.G. Secretariat	0.00	0.00	3,000,000.00	8,000,000.00
62830701	66b	Renovation of Former Basic Health Centre Igbotu for Drugs Store	L.G. Secretariat	0.00	0.00	0.00	20,000,000.00
62830701	68b	Construction of Drug Store at Agadagba Obon	L.G. Secretariat	0.00	0.00	0.00	55,000,000.00
62830701	72k	Provision of Affordable Drugs in Igbotu & Agadagba-Obon Drug Store	L.G. Secretariat	0.00	0.00	0.00	200,000,000.00
62830701	73a	Recruitments of Qualified Health Personnels	L.G. Secretariat	0.00	0.00	3,500,000.00	0.00
62830701	73b	Training and Retraining of Health Personnels	L.G. Secretariat	0.00	0.00	3,800,000.00	0.00
62830701	77a	Construction of Public Toilets in the Local Government Secretariat	L.G. Secretariat	0.00	0.00	5,000,000.00	0.00
62830701	77b	Procurement of Waste Management Equipments	L.G. Secretariat	0.00	0.00	3,000,000.00	0.00
62830701	78a	Landscaping and Beautification of Local Government Secretariat Complex	L.G. Secretariat	0.00	0.00	40,000,000.00	0.00
62830701	81a	Purchase of Disinfectant and Chemicals	L.G. Secretariat	0.00	0.00	1,300,000.00	0.00
62830701	86	Private Organization Assisted (Partnership) Projects	L.G. Secretariat	0.00	0.00	0.00	5,000,000.00
62830701	88	Sponsorship of Gender programme	L.G. Secretariat	0.00	0.00	0.00	10,000,000.00
62830701	89a	Empowerment and Provision of Micro Credit Facilities for Small Scale Business Women and Agro-Women Group in the Local Government Area	L.G. Secretariat	0.00	0.00	10,000,000.00	0.00
62830701	92	Anniversaries And Celebrations	L.G. Secretariat	0.00	0.00	10,000,000.00	5,000,000.00
62830701	93	Promotion & Purchase of Sporting Equipments	L.G. Secretariat	0.00	0.00	0.00	2,000,000.00
62830701	94a	Supportive Scheme for Aged People	L.G. Secretariat	0.00	0.00	24,000,000.00	0.00
62830701	96	Sponsorship of Youth programme	L.G. Secretariat	0.00	0.00	4,000,000.00	5,000,000.00
62830701	97a	Economic and Security Summit	L.G. Secretariat	0.00	0.00	4,000,000.00	0.00
62830701	97b	Enlightment Campaign on Government Policies	L.G. Secretariat	0.00	0.00	0.00	5,000,000.00

		CUMMULATIVE WARD TOTAL		0.00	1,387,692,500.00	2,017,600,000.00	802,450,000.00
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ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT

CAPITAL PROJECT DETAILS - APOI I

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830701	24d	Construction of 15 Units Open Market Stalls at Ojuala	Apoi I	0.00	0.00	0.00	25,000,000.00
62830701	26a	Extension of Electricity to new sites in Igbekebo	Apoi I	0.00	0.00	0.00	0.00
62830701	26a	Extension of Electricity to new sites in Ojuala	Apoi I	0.00	0.00	0.00	0.00
62830701	26d	Installation of Solar Power Street-Light	Apoi I	0.00	0.00	15,000,000.00	0.00
62830701	26e	Installation of Solar Power Street lights at Ojuala	Apoi I	0.00	0.00	0.00	25,000,000.00
62830701	35a	Clearing of Water Hyacinth	Apoi I	0.00	0.00	1,500,000.00	0.00
62830701	41a	Renovation of Civic Centre, Igbekebo	Apoi I	0.00	0.00	0.00	15,000,000.00
62830701	51a	Construction of Solar Powered Boreholes at Igbekebo	Apoi I	0.00	0.00	3,500,000.00	0.00
62830701	61a	Provision of Chairs and Lockers for Primary School Pupils	Apoi I	0.00	0.00	0.00	2,000,000.00
62830701	62b	Renovation of St. Columba's RCM Primary School, Ojuala	Apoi I	0.00	0.00	5,000,000.00	7,500,000.00
62830701	72a	Provision of Affordable Drugs in the Health Centres	Apoi I	0.00	0.00	2,000,000.00	0.00
62830701	76a	Purchase of affordable Dumping Site at Igbekebo	Apoi I	0.00	0.00	3,000,000.00	0.00
CUMMULATIVE WARD TOTAL				-	-	30,000,000.00	74,500,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT**

CAPITAL PROJECT DETAILS - APOI II

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830702	24b	Renovation of Kiribo Main Market	Apoi II	0.00	0.00	30,000,000.00	0.00
62830702	26d	Installation of Solar Power Street-Light	Apoi II	0.00	0.00	15,000,000.00	0.00
62830702	26f	Installation of 50 Units Solar Street Lights at Kiribo	Apoi II	0.00	0.00	0.00	30,000,000.00
62830702	35a	Clearing of Water Hyacinth	Apoi II	0.00	0.00	1,500,000.00	0.00
62830702	61b	Provision of Chairs and Lockers for Primary School Pupils	Apoi II	0.00	0.00	0.00	2,000,000.00
62830702	62c	Renovation of St. Thomas RCM Primary School, Ipoke	Apoi II	0.00	0.00	5,000,000.00	8,000,000.00
62830702	62d	Renovation of RCM Primary School, kiribo	Apoi II	0.00	0.00	0.00	15,000,000.00
62830702	62e	Renovation of Community Primary School, Tebuju	Apoi II	0.00	0.00	0.00	15,000,000.00
62830702	72b	Provision of Affordable Drugs in the Health Centres	Apoi II	0.00	0.00	2,000,000.00	0.00
62830702	77f	Construction of two (2) Public Toilets at Kiribo Market	Apoi II	0.00	0.00	4,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	57,500,000.00	70,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT

CAPITAL PROJECT DETAILS - APOI III

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830703	26a	Extension of Electricity to new sites in Igbotu	Apoi III	0.00	0.00	0.00	0.00
62830703	26d	Installation of Solar Power Street-Light	Apoi III	0.00	0.00	15,000,000.00	0.00
62830703	29f	Construction of 400M Wooden Foot Bridge at Igirikile, Sabomi	Apoi III	0.00	0.00	10,000,000.00	17,500,000.00
62830703	35a	Clearing of Water Hyacinth	Apoi III	0.00	0.00	1,500,000.00	0.00
62830703	61c	Provision of Chairs and Lockers for Primary School Pupils	Apoi III	0.00	0.00	0.00	2,000,000.00
62830703	62f	Renovation of Baptist Primary School, Inikorogha	Apoi III	0.00	0.00	5,000,000.00	16,500,000.00
62830703	66a	Renovation of Basic Health Centre at Inikorogha & Oboro	Apoi III	0.00	0.00	0.00	20,000,000.00
62830703	68a	Construction of Basic Health Centre at Sabomi	Apoi III	0.00	0.00	0.00	60,000,000.00
62830703	72c	Provision of Affordable Drugs in the Health Centres	Apoi III	0.00	0.00	2,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	33,500,000.00	116,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT

CAPITAL PROJECT DETAILS - APOI IV

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830704	26a	Extension of Electricity to new sites in Igbobini	Apoi IV	0.00	0.00	0.00	0.00
62830704	26c	Installation of Solar Power Street lights	Apoi IV	0.00	0.00	15,000,000.00	0.00
62830704	26g	Installation of Solar Power Energy at Youth Centre Igbobin	Apoi IV	0.00	0.00	0.00	9,000,000.00
62830704	35a	Clearing of Water Hyacinth	Apoi IV	0.00	0.00	1,500,000.00	0.00
62830704	41b	Renovation of Youth Centre, Igbobini with Furnitures and Others	Apoi IV	0.00	0.00	0.00	20,000,000.00
62830704	43a	Construction of 1KM Road from Ilu agbo-Constain-Lamidifa Road	Apoi IV	0.00	0.00	20,000,000.00	0.00
62830704	51e	Church Road, Igbobini	Apoi IV	0.00	0.00	0.00	15,000,000.00
62830704	51f	Quarters, Igbobini	Apoi IV	0.00	0.00	0.00	20,000,000.00
62830704	61d	Provision of Chairs and Lockers for Primary School Pupils	Apoi IV	0.00	0.00	0.00	2,000,000.00
62830704	62e	Renovation of Primary Schools	Apoi IV	0.00	0.00	5,000,000.00	0.00
62830704	72d	Provision of Affordable Drugs in the Health Centres	Apoi IV	0.00	0.00	2,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	43,500,000.00	66,000,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT**

CAPITAL PROJECT DETAILS - APOI V

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830705	24a	Construction of 20 Units Open Markets Stalls at Igbobini	Apoi V	0.00	0.00	35,000,000.00	42,000,000.00
62830705	26a	Extension of Electricity to new sites	Apoi V	0.00	0.00	0.00	0.00
62830705	26c	Installation of Solar Power Street lights	Apoi V	0.00	0.00	15,000,000.00	0.00
62830705	26d	Installation of Solar Power Energy at ICT Office, Igbobini	Apoi V	0.00	0.00	5,000,000.00	0.00
62830705	26h	Installation of Solar Power Energy at Town Hall Igbobini	Apoi V	0.00	0.00	0.00	8,000,000.00
62830705	35a	Clearing of Water Hyacinth	Apoi V	0.00	0.00	1,500,000.00	0.00
62830705	50a	Igbobini	Apoi V	0.00	0.00	0.00	18,000,000.00
62830705	61e	Provision of Chairs and Lockers for Primary School Pupils	Apoi V	0.00	0.00	0.00	2,000,000.00
62830705	62g	Renovation of St. Martin's Primary School, Ilu-agbo	Apoi V	0.00	0.00	5,000,000.00	7,500,000.00
62830705	72e	Provision of Affordable Drugs in the Health Centres	Apoi V	0.00	0.00	2,000,000.00	0.00
62830705	77c	Construction of Public Toilets at Igbobini Market	Apoi V	0.00	0.00	4,000,000.00	0.00
CUMMULATIVE WARD TOTAL				0.00	0.00	67,500,000.00	77,500,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT

CAPITAL PROJECT DETAILS - AROGBO I

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830706	24c	Renovation of Agadagba-Obon Main Market	Arogbo I	0.00	0.00	45,000,000.00	0.00
62830706	26a	Extension of Electricity to new sites	Arogbo I	0.00	0.00	0.00	0.00
62830706	26c	Installation of Solar Power Street lights	Arogbo I	0.00	0.00	15,000,000.00	0.00
62830706	35a	Clearing of Water Hyacinth	Arogbo I	0.00	0.00	1,500,000.00	0.00
62830706	43b	Construction of Amapere/Igaleigangbo Road	Arogbo I	0.00	0.00	10,000,000.00	0.00
62830706	43c	Constuction of Perecamia/Wajuria Road	Arogbo I	0.00	0.00	10,000,000.00	0.00
62830706	43d	Construction of 1km Road at Agadagba-Obon	Arogbo I	0.00	0.00	0.00	300,000,000.00
62830706	51b	Construction of Solar Powered Borehole at Amapere, New Jerusalem	Arogbo I	0.00	0.00	0.00	0.00
62830706	61f	Provision of Chairs and Lockers for Primary School Pupils	Arogbo I	0.00	0.00	0.00	2,000,000.00
62830706	62g	Renovation of Primary Schools	Arogbo I	0.00	0.00	5,000,000.00	0.00
62830706	72f	Provision of Affordable Drugs in the Health Centres	Arogbo I	0.00	0.00	2,000,000.00	0.00
62830706	77d	Construction of eight (8) Public Toilets at Arogbo	Arogbo I	0.00	0.00	4,000,000.00	0.00
62830706	77e	Construction of two (2) Public Toilets at Agadagba-Obon Market	Arogbo I	0.00	0.00	4,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	96,500,000.00	302,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT

CAPITAL PROJECT DETAILS - AROGBO II

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830707	19b	Construction of ICT/Skill Acquisition Centre at Arogbo	Arogbo II	0.00	0.00	20,000,000.00	0.00
62830707	26a	Extension of Electricity to new sites	Arogbo II	0.00	0.00	0.00	0.00
62830707	26c	Installation of Solar Power Street lights	Arogbo II	0.00	0.00	15,000,000.00	0.00
62830707	26j	Installation of Solar Street Light at Iganbo	Arogbo II	0.00	0.00	0.00	23,000,000.00
62830707	29g	Construction of Wooden Jetty at Awodikuro	Arogbo II	0.00	0.00	10,000,000.00	16,500,000.00
62830707	29h	Construction of 400M Walkway at Opubabilebu	Arogbo II	0.00	0.00	0.00	21,000,000.00
62830707	29i	Construction of 400M Walkway at Ewerubibighu	Arogbo II	0.00	0.00	0.00	21,000,000.00
62830707	35a	Clearing of Water Hyacinth	Arogbo II	0.00	0.00	1,500,000.00	0.00
62830707	61g	Provision of Chairs and Lockers for Primary School Pupils	Arogbo II	0.00	0.00	0.00	10,000,000.00
62830707	62h	Renovation of Primary Schools	Arogbo II	0.00	0.00	5,000,000.00	0.00
62830707	72g	Provision of Affordable Drugs in the Health Centres	Arogbo II	0.00	0.00	2,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	53,500,000.00	91,500,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT**

CAPITAL PROJECT DETAILS - AROGBO III

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830708	26a	Extension of Electricity to new sites	Arogbo III	0.00	0.00	0.00	0.00
62830708	26c	Installation of Solar Power Street lights	Arogbo III	0.00	0.00	15,000,000.00	0.00
62830708	29d	Construcction of 500M Wooden Walkway at Ogono-Ama Zion, Adoloseimo IV	Arogbo III	0.00	0.00	10,000,000.00	16,500,000.00
62830708	29e	Construcction of 500M Wooden Walkway at Biagbini	Arogbo III	0.00	0.00	10,000,000.00	18,000,000.00
62830708	35a	Clearing of Water Hyacinth	Arogbo III	0.00	0.00	1,500,000.00	0.00
62830708	61h	Provision of Chairs and Lockers for Primary School Pupils	Arogbo III	0.00	0.00	0.00	2,000,000.00
62830708	62i	Renovation of Primary Schools	Arogbo III	0.00	0.00	5,000,000.00	0.00
62830708	68c	Construction of Basic Health Centre at Adoloseimo III	Arogbo III	0.00	0.00	0.00	35,000,000.00
62830708	72h	Provision of Affordable Drugs in the Health Centres	Arogbo III	0.00	0.00	2,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	43,500,000.00	71,500,000.00

**ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT**

CAPITAL PROJECT DETAILS - UKPARAMA I

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830709	26a	Extension of Electricity to new sites	Ukparama I	0.00	0.00	0.00	0.00
62830709	26c	Installation of Solar Power Street lights	Ukparama I	0.00	0.00	15,000,000.00	0.00
62830709	26k	Installation of Solar Street Light at Dababilebu	Ukparama I	0.00	0.00	0.00	23,000,000.00
62830709	29c	Construction of 200m Wooden Walkway at Ukpe	Ukparama I	0.00	0.00	20,000,000.00	0.00
62830709	29j	Construction of 400M Walkway at Bolowou	Ukparama I	0.00	0.00	0.00	21,000,000.00
62830709	35a	Clearing of Water Hyacinth	Ukparama I	0.00	0.00	1,500,000.00	0.00
62830709	51c	Construction of Solar Powered Borehole at Bolowou	Ukparama I	0.00	0.00	0.00	20,000,000.00
62830709	61i	Provision of Chairs and Lockers for Primary School Pupils	Ukparama I	0.00	0.00	0.00	2,000,000.00
62830709	62j	Renovation of Primary School at Bolowou	Ukparama I	0.00	0.00	5,000,000.00	6,000,000.00
62830709	62k	Renovation of Six classrooms at L.A Primary School, Ukpe	Ukparama I	0.00	0.00	0.00	20,000,000.00
62830709	72i	Provision of Affordable Drugs in the Health Centres	Ukparama I	0.00	0.00	2,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	43,500,000.00	92,000,000.00

ESE-ODO LOCAL GOVERNMENT, IGBEKEBO
ESTIMATES 2026
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT

CAPITAL PROJECT DETAILS - UKPARAMA II

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN-DEC. 2024	ACTUAL ESTIMATES JAN-DEC. 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62830710	26a	Extension of Electricity to new sites	Ukparama II	0.00	0.00	0.00	0.00
62830710	26c	Installation of Solar Power Street lights	Ukparama II	0.00	0.00	15,000,000.00	0.00
62830710	29a	Construction of 500m Wooden Walkway at Opuba	Ukparama II	0.00	0.00	20,000,000.00	0.00
62830710	29b	Construction of 200M Wooden Walkway with roof at Ajapa	Ukparama II	0.00	0.00	10,000,000.00	20,500,000.00
62830710	29k	Construction of 400M Walkway at Ajapa	Ukparama II	0.00	0.00	0.00	21,000,000.00
62830710	35a	Clearing of Water Hyacinth	Ukparama II	0.00	0.00	1,500,000.00	0.00
62830710	50b	Construction of Town Hall at Opuba	Ukparama II	0.00	0.00	0.00	54,000,000.00
62830710	51d	Installation of Solar Powered Water Scheme @ Akpata, Ajapa and Others	Ukparama II	0.00	0.00	20,000,000.00	0.00
62830710	51d	Construction of Solar Powered Borehole at Ajapa	Ukparama II	0.00	0.00	0.00	20,000,000.00
62830710	61j	Provision of Chairs and Lockers for Primary School Pupils	Ukparama II	0.00	0.00	0.00	2,000,000.00
62830710	62l	Renovation of Baptist Primary School, Opuba	Ukparama II	0.00	0.00	5,000,000.00	8,000,000.00
62830710	72j	Provision of Affordable Drugs in the Health Centres	Ukparama II	0.00	0.00	2,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	73,500,000.00	125,500,000.00
		LG WARDS TOTAL		0.00	1,387,692,500.00	2,560,100,000.00	1,888,950,000.00