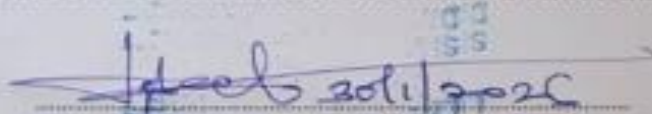


OSE LOCAL GOVERNMENT, IFON
YEAR 2026 APPROVED BUDGET

APPROVAL PAGE

A LAW TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF OSE LOCAL GOVERNMENT, A SUM OF SIX BILLION, EIGHT HUNDRED AND FIFTY-NINE MILLION, SEVEN HUNDRED AND THIRTY-SIX THOUSAND, FOUR HUNDRED AND FORTY-ONE NAIRA, SIXTEEN KOBO (₦ 6,859,736,441.16) ONLY, OUT OF WHICH THE SUM OF FOUR BILLION, SIX HUNDRED AND SIXTY-EIGHT MILLION, NINE HUNDRED AND THIRTY-SIX THOUSAND, FOUR HUNDRED AND FORTY-ONE NAIRA, SIXTEEN KOBO (₦ 4,668,936,441.16) ONLY IS FOR RECURRENT EXPENDITURE WHILE THE BALANCE OF TWO BILLION, ONE HUNDRED AND NINETY MILLION, EIGHT HUNDRED THOUSAND NAIRA (₦ 2,190,800,000.00) ONLY IS FOR CAPITAL EXPENDITURE FOR THE SERVICES OF OSE LOCAL GOVERNMENT FOR YEAR TWO THOUSAND AND TWENTY-SIX FISCAL YEAR.



Rt. Hon. Adegoke Agbede

Leader, Ose Local Government Legislative Council

CLERK OF THE HOUSE

OSE LOCAL GOVT.

SIGN 

DATE 30/1/2026

Isiaka Kazeem Oluwadare

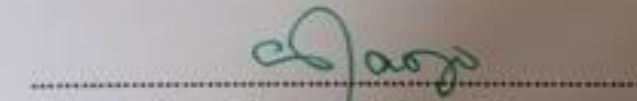
Clerk, Ose Local Government Legislative Council

Passed into Law

Dated this 30th day of JANUARY 2026

CHAIRMAN'S ASSENT

I hereby signify my assent to the Bill



Hon. Clement Kolapo Ojo

Executive Chairman, Ose Local Government

Dated this 30th day of January 2026

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
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**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026**

SALARY STRUCTURE

POLITICAL

GL	BASIC	RENT	TRAN	GIVEN	UTILITY	PSA	DOMESTIC	ENTER	OTHERS	TOTAL
CHAIRMAN										304,946.88
VICE CHAIRMAN										284,687.00
SECRETARY										231,620.00
LEADER										271,782.00
DEPUTY LEADER										231,620.00
MAJORITY LEADER										231,620.00
MINORITY LEADER										231,620.00
DEPUTY MAJORITY LEADER										231,620.00
DEPUTY MINORITY LEADER										231,620.00
CHIEF WHIP										231,620.00
OTHERS										231,620.00
SUPERVISORS/ADVISERS										287,550.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026**

SALARY STRUCTURE

HEALTH SERVICES

GL	BASIC	RENT 50.5%	TRAN 50.5%	GIVEN	UTILITY 20%	CSA 25%	DOMESTIC	ENTER	OTHERS	TOTAL
1										
2	70,513.88								25,799.80	96,313.68
3	72,463.66								26,051.89	98,515.55
4	76,472.19								26,810.26	103,282.45
5	78,778.88								29,261.17	108,040.05
6	86,486.21								44,658.18	131,144.39
	384,714.82								152,581.30	537,296.12
7	111,036.09								47,547.35	158,583.44
8	145,901.88								68,257.09	214,158.97
9	162,567.63								73,807.09	236,374.72
10	178,101.63								79,712.22	257,813.85
12	199,718.60								89,091.76	288,810.36
	797,325.83								358,415.51	1,155,741.34
13	226,814.34								96,953.14	323,767.48
14	266,820.23								103,786.22	370,606.45
15	332,222.37								115,410.43	447,632.80
16	397,024.24								126,860.68	523,884.92
17	953,262.83								363,508.17	1,316,771.00
	2,176,144.01								806,518.64	2,982,662.65
	3,358,184.66								1,317,515.45	4,675,700.11

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026**

SALARY STRUCTURE

ENVIRONMENTAL SERVICES

GL	BASIC	RENT 50.5%	TRAN 50.5%	GIVEN	UTILITY 20%	CSA 25%	DOMESTIC	ENTER	OTHERS	TOTAL
1										
2	70,513.88								25,799.80	96,313.68
3	72,463.66								26,051.89	98,515.55
4	76,472.19								26,810.26	103,282.45
5	78,778.88								29,261.17	108,040.05
6	86,486.21								44,658.18	131,144.39
	384,714.82								152,581.30	537,296.12
7	111,036.09								47,547.35	158,583.44
8	145,901.88								64,614.55	210,516.43
9	162,567.63								69,367.09	231,934.72
10	178,101.63								74,552.22	252,653.85
12	199,718.60								82,731.76	282,450.36
	797,325.83								338,812.97	1,136,138.80
13	226,814.34								89,953.14	316,767.48
14	266,820.23								96,066.22	362,886.45
15	332,222.37								106,410.43	438,632.80
16	397,024.24								116,700.68	513,724.92
17	953,262.83								363,508.17	1,316,771.00
	2,176,144.01								772,638.64	2,948,782.65
	3,358,184.66								1,264,032.91	4,622,217.57

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026**

SALARY STRUCTURE

PRIMARY SCHOOL TEACHERS

GL	BASIC	RENT 50.5%	TRAN 50.5%	GIVEN	UTILITY 20%	CSA 27.5%	DOMESTIC	ENTER	OTHERS	TOTAL
1	31,040.19	15675.3	15,675.30	1,300.00	6,208.04	8,536.05			16,044.09	78,434.88
2	31,998.36	15999.18	15,999.18	1,300.00	6,399.67	8,799.55			16,499.22	80,495.94
3	32,723.74	16361.87	16,361.87	1,300.00	6,544.75	8,999.03			16,843.78	82,291.26
4	34,755.67	17030.28	17,030.28	1,300.00	6,951.13	9,557.81			17,808.94	86,625.17
5	39,764.61	17098.78	17,098.78	1,300.00	7,157.63	10,935.27			19,392.90	93,355.07
6	46,749.22	16829.72	16,829.72	1,300.00	7,012.38	12,856.04			21,168.42	101,577.08
7	54,413.57	19044.75	19,044.75	2,750.00	8,706.17	14,963.73			26,419.90	118,922.97
8	59,149.35	20702.27	20,702.27	2,750.00	9,463.90	16,266.07			28,479.97	129,033.87
9	64,101.81	22435.63	22,435.63	2,750.00	10,256.29	17,628.00			30,634.29	139,607.36
10	71,017.92	24856.27	24,856.27	2,750.00	11,362.87	19,529.93			33,642.80	154,373.26
12	79,731.44	27906	27,906.00	2,750.00	12,757.03	21,926.15			37,433.18	172,976.62
13	86,275.70	30196.5	30,196.50	3,000.00	13,804.11	23,725.82			40,529.93	187,198.62
14	93,643.67	32775.28	30,434.19	6,000.00	14,982.99	25,752.01			46,735.00	203,588.15
15	101,055.65	35369.48	32,337.81	8,500.00	16,168.90	27,790.30	73,000.16	5,000.00	130,459.36	299,222.30
16	118,184.85	41364.7	37,819.15	8,500.00	18,909.58	32,500.83	146,000.32	5,000.00	210,910.73	408,279.43
17	127,557.88	44645.26	38,267.36	8,500.00	20,409.26	35,078.42	146,000.32	5,000.00	214,988.00	425,458.50

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026**

SALARY STRUCTURE

LEGAL SERVICES

GL	BASIC	RENT 50.5%	TRAN 50.5%	GIVEN	UTILITY 20%	CSA 25%	DOMESTIC	ENTER	OTHERS	TOTAL
1	31,040.19	15675.3	15,675.30	1,300.00	6,208.04	7,760.05			15,268.09	77,658.88
2	31,998.36	15999.18	15,999.18	1,300.00	6,399.67	7,999.59			15,699.26	79,695.98
3	32,723.74	16361.87	16,361.87	1,300.00	6,544.75	8,180.94			16,025.68	81,473.16
4	34,755.67	17030.2783	17,030.28	1,300.00	6,951.13	8,688.92			16,940.05	85,756.28
5	39,764.61	17098.7823	17,098.78	1,300.00	7,157.63	9,941.15			18,398.78	92,360.96
6	46,749.22	16829.7192	16,829.72	1,300.00	7,012.38	11,687.31			19,999.69	100,408.35
	217,031.79	98995.1298	98,995.13	7,800.00	40,273.61	54,257.95			102,331.56	517,353.61
7	54,413.57	19044.7495	19,044.75	2,750.00	8,706.17	13,603.39			25,059.56	117,562.63
8	59,149.35	20702.2725	20,702.27	2,750.00	9,463.90	14,787.34			27,001.24	127,555.13
9	64,101.81	22435.6335	22,435.63	2,750.00	10,256.29	16,025.45			29,031.74	138,004.82
10	71,017.97	24,856.29	24,856.29	2,750.00	11,362.87	17,754.49			160,393.41	312,991.32
12	79,731.44	27,906.00	27,906.00	2,750.00	12,757.03	19,932.86	-	-	162,136.11	333,119.44
								-		
13	86,275.70	30,196.49	30,196.50	3,000.00	13,804.11	21,568.93		-	163,444.96	348,486.69
14	93,643.67	32,775.28	30,434.19	6,000.00	14,982.99	23,410.92		-	164,918.55	366,165.60
15	101,055.65	35,369.48	32,337.81	8,500.00	16,168.90	25,263.91	73,000.16	5,000.00	166,400.95	463,096.86
16	118,184.85	41,364.70	37,819.15	8,500.00	18,909.58	29,546.21	146,000.32	5,000.00	169,826.79	575,151.60
17	127,557.88	44,645.26	38,267.36	8,500.00	20,409.26	31,889.47	146,000.32	5,000.00	171,701.40	593,970.95

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026**

SALARY STRUCTURE

CORE CIVIL SERVICE

GL	BASIC	RENT 50.5%	TRAN 50.5%	GIVEN	UTILITY 20%	CSA 25%	DOMESTIC	ENTER	OTHERS	TOTAL
1	31,040.19	15675.3	15,675.30	1,300.00	6,208.04	7,760.05			15,268.09	77,658.88
2	31,998.36	15999.18	15,999.18	1,300.00	6,399.67	7,999.59			15,699.26	79,695.98
3	32,723.74	16361.87	16,361.87	1,300.00	6,544.75	8,180.94			16,025.68	81,473.16
4	34,755.67	17030.2783	17,030.28	1,300.00	6,951.13	8,688.92			16,940.05	85,756.28
5	39,764.61	17098.7823	17,098.78	1,300.00	7,157.63	9,941.15			18,398.78	92,360.96
6	46,749.22	16829.7192	16,829.72	1,300.00	7,012.38	11,687.31			19,999.69	100,408.35
	217,031.79	98995.1298	98,995.13	7,800.00	40,273.61	54,257.95				517,353.61
7	54,413.57	19044.7495	19,044.75	2,750.00	8,706.17	13,603.39			25,059.56	117,562.63
8	59,149.35	20702.2725	20,702.27	2,750.00	9,463.90	14,787.34			27,001.24	127,555.13
9	64,101.81	22435.6335	22,435.63	2,750.00	10,256.29	16,025.45			29,031.74	138,004.82
10	71,017.92	24856.272	24,856.27	2,750.00	11,362.87	17,754.48			31,867.35	152,597.81
12	79,731.44	27906.004	27,906.00	2,750.00	12,757.03	19,932.86			35,439.89	170,983.34
13	86,275.70	30196.495	30,196.50	3,000.00	13,804.11	21,568.93			38,373.04	185,041.73
14	93,643.67	32775.2845	30,434.19	6,000.00	14,982.99	23,410.92			44,393.91	201,247.05
15	101,055.65	35369.4775	32,337.81	8,500.00	16,168.90	25,263.91	73,000.16	5,000.00	127,932.97	296,695.91
16	118,184.85	41364.6975	37,819.15	8,500.00	18,909.58	29,546.21	146,000.32	5,000.00	207,956.11	405,324.81
17	127,557.88	44645.258	38,267.36	8,500.00	20,409.26	31,889.47	146,000.32	5,000.00	211,799.05	422,269.55



OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
CONSOLIDATED FINANCIAL STATEMENTS



1	2	3	4	5	6	7	8	9	10
DETAILS		ACTUAL ESTIMATES	%	ACTUAL ESTIMATES	%	APPROVED ESTIMATES	%	ESTIMATES	%
		2024		2025		2025		2026	
A.	ESTIMATED DEPENDENT REVENUE								
	STATUTORY ALLOCATION	519,856,811.96	12.99%	2,645,177,658.95	45.94%	1,529,839,443.65	24.84%	2,803,758,295.37	40.90%
i.	SHARE OF VAT	2,111,351,960.55	52.76%	2,761,830,400.03	47.97%	1,747,796,747.58	28.38%	2,777,049,370.76	40.51%
ii.	SHARE OF EXCESS CRUDE/DERIVATION	1,333,824,476.67	33.33%	315,268,876.11	5.48%	2,005,250,738.03	32.57%	317,938,775.03	4.64%
iii.	Statutory Receipt From State Govt. Account	33,333,333.36	0.83%	30,555,555.56	0.53%	35,000,000.00	0.57%	38,000,000.00	0.55%
A.	DEPENDENT REVENUE	3,998,366,582.54	99.91%	5,752,832,490.65	99.92%	5,317,886,929.26	86.36%	5,936,746,441.16	86.59%
B.	OTHERS :	0.00	0.00%	0.00	0.00%	819,000,000.00	13.30%	857,400,000.00	12.51%
i	AIDS & GRANTS	0.00	0.00%	0.00	0.00%	5,000,000.00	0.08%	7,400,000.00	0.11%
ii	CAPITAL DEVELOPMENTS RECEIPTS	0.00	0.00%	0.00	0.00%	814,000,000.00	13.22%	850,000,000.00	12.40%
	OTHERS (Loans, Borrowings, Debt Forgiveness)	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
C	TOTAL DEPENDENT REVENUE (A+B)	3,998,366,582.54	99.91%	5,752,832,490.65	99.92%	6,136,886,929.26	99.66%	6,794,146,441.16	99.10%
D.	TOTAL INDEPENDENT REVENUE	3,508,155.00	0.09%	4,730,000.00	0.08%	20,695,000.00	0.34%	61,740,000.00	0.90%
	TOTAL REVENUE (C + D)	4,001,874,737.54	100.00%	5,757,562,490.65	100.00%	6,157,581,929.26	100.00%	6,855,886,441.16	100.00%
D.	ESTIMATED RECURRENT EXPENDITURE								
i	Personnel Emolument: Staff Salary	705,681,333.45	17.63%	1,035,516,840.88	17.99%	897,500,515.75	14.58%	1,069,321,362.12	15.60%
	Personnel Emolument: Teachers Salary	624,338,218.74	15.60%	524,338,218.74	9.11%	709,681,333.45	11.53%	545,017,822.50	7.95%
ii	Consolidated Rev. Funds Charges (Political Salaries)	17,476,631.54	0.44%	50,984,936.16	0.89%	86,657,610.32	1.41%	69,644,470.56	1.02%
iii.	Non-Regular Allowances & Soc. Contribution	158,725,045.52	3.97%	214,750,140.04	3.73%	167,837,469.75	2.73%	263,600,000.00	3.84%
	OTHER RECURRENT COST								
iii.	Social Benefit	940,642,070.94	23.51%	1,198,177,529.78	20.81%	930,000,000.00	15.10%	1,229,597,785.98	17.93%
iii.	Overhead Costs	76,071,342.89	1.90%	128,382,000.00	2.23%	222,705,000.00	3.62%	299,355,000.00	4.37%
iv	Other Costs (Grants & Contributions, Transfers, etc.)	915,720,030.17	22.88%	1,638,875,225.04	28.46%	998,500,000.00	16.22%	1,192,400,000.00	17.39%
D.	TOTAL RECURRENT EXPENDITURE	3,438,654,673.24	85.93%	4,791,024,890.65	83.21%	4,012,881,929.26	65.17%	4,668,936,441.16	68.10%
E.	RECURRENT SURPLUS TRANSFERRED TO CAPITAL FUNDS	563,220,064.30	14.07%	966,537,600.00	16.79%	2,144,700,000.00	34.83%	2,186,950,000.00	31.90%
F.	Capital Expenditure	2,950,000.00	0.07%	966,537,600.00	16.79%	2,144,700,000.00	34.83%	2,186,950,000.00	31.90%
	TOTAL EXPENDITURE (D+ F)	3,441,604,673.24	86.00%	5,757,562,490.65	100.00%	6,157,581,929.26	100.00%	6,855,886,441.16	100.00%
G.	Closing Bal.;As at 31st DEC (Surplus/Deficit)	560,270,064.30		0.00		0.00		0.00	

OSE LOCAL GOVERNMENT, IFON
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 CONTRIBUTIO N	Pg	SOCIAL BENEFITS	Pg	OVERHEAD & OTHER COSTS	Pg	CAPITAL	Pg	TOTAL
	Opening Balances.	-												-
011100100100	Office of the Chairman	3,550,000.00		3,659,362.56						89,850,000.00				93,509,362.56
011100100200	Office of the V/ Chairman	90,000.00		3,416,244.00						5,300,000.00				8,716,244.00
011100500100	Adv./Asst/Aides(Chairman)	80,000.00		24,154,200.00						4,300,000.00				28,454,200.00
011101300100	Office of the Secretary to LG	120,000.00		2,779,440.00						6,470,000.00				9,249,440.00
011118300100	Internal Audit	100,000.00		3,608,857.66						3,650,000.00				7,258,857.66
011200100100	Legislative Council	500,000.00		33,835,224.00						17,250,000.00				51,085,224.00
011200500100	Asst Aides/Adviser(Legislative.)	100,000.00		1,800,000.00						2,150,000.00				3,950,000.00
011200700100	Council Committees									3,000,000.00				3,000,000.00
011202100100	Office of the House Leader									7,150,000.00				7,150,000.00
011202200100	Clerk to the House									4,155,000.00				4,155,000.00
011200800100	Local Government Administration			5,228,462.42						11,710,000.00				16,938,462.42
012500100100	GENERAL SERVICES					263,600,000.00		1,229,597,785.98		1,247,200,000.00				2,740,397,785.98
012500100200	General Administration	3,150,000.00		180,993,100.56						17,600,000.00		1,200,000.00		199,793,100.56
021500100100	Agric and Natural Resources	1,800,000.00		11,879,241.05						4,225,000.00		22,000,000.00		38,104,241.05
022000100100	Finance and Supplies	6,806,146,441.16		128,937,080.74						13,610,000.00		20,000,000.00		162,547,080.74
022000300100	Budget and Planning	450,000.00		6,068,771.24						8,295,000.00		131,750,000.00		146,113,771.24
023400100100	Works, Land Trans. & Hou.	8,750,000.00		59,830,357.10						5,920,000.00		1,572,000,000.00		1,637,750,357.10
032600100100	Legal Services	400,000.00		4,035,704.46						5,445,000.00		16,000,000.00		25,480,704.46
051702600000	LG.Primary Schools	4,500,000.00		545,017,822.50						8,020,000.00		230,000,000.00		783,037,822.50
052100100100	Medical and Health Serv.	12,400,000.00		490,033,448.72						6,595,000.00		60,000,000.00		556,628,448.72
053500100100	Environmetal Services	5,350,000.00		0.00						8,595,000.00		12,000,000.00		20,595,000.00
055100200100	Council of Trad.Rulers			60,064,546.58						4,300,000.00				64,364,546.58
055100300100	Comm Dev. & Sports	6,200,000.00		54,147,544.95						5,515,000.00		122,000,000.00		181,662,544.95
	Others													-
TOTAL		6,853,686,441.16		1,619,489,408.53		263,600,000.00		1,229,597,785.98		1,490,305,000.00		2,186,950,000.00		6,789,942,194.51

OSE LOCAL GOVERNMENT, IFON
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 Rev	Statutory Allocation Frm Fed. Account	519,856,811.96	2,645,177,658.95	1,529,839,443.65	2,803,758,295.37
	11010201		Share of VAT	2,111,351,960.55	2,761,830,400.03	1,747,796,747.58	2,777,049,370.76
		TOTAL		2,631,208,772.51	5,407,008,058.98	3,277,636,191.23	5,580,807,666.13
	11010301		Share of Excess CRUDE	0.00	5,962,092.86	308,249,600.24	6,187,109.20
			Derivation	1,333,824,476.67	309,306,783.25	1,697,001,137.79	311,751,665.83
		TOTAL		1,333,824,476.67	315,268,876.11	2,005,250,738.03	317,938,775.03
	11010401		Statutory Receipt From State Govt. Account	33,333,333.36	30,555,555.56	35,000,000.00	38,000,000.00
		TOTAL		33,333,333.36	30,555,555.56	35,000,000.00	38,000,000.00
10101	12010100	IGR	Tax	734,500.00	850,000.00	6,100,000.00	6,550,000.00
	12020100		Licences	0.00	0.00	1,120,000.00	2,000,000.00
	12020400		Fees	2,247,155.00	3,785,000.00	6,250,000.00	14,700,000.00
	12020500		Fines	0.00	0.00	150,000.00	2,000,000.00
	12020600		Sales	0.00	0.00	500,000.00	16,810,000.00
	12020700		Earnings	200,000.00	0.00	6,000,000.00	14,850,000.00
	12020800		Rent On Buildings	0.00	0.00	50,000.00	300,000.00
	12020900		Rent On Lands & Govt. Property	326,500.00	95,000.00	525,000.00	1,900,000.00
	12021000		Repayment	0.00	0.00	0.00	1,790,000.00
	12021100		Investment Property	0.00	0.00	0.00	840,000.00
	12021200		Interest Earned	0.00	0.00	0.00	0.00
	12021300		Re=imbursement	0.00	0.00	0.00	0.00
		TOTAL		3,508,155.00	4,730,000.00	20,695,000.00	61,740,000.00
08101	13010101	AIDS & GRANTS	Aids	0.00	0.00	5,000,000.00	6,200,000.00
	13020101		Grants	0.00	0.00	0.00	1,200,000.00
		TOTAL		0.00	0.00	5,000,000.00	7,400,000.00
03101	14010101	CAP.RECEIPT	Capital Development Fund	0.00	0.00	814,000,000.00	850,000,000.00
	14020101		Other Capital Receipts	0.00	0.00	0.00	0.00
		TOTAL		0.00	0.00	814,000,000.00	850,000,000.00
09101	14030101	OTHERS	Loans & Borrowings	0.00	0.00	0.00	0.00
		TOTAL		0.00	0.00	0.00	0.00
07101			Debt forgiveness & others	0.00	0.00	0.00	0.00
		TOTAL		0.00	0.00	0.00	0.00

		<i>GRAND TOTAL</i>	4,001,874,737.54	5,757,562,490.65	6,157,581,929.26	6,855,886,441.16
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OSE LOCAL GOVERNMENT, IFON
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 Salary/Leave Bonus	705,681,333.45	1,035,516,840.88	897,500,515.75	1,069,321,362.12
			Consolidated Charge(Political Salaries)	17,476,631.54	50,984,936.16	86,657,610.32	69,644,470.56
			Teachers Salary/Leave Bonus	624,338,218.74	524,338,218.74	709,681,333.45	545,017,822.50
			SUB-TOTAL	1,347,496,183.73	1,610,839,995.78	1,693,839,459.51	1,683,983,655.18
	21020101		ALLOWANCES	136,184,812.06	214,750,140.04	139,450,000.00	227,100,000.00
	21020201		SOCIAL CONTRIBUTION	22,540,233.46	0.00	28,387,469.75	36,500,000.00
			SUB-TOTAL	158,725,045.52	214,750,140.04	167,837,469.75	263,600,000.00
		SOC. BENEFIT					
1101	22010101		GRATUITY	84,333,333.34	111,458,663.72	140,000,000.00	132,000,785.98
	22010102		PENSION	856,308,737.60	1,086,718,866.05	790,000,000.00	1,097,597,000.00
	22010103		DEATH BENEFIT	0.00	0.00	0.00	0.00
			SUB-TOTAL	940,642,070.94	1,198,177,529.78	930,000,000.00	1,229,597,785.98
10101	22020000	OVERHEAD	OVERHEAD	76,071,342.89	128,382,000.00	222,705,000.00	299,355,000.00
			SUB-TOTAL	76,071,342.89	128,382,000.00	222,705,000.00	299,355,000.00
		OTHER COSTS		915,720,030.17	1,638,875,225.04	998,500,000.00	1,192,400,000.00
			SUB-TOTAL	915,720,030.17	1,638,875,225.04	998,500,000.00	1,192,400,000.00
3101	2301.....2305	CAP. EXPEN	CAPITAL EXPENDITURE	2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00
			SUB-TOTAL	2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00
		GRAND TOTAL		3,441,604,673.24	5,757,562,490.65	6,157,581,929.26	6,855,886,441.16

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
OFFICE OF THE CHAIRMAN : 011100100100

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10104	12020404		Trade Union Fee	0.00	0.00	100,000.00	200,000.00
	12020427	Fees	Tender Fees	0.00	0.00	500,000.00	800,000.00
	12020442		Association Fees	0.00	0.00	300,000.00	300,000.00
	12020455		Form Fees e.g. Bursary And Schorlaship	0.00	0.00	0.00	100,000.00
	12020436		Bill Board Advertisement Fees	270,000.00	300,000.00	350,000.00	400,000.00
	12020444		Burial Fees	0.00	0.00	0.00	250,000.00
	12020453		Application Fees e.g. Recruitment	0.00	0.00	0.00	100,000.00
	12020454		Parking Fees	0.00	0.00	0.00	0.00
	12020448		Development Levy	0.00	0.00	0.00	200,000.00
TOTAL				270,000.00	300,000.00	1,250,000.00	2,350,000.00
10106	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	200,000.00
	12020610		Proceed From Sales Of Fixed Assets	0.00	0.00	0.00	50,000.00
			By Public Auction	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	250,000.00
10107	12020710	Earnings	Earning From Guest House	0.00	0.00	0.00	0.00
	12020712		Other Earnings	0.00	0.00	0.00	100,000.00
TOTAL				0.00	0.00	0.00	100,000.00
10108	12020901	Rents	Rent On Government Land	0.00	0.00	0.00	400,000.00
	12020903		Rent On Land Allocation Premium	0.00	0.00	0.00	0.00
	12020904		Rent On Plots And Sites Services Prog.	0.00	0.00	0.00	200,000.00
	12020905		Lease Rental	0.00	0.00	0.00	50,000.00
	12020906		Rent On Government Properties	0.00	0.00	0.00	50,000.00
TOTAL				0.00	0.00	0.00	700,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	100,000.00
	12021006		Refunds	0.00	0.00	0.00	50,000.00
TOTAL				0.00	0.00	0.00	150,000.00
SUB-TOTAL				270,000.00	300,000.00	1,250,000.00	3,550,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
OFFICE THE VICE CHAIRMAN : 011100100200**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	50,000.00
	14020202		Proceed From Sales Of Fixed Assets	0.00	0.00	0.00	0.00
			By Public Auction	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	50,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	40,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	40,000.00
SUB-TOTAL				0.00	0.00	0.00	90,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
ADVISER TO CHAIRMAN:011100500100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Unserviceable Items	0.00	0.00	0.00	50,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	50,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	30,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	30,000.00
SUB-TOTAL				0.00	0.00	0.00	80,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
SECRETARY TO THE L.G.:011101300100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Unserviceable Items	0.00	0.00	0.00	80,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	80,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	40,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	40,000.00
SUB-TOTAL				0.00	0.00	0.00	120,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
INTERNAL AUDIT :011118300100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Unserviceable Items	0.00	0.00	0.00	60,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	60,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	40,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	40,000.00
SUB-TOTAL				0.00	0.00	0.00	100,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
LEGISLATIVE COUNCIL:011200100100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Unserviceable Items	0.00	0.00	0.00	300,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	300,000.00
			Loans And Advances Repayment	0.00	0.00	0.00	200,000.00
10109	12021001	Repayment	Refunds	0.00	0.00	0.00	0.00
	12021006		refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	200,000.00
SUB-TOTAL				0.00	0.00	0.00	500,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
AIDES/ASST/ADV.TO THE LEG.COUNCIL:011200500100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Unserviceable Items	0.00	0.00	0.00	60,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	60,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	40,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	40,000.00
SUB-TOTAL				0.00	0.00	0.00	100,000.00

**OSE LOCAL GOVERNMENT, IFON
 SUPPLEMENTARY ESTIMATES 2025
 DETAILS OF ESTIMATED RECURRENT REVENUE
 LOCAL GOVERNMENT ADMINISTRATION : 011200800100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Unserviceable Items	0.00	0.00	0.00	50,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	70,000.00
TOTAL				0.00	0.00	0.00	120,000.00
			Loans And Advances Repayment	0.00	0.00	0.00	40,000.00
10109	12021001	Repayment	Refunds	0.00	0.00	0.00	40,000.00
TOTAL				0.00	0.00	0.00	80,000.00
SUB-TOTAL				0.00	0.00	0.00	200,000.00

**OSE LOCAL GOVERNMENT, IFON
 SUPPLEMENTARY ESTIMATES 2025
 DETAILS OF ESTIMATED RECURRENT REVENUE
 GENERAL SERVICES : 011200800100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Unserviceable Items	0.00	0.00	0.00	0.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction (Motor Vehicles)	0.00	0.00	0.00	2,000,000.00
TOTAL				0.00	0.00	0.00	2,000,000.00
			Loans And Advances Repayment	0.00	0.00	0.00	0.00
10109	12021001	Repayment	Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	0.00
SUB-TOTAL				0.00	0.00	0.00	2,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
GENERAL ADMINISTRATION DEPARTMENT : 012500100200

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	100,000.00
	12020603		Sales Of Identity Card	0.00	0.00	0.00	0.00
			Assets By Public Auction	0.00	0.00	0.00	200,000.00
			Sales Of Identity Card	0.00	0.00	0.00	100,000.00
			Consultancy Registration Form	0.00	0.00	0.00	3,000,000.00
	12020610		sales of goods by public auction	0.00	0.00	0.00	5,000,000.00
	12020611		Sales of Govt. Vehicles	0.00	0.00	0.00	5,000,000.00
	14020202		Proceed From Sales Of Fixed	0.00	0.00	0.00	100,000.00
-TOTAL				0.00	0.00	0.00	0.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	200,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
-TOTAL				0.00	0.00	0.00	200,000.00
10107	12020701	Earnings	Earning From Consultancy Services	0.00	0.00	0.00	300,000.00
	12020705		Earning From the use of Govt. Halls	0.00	0.00	150,000.00	300,000.00
	12020710		Earnings from Guest House usage	0.00	0.00	0.00	0.00
	12020711		Earning From Other activities	0.00	0.00	0.00	200,000.00
-TOTAL				0.00	0.00	150,000.00	800,000.00
10104	12020417	Fees	Contractor Registration Fees	0.00	0.00	100,000.00	500,000.00
10104	12020418		Marriage/Divorce Fees	110,000.00	250,000.00	350,000.00	400,000.00
	12020419		Attestation Fees	0.00	0.00	70,000.00	100,000.00
	12020445		Change Of Ownership Fees	0.00	0.00	0.00	0.00
	12020453		Application Fees	0.00	0.00	0.00	100,000.00
	12020443		Birth Registratipon Fees	0.00	0.00	60,000.00	300,000.00
-TOTAL				110,000.00	250,000.00	580,000.00	1,400,000.00
10105	12020501	Fines/Penalty	Payment of fines & penalty	0.00	0.00	0.00	50,000.00
-TOTAL				0.00	0.00	0.00	50,000.00
10108	12020803	Rent - Building	Rents on Govt. BUILDING	0.00	0.00	0.00	200,000.00
-TOTAL				0.00	0.00	0.00	200,000.00
10109	12020906	Rent - Lands	Rents on Govt Lands, Properties/others	0.00	0.00	0.00	500,000.00
-TOTAL				0.00	0.00	0.00	500,000.00

SUB-TOTAL			110,000.00	250,000.00	730,000.00	3,150,000.00
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OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
AGRIC AND NATURAL RESOURCES DEPARTMENT : 021500100100

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10104	12020446	Fees	Agric & Ventinery Fees	0.00	0.00	0.00	0.00
	12020451		Timber & Forest Fees	0.00	0.00	500,000.00	400,000.00
-TOTAL				0.00	0.00	500,000.00	400,000.00
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	200,000.00
	12020608		Sales Of Improved Seeds & Chemicals	0.00	0.00	0.00	100,000.00
	12020609		Proceed From Sales Of Farm Produce	0.00	0.00	0.00	300,000.00
	14020202		Proceed From Sales Of Fixed	0.00	0.00	0.00	0.00
	12020610		Assets By Public Auctio	0.00	0.00	0.00	0.00
-TOTAL				0.00	0.00	0.00	600,000.00
10108	12021001	repayment	Loans And Advances Repayment	0.00	0.00	0.00	100,000.00
	12021006	Repayment	Refunds	0.00	0.00	0.00	0.00
-TOTAL				0.00	0.00	0.00	100,000.00
10107	12020708	Earnings	Earning From Agric Produce	0.00	0.00	200,000.00	500,000.00
			Earning from oil palm plantation	0.00	0.00	250,000.00	0.00
-TOTAL				0.00	0.00	450,000.00	500,000.00
10111	12021103	investment	Other Investment Income	0.00	0.00	0.00	200,000.00
-TOTAL				0.00	0.00	0.00	200,000.00
SUB-TOTAL				0.00	0.00	950,000.00	1,800,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
FINANCE AND SUPPLIES DEPARTMENT : 022000100100

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 Rev.	Statutory Allocation Frm Fed. Account	519,856,811.96	2,645,177,658.95	1,529,839,443.65	2,803,758,295.37
	11010201		Share of VAT	2,111,351,960.55	2,761,830,400.03	1,747,796,747.58	2,777,049,370.76
	11010301		Share from Excess Crude Account	0.00	5,962,092.86	308,249,600.24	6,187,109.20
TOTAL				2,631,208,772.51	5,412,970,151.84	3,585,885,791.47	5,586,994,775.33
			Derivation:				
	11010302		Share of Forex Equalisation	0.00	0.00	53,421,234.02	0.00
	11010303		Share of Exchange Gain	1,214,134,356.62	154,442,536.85	1,367,421,234.02	155,582,996.08
	11010304		Share of Solid Minerals/Non Oil Revenue	39,311,078.55	0.00	176,000,000.00	0.00
	11010305		Distribution of EMTL	80,379,041.50	154,864,246.40	100,158,669.75	156,168,669.75
TOTAL				1,333,824,476.67	309,306,783.25	1,697,001,137.79	311,751,665.83
	11010401		Statutory Receipt From State Account	33,333,333.36	30,555,555.56	35,000,000.00	38,000,000.00
TOTAL				33,333,333.36	30,555,555.56	35,000,000.00	38,000,000.00
10101	120101	Tax	Community Development Tax				
	12010101		Community Development Poll Tax	0.00	0.00	100,000.00	250,000.00
	120102	Tax	Corporate Tax				
	12010201		Bakery	0.00	0.00	400,000.00	100,000.00
	12010202		Telecommunication Companies (MTN, GLO etc.)	0.00	0.00	3,500,000.00	3,500,000.00
	12010203		Saw Mill	0.00	0.00	200,000.00	200,000.00
	12010204		Filling Station	0.00	0.00	400,000.00	500,000.00
	12010205		Quarry	734,500.00	850,000.00	1,500,000.00	2,000,000.00
TOTAL				734,500.00	850,000.00	6,100,000.00	6,550,000.00
10101	12020102	Licences	Gold Smith & Gold Dealer Licences				
	12020105		Radio/Television Station Licences	0.00	0.00	0.00	0.00
	12020107		Boat&Canoe Licences	0.00	0.00	0.00	0.00
	12020109		Registration Of Voluntary Organisation	0.00	0.00	150,000.00	250,000.00
	12020110		Inland Water Way Licence	0.00	0.00	0.00	0.00
	12020111		Bake House Licence	0.00	0.00	80,000.00	100,000.00
	12020112		Bicycle Licence & Hire Permit	0.00	0.00	0.00	0.00
	12020113		Brick Making Licence	0.00	0.00	0.00	0.00
	12020114		Cart Licence	0.00	0.00	0.00	0.00

	12020115		Dane Gun Licences	0.00	0.00	0.00	0.00
	12020116		Cattle Dealer Licences	0.00	0.00	60,000.00	100,000.00
	12020117		Dry Fish & Meat Licences	0.00	0.00	100,000.00	150,000.00
	12020118		Pet(Dog) Licences	0.00	0.00	0.00	0.00
	12020119		Fishing Permit	0.00	0.00	0.00	0.00
	12020120		Hawkers Permit	0.00	0.00	80,000.00	100,000.00
	12020121		Hunting Permit	0.00	0.00	0.00	0.00
	12020122		Produce Buying Licences	0.00	0.00	50,000.00	100,000.00
	12020123		Animal Health Certificate Licences	0.00	0.00	0.00	0.00
	12020124		Abattoir/Slaughter Licences	0.00	0.00	300,000.00	400,000.00
	12020125		Renewal Of Fisher Licences	0.00	0.00	0.00	0.00
	12020126		Hiring Services	0.00	0.00	50,000.00	100,000.00
	12020128		Bore Hole Drilling Licences	0.00	0.00	0.00	0.00
	12020130		Cinematograph Licences	0.00	0.00	0.00	0.00
	12020131		Liquor Licences	0.00	0.00	100,000.00	150,000.00
			Dulmen Permit	0.00	0.00	50,000.00	100,000.00
	12020137		Trade Permit Licences	0.00	0.00	100,000.00	150,000.00
				0.00	0.00	1,120,000.00	1,700,000.00
10103	12020449	Fees	Tender Fees	0.00	0.00	0.00	0.00
	12020449		Business/Trade Operating Fees	0.00	0.00	50,000.00	100,000.00
	12020454		Parking Fees	0.00	0.00	100,000.00	150,000.00
	12020455		Market Fees	1,196,655.00	1,960,000.00	1,700,000.00	2,500,000.00
	12020456		Shop & Shopping Centres	0.00	0.00	400,000.00	500,000.00
	12020457		Lock up Store	0.00	0.00	200,000.00	250,000.00
	12020458		Local Government Origin Fees	189,500.00	800,000.00	900,000.00	950,000.00
	12020459		Loading & Offloading Fees	481,000.00	475,000.00	450,000.00	500,000.00
TOTAL				1,867,155.00	3,235,000.00	3,800,000.00	4,950,000.00
10104	12020501	Fines	Payments of Fines & Penalty	0.00	0.00	0.00	0.00
	12020502		Other form of Fines	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	0.00
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	0.00
10105	14020202	Sales	Proceed From Sales Of Fixed	0.00	0.00	0.00	0.00
	12020610		Assets By Public Auction	0.00	0.00	0.00	0.00
	12020611		Proceeds From Sales Of Govt. Vehicles	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	0.00
10106	12020708	Earnings	Earning From Consultancy Serv.	0.00	0.00	100,000.00	150,000.00
	12020711		Earning From Commercial Activities (FSP N/P)	0.00	0.00	200,000.00	250,000.00

TOTAL				0.00	0.00	300,000.00	400,000.00
10107	12020800	Rent on Building		0.00	0.00	50,000.00	100,000.00
TOTAL				0.00	0.00	50,000.00	100,000.00
10108	12020900	Rent on Lands		0.00	0.00	500,000.00	600,000.00
			Rents on Govt. Properties	326,500.00	95,000.00	25,000.00	100,000.00
TOTAL				326,500.00	95,000.00	525,000.00	700,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	0.00
10110	12021103	Investment	Other Investment Income	0.00	0.00	0.00	0.00
	12021101		Opearating Surplus	0.00	0.00	0.00	0.00
	12021102		Dividend Received	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	0.00
10111	12021200	InterestEarned		0.00	0.00	0.00	0.00
10112	12021300	Re- imbursement	Re- imbursement	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	0.00
08101	13010100	AIDS	Local Aids	0.00	0.00	5,000,000.00	5,000,000.00
08201	13010200		Domestic Aids	0.00	0.00	0.00	0.00
08301	13010300		Foreign AIDES	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	5,000,000.00	5,000,000.00
TOTAL AIDS				0.00	0.00	5,000,000.00	6,200,000.00
08201	13020100	GRANTS	Local Grants	0.00	0.00	0.00	0.00
	13020200		Domestic Grants	0.00	0.00	0.00	0.00
08301	13020300		Foreign Grants	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	0.00
TOTAL GRANT				0.00	0.00	0.00	1,200,000.00
03101	14010101	CDF RECEIPTS	Transfer from CRF to CDF	0.00	0.00	0.00	0.00
03201	14020201		Other Capital Receipts	0.00	0.00	814,000,000.00	850,000,000.00
09101	14030000		Loans	0.00	0.00	0.00	0.00
05101	14040000		Debt Forgiveness	0.00	0.00	0.00	0.00
06100	14050000		Gain on Asset Disposal-Invest Property	0.00	0.00	0.00	0.00
07100	14060000		Others	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	814,000,000.00	850,000,000.00
SUB-TOTAL (F&S)				4,001,294,737.54	5,757,012,490.65	6,148,781,929.26	6,806,146,441.16
DEPENDENT REVENUE TOTAL				3,998,366,582.54	5,752,832,490.65	6,136,886,929.26	6,794,146,441.16

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
BPRS DEPARTMENT : 022000300100

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10105	12020603	Sales	Sales Of ID Cards	0.00	0.00	0.00	0.00
	12020604		Sales Unserviceable Items	0.00	0.00	0.00	0.00
	14020202		Proceed From Sales Of Fixed	0.00	0.00	0.00	0.00
	13020610		Assets By Public Auction	0.00	0.00	0.00	0.00
	13020601		Sales Of Jounals & Publications	0.00	0.00	150,000.00	200,000.00
TOTAL				0.00	0.00	150,000.00	200,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	50,000.00
TOTAL				0.00	0.00	0.00	50,000.00
10107	12020701	Earnings	Earning From Consultancy	0.00	0.00	0.00	0.00
			Service, e.g. Research & Survey.	0.00	0.00	0.00	0.00
	12020711		Earning From Commercial	0.00	0.00	0.00	0.00
			Activities e.g ICT & Research Centres	0.00	0.00	2,500,000.00	200,000.00
TOTAL				0.00	0.00	2,500,000.00	200,000.00
SUB-TOTAL				0.00	0.00	2,650,000.00	450,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
WORKS DEPARTMENT : 023400100100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10103	12020427	Fees	Tender Fees	0.00	0.00	0.00	1,250,000.00
TOTAL				0.00	0.00	0.00	1,250,000.00
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	0.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	1,250,000.00
				0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	1,250,000.00
10106	12020701	Earnings	Earning From The Use Of Govt Vehicles	0.00	0.00	0.00	1,000,000.00
	12020703		Earning From Hire of Plants and Equipments	200,000.00	0.00	2,500,000.00	5,000,000.00
TOTAL				200,000.00	0.00	2,500,000.00	6,000,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	250,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	250,000.00
SUB-TOTAL				200,000.00	0.00	2,500,000.00	8,750,000.00

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
LEGAL DEPARTMENT : 032600100100**

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10104	12020501	Fines	Fines & Penalties	0.00	0.00	150,000.00	150,000.00
TOTAL				0.00	0.00	150,000.00	150,000.00
10103	12020425	Fees	Court Application Fees	0.00	0.00	120,000.00	150,000.00
TOTAL				0.00	0.00	120,000.00	150,000.00
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	30,000.00
	14020202		Proceed From Sales Of Fixed	0.00	0.00	0.00	30,000.00
			Assets By Public Auction	0.00	0.00	0.00	30,000.00
TOTAL				0.00	0.00	0.00	90,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	10,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	10,000.00
SUB-TOTAL				0.00	0.00	270,000.00	400,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
PRIMARY EDUCATION DEPARTMENT: 022000100100

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10102	12020135	Licences	Private School - Owner's Permit	0.00	0.00	0.00	300,000.00
TOTAL				0.00	0.00	0.00	300,000.00
10104	12020131	Fines	Fines & Penalty - Private School Owner	0.00	0.00	0.00	300,000.00
	12020137		Fines & Penalty - School Pupils	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	300,000.00
10103	12020449	Fees	Registration fees for the new pupils	0.00	0.00	0.00	500,000.00
	12020449		Tuition & School Fees	0.00	0.00	0.00	500,000.00
	12020449		Rebate from Examination Fees	0.00	0.00	0.00	400,000.00
	12020424		Accreditation	0.00	0.00	0.00	200,000.00
	12020419		ATTESTATION FEES	0.00	0.00	0.00	0.00
			School Owner - Annual Lic. Renewal Fees	0.00	0.00	0.00	200,000.00
TOTAL				0.00	0.00	0.00	1,800,000.00
10105	12020610	Sales	Proceeds from Sales of Goods & Property	0.00	0.00	0.00	300,000.00
	12020604		Proceed from the sales of Scrap Items	0.00	0.00	0.00	200,000.00
	12020604		Sales of Unservicable School Items	0.00	0.00	0.00	200,000.00
	12020615		Sales of School Materials e.g Textbooks	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	700,000.00
10106	12020708	Earnings	REBATE FROM :	0.00	0.00	0.00	0.00
	12020712		School Activities e.g Harvest	0.00	0.00	0.00	200,000.00
	12020713		Use of School Premises & Hall	0.00	0.00	0.00	500,000.00
	12020714		Use of School Property	0.00	0.00	0.00	300,000.00
	12020715		Proceed from other Sources of income	0.00	0.00	0.00	400,000.00
TOTAL				0.00	0.00	0.00	1,400,000.00
SUB-TOTAL				0.00	0.00	0.00	4,500,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
PHC DEPARTMENT : 052100100100

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10103	12020443	Fees	Death & Birth Certificate Fees	0.00	0.00	0.00	300,000.00
	12020450		Inspection Fees	0.00	0.00	0.00	500,000.00
	12020453		Application Fees e.g. Mat Leave	0.00	0.00	0.00	200,000.00
TOTAL				0.00	0.00	0.00	1,000,000.00
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	500,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
	12020605		Sales Of Vaccines	0.00	0.00	0.00	2,500,000.00
	12020612		Proceed From Sales Of Drugs And Medication	0.00	0.00	0.00	3,500,000.00
	12020615		Sales Of Uniforms	0.00	0.00	0.00	500,000.00
TOTAL				0.00	0.00	0.00	7,000,000.00
10106	12020701	Earnings	Earning From Consultancy Serv.	0.00	0.00	0.00	300,000.00
	12020711		Earning From Commercial Activities	0.00	0.00	0.00	300,000.00
	12020702		Earning From Lab.Services	0.00	0.00	0.00	300,000.00
	12020708		Earning From Med.Services	0.00	0.00	0.00	300,000.00
TOTAL				0.00	0.00	0.00	1,200,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	160,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	160,000.00
10110	12021103	Investment	Other Investment Income	0.00	0.00	0.00	250,000.00
	12021101		Opearing Surplus	0.00	0.00	0.00	250,000.00
	12021102		Dividend Received	0.00	0.00	0.00	140,000.00
TOTAL				0.00	0.00	0.00	640,000.00
08101	13010101	Aids	Current Domestic Aids	0.00	0.00	0.00	600,000.00
	13010102		Capital Domestic Aids	0.00	0.00	0.00	0.00
	13010201		Current Foreign Aids	0.00	0.00	0.00	600,000.00
	13010202		Capital Foreign Aids	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	1,200,000.00

08201	13020301	Grants	Current Domestic Grants	0.00	0.00	0.00	600,000.00
	13020302		Capital Domestic Grants	0.00	0.00	0.00	0.00
	13020401		Current Foreign Grants	0.00	0.00	0.00	600,000.00
	13020402		Capital Foreign Grants	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	1,200,000.00
SUB-TOTAL				0.00	0.00	0.00	12,400,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
ENVIRONMENTAL DEPARTMENT :053500100100

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10104	12020501	Fines	Fines & Penalties	0.00	0.00	0.00	1,500,000.00
TOTAL				0.00	0.00	0.00	1,500,000.00
10103	12020450	Fees	Inspection Fees	0.00	0.00	0.00	500,000.00
	12020453		Application Fees e.g. Permit Licence Fees	0.00	0.00	0.00	400,000.00
TOTAL				0.00	0.00	0.00	900,000.00
10105	12020610	Sales	Sales Unserviceable Items	0.00	0.00	0.00	500,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
	12020615		Sales Of Uniforms	0.00	0.00	0.00	500,000.00
	12020607		Sales of Consultancy Registration Forms e.g. Food Vendors	0.00	0.00	350,000.00	500,000.00
TOTAL				0.00	0.00	350,000.00	1,500,000.00
10106	12020712	Earnings	Earnings From Envir.Services	0.00	0.00	100,000.00	1,250,000.00
			Earnings From Envir.Services	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	100,000.00	1,250,000.00
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	200,000.00
TOTAL				0.00	0.00	0.00	200,000.00
SUB-TOTAL				0.00	0.00	450,000.00	5,350,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF ESTIMATED RECURRENT REVENUE
COMMUNITY DEVELOPMENT YOUTH INFO,AND SPORTS DEPARTMENT : 055100300100

FUND CODE	ECONOMIC CODE	REVENUE ITEMS	REVENUE DETAILS	ACTUAL REVENUE JAN. - DEC., 2024	ACTUAL REVENUE JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
10103	12020443	Fees	Other Fees e.g. Tuitions	0.00	0.00	0.00	0.00
	12020450		Inspection Fees	0.00	0.00	0.00	300,000.00
	12020453		Application Fees e.g. Mat Leave	0.00	0.00	0.00	0.00
	12020448		Development Levies	0.00	0.00	0.00	200,000.00
TOTAL				0.00	0.00	0.00	500,000.00
10105	12020604	Sales	Sales Unserviceable Items	0.00	0.00	0.00	500,000.00
	14020202		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
	12020616		Sales Of Other Items For Students	0.00	0.00	0.00	0.00
	12020607		Proceed From Sales Of Registration Forms	0.00	0.00	0.00	2,000,000.00
	12020615		Sales Of Uniforms(Pupils/Students)	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	2,500,000.00
10106	12020712	Earnings	Earning From Comm.Devp.Progms	0.00	0.00	0.00	3,000,000.00
TOTAL				0.00	0.00	0.00	3,000,000.00
10109	12021001	repayment	Loans And Advances Repayment	0.00	0.00	0.00	200,000.00
	12021006		Refunds	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	0.00	200,000.00
SUB-TOTAL				0.00	0.00	0.00	6,200,000.00
INDEPENDENT REVENUE (IGR) TOTAL				3,508,155.00	4,730,000.00	20,695,000.00	61,740,000.00
REVENUE GRAND TOTAL				4,001,874,737.54	5,757,562,490.65	6,157,581,929.26	6,855,886,441.16

OSE LOCAL GOVERNMENT, IFON
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	6,435,612.96	3,659,362.56	8,089,441.58	3,659,362.56
011100100200	Office of the V/ Chairman	3,584,042.96	3,278,439.60	5,657,048.24	3,416,244.00
011100500100	Adv./Asst/Aides(Chairman)	0.00	10,897,470.00	24,000,000.00	24,154,200.00
011101300100	Office of the Secretary to LG	3,103,024.07	2,509,440.00	4,745,262.34	2,779,440.00
011118300100	Internal Audit	4,876,865.42	3,606,996.94	7,634,819.82	3,608,857.66
011200100100	Legislative Council	4,353,951.55	30,640,224.00	42,365,858.16	33,835,224.00
011200500100	Asst Aides/Adviser(Legislative.)	0.00	0.00	1,800,000.00	1,800,000.00
011200700100	Council Committees				
011202100100	Office of the House Leader				
011202200100	Clerk to the House				
011200800100	Lead Local Government Administratio	4,340,401.03	5,208,058.54	6,815,289.11	5,228,462.42
012500100100	GENERAL SERVICES				
012500100200	General Administration	98,680,024.93	176,459,144.92	150,991,560.10	180,993,100.56
021500100100	Agric and Natural Resources	10,413,471.93	11,471,074.72	16,628,025.57	11,879,241.05
022000100100	Finance and Supplies	93,654,089.76	124,591,373.68	152,571,751.37	128,937,080.74
022000300100	Budget and Planning	3,895,263.48	5,857,769.59	5,870,770.72	6,068,771.24
023400100100	Works, Land Trans. & Hou.	38,389,214.14	49,463,349.58	70,023,464.88	59,830,357.10
032600100100	Legal Services	2,185,474.45	3,782,306.26	2,090,071.15	4,035,704.46
051702600000	LG.Primary Schools	624,338,218.74	524,338,218.74	709,681,333.45	545,017,822.50
052100100100	Medical and Health Serv.	335,971,632.36	481,073,106.72	324,637,206.72	490,033,448.72
053500100100	Environmetal Services	47,388,433.66	64,261,955.52	48,625,731.48	64,494,246.65
055100200100	Council of Trad.Rulers	27,178,257.65	57,345,334.45	54,635,083.85	60,064,546.58
055100300100	Comm Dev. & Sports	38,708,204.64	52,396,369.97	56,976,740.99	54,147,544.95
	Staff Salary/Leave Bonus	705,681,333.45	1,035,516,840.88	897,500,515.75	1,069,321,362.12
	Consolidated Charge(Political Salaries)	17,476,631.54	50,984,936.16	86,657,610.32	69,644,470.56
	Teachers Salary/Leave Bonus	624,338,218.74	524,338,218.74	709,681,333.45	545,017,822.50

	TOTAL	1,347,496,183.73	1,610,839,995.78	1,693,839,459.51	1,683,983,655.18
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OSE LOCAL GOVERNMENT, IFON
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	2	815,392.32	0	0.00	2	1,305,925.68	0	0.00
0111001001008	8	1	358,726.86	0	0.00	1	709,792.20	0	0.00
0111001001009	9	0	0.00	0	0.00	0	0.00	0	0.00
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	3	1,174,119.18	0	0.00	3	2,015,717.88	0	0.00
0111001001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0111001001013	14	0	0.00	0	0.00	0	0.00	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	0	0.00	0	0.00	0	0.00	0	0.00
	TOTAL FOR 1--17	3	1,174,119.18	0	0.00	3	2,015,717.88	0	0.00
	OFFICE HOLDER (Consolidated)	1	3,672,000.00	1	3,659,362.56	1	3,624,000.00	1	3,659,362.56
OTHER PERSONNEL BENEFITS									
0111001001017	LEAVE BONUS		117,411.92		0.00		201,571.79		0.00
0111001001018	RENT		410,941.64		0.00		705,501.26		-
0111001001019	TRANSPORT		410,941.64		0.00		705,501.26		-
0111001001020	OTHERS		650,198.58		0.00		837,149.40		-
	Total Allowance		1,589,493.78		0.00		2,449,723.70		0.00
	Grand Total	4	6,435,612.96	1	3,659,362.56	4	8,089,441.58	1	3,659,362.56

**OSE LOCAL GOVERNMENT, IFON
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	1	307,183.06	0	0.00	1	477,175.32	0	0.00
011100120006	6	1	276,859.90	0	0.00	1	560,990.64	0	0.00
	1 -- 6	2	584,042.96	0	0.00	2	1,038,165.96	0	0.00
011100120007	7	0	0.00	0	0.00	0	0.00	0	0.00
011100120008	8	0	0.00	0	0.00	0	0.00	0	0.00
011100120009	9	0	0.00	0	0.00	0	0.00	0	0.00
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	0	0.00	0	0.00	0	0.00	0	0.00
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	2	584,042.96	0	0.00	2	1,038,165.96	0	0.00
	OFFICE HOLDER (Consolidated)	1	3,000,000.00	1	3,278,439.60	1	3,240,000.00	1	3,416,244.00
OTHER PERSONNEL BENEFITS									
0111001200017	LEAVE BONUS		58,404.30		0.00		103,816.60		0.00
0111001200018	RENT		231,758.26		0.00		407,142.02		-
0111001200019	TRANSPORT		231,758.26		0.00		407,142.02		-
0111001200020	OTHERS		344,606.50		0.00		460,781.64		-
	Total Allowance		866,527.32		0.00		1,378,882.28		0.00
	Grand Total	3	3,584,042.96	1	3,278,439.60	3	5,657,048.24	1	3,416,244.00

OSE LOCAL GOVERNMENT, IFON

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	10,897,470.00	8	24,000,000.00	7	24,154,200.00
OTHER PERSONNEL 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	10,897,470.00	8	24,000,000.00	7	24,154,200.00

OSE LOCAL GOVERNMENT, IFON

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	0	0.00	0	0.00	0	0.00	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	0	0.00
0111013001010	10	1	446,068.10	0	0.00	1	852,215.04	0	0.00
0111013001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	1	446,068.10	0	0.00	1	852,215.04	0	0.00
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	446,068.10	0	0.00	1	852,215.04	0	0.00
	OFFICE HOLDER (Consolidated)	1	2,400,000.00	1	2,509,440.00	1	2,880,000.00	1	2,779,440.00
OTHER PERSONNEL BENEFITS									
0111013001017	LEAVE BONUS		44,606.81		0.00		85,221.50		0.00
0111013001018	RENT		156,123.84		0.00		298,275.26		-
0111013001019	TRANSPORT		156,123.85		0.00		298,275.26		-
0111013001020	OTHERS		212,349.16		0.00		331,275.26		-
	Total Allowance		256,955.97		0.00		1,013,047.30		0.00
	Grand Total	2	3,103,024.07	1	2,509,440.00	2	4,745,262.34	1	2,779,440.00

OSE LOCAL GOVERNMENT, IFON
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	1	369,060.52	0	0.00	1	560,990.64	0	0.00
	1 -- 6	1	369,060.52	0	0.00	1	560,990.64	0	0.00
0111183001007	7	1	347,135.48	0	0.00	1	652,962.84	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	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	1	347,135.48	0	0.00	1	652,962.84	0	0.00
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	0	0.00	1	1,182,778.56	0	0.00	1	1,212,667.80
0111183001015	16	1	999,239.76	0	0.00	1	1,418,218.20	0	0.00
0111183001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	1	999,239.76	1	1,182,778.56	1	1,418,218.20	1	1,212,667.80
	TOTAL FOR 1--17	3	1,715,435.76	1	1,182,778.56	3	2,632,171.68	1	1,212,667.80
OTHER PERSONNEL BENEFITS									
0111183001017	LEAVE BONUS		171,543.58		118,277.86		263,217.17		121,266.78
0111183001018	RENT		604,093.12		413,972.52		926,869.99		424,433.73
0111183001019	TRANSPORT		558,708.46		378,489.12		884,323.45		388,053.70
0111183001020	OTHERS		1,827,084.50		1,513,478.88		2,928,237.53		1,462,435.65
	Total Allowance		3,161,429.66		2,424,218.38		5,002,648.14		2,396,189.86
	Grand Total	3	4,876,865.42	1	3,606,996.94	3	7,634,819.82	1	3,608,857.66

OSE LOCAL GOVERNMENT, IFON
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	0	0.00	0	0.00	0	0.00	0	0.00
0112001001010	10	3	1,414,164.88	0	0.00	3	2,556,645.12	0	0.00
0112001001011	12	1	503,500.42	0	0.00	1	956,777.28	0	0.00
	7--12	4	1,917,665.30	0	0.00	4	3,513,422.40	0	0.00
0112001001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0112001001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0112001001014	15	0	0.00	0	0.00	0	0.00	0	0.00
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	0	0.00	0	0.00	0	0.00	0	0.00
	TOTAL FOR 1--17	4	1,917,665.30	0	0.00	4	3,513,422.40	0	0.00
	LEADER (Consolidated)	1	0.00	1	3,036,384.00	1	3,000,000.00	1	3,261,384.00
	OTHER COUNCILLORS (Consolidated)	11	0.00	11	27,603,840.00	11	31,680,000.00	11	30,573,840.00
	TOTAL	12	0.00	12	30,640,224.00	12	34,680,000.00	12	33,835,224.00
OTHER PERSONNEL BENEFITS									
0112001001017	LEAVE BONUS		191,766.53		0.00		351,342.24		0.00
0112001001018	RENT		671,182.88		0.00		1,229,697.84		-
0112001001019	TRANSPORT		671,182.88		0.00		1,229,697.84		-
0112001001020	OTHERS		902,153.96		0.00		1,361,697.84		-
	Total Allowance		2,436,286.25		0.00		4,172,435.76		0.00
	Grand Total	28	4,353,951.55	24	30,640,224.00	28	42,365,858.16	24	33,835,224.00

OSE LOCAL GOVERNMENT, IFON

ESTIMATES 2026

DETAILS OF PERSONNEL COST

THE LEG. 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		1	0.00	3	1,800,000.00	3	1,800,000.00
OTHER PERSONNEL BENEFITS									
0112005001017	LEAVE BONUS		0.00		0.00		0.00		0.00
0112005001018	RENT		0.00				0.00		-
0112005001019	TRANSPORT		0.00				0.00		-
0112005001020	OTHERS		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

**OSE LOCAL GOVERNMENT, IFON
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	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
0125001001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0125001001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0125001001009	9	1	399,260.60	0	0.00	1	769,221.72	0	0.00
0125001001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0125001001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	1	399,260.60	0	0.00	1	769,221.72	0	0.00
0125001001012	13	0	0.00	0	0.00	0	0.00	0	0.00
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	1	1,530,694.56	1	1,530,694.56	1	1,530,694.56
	TOTAL FOR 1--17	2	1,447,557.26	1	1,530,694.56	2	2,299,916.28	1	1,530,694.56
OTHER PERSONNEL BENEFITS									
0125001001017	LEAVE BONUS		144,755.73		153,069.46		229,991.63		153,069.46
0125001001018	RENT		506,645.12		535,743.12		804,970.70		535,743.10
0125001001019	TRANSPORT		454,230.24		459,208.32		728,435.97		459,208.37
0125001001020	OTHERS		1,787,212.68		2,529,343.08		2,751,974.54		2,549,746.94
	Total Allowance		2,892,843.77		3,677,363.98		4,515,372.83		3,697,767.86
	Grand Total	2	4,340,401.03	1	5,208,058.54	2	6,815,289.11	1	5,228,462.42

OSE LOCAL GOVERNMENT, IFON

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	0	0.00	0	0.00	0	0.00	0	0.00
0125001001003	3	1	244,353.26	1	417,878.76	1	392,684.88	1	392,684.88
0125001001004	4	20	6,462,352.80	20	9,051,823.20	20	8,341,360.80	20	8,341,360.80
0125001001005	5	9	3,066,377.54	10	5,057,963.76	9	4,294,577.88	10	4,771,753.20
0125001001006	6	10	1,378,520.44	8	4,711,308.96	10	5,609,906.40	8	4,487,925.12
	1 -- 6	40	11,151,604.04	39	19,238,974.68	40	18,638,529.96	39	17,993,724.00
0125001001007	7	17	6,057,031.34	18	11,857,153.20	17	11,100,368.28	18	11,753,331.12
0125001001008	8	2	717,453.72	4	2,702,249.76	2	1,419,584.40	4	2,839,168.80
0125001001009	9	5	2,147,259.04	8	5,700,889.92	5	3,846,108.60	8	6,153,773.76
0125001001010	10	0	0.00	3	2,316,104.88	0	0.00	3	2,556,645.12
0125001001011	12	5	3,683,418.30	5	4,175,123.28	5	4,783,886.40	5	4,783,886.40
	7--12	29	12,605,162.40	38	26,751,521.04	29	21,149,947.68	38	28,086,805.20
0125001001012	13	6	4,275,264.74	4	3,705,250.08	6	6,211,850.40	4	4,141,233.60
0125001001013	14	12	9,893,894.92	11	12,182,159.40	12	13,484,688.48	11	12,360,964.44
0125001001014	15	3	2,605,734.66	8	9,223,115.16	3	3,638,003.40	8	9,701,342.40
0125001001015	16	1	202,111.30	0	0.00	1	1,418,218.20	0	0.00
0125001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	22	16,977,005.62	23	25,110,524.64	22	24,752,760.48	23	26,203,540.44
	TOTAL FOR 1--17	91	40,733,772.06	100	71,101,020.36	91	64,541,238.12	100	72,284,069.64
OTHER PERSONNEL BENEFITS									
0125001001017	LEAVE BONUS		4,073,377.21		7,110,102.04		6,454,123.81		7,228,406.96
0125001001018	RENT		15,407,761.64		26,667,045.72		24,215,791.88		26,952,737.13
0125001001019	TRANSPORT		15,035,792.44		26,085,798.48		23,726,988.02		26,352,672.74
0125001001020	OTHERS		23,429,321.58		45,495,178.32		32,053,418.27		48,175,214.09
	Total Allowance		57,946,252.87		105,358,124.56		86,450,321.98		108,709,030.92
	Grand Total	91	98,680,024.93	100	176,459,144.92	91	150,991,560.10	100	180,993,100.56

**OSE LOCAL GOVERNMENT, IFON
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	1	229,988.28	1	409,480.80	1	392,684.88	1	392,684.88
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	377,442.38	1	602,875.08	1	560,990.64	1	560,990.64
	1 -- 6	2	607,430.66	2	1,012,355.88	2	953,675.52	2	953,675.52
0215001001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0215001001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0215001001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0215001001010	10	2	892,136.20	2	1,527,189.84	2	1,704,430.08	2	1,704,430.08
0215001001011	12	1	582,050.00	0	0.00	1	956,777.28	0	0.00
	7--12	3	1,474,186.20	2	1,527,189.84	3	2,661,207.36	2	1,704,430.08
0215001001012	13	0	0.00	1	910,741.68	0	0.00	1	1,035,308.40
0215001001013	14	0	0.00	0	0.00	0	0.00	0	0.00
0215001001014	15	1	848,652.02	1	1,182,778.56	1	1,212,667.80	1	1,212,667.80
0215001001015	16	1	961,804.62	0	0.00	1	1,418,218.20	0	0.00
0215001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	2	1,810,456.64	2	2,093,520.24	2	2,630,886.00	2	2,247,976.20
	TOTAL FOR 1--17	7	3,892,073.50	6	4,633,065.96	7	6,245,768.88	6	4,906,081.80
OTHER PERSONNEL BENEFITS									
0215001001017	LEAVE BONUS		389,207.35		463,306.60		624,576.89		490,608.18
0215001001018	RENT		1,400,498.54		1,689,024.00		2,250,531.75		1,781,641.27
0215001001019	TRANSPORT		1,318,245.98		1,653,540.60		2,171,605.17		1,745,261.23
0215001001020	OTHERS		3,413,446.56		3,032,137.56		5,335,542.89		2,955,648.57
	Total Allowance		6,521,398.43		6,838,008.76		10,382,256.69		6,973,159.25
	Grand Total	7	10,413,471.93	6	11,471,074.72	7	16,628,025.57	6	11,879,241.05

**OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026**

DETAILS OF PERSONNEL COST

FINANCE & SUPPLY : 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	155,337.10	0	0.00	1	392,684.88	0	0.00
0220001001004	4	1	163,203.80	0	0.00	1	417,068.04	0	0.00
0220001001005	5	4	565,500.54	2	968,312.16	4	1,908,701.28	2	954,350.64
0220001001006	6	2	190,487.26	3	1,752,779.40	2	1,121,981.28	3	1,682,971.92
	1 -- 6	8	1,074,528.70	5	2,721,091.56	8	3,840,435.48	5	2,637,322.56
0220001001007	7	8	3,071,235.78	7	4,778,383.56	8	5,223,702.72	7	4,570,739.88
0220001001008	8	3	1,075,240.22	0	0.00	3	2,129,376.60	0	0.00
0220001001009	9	1	399,260.60	3	2,075,417.08	1	769,221.72	3	2,307,665.16
0220001001010	10	8	3,834,407.22	8	6,387,281.40	8	6,817,720.32	8	6,817,720.32
0220001001011	12	6	2,873,338.98	7	5,931,577.68	6	5,740,663.68	7	6,697,440.96
	7--12	26	11,253,482.80	25	19,172,659.72	26	20,680,685.04	25	20,393,566.32
0220001001012	13	20	12,442,106.70	16	15,111,656.04	20	20,706,168.00	16	16,564,934.40
0220001001013	14	11	8,422,202.88	10	11,013,733.92	11	12,360,964.44	10	11,237,240.40
0220001001014	15	3	2,516,067.34	2	2,275,889.64	3	3,638,003.40	2	2,425,335.60
0220001001015	16	3	3,035,154.62	1	1,418,218.20	3	4,254,654.60	1	1,418,218.20
0220001001016	17	0	0.00	1	1,487,948.16	0	0.00	1	1,530,694.56
	13-17	37	26,415,531.54	30	31,307,445.96	37	40,959,790.44	30	33,176,423.16
	TOTAL FOR 1--17	71	38,743,543.04	60	53,201,197.24	0	65,480,910.96	60	56,207,312.04
OTHER PERSONNEL BENEFITS									
0220001001017	LEAVE BONUS		3,874,354.30		5,320,119.72		6,548,091.10		5,620,731.20
0220001001018	RENT		13,651,902.54		18,715,412.52		23,199,527.01		19,765,736.98
0220001001019	TRANSPORT		13,189,097.72		18,254,848.44		22,653,723.16		19,292,964.63
0220001001020	OTHERS		24,195,192.16		29,099,795.76		34,689,499.14		28,050,335.88
	Total Allowance		54,910,546.72		71,390,176.44		87,090,840.41		72,729,768.70
	Grand Total	71	93,654,089.76	60	124,591,373.68	0	152,571,751.37	60	128,937,080.74

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF PERSONNEL COST
BPRS : 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	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
0220003001012	13	1	641,828.36	0	0.00	1	1,035,308.40	0	0.00
0220003001013	14	0	0.00	1	1,011,970.56	0	0.00	1	1,123,724.04
0220003001014	15	1	848,652.02	1	1,182,778.56	1	1,212,667.80	1	1,212,667.80
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	2	1,490,480.38	2	2,194,749.12	2	2,247,976.20	2	2,336,391.84
	TOTAL FOR 1--17	2	1,490,480.38	2	2,194,749.12	2	2,247,976.20	2	2,336,391.84
OTHER PERSONNEL BENEFITS									
0220003001017	LEAVE BONUS		149,048.04		219,474.91		224,797.62		233,639.18
0220003001018	RENT		521,668.12		768,162.24		786,791.67		817,737.14
0220003001019	TRANSPORT		483,078.48		707,379.60		750,411.64		753,264.01
0220003001020	OTHERS		1,250,988.46		1,968,003.72		1,860,793.59		1,927,739.06
	Total Allowance		2,404,783.10		3,663,020.47		3,622,794.52		3,732,379.40
	Grand Total	2	3,895,263.48	2	5,857,769.59	2	5,870,770.72	2	6,068,771.24

OSE LOCAL GOVERNMENT, IFON
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	0	0.00	0	0.00	0	0.00	0	0.00
0234001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0234001001003	3	4	977,413.04	4	1,671,515.04	4	1,570,739.52	4	1,570,739.52
0234001001004	4	1	238,635.20	1	428,909.04	1	417,068.04	1	417,068.04
0234001001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0234001001006	6	4	1,434,332.70	3	1,766,740.00	4	2,243,962.56	3	1,682,971.92
	1 -- 6	9	2,650,380.94	8	2,195,649.04	9	4,231,770.12	8	3,670,779.48
0234001001007	7	4	1,492,360.24	4	2,663,762.40	4	2,611,851.36	4	2,611,851.36
0234001001008	8	5	2,018,573.82	3	2,109,816.72	5	3,548,961.00	3	2,129,376.60
0234001001009	9	8	3,554,056.22	7	5,140,691.64	8	6,153,773.76	7	5,384,552.04
0234001001010	10	5	1,919,978.28	4	3,054,379.68	5	4,261,075.20	4	3,408,860.16
0234001001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	7--12	22	6,966,394.74	18	12,968,650.44	22	16,575,661.32	18	13,534,640.16
0234001001012	13	6	3,726,403.70	5	4,740,558.36	6	6,211,850.40	5	5,176,542.00
0234001001013	14	2	1,610,552.92	2	2,158,045.32	2	2,247,448.08	2	2,247,448.08
0234001001014	15	0	0.00	0	0.00	0	0.00	0	0.00
0234001001015	16	1	961,804.62	1	1,373,211.96	1	1,418,218.20	1	1,418,218.20
0234001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	9	4,688,208.32	8	1,373,211.96	9	9,877,516.68	8	8,842,208.28
	TOTAL FOR 1--17	40	14,304,984.00	34	16,537,511.44	40	30,684,948.12	34	26,047,627.92
OTHER PERSONNEL BENEFITS									
0234001001017	LEAVE BONUS		1,430,498.40		1,653,751.14		3,068,494.81		2,604,762.79
0234001001018	RENT		6,469,621.64		9,116,113.32		11,056,171.92		9,427,499.94
0234001001019	TRANSPORT		6,385,694.92		9,020,965.80		10,957,439.17		9,328,767.20
0234001001020	OTHERS		9,798,415.18		13,135,007.88		14,256,410.85		12,421,699.25
	Total Allowance		24,084,230.14		32,925,838.14		39,338,516.76		33,782,729.18
	Grand Total	40	38,389,214.14	34	49,463,349.58	40	70,023,464.88	34	59,830,357.10

**OSE LOCAL GOVERNMENT, IFON
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	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
0326001001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0326001001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0326001001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0326001001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0326001001011	12	1	523,137.94	1	838,952.16	1	956,777.28	1	956,777.26
	7--12	1	523,137.94	1	838,952.16	1	956,777.28	1	956,777.26
0326001001012	13	0	0.00	0	0.00	0	0.00	0	0.00
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	0	0.00
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	0	0.00	0	0.00	0	0.00	0	0.00
	TOTAL FOR 1--17	1	523,137.94	1	838,952.16	1	956,777.28	1	956,777.26
OTHER PERSONNEL BENEFITS									
0326001001017	LEAVE BONUS		52,313.79		83,895.22		95,677.73		95,677.73
0326001001018	RENT		183,098.26		293,633.28		334,872.05		334,872.04
0326001001019	TRANSPORT		183,098.26		293,633.28		334,872.05		334,872.04
0326001001020	OTHERS		1,243,826.20		2,272,192.32		367,872.05		2,313,505.39
	Total Allowance		1,662,336.51		2,943,354.10		1,133,293.87		3,078,927.19
	Grand Total	1	2,185,474.45	1	3,782,306.26	1	2,090,071.15	1	4,035,704.46

OSE LOCAL GOVERNMENT, IFON

ESTIMATES 2026

DETAILS OF PERSONNEL COST

LG 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	0	0.00	1	392,684.88	1	392,684.88
0517026000004	4	0	0.00	0	0.00	7	2,919,476.28	7	2,919,476.28
0517026000005	5	0	0.00	0	0.00	3	1,431,525.96	3	1,431,525.96
0517026000006	6	0	0.00	0	0.00	3	1,682,971.92	3	1,682,971.92
	1 -- 6	0	0.00	0	0.00	14	6,426,659.04	14	6,426,659.04
0517026000007	7	0	0.00	0	0.00	29	18,935,922.36	29	18,935,922.36
0517026000008	8	0	0.00	0	0.00	8	5,678,337.60	8	5,678,337.60
0517026000009	9	0	0.00	0	0.00	7	5,384,552.04	7	5,384,552.04
0517026000010	10	0	0.00	0	0.00	7	5,965,505.28	7	5,965,505.28
0517026000011	12	0	0.00	0	0.00	25	23,919,432.00	26	24,876,209.28
	7--12	0	0.00	0	0.00	76	59,883,749.28	77	60,840,526.56
0517026000012	13	0	0.00	0	0.00	39	40,377,027.60	43	44,518,261.20
0517026000013	14	0	0.00	0	0.00	70	78,660,682.80	70	78,660,682.80
0517026000014	15	0	0.00	0	0.00	10	12,126,678.00	13	15,764,681.40
0517026000015	16	0	0.00	0	0.00	2	2,836,436.40	2	2,836,436.40
0517026000016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	0	0.00	0	0.00	121	134,000,824.80	128	141,780,061.80
	TOTAL FOR 1--17	0	0.00	0	0.00	211	200,311,233.12	219	209,047,247.40
OTHER PERSONNEL BENEFITS									
0517026000017	LEAVE BONUS		0.00		0.00		20,031,123.31		20,904,724.74
0517026000018	RENT		0.00		0.00		70,707,912.80		90,707,912.80
0517026000019	TRANSPORT		0.00		0.00		68,292,502.30		88,292,502.30
0517026000020	OTHERS		0.00		0.00		99,498,424.15		136,065,435.26
	Total Allowance		0.00		0.00		258,529,962.56		335,970,575.10
	Grand Total	0	624,338,218.74	0	524,338,218.74	211	709,681,333.45	219	545,017,822.50

745,946,147.68
OSE LOCAL GOVERNMENT, IFON
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	1	522,722.76	1	960,846.36	1	917,666.28	1	917,666.28
0521001001005	5	2	941,765.92	2	1,840,500.96	2	1,890,693.12	2	1,890,693.12
0521001001006	6	1	507,764.22	0	0.00	1	1,037,834.52	0	0.00
	1 -- 6	4	1,972,252.90	3	2,801,347.32	4	3,846,193.92	3	2,808,359.40
0521001001007	7	3	2,685,803.14	5	7,731,426.48	3	3,997,299.24	5	6,662,165.40
0521001001008	8	47	55,682,256.78	44	78,516,697.92	47	82,288,660.32	44	77,036,192.64
0521001001009	9	16	20,463,095.68	16	33,229,421.88	16	31,216,863.36	16	31,212,984.96
0521001001010	10	5	7,828,525.94	5	12,680,042.76	5	10,686,109.80	5	10,686,097.80
0521001001011	12	8	14,842,568.60	8	22,320,685.08	8	18,885,004.80	8	19,172,985.60
	7--12	79	101,502,250.14	78	154,478,274.12	79	147,073,937.52	78	144,770,426.40
0521001001012	13	18	35,098,434.04	13	43,068,119.40	18	48,991,897.44	13	35,383,037.04
0521001001013	14	32	80,797,203.32	34	144,952,045.92	32	102,458,968.32	34	108,862,653.84
0521001001014	15	2	6,111,287.48	2	9,747,940.08	2	7,973,336.88	2	7,973,336.88
0521001001015	16	3	8,428,517.44	2	13,305,689.16	3	14,292,872.64	2	9,528,581.76
0521001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	55	130,435,442.28	51	211,073,794.56	55	173,717,075.28	51	161,747,609.52
	TOTAL FOR 1--17	138	233,909,945.32	132	368,353,416.00	138	324,637,206.72	132	309,326,395.32
OTHER PERSONNEL BENEFITS									
0517026000017	LEAVE BONUS		0.00		0.00		0.00		0.00
	HAZARD		53,496,000.00		50,640,000.00		0.00		61,336,000.00
	SHIFT		17,950,020.00		18,813,852.00				32,709,244.00
	OTHERS		30,615,667.04		43,265,838.72		0.00		86,661,809.40
	Total Allowance		102,061,687.04		112,719,690.72		0.00		180,707,053.40
	Grand Total	138	335,971,632.36	132	481,073,106.72	138	324,637,206.72	132	490,033,448.72

**OSE LOCAL GOVERNMENT, IFON
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	0	0.00	0	0.00	0	0.00	0	0.00
0535001001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0535001001004	4	3	1,568,168.28	2	1,921,692.72	3	2,752,998.84	2	1,792,152.60
0535001001005	5	2	628,742.50	0	0.00	2	1,890,693.12	0	0.00
0535001001006	6	2	310,270.52	2	1,892,201.16	2	2,075,669.04	2	2,075,669.12
	1 -- 6	7	2,507,181.30	4	3,813,893.88	7	6,719,361.00	4	3,867,821.72
0535001001007	7	2	1,471,372.96	2	2,792,946.72	2	2,664,866.16	2	2,664,866.24
0535001001008	8	9	10,057,175.66	9	15,029,134.44	9	15,757,403.04	9	15,757,402.50
0535001001009	9	1	1,322,074.38	1	2,145,805.08	1	1,951,053.96	1	1,950,811.50
0535001001010	10	1	1,696,027.10	1	2,710,386.96	1	2,137,221.96	1	2,137,219.60
0535001001011	12	2	3,395,630.40	1	2,752,251.36	2	4,721,251.20	1	2,396,623.19
	7--12	15	17,942,280.50	14	25,430,524.56	15	27,231,796.32	14	24,906,923.03
0535001001012	13	1	1,954,928.88	2	6,476,612.40	1	2,721,772.08	2	5,443,544.07
0535001001013	14	1	2,304,922.66	1	3,963,139.92	1	3,201,842.76	1	3,201,842.76
0535001001014	15	1	3,055,643.74	0	0.00	1	3,986,668.44	0	0.00
0535001001015	16	1	3,735,195.08	1	6,821,721.48	1	4,764,290.88	1	4,764,290.88
0535001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	13-17	4	11,050,690.36	4	17,261,473.80	4	14,674,574.16	4	13,409,677.71
	TOTAL FOR 1--17	26	31,500,152.16	22	46,505,892.24	26	48,625,731.48	22	42,184,422.46
OTHER PERSONNEL BENEFITS									
0517026000017	LEAVE BONUS		0.00		0.00		0.00		0.00
	HAZARD		7,876,000.00		8,112,000.00		0.00		8,160,000.00
	SHIFT		1,899,692.00		1,960,524.00		0.00		4,985,084.00
	OTHERS		6,112,589.50		7,683,539.28		0.00		9,164,740.19
	Total Allowance		15,888,281.50		17,756,063.28		0.00		22,309,824.19
	Grand Total	26	47,388,433.66	22	64,261,955.52	26	48,625,731.48	22	64,494,246.65

OSE LOCAL GOVERNMENT, IFON

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	5	892,083.48	8	2,829,467.16	5	1,862,411.40	8	2,979,858.24
0505100100102	2	33	5,710,377.63	33	11,985,767.52	33	12,671,350.56	33	12,671,350.56
0505100100103	3	8	1,346,213.20	8	2,939,927.52	8	3,141,479.04	8	3,141,479.04
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	7	1,938,019.30	9	4,692,898.32	7	3,926,934.48	9	5,048,915.76
	1 -- 6	53	9,886,693.61	58	22,448,060.52	53	21,602,175.48	58	23,841,603.60
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	53	9,886,693.61	58	22,448,060.52	53	21,602,175.48	58	23,841,603.60
OTHER PERSONNEL BENEFITS									
0505100100117	LEAVE BONUS		988,669.36		2,244,806.05		2,160,217.55		2,384,160.36
0505100100118	RENT		4,676,484.90		10,581,173.64		10,260,629.21		11,228,853.27
0505100100119	TRANSPORT		4,676,484.90		10,581,173.64		10,260,629.21		11,228,853.27
0505100100120	OTHERS		6,949,924.88		11,490,120.60		10,351,432.39		11,381,076.07
	Total Allowance		17,291,564.04		34,897,273.93		33,032,908.37		36,222,942.98
	Grand Total	53	27,178,257.65	58	57,345,334.45	53	54,635,083.85	58	60,064,546.58

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
DETAILS OF PERSONNEL COST
COMMUNITY : 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	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
05051003001007	7	2	815,392.32	2	1,409,747.52	2	1,305,925.68	2	1,305,925.68
05051003001008	8	1	358,726.86	1	660,892.56	1	709,792.20	1	709,792.20
05051003001009	9	3	1,430,021.56	1	769,221.72	3	2,307,665.16	1	769,221.72
05051003001010	10	4	1,860,233.28	5	3,893,934.96	4	3,408,860.16	5	4,261,075.20
05051003001011	12	4	2,288,925.46	4	3,552,183.84	4	3,827,109.12	4	3,827,109.12
	7--12	14	6,753,299.48	13	10,285,980.60	14	11,559,352.32	13	10,873,123.92
05051003001012	13	2	1,221,373.46	1	910,741.68	2	2,070,616.80	1	1,035,308.40
05051003001013	14	6	5,374,765.72	5	5,261,009.28	6	6,742,344.24	5	5,618,620.20
05051003001014	15	2	1,667,415.72	3	3,488,557.44	2	2,425,335.60	3	3,638,003.40
05051003001015	16	0	0.00	1	1,283,199.48	0	0.00	1	1,418,218.20
05051003001016	17	1	1,048,296.66	0	0.00	1	1,530,694.56	0	0.00
	13-17	11	9,311,851.56	10	10,943,507.88	11	12,768,991.20	10	11,710,150.20
	TOTAL FOR 1--17	25	16,065,151.04	23	21,229,488.48	25	24,328,343.52	23	22,583,274.12
OTHER PERSONNEL BENEFITS									
05051003001017	LEAVE BONUS		1,606,515.10		2,122,948.85		2,432,834.35		2,258,327.41
05051003001018	RENT		5,622,803.14		7,430,321.04		8,514,920.23		7,904,145.94
05051003001019	TRANSPORT		5,360,234.36		7,155,643.08		8,197,066.83		7,611,993.79
05051003001020	OTHERS		10,053,501.00		14,457,968.52		13,503,576.05		13,789,803.68
	Total Allowance		22,643,053.60		31,166,881.49		32,648,397.47		31,564,270.83
	Grand Total	25	38,708,204.64	23	52,396,369.97	25	56,976,740.99	23	54,147,544.95

OSE LOCAL GOVERNMENT, IFON
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	124,953,282.46	197,254,543.24	50,000,000.00	180,000,000.00
21020102		Overtime Allowances	0.00	0.00	3,000,000.00	3,000,000.00
21020103		Payment of stipends to I.T Students	0.00	0.00	150,000.00	200,000.00
21020104		Payment of stipends to N.Y.S.C Corp Members	0.00	840,000.00	900,000.00	900,000.00
21020105		Severance Allowance for the Political Class	0.00	0.00	34,000,000.00	0.00
21020106		Payment of stipends to Volunteer Groups	0.00	0.00	20,000,000.00	20,000,000.00
21020107		Payment of stipends to Specially Engaged People (AD-HOC)	11,231,529.60	13,055,596.80	20,000,000.00	14,000,000.00
21020108		Payment of stipends to Classified Groups e.g Old-aged Scheme	0.00	0.00	2,000,000.00	0.00
21020109		Remuneration for standing Local Govt. Committees	0.00	0.00	2,000,000.00	0.00
21020110		Sitting Allowances for holding F & GPC meetings	0.00	3,600,000.00	2,400,000.00	4,000,000.00
21020111		Sitting Allowances for holding HODs` Meetings	0.00	0.00	2,000,000.00	2,000,000.00
21020112		Payment of Instructors Honorarium	0.00	0.00	0.00	0.00
21020113		Other Special Meetings	0.00	0.00	3,000,000.00	3,000,000.00
		SUBTOTAL	136,184,812.06	214,750,140.04	139,450,000.00	227,100,000.00
210202		SOCIAL CONTRIBUTION				
21020201		Employee Compensation Funds	0.00	0.00	0.00	0.00
21020202		Contributory Pension Scheme	2,293,254.92	0.00	3,000,000.00	3,500,000.00
21020203		Welfare Packages for Traditional Class	0.00	0.00	0.00	3,000,000.00
21020204		Health Insurance Scheme e.g. Orange Contribution. Scheme	20,246,978.54	0.00	25,387,469.75	30,000,000.00
		SUBTOTAL	22,540,233.46	0.00	28,387,469.75	36,500,000.00

		GRANDTOTAL	158,725,045.52	214,750,140.04	167,837,469.75	263,600,000.00
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ILAJE LOCAL GOVERNMENT, IGBOKODA
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	111,458,663.72	140,000,000.00	100,000,000.00
22010102	PENSION	856,308,737.60	1,086,718,866.05	790,000,000.00	998,000,000.00
22010103	DEATH BENEFIT	0.00	0.00	0.00	0.00
	SUBTOTAL	940,642,070.94	1,198,177,529.78	930,000,000.00	1,098,000,000.00
220102	PRIMARY SCHOOL TEACHERS - RETIREES				
22010201	GRATUITY	0.00	0.00	0.00	32,000,785.98
22010202	PENSION	0.00	0.00	0.00	99,597,000.00
22010203	DEATH BENEFIT	0.00	0.00	0.00	0.00
	SUBTOTAL	0.00	0.00	0.00	131,597,785.98
	GRANDTOTAL	940,642,070.94	1,198,177,529.78	930,000,000.00	1,229,597,785.98

OSE LOCAL GOVERNMENT, IFON
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
2201	SOCIAL BENEFITS				
22010101	GRATUITY				
22010102	PENSION				
22010103	DEATH BENEFITS				
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	15,600,000.00	18,115,000.00	37,800,000.00	40,300,000.00
220202	Utilities- General	2,245,000.00	0.00	5,440,000.00	3,540,000.00
220203	Materials and Supplies	3,340,000.00	5,893,500.00	16,635,000.00	20,335,000.00
220204	Maintenance Services	16,375,000.00	21,835,000.00	55,670,000.00	60,370,000.00
220205	Training	1,770,000.00	2,854,000.00	10,170,000.00	11,570,000.00
220206	OTHER SERVICES	21,750,000.00	40,240,000.00	50,520,000.00	77,920,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	9,057,000.00	17,085,000.00	26,900,000.00	42,800,000.00
220209	Financial Charges	14,342.89	39,500.00	200,000.00	250,000.00
220210	Miscellaneous Expenses	5,920,000.00	22,320,000.00	19,370,000.00	42,270,000.00
	OVERHEAD TOTAL	76,071,342.89	128,382,000.00	222,705,000.00	299,355,000.00
2203	LOANS & ADVANCES	0.00	0.00	10,000,000.00	20,050,000.00
2204	GRANTS & CONTRIBUTIONS	915,720,030.17	1,638,875,225.04	978,500,000.00	1,162,350,000.00
2205	SUBSIDIES	0.00	0.00	0.00	0.00
2206	PUBLIC DEBT CHARGES	0.00	0.00	0.00	0.00
2207	TRANSFER TO OTHER FUNDS	0.00	0.00	10,000,000.00	10,000,000.00
	OVERHEAD TOTAL	915,720,030.17	1,638,875,225.04	998,500,000.00	1,192,400,000.00
	OTHER RECURRENT COST TOTAL	991,791,373.06	1,767,257,225.04	1,221,205,000.00	1,491,755,000.00

OSE LOCAL GOVERNMENT, IFON
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	3,000,000.00	5,400,000.00	6,500,000.00	6,600,000.00
220202	Utilities- General	350,000.00	0.00	600,000.00	750,000.00
220203	Materials and Supplies	185,000.00	150,000.00	600,000.00	800,000.00
220204	Maintenance Services	120,000.00	0.00	1,500,000.00	1,800,000.00
220205	Training	600,000.00	1,220,000.00	800,000.00	850,000.00
22020801	OTHER SERVICES	18,000,000.00	34,550,000.00	30,000,000.00	52,000,000.00
22020802	Consulting & Professional Services	0.00	0.00	0.00	0.00
22020803	Fuel & Lubricant	837,000.00	4,270,000.00	1,100,000.00	5,000,000.00
220210	Financial Charges	0.00	0.00	0.00	0.00
22021001	Miscellaneous Expenses	215,000.00	16,700,000.00	1,050,000.00	22,050,000.00
22021002	Logistics for Official Participation in Public functions				
22021003	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	23,307,000.00	62,290,000.00	42,150,000.00	89,850,000.00
	OTHER RECURRENT COST : TOTAL	23,307,000.00	62,290,000.00	42,150,000.00	89,850,000.00

OSE LOCAL GOVERNMENT, IFON
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	1,800,000.00	600,000.00	1,100,000.00	1,200,000.00
220202	Utilities- General	140,000.00	0.00	200,000.00	400,000.00
220203	Materials and Supplies	150,000.00	0.00	300,000.00	400,000.00
220204	Maintenance Services	400,000.00	0.00	450,000.00	600,000.00
220205	Training	35,000.00	0.00	400,000.00	450,000.00
220206	OTHER SERVICES	100,000.00	0.00	250,000.00	300,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	450,000.00	950,000.00	1,400,000.00	1,450,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	105,000.00	1,300,000.00	400,000.00	500,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	3,180,000.00	2,850,000.00	4,500,000.00	5,300,000.00
	OTHER RECURRENT COST : TOTAL	3,180,000.00	2,850,000.00	4,500,000.00	5,300,000.00

OSE LOCAL GOVERNMENT, IFON

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: ASST & AIDS TO V/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	1,350,000.00	500,000.00	600,000.00
220202	Utilities- General	15,000.00	0.00	40,000.00	140,000.00
220203	Materials and Supplies	40,000.00	80,000.00	100,000.00	150,000.00
220204	Maintenance Services	330,000.00	510,000.00	510,000.00	660,000.00
220205	Training	35,000.00	200,000.00	300,000.00	350,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	150,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	400,000.00	0.00	450,000.00	1,950,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	180,000.00	400,000.00	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	1,600,000.00	2,540,000.00	2,200,000.00	4,300,000.00
	OTHER RECURRENT COST : TOTAL	1,600,000.00	2,540,000.00	2,200,000.00	4,300,000.00

OSE LOCAL GOVERNMENT, IFON
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	1,200,000.00	380,000.00	1,000,000.00	1,300,000.00
220202	Utilities- General	140,000.00	0.00	200,000.00	200,000.00
220203	Materials and Supplies	250,000.00	50,000.00	700,000.00	700,000.00
220204	Maintenance Services	100,000.00	0.00	1,420,000.00	1,420,000.00
220205	Training	75,000.00	150,000.00	250,000.00	250,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	200,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	450,000.00	620,000.00	1,000,000.00	2,000,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	220,000.00	450,000.00	400,000.00	400,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	2,185,000.00	1,600,000.00	4,970,000.00	6,470,000.00
	OTHER RECURRENT COST : TOTAL	2,185,000.00	1,600,000.00	4,970,000.00	6,470,000.00

OSE LOCAL GOVERNMENT, IFON
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	600,000.00	185,000.00	600,000.00	700,000.00
220202	Utilities- General	100,000.00	0.00	180,000.00	280,000.00
220203	Materials and Supplies	70,000.00	20,000.00	330,000.00	530,000.00
220204	Maintenance Services	55,000.00	0.00	420,000.00	720,000.00
220205	Training	25,000.00	70,000.00	200,000.00	250,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	100,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	260,000.00	170,000.00	450,000.00	550,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	180,000.00	70,000.00	420,000.00	520,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	1,290,000.00	515,000.00	2,600,000.00	3,650,000.00
	OTHER RECURRENT COST : TOTAL	1,290,000.00	515,000.00	2,600,000.00	3,650,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	5,000,000.00	5,100,000.00
220202	Utilities- General	0.00	0.00	600,000.00	700,000.00
220203	Materials and Supplies	0.00	0.00	450,000.00	550,000.00
220204	Maintenance Services	0.00	0.00	700,000.00	800,000.00
220205	Training	0.00	0.00	1,200,000.00	1,250,000.00
220206	OTHER SERVICES	0.00	0.00	200,000.00	1,500,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	3,000,000.00	5,950,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	1,300,000.00	1,400,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	12,450,000.00	17,250,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	12,450,000.00	17,250,000.00

OSE LOCAL GOVERNMENT, IFON

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	400,000.00
220202	Utilities- General	0.00	0.00	30,000.00	130,000.00
220203	Materials and Supplies	0.00	0.00	200,000.00	300,000.00
220204	Maintenance Services	0.00	0.00	70,000.00	170,000.00
220205	Training	0.00	0.00	100,000.00	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	0.00	250,000.00	600,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	300,000.00	400,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	1,250,000.00	2,150,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	1,250,000.00	2,150,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	600,000.00	700,000.00
220202	Utilities- General	0.00	0.00	40,000.00	140,000.00
220203	Materials and Supplies	0.00	0.00	350,000.00	450,000.00
220204	Maintenance Services	0.00	0.00	90,000.00	190,000.00
220205	Training	0.00	0.00	120,000.00	170,000.00
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	450,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	350,000.00	450,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	2,250,000.00	3,000,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	2,250,000.00	3,000,000.00

OSE LOCAL GOVERNMENT, IFON

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	0.00	1,000,000.00	1,100,000.00
220202	Utilities- General	0.00	0.00	170,000.00	270,000.00
220203	Materials and Supplies	0.00	0.00	680,000.00	930,000.00
220204	Maintenance Services	0.00	0.00	800,000.00	1,000,000.00
220205	Training	0.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	300,000.00	350,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	850,000.00	2,200,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	900,000.00	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	0.00	4,950,000.00	7,150,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	4,950,000.00	7,150,000.00

**OSE LOCAL GOVERNMENT, IFON
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	0.00	1,000,000.00	1,100,000.00
220202	Utilities- General	0.00	0.00	170,000.00	270,000.00
220203	Materials and Supplies	0.00	0.00	385,000.00	485,000.00
220204	Maintenance Services	0.00	0.00	850,000.00	1,050,000.00
220205	Training	0.00	0.00	150,000.00	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	650,000.00	750,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	200,000.00	300,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	3,405,000.00	4,155,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	3,405,000.00	4,155,000.00

OSE LOCAL GOVERNMENT, IFON
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	2,400,000.00	1,550,000.00	4,200,000.00	4,300,000.00
220202	Utilities- General	0.00	0.00	160,000.00	260,000.00
220203	Materials and Supplies	0.00	200,000.00	450,000.00	600,000.00
220204	Maintenance Services	0.00	440,000.00	950,000.00	1,150,000.00
220205	Training	0.00	150,000.00	400,000.00	450,000.00
220206	OTHER SERVICES	0.00	0.00	450,000.00	500,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	2,200,000.00	550,000.00	3,950,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	350,000.00	400,000.00	500,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	2,400,000.00	4,890,000.00	7,560,000.00	11,710,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	0.00	0.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	0.00	0.00	0.00
22010102	PENSION	0.00	0.00	0.00	0.00
22010103	DEATH BENEFITS	0.00	0.00	0.00	0.00
	SUB- TOTAL				
2202	OVERHEAD COST				
220201	Travel and Transport	0.00	300,000.00	600,000.00	700,000.00
220202	Utilities- General	0.00	0.00	0.00	0.00
220203	Materials and Supplies	0.00	3,783,500.00	2,050,000.00	2,200,000.00
220204	Maintenance Services	12,500,000.00	20,000,000.00	35,500,000.00	36,000,000.00
220205	Training	0.00	400,000.00	2,350,000.00	2,750,000.00
220206	OTHER SERVICES	0.00	1,750,000.00	7,650,000.00	9,600,000.00
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	10,000,000.00	20,050,000.00
2204	GRANTS & CONTRIBUTIONS	915,720,030.17	1,638,875,225.04	978,500,000.00	1,162,350,000.00
2205	SUBSIDIES	0.00	0.00	0.00	0.00
2206	PUBLIC DEBT CHARGES	0.00	0.00	0.00	0.00
2207	TRANSFER TO OTHER FUNDS	0.00	0.00	10,000,000.00	10,000,000.00
	OVERHEAD TOTAL	928,220,030.17	1,665,108,725.04	1,050,150,000.00	1,247,200,000.00
	OTHER RECURRENT COST : TOTAL	928,220,030.17	1,665,108,725.04	1,050,150,000.00	1,247,200,000.00

OSE LOCAL GOVERNMENT, IFON

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	1,200,000.00	4,200,000.00	6,000,000.00	6,100,000.00
220202	Utilities- General	300,000.00	0.00	450,000.00	0.00
220203	Materials and Supplies	660,000.00	700,000.00	1,150,000.00	1,400,000.00
220204	Maintenance Services	400,000.00	350,000.00	950,000.00	1,150,000.00
220205	Training	400,000.00	0.00	500,000.00	550,000.00
220206	OTHER SERVICES	980,000.00	0.00	1,950,000.00	2,100,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	3,650,000.00	2,450,000.00	4,200,000.00	4,300,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	790,000.00	900,000.00	1,900,000.00	2,000,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	8,380,000.00	8,600,000.00	17,100,000.00	17,600,000.00
	OTHER RECURRENT COST : TOTAL	8,380,000.00	8,600,000.00	17,100,000.00	17,600,000.00

OSE LOCAL GOVERNMENT, IFON

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	480,000.00	150,000.00	600,000.00	700,000.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
220203	Materials and Supplies	20,000.00	50,000.00	350,000.00	450,000.00
220204	Maintenance Services	0.00	0.00	225,000.00	375,000.00
220205	Training	50,000.00	50,000.00	200,000.00	250,000.00
220206	OTHER SERVICES	0.00	250,000.00	100,000.00	150,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	250,000.00	600,000.00	950,000.00	1,050,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	600,000.00	250,000.00	1,150,000.00	1,250,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	1,550,000.00	1,350,000.00	3,705,000.00	4,225,000.00
	OTHER RECURRENT COST : TOTAL	1,550,000.00	1,350,000.00	3,705,000.00	4,225,000.00

OSE LOCAL GOVERNMENT, IFON
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	1,800,000.00	2,640,000.00	4,000,000.00	4,100,000.00
220202	Utilities- General	300,000.00	0.00	450,000.00	0.00
220203	Materials and Supplies	1,525,000.00	550,000.00	2,250,000.00	2,450,000.00
220204	Maintenance Services	0.00	80,000.00	760,000.00	960,000.00
220205	Training	300,000.00	450,000.00	500,000.00	550,000.00
220206	OTHER SERVICES	70,000.00	0.00	250,000.00	300,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	440,000.00	1,906,500.00	3,300,000.00	3,400,000.00
220209	Financial Charges	14,342.89	39,500.00	200,000.00	250,000.00
220210	Miscellaneous Expenses	630,000.00	650,000.00	1,500,000.00	1,600,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	5,079,342.89	6,316,000.00	13,210,000.00	13,610,000.00
	OTHER RECURRENT COST : TOTAL	5,079,342.89	6,316,000.00	13,210,000.00	13,610,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
OTHER RECURRENT COSTS
SUMMARY OF OTHER RECURRENT: BUDGET & PLANNING

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	480,000.00	220,000.00	600,000.00	700,000.00
220202	Utilities- General	150,000.00	0.00	480,000.00	0.00
220203	Materials and Supplies	20,000.00	0.00	920,000.00	1,120,000.00
220204	Maintenance Services	0.00	85,000.00	575,000.00	875,000.00
220205	Training	50,000.00	84,000.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	2,900,000.00	3,000,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	250,000.00	750,000.00	950,000.00	1,050,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	600,000.00	250,000.00	1,150,000.00	1,250,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	1,550,000.00	1,389,000.00	7,825,000.00	8,295,000.00
	OTHER RECURRENT COST : TOTAL	1,550,000.00	1,389,000.00	7,825,000.00	8,295,000.00

OSE LOCAL GOVERNMENT, IFON
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	600,000.00	420,000.00	1,000,000.00	1,100,000.00
220202	Utilities- General	150,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies	60,000.00	0.00	720,000.00	920,000.00
220204	Maintenance Services	2,250,000.00	150,000.00	5,250,000.00	5,450,000.00
220205	Training	50,000.00	80,000.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	250,000.00	550,000.00	650,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	1,320,000.00	1,230,000.00	1,600,000.00	1,700,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	600,000.00	250,000.00	1,150,000.00	1,250,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAT TOTAL	2,780,000.00	2,230,000.00	5,770,000.00	5,920,000.00
	OTHER RECURRENT COST : TOTAL	2,780,000.00	2,230,000.00	5,770,000.00	5,920,000.00

OSE LOCAL GOVERNMENT, IFON
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	480,000.00	220,000.00	600,000.00	700,000.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
220203	Materials and Supplies	120,000.00	150,000.00	720,000.00	920,000.00
220204	Maintenance Services	0.00	0.00	325,000.00	575,000.00
220205	Training	50,000.00	0.00	200,000.00	250,000.00
220206	OTHER SERVICES	100,000.00	0.00	550,000.00	700,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	250,000.00	600,000.00	950,000.00	1,050,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	600,000.00	250,000.00	1,150,000.00	1,250,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	1,750,000.00	1,220,000.00	4,625,000.00	5,445,000.00
	OTHER RECURRENT COST : TOTAL	1,750,000.00	1,220,000.00	4,625,000.00	5,445,000.00

OSE LOCAL GOVERNMENT, IFON
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	600,000.00	700,000.00
220202	Utilities- General	0.00	0.00	50,000.00	0.00
220203	Materials and Supplies	0.00	0.00	1,720,000.00	2,020,000.00
220204	Maintenance Services	0.00	0.00	2,750,000.00	2,950,000.00
220205	Training	0.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	250,000.00	300,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	750,000.00	850,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	800,000.00	900,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	7,170,000.00	8,020,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	7,170,000.00	8,020,000.00

OSE LOCAL GOVERNMENT, IFON

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: MEDICAL & HEALTH 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	0.00	0.00	600,000.00	700,000.00
220202	Utilities- General	0.00	0.00	500,000.00	0.00
220203	Materials and Supplies	0.00	0.00	570,000.00	770,000.00
220204	Maintenance Services	0.00	0.00	675,000.00	975,000.00
220205	Training	0.00	0.00	1,000,000.00	1,050,000.00
220206	OTHER SERVICES	0.00	0.00	700,000.00	800,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	950,000.00	1,050,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	1,150,000.00	1,250,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	6,145,000.00	6,595,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	6,145,000.00	6,595,000.00

OSE LOCAL GOVERNMENT, IFON

ESTIMATES 2026

OTHER RECURRENT COSTS

SUMMARY OF OTHER RECURRENT: ENVIRONMENTAL SERVICE

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	480,000.00	250,000.00	600,000.00	700,000.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
220203	Materials and Supplies	120,000.00	60,000.00	570,000.00	770,000.00
220204	Maintenance Services	100,000.00	100,000.00	325,000.00	575,000.00
220205	Training	50,000.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	2,400,000.00	3,400,000.00	3,350,000.00	3,950,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	250,000.00	600,000.00	950,000.00	1,050,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	600,000.00	250,000.00	1,150,000.00	1,250,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	4,150,000.00	4,660,000.00	7,325,000.00	8,595,000.00
	OTHER RECURRENT COST : TOTAL	4,150,000.00	4,660,000.00	7,325,000.00	8,595,000.00

OSE LOCAL GOVERNMENT, IFON

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	200,000.00	300,000.00
220202	Utilities- General	0.00	0.00	100,000.00	0.00
220203	Materials and Supplies	0.00	0.00	350,000.00	500,000.00
220204	Maintenance Services	0.00	0.00	250,000.00	350,000.00
220205	Training	0.00	0.00	0.00	0.00
220206	OTHER SERVICES	0.00	0.00	500,000.00	550,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	0.00	0.00	1,300,000.00	1,400,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	0.00	0.00	1,100,000.00	1,200,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	0.00	0.00	3,800,000.00	4,300,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	3,800,000.00	4,300,000.00

OSE LOCAL GOVERNMENT, IFON

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	480,000.00	250,000.00	600,000.00	700,000.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
220203	Materials and Supplies	120,000.00	100,000.00	720,000.00	920,000.00
220204	Maintenance Services	120,000.00	120,000.00	325,000.00	575,000.00
220205	Training	50,000.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	100,000.00	40,000.00	570,000.00	720,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	250,000.00	738,500.00	950,000.00	1,050,000.00
220209	Financial Charges	0.00	0.00	0.00	0.00
220210	Miscellaneous Expenses	600,000.00	250,000.00	1,150,000.00	1,250,000.00
2203	LOANS & ADVANCES				
2204	GRANTS & CONTRIBUTIONS				
2205	SUBSIDIES				
2206	PUBLIC DEBT CHARGES				
2207	TRANSFER TO OTHER FUNDS				
	OVERHEAD TOTAL	1,870,000.00	1,498,500.00	4,695,000.00	5,515,000.00
	OTHER RECURRENT COST : TOTAL	1,870,000.00	1,498,500.00	4,695,000.00	5,515,000.00

OSE LOCAL GOVERNMENT, IFON
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	3,000,000.00	5,400,000.00	6,500,000.00	6,600,000.00
22020101	Local travel & transport=---Training	1,500,000.00	2,850,000.00	4,000,000.00	4,050,000.00
22020102	Local travel & transport=---Others	1,500,000.00	2,550,000.00	2,500,000.00	2,550,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	350,000.00	0.00	600,000.00	750,000.00
22020201	Electricity Charges	150,000.00	0.00	150,000.00	200,000.00
22020202	Telephone Charges	200,000.00	0.00	300,000.00	350,000.00
22020203	Internet Access Charges	0.00	0.00	150,000.00	200,000.00
22020204	Software Charges & Renewal	0.00	0.00	0.00	0.00
220203	Materials and Supplies	185,000.00	150,000.00	600,000.00	800,000.00
22020301	Office Stationaries & Computer Consumables	135,000.00	100,000.00	150,000.00	200,000.00
22020302	Books	0.00	0.00	250,000.00	300,000.00
22020303	Newspapers	50,000.00	0.00	50,000.00	100,000.00
22020304	Printing	0.00	50,000.00	150,000.00	200,000.00
220204	Maintenance Services	120,000.00	0.00	1,500,000.00	1,800,000.00
22020401	Motor Vehicle / Transport Equipments	120,000.00	0.00	300,000.00	350,000.00
22020402	Office Furniture	430,00.00	0.00	150,000.00	200,000.00
22020403	Office Building	0.00	0.00	50,000.00	100,000.00
22020404	Office Equipment	0.00	0.00	150,000.00	200,000.00
22020405	Plants & Generator	0.00	0.00	350,000.00	400,000.00
22020406	Other Maintenance Services	0.00	0.00	500,000.00	550,000.00
220205	Tranning	600,000.00	1,220,000.00	800,000.00	850,000.00

**OSE LOCAL GOVERNMENT, IFON
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					
22020501	Local Training	600,000.00	1,220,000.00	800,000.00	850,000.00
220206	OTHER SERVICES	18,000,000.00	34,550,000.00	30,000,000.00	52,000,000.00
22020601	Security Votes for the maint. of Law & Orders across the	18,000,000.00	34,550,000.00	30,000,000.00	50,000,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	2,000,000.00
220208	FUEL & LUBRICANT	837,000.00	4,270,000.00	1,100,000.00	5,000,000.00
22020801	Motor Vehicle Fuel Cost	740,000.00	3,800,000.00	1,000,000.00	4,800,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	50,000.00
22020803	Plant /Generator Fuel Cost	97,000.00	470,000.00	100,000.00	150,000.00
220210	MISCELLANEOUS	215,000.00	16,700,000.00	1,050,000.00	22,050,000.00
22021001	Refreshments/Meals	65,000.00	5,100,000.00	700,000.00	7,050,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	150,000.00	11,600,000.00	350,000.00	15,000,000.00
	OVERHEAD TOTAL	23,307,000.00	62,290,000.00	42,150,000.00	89,850,000.00
	OTHER RECURRENT TOTAL	23,307,000.00	62,290,000.00	42,150,000.00	89,850,000.00

OSE LOCAL GOVERNMENT, IFON
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	1,800,000.00	600,000.00	1,100,000.00	1,200,000.00
22020101	Local travel & transport=---Training	900,000.00	450,000.00	800,000.00	850,000.00
22020102	Local travel & transport=---Others	900,000.00	150,000.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	140,000.00	0.00	200,000.00	400,000.00
22020201	Electricity Charges	70,000.00	0.00	100,000.00	150,000.00
22020202	Telephone Charges	70,000.00	0.00	100,000.00	150,000.00
22020203	Internet Access Charges	0.00	0.00	0.00	100,000.00
22020204	Software Charges & Renewal	0.00	0.00	0.00	0.00
220203	Materials and Supplies	150,000.00	0.00	300,000.00	400,000.00
22020301	Office Stationaries & Computer Consumables	50,000.00	0.00	150,000.00	200,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	100,000.00	0.00	150,000.00	200,000.00
22020304	Printing	0.00	0.00	0.00	0.00
220204	Maintenance Services	400,000.00	0.00	450,000.00	600,000.00
22020401	Motor Vehicle / Transport Equipments	50,000.00	0.00	100,000.00	150,000.00
22020402	Office Furniture	100,000.00	0.00	150,000.00	200,000.00
22020405	Plants & Generator	150,000.00	0.00	200,000.00	250,000.00
22020406	Other Maintenance Services	100,000.00	0.00	0.00	0.00
220205	TRAINING	35,000.00	0.00	400,000.00	450,000.00
22020501	Local Training	35,000.00	0.00	400,000.00	450,000.00
220206	OTHER SERVICES	100,000.00	0.00	250,000.00	300,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
22020605	Logistics for Official Participation in Public functions	100,000.00	0.00	250,000.00	300,000.00
220208	FUEL & LUBRICANT	450,000.00	950,000.00	1,400,000.00	1,450,000.00
22020801	Motor Vehicle Fuel Cost	450,000.00	950,000.00	1,250,000.00	1,250,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	150,000.00	200,000.00
220210	MISCELLANEOUS	105,000.00	1,300,000.00	400,000.00	500,000.00
22021001	Refreshments/Meals	70,000.00	100,000.00	100,000.00	150,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	35,000.00	1,200,000.00	300,000.00	350,000.00
	OVERHEAD TOTAL	3,180,000.00	2,850,000.00	4,500,000.00	5,300,000.00
	OTHER RECURRENT TOTAL	3,180,000.00	2,850,000.00	4,500,000.00	5,300,000.00

**OSE LOCAL GOVERNMENT, IFON
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	600,000.00	1,350,000.00	500,000.00	600,000.00
22020101	Local travel & transport=---Training	300,000.00	1,350,000.00	200,000.00	250,000.00
22020102	Local travel & transport=---Others	300,000.00	0.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	15,000.00	0.00	40,000.00	140,000.00
22020201	Electricity Charges	15,000.00	0.00	20,000.00	70,000.00
22020202	Telephone Charges	15,000.00	0.00	20,000.00	70,000.00
220203	Materials and Supplies	40,000.00	80,000.00	100,000.00	150,000.00
22020301	Office Stationaries & Computer Consumables	40,000.00	80,000.00	100,000.00	150,000.00
220204	Maintenance Services	330,000.00	510,000.00	510,000.00	660,000.00
22020401	Motor Vehicle / Transport Equipments	150,000.00	450,000.00	200,000.00	250,000.00
22020402	Office Furniture	60,000.00	0.00	100,000.00	150,000.00
22020406	Other Maintenance Services	120,000.00	0.00	210,000.00	260,000.00
220205	TRAINING	35,000.00	200,000.00	300,000.00	350,000.00
22020501	Local Training	35,000.00	200,000.00	300,000.00	350,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	150,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	150,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	400,000.00	0.00	450,000.00	1,950,000.00
22020801	Motor Vehicle Fuel Cost	250,000.00	0.00	300,000.00	1,800,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	150,000.00	0.00	150,000.00	150,000.00
220210	MISCELLANEOUS	180,000.00	400,000.00	300,000.00	300,000.00
22021001	Refreshments/Meals	60,000.00	100,000.00	100,000.00	100,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	120,000.00	300,000.00	200,000.00	200,000.00
	OVERHEAD TOTAL	1,600,000.00	2,540,000.00	2,200,000.00	4,300,000.00
	OTHER RECURRENT TOTAL	1,600,000.00	2,540,000.00	2,200,000.00	4,300,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
OTHER RECURRENT COSTS

OFFICE OF THE SECRETARY TO LG. : 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	1,200,000.00	380,000.00	1,000,000.00	1,300,000.00
22020101	Local travel & transport=---Training	600,000.00	200,000.00	600,000.00	850,000.00
22020102	Local travel & transport=---Others	600,000.00	180,000.00	400,000.00	450,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	140,000.00	0.00	200,000.00	200,000.00
22020201	Electricity Charges	70,000.00	0.00	100,000.00	100,000.00
22020202	Telephone Charges	70,000.00	0.00	100,000.00	100,000.00
220203	Materials and Supplies	250,000.00	50,000.00	700,000.00	700,000.00
22020301	Office Stationaries & Computer Consumables	150,000.00	50,000.00	200,000.00	200,000.00
22020302	Books	0.00	0.00	50,000.00	50,000.00
22020303	Newspapers	100,000.00	0.00	100,000.00	100,000.00
22020304	Printing	0.00	0.00	350,000.00	350,000.00
220204	Maintenance Services	100,000.00	0.00	1,420,000.00	1,420,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	300,000.00	300,000.00
22020402	Office Furniture	100,000.00	0.00	200,000.00	200,000.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020404	Office Equipment	0.00	0.00	200,000.00	200,000.00
22020405	Plants & Generator	0.00	0.00	320,000.00	320,000.00
22020406	Other Maintenance Services	0.00	0.00	400,000.00	400,000.00
220205	TRAINING	75,000.00	150,000.00	250,000.00	250,000.00
22020501	Local Training	75,000.00	150,000.00	250,000.00	250,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	200,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	200,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	450,000.00	620,000.00	1,000,000.00	2,000,000.00
22020801	Motor Vehicle Fuel Cost	350,000.00	620,000.00	800,000.00	1,800,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	100,000.00	0.00	200,000.00	200,000.00
220210	MISCELLANEOUS	220,000.00	450,000.00	400,000.00	400,000.00
22021001	Refreshments/Meals	100,000.00	150,000.00	200,000.00	200,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	120,000.00	300,000.00	200,000.00	200,000.00
	OVERHEAD TOTAL	2,185,000.00	1,600,000.00	4,970,000.00	6,470,000.00
	OTHER RECURRENT TOTAL	2,185,000.00	1,600,000.00	4,970,000.00	6,470,000.00

OSE LOCAL GOVERNMENT, IFON
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	600,000.00	185,000.00	600,000.00	700,000.00
22020101	Local travel & transport=---Training	300,000.00	100,000.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	300,000.00	85,000.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	100,000.00	0.00	180,000.00	280,000.00
22020201	Electricity Charges	20,000.00	0.00	90,000.00	140,000.00
22020202	Telephone Charges	80,000.00	0.00	90,000.00	140,000.00
220203	Materials and Supplies	70,000.00	20,000.00	330,000.00	530,000.00
22020301	Office Stationaries & Computer Consumables	70,000.00	20,000.00	100,000.00	150,000.00
22020302	Books	0.00	0.00	50,000.00	100,000.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
22020304	Printing	0.00	0.00	80,000.00	130,000.00
220204	Maintenance Services	55,000.00	0.00	420,000.00	720,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	150,000.00
22020402	Office Furniture	55,000.00	0.00	100,000.00	150,000.00
22020403	Office Building	0.00	0.00	50,000.00	100,000.00
22020404	office Equipment	0.00	0.00	50,000.00	100,000.00
22020405	Plants & Generator	0.00	0.00	50,000.00	100,000.00
22020406	Other Maintenance Services	0.00	0.00	70,000.00	120,000.00
220205	TRAINING	25,000.00	70,000.00	200,000.00	250,000.00
22020501	Local Training	25,000.00	70,000.00	200,000.00	250,000.00
220206	OTHER SERVICES	0.00	0.00	0.00	100,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	100,000.00
220208	FUEL & LUBRICANT	260,000.00	170,000.00	450,000.00	550,000.00
22020801	Motor Vehicle Fuel Cost	160,000.00	120,000.00	300,000.00	350,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	100,000.00	50,000.00	150,000.00	200,000.00
220210	MISCELLANEOUS	180,000.00	70,000.00	420,000.00	520,000.00
22021001	Refreshments/Meals	30,000.00	20,000.00	70,000.00	120,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	150,000.00	50,000.00	350,000.00	400,000.00
	OVERHEAD TOTAL	1,290,000.00	515,000.00	2,600,000.00	3,650,000.00
	OTHER RECURRENT TOTAL	1,290,000.00	515,000.00	2,600,000.00	3,650,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	5,000,000.00	5,100,000.00
22020101	Local travel & transport=---Training	0.00	0.00	3,000,000.00	3,050,000.00
22020102	Local travel & transport=---Others	0.00	0.00	2,000,000.00	2,050,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	600,000.00	700,000.00
22020201	Electricity Charges	0.00	0.00	350,000.00	400,000.00
22020202	Telephone Charges	0.00	0.00	250,000.00	300,000.00
220203	Materials and Supplies	0.00	0.00	450,000.00	550,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	350,000.00	400,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
220204	Maintenance Services	0.00	0.00	700,000.00	800,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	200,000.00	250,000.00
22020402	Office Furniture	0.00	0.00	500,000.00	550,000.00
220205	TRAINING	0.00	0.00	1,200,000.00	1,250,000.00
22020501	Local Training	0.00	0.00	1,200,000.00	1,250,000.00
220206	OTHER SERVICES	0.00	0.00	200,000.00	1,500,000.00
22020605	Logistics for Official Participation in Public functions (Passing of Budget, etc.)	0.00	0.00	200,000.00	1,500,000.00
220208	FUEL & LUBRICANT	0.00	0.00	3,000,000.00	5,950,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	2,500,000.00	5,400,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	500,000.00	550,000.00
220210	MISCELLANEOUS	0.00	0.00	1,300,000.00	1,400,000.00
22021001	Refreshments/Meals	0.00	0.00	350,000.00	400,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	950,000.00	1,000,000.00
	OVERHEAD TOTAL	0.00	0.00	12,450,000.00	17,250,000.00
	OTHER RECURRENT TOTAL	0.00	0.00	12,450,000.00	17,250,000.00

**OSE LOCAL GOVERNMENT, IFON
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	400,000.00
22020101	Local travel & transport=---Training	0.00	0.00	150,000.00	200,000.00
22020102	Local travel & transport=---Others	0.00	0.00	150,000.00	200,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	30,000.00	130,000.00
22020201	Electricity Charges	0.00	0.00	15,000.00	65,000.00
22020202	Telephone Charges	0.00	0.00	15,000.00	65,000.00
220203	Materials and Supplies	0.00	0.00	200,000.00	300,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	100,000.00	150,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
220204	Maintenance Services	0.00	0.00	70,000.00	170,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	50,000.00	100,000.00
22020402	Office Furniture	0.00	0.00	20,000.00	70,000.00
220205	TRAINING	0.00	0.00	100,000.00	150,000.00
22020501	Local Training	0.00	0.00	100,000.00	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	0.00	250,000.00	600,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	200,000.00	500,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	50,000.00	100,000.00
220210	MISCELLANEOUS	0.00	0.00	300,000.00	400,000.00
22021001	Refreshments/Meals	0.00	0.00	200,000.00	250,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	100,000.00	150,000.00
	OVERHEAD TOTAL	0.00	0.00	1,250,000.00	2,150,000.00
	OTHER RECURRENT TOTAL	0.00	0.00	1,250,000.00	2,150,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	600,000.00	700,000.00
22020101	Local travel & transport=---Training	0.00	0.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	0.00	0.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	40,000.00	140,000.00
22020201	Electricity Charges	0.00	0.00	20,000.00	70,000.00
22020202	Telephone Charges	0.00	0.00	20,000.00	70,000.00
220203	Materials and Supplies	0.00	0.00	350,000.00	450,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
220204	Maintenance Services	0.00	0.00	90,000.00	190,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	50,000.00	100,000.00
22020406	Other Maintenance Services	0.00	0.00	40,000.00	90,000.00
220205	TRAINING	0.00	0.00	120,000.00	170,000.00
22020501	Local Training	0.00	0.00	120,000.00	170,000.00
220208	FUEL & LUBRICANT	0.00	0.00	350,000.00	450,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	250,000.00	300,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	100,000.00	150,000.00
220210	MISCELLANEOUS	0.00	0.00	350,000.00	450,000.00
22021001	Refreshments/Meals	0.00	0.00	150,000.00	200,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	200,000.00	250,000.00
	OVERHEAD TOTAL	0.00	0.00	2,250,000.00	3,000,000.00
	OTHER RECURRENT TOTAL	0.00	0.00	2,250,000.00	3,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	1,000,000.00	1,100,000.00
22020101	Local travel & transport=---Training	0.00	0.00	500,000.00	550,000.00
22020102	Local travel & transport=---Others	0.00	0.00	500,000.00	550,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	170,000.00	270,000.00
22020201	Electricity Charges	0.00	0.00	100,000.00	150,000.00
22020202	Telephone Charges	0.00	0.00	70,000.00	120,000.00
220203	Materials and Supplies	0.00	0.00	680,000.00	930,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	120,000.00	170,000.00
22020302	Books	0.00	0.00	50,000.00	100,000.00
22020303	Newspapers	0.00	0.00	120,000.00	170,000.00
22020304	Printing	0.00	0.00	90,000.00	140,000.00
22020305	Teaching Aids & Instructional Materials	0.00	0.00	0.00	0.00
22020306	Supply of Stationaries and other Office materials in the Organisation	0.00	0.00	300,000.00	350,000.00
220204	Maintenance Services	0.00	0.00	800,000.00	1,000,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	350,000.00	400,000.00
22020402	Office Furniture	0.00	0.00	100,000.00	150,000.00
22020405	Plants & Generator	0.00	0.00	150,000.00	200,000.00
22020406	Other Maintenance Services	0.00	0.00	200,000.00	250,000.00
220205	TRAINING	0.00	0.00	250,000.00	300,000.00
22020501	Local Training	0.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	300,000.00	350,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	300,000.00	350,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	0.00	0.00	850,000.00	2,200,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	500,000.00	1,800,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	350,000.00	400,000.00
220210	MISCELLANEOUS	0.00	0.00	900,000.00	1,000,000.00
22021001	Refreshments/Meals	0.00	0.00	200,000.00	250,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	700,000.00	750,000.00
	OVERHEAD TOTAL	0.00	0.00	4,950,000.00	7,150,000.00
	OTHER RECURRENT TOTAL	0.00	0.00	4,950,000.00	7,150,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	1,000,000.00	1,100,000.00
22020101	Local travel & transport=---Training	0.00	0.00	500,000.00	550,000.00
22020102	Local travel & transport=---Others	0.00	0.00	500,000.00	550,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	170,000.00	270,000.00
22020201	Electricity Charges	0.00	0.00	70,000.00	120,000.00
22020202	Telephone Charges	0.00	0.00	100,000.00	150,000.00
220203	Materials and Supplies	0.00	0.00	385,000.00	485,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	135,000.00	185,000.00
22020304	Printing	0.00	0.00	250,000.00	300,000.00
220204	Maintenance Services	0.00	0.00	850,000.00	1,050,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	200,000.00	250,000.00
22020402	Office Furniture	0.00	0.00	300,000.00	350,000.00
22020405	Plants & Generator	0.00	0.00	150,000.00	200,000.00
22020406	Other Maintenance Services	0.00	0.00	200,000.00	250,000.00
220205	TRAINING	0.00	0.00	150,000.00	200,000.00
22020501	Local Training	0.00	0.00	150,000.00	200,000.00
220208	FUEL & LUBRICANT	0.00	0.00	650,000.00	750,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	500,000.00	550,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	150,000.00	200,000.00
220210	MISCELLANEOUS	0.00	0.00	200,000.00	300,000.00
22021001	Refreshments/Meals	0.00	0.00	100,000.00	150,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	100,000.00	150,000.00
	OVERHEAD TOTAL	0.00	0.00	3,405,000.00	4,155,000.00
	OTHER RECURRENT TOTAL	0.00	0.00	3,405,000.00	4,155,000.00

**OSE LOCAL GOVERNMENT, IFON
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	2,400,000.00	1,550,000.00	4,200,000.00	4,300,000.00
22020101	Local travel & transport=---Training	1,200,000.00	650,000.00	2,100,000.00	2,150,000.00
22020102	local travel & transport=---Others	1,200,000.00	900,000.00	2,100,000.00	2,150,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	160,000.00	260,000.00
22020201	Electricity Charges	0.00	0.00	80,000.00	130,000.00
22020202	Telephone Charges	0.00	0.00	80,000.00	130,000.00
220203	Materials and Supplies	0.00	200,000.00	450,000.00	600,000.00
22020301	Office Stationaries & Computer Consumables	0.00	200,000.00	150,000.00	200,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
22020304	Printing	0.00	0.00	200,000.00	250,000.00
220204	Maintenance Services	0.00	440,000.00	950,000.00	1,150,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	180,000.00	300,000.00	350,000.00
22020402	Office Furniture	0.00	0.00	100,000.00	150,000.00
22020405	Plants & Generator	0.00	150,000.00	250,000.00	300,000.00
22020406	Other Maintenance Services	0.00	110,000.00	300,000.00	350,000.00
220205	TRAINING	0.00	150,000.00	400,000.00	450,000.00
22020501	Local Training	0.00	150,000.00	400,000.00	450,000.00
220206	OTHER SERVICES	0.00	0.00	450,000.00	500,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	450,000.00	500,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	0.00	2,200,000.00	550,000.00	3,950,000.00
22020801	Motor Vehicle Fuel Cost	0.00	1,850,000.00	250,000.00	3,600,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	350,000.00	300,000.00	350,000.00
220210	MISCELLANEOUS	0.00	350,000.00	400,000.00	500,000.00
22021001	Refreshments/Meals	0.00	300,000.00	100,000.00	150,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	50,000.00	300,000.00	350,000.00
	OVERHEAD TOTAL	2,400,000.00	4,890,000.00	7,560,000.00	11,710,000.00
	OTHER RECURRENT TOTAL	2,400,000.00	4,890,000.00	7,560,000.00	11,710,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	1,198,177,529.78	930,000,000.00	1,229,597,785.98
22010101	Provision For GRATUITYCivil Servants/ PRY SCH	0.00	111,458,663.72	140,000,000.00	132,000,785.98
22010102	Pension Benefits For Retired Civil Servants/ PRY SCH	0.00	1,086,718,866.05	790,000,000.00	1,097,597,000.00
22010103	Provision For Death Benefits of Staffers in Service	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	12,500,000.00	26,233,500.00	51,650,000.00	54,800,000.00
220201	Travel and Transport	0.00	300,000.00	600,000.00	700,000.00
	Dispatch of mails & correspondence	0.00	0.00	300,000.00	350,000.00
	Travel and Transport (GENERAL)	0.00	300,000.00	300,000.00	350,000.00
220203	Materials and Supplies	0.00	3,783,500.00	2,050,000.00	2,200,000.00
	Other forms of Activities on record update and Related	0.00	3,683,500.00	350,000.00	400,000.00
	Printing of Payment Vouchers,Treasury receipts etc	0.00	100,000.00	500,000.00	550,000.00
	Supply of Stationaries and other Office materials in the Organisation	0.00	0.00	1,200,000.00	1,250,000.00
220204	Maintenance Services	12,500,000.00	20,000,000.00	35,500,000.00	36,000,000.00
22020401	Maintainance of Local Govt.Transport pool (Motor Vehicles)	0.00	0.00	10,000,000.00	10,000,000.00
22020402	Maintenance of LG Equipments E.g LG generating set	0.00	0.00	1,500,000.00	5,000,000.00
22020413	Maintanance of Minor Roads : Grading,	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
22020413	Maintanance of Minor Roads : Road Verges	2,500,000.00	4,000,000.00	7,000,000.00	4,500,000.00
22020413	Maintanance of Minor Roads : Delsilting	5,000,000.00	6,000,000.00	7,000,000.00	6,500,000.00
220205	Tranning	0.00	400,000.00	2,350,000.00	2,750,000.00
	Conferences,training,workshop and meetings For civil servants	0.00	400,000.00	500,000.00	550,000.00
	Workshop ,Seminar & Capacity Building Training for Politicians	0.00	0.00	300,000.00	350,000.00
	Training of Public Citizens e.g Food Vendors	0.00	0.00	150,000.00	200,000.00
	Education Fund for Sponsorship programmes	0.00	0.00	100,000.00	150,000.00
	Sponsorship Award Scheme for the deserving Staffers.	0.00	0.00	200,000.00	250,000.00
	Bursary & Scholarship Awards for Students (Non-Staff) in the LGA	0.00	0.00	500,000.00	550,000.00
	Other forms of conferences,training,workshops and meetings by pol. class	0.00	0.00	100,000.00	150,000.00

	Workshop, Seminar & Capacity Building Training for Civil servants	0.00	0.00	500,000.00	550,000.00
220206	OTHER SERVICES	0.00	1,750,000.00	7,650,000.00	9,600,000.00
22020602	Office Rent	0.00	0.00	0.00	0.00
22020603	Residential Rent	0.00	0.00	500,000.00	550,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	200,000.00	250,000.00
22020606	Swearing-in -Ceremonies of Pol. Appointees/Elected Public Off.	0.00	0.00	300,000.00	350,000.00
22020607	Hosting of Conferences organized for the Civil Servants.	0.00	0.00	500,000.00	550,000.00
22020608	Hosting of Conferences organized for the Political Class	0.00	0.00	500,000.00	550,000.00
22020609	Sponsorship of Muslim Prilgimage to Mecca	0.00	0.00	0.00	700,000.00
22020610	Sponsorship of Christian Prilgimage to Jerusalem	0.00	0.00	0.00	1,000,000.00
22020611	Gifts and Presents (Cash and Kind) during Muslim Festivals	0.00	500,000.00	2,000,000.00	2,000,000.00
22020612	Gifts and Presents (Cash and Kind) during Christian Festivals	0.00	1,000,000.00	2,000,000.00	2,000,000.00
22020613	Logistics support to srengthen inter-denominational	0.00	0.00	0.00	0.00
22020614	Renumeration for standing Local Govt.Committees	0.00	0.00	300,000.00	300,000.00
22020615	Other Forms of Societal Re-orientation Activities	0.00	0.00	350,000.00	350,000.00
22020616	Financial Assistance for Members of the Communities	0.00	100,000.00	500,000.00	500,000.00
22020617	Logistics for the conduct of screening and verification exercises	0.00	150,000.00	500,000.00	500,000.00
220207	Consulting and Professional Services (GENERAL)	0.00	0.00	300,000.00	300,000.00
220208	Fuel and Lubricant (GENERAL)	0.00	0.00	3,000,000.00	3,000,000.00
220209	Financial Charges (GENERAL)	0.00	0.00	200,000.00	250,000.00
2203	LOANS AND ADVANCES (GENERAL)	0.00	0.00	10,000,000.00	20,050,000.00
	LOANS & ADVANCES.....LG Staff	0.00	0.00	10,000,000.00	10,000,000.00
	LOANS AND ADVANCES.....POLITICAL CLASS	0.00	0.00	0.00	10,050,000.00
	LOANS & ADVANCES.....OTHERS	0.00	0.00	0.00	0.00
2204	GRANTS & CONTRIBUTIONS	915,720,030.17	1,638,875,225.04	978,500,000.00	1,162,350,000.00
220401	LOCAL GRANT AND CONTRIBUTIONS TO LOCAL GOVERNMENT AGENCIES:				
22040101	LGSC AND TRAINING SCHOOL RG	41,160,900.57	39,310,555.56	42,000,000.00	40,050,000.00
22040102	LOANS BOARD RG	16,871,084.03	17,883,333.33	17,000,000.00	16,500,000.00
22040103	PENSION BOARD RG	1,055,555.56	2,438,888.89	2,500,000.00	2,350,000.00
22040104	AUDITOR GENERAL FOR THE LOCAL GOVT.	3,544,444.44	3,555,555.56	4,000,000.00	2,450,000.00
22040105	SUBEB	0.00	0.00	30,000,000.00	0.00
22040106	PHC BOARD	38,333,333.33	41,666,666.67	40,000,000.00	39,000,000.00

22040107	MINISTRY OF LOCAL GOVT. & CH. AFFAIRS	814,754,712.23	1,534,020,225.04	815,000,000.00	1,012,000,000.00
220402	GRANTS TO OTHERS BODIES	0.00	0.00	0.00	0.00
22040201	GRANTS TO COMMUNITIES - LCDAs	0.00	0.00	45,000,000.00	50,000,000.00
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	0.00	0.00	10,000,000.00	10,000,000.00
	Other forms of contribution to Youth and Sport	0.00	0.00	500,000.00	500,000.00
	Stipends to Bankroll Old-Age Scheme	0.00	0.00	0.00	0.00
	Other forms of Supportive Scheme/Programmes	0.00	0.00	2,000,000.00	2,000,000.00
	Social Supports: Educ,Health etc	0.00	0.00	1,500,000.00	1,500,000.00
	Family Support Programmes.e.g Gbebiro	0.00	0.00	5,000,000.00	5,000,000.00
	Provisin for installation & Corronation Logistics of Traditional Rulers	0.00	0.00	500,000.00	500,000.00
	Provision for OBAS paraphenalia of Office & working tools	0.00	0.00	500,000.00	500,000.00
	OTHERS SUB-TOTAL	928,220,030.17	1,665,108,725.04	1,050,150,000.00	1,247,200,000.00
	OTHER RECURRENT COST : TOTAL	928,220,030.17	1,665,108,725.04	1,050,150,000.00	1,247,200,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
OTHER RECURRENT COSTS
GENERAL ADMIN ISTRATION : 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	1,200,000.00	4,200,000.00	6,000,000.00	6,100,000.00
22020101	Local travel & transport=---Training	600,000.00	2,500,000.00	3,000,000.00	3,050,000.00
22020102	Local travel & transport=---Others	600,000.00	1,700,000.00	3,000,000.00	3,050,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	300,000.00	0.00	450,000.00	0.00
22020201	Electricity Charges	100,000.00	0.00	250,000.00	0.00
22020202	Telephone Charges	200,000.00	0.00	200,000.00	0.00
220203	Materials and Supplies	660,000.00	700,000.00	1,150,000.00	1,400,000.00
22020301	Office Stationaries & Computer Consumables	360,000.00	600,000.00	400,000.00	450,000.00
22020302	Books	0.00	0.00	50,000.00	100,000.00
22020303	Newspapers	0.00	0.00	250,000.00	300,000.00
22020304	Printing	300,000.00	100,000.00	400,000.00	450,000.00
22020305	Teaching Aids & Instructional Materials	0.00	0.00	0.00	0.00
22020306	Supply of Stationaries and other Office materials in the Organisation	0.00	0.00	50,000.00	100,000.00
220204	Maintenance Services	400,000.00	350,000.00	950,000.00	1,150,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	200,000.00	250,000.00
22020402	Office Furniture	150,000.00	0.00	200,000.00	250,000.00
22020405	Plants & Generator	250,000.00	0.00	300,000.00	350,000.00
22020406	Other Maintenance Services	0.00	350,000.00	250,000.00	300,000.00
220205	TRAINING	400,000.00	0.00	500,000.00	550,000.00
22020501	Local Training	400,000.00	0.00	500,000.00	550,000.00
220206	OTHER SERVICES	980,000.00	0.00	1,950,000.00	2,100,000.00
22020601	Security Services & (S&I)	980,000.00	0.00	1,000,000.00	1,050,000.00
22020602	Residential Rent	0.00	0.00	500,000.00	550,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
22020618	Special Services rendered by the Department	0.00	0.00	450,000.00	500,000.00
220208	FUEL & LUBRICANT	3,650,000.00	2,450,000.00	4,200,000.00	4,300,000.00
22020801	Motor Vehicle Fuel Cost	3,500,000.00	1,350,000.00	4,000,000.00	4,050,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	150,000.00	1,100,000.00	200,000.00	250,000.00
220210	MISCELLANEOUS	790,000.00	900,000.00	1,900,000.00	2,000,000.00
22021001	Refreshments/Meals	30,000.00	250,000.00	200,000.00	250,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	760,000.00	650,000.00	1,700,000.00	1,750,000.00
	OVERHEAD TOTAL	8,380,000.00	8,600,000.00	17,100,000.00	17,600,000.00
	OTHER RECURRENT COST : TOTAL	8,380,000.00	8,600,000.00	17,100,000.00	17,600,000.00

OSE LOCAL GOVERNMENT, IFON
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	480,000.00	150,000.00	600,000.00	700,000.00
22020101	Local travel & transport=---Training	240,000.00	75,000.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	240,000.00	75,000.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
22020201	Electricity Charges	50,000.00	0.00	70,000.00	0.00
22020202	Telephone Charges	100,000.00	0.00	60,000.00	0.00
220203	Materials and Supplies	20,000.00	50,000.00	350,000.00	450,000.00
22020301	Office Stationaries & Computer Consumables	10,000.00	50,000.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	10,000.00	0.00	100,000.00	150,000.00
220204	Maintenance Services	0.00	0.00	225,000.00	375,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	150,000.00
22020402	Office Furniture	0.00	0.00	55,000.00	105,000.00
22020405	Plants & Generator	0.00	0.00	70,000.00	120,000.00
22020406	Other Maintenance Services	0.00	0.00	0.00	0.00
220205	TRAINING	50,000.00	50,000.00	200,000.00	250,000.00
22020501	Local Training	50,000.00	50,000.00	200,000.00	250,000.00
220206	OTHER SERVICES	0.00	250,000.00	100,000.00	150,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
22020618	Special Services rendered by the Department	0.00	250,000.00	100,000.00	150,000.00
220208	FUEL & LUBRICANT	250,000.00	600,000.00	950,000.00	1,050,000.00
22020801	Motor Vehicle Fuel Cost	100,000.00	600,000.00	600,000.00	650,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	150,000.00	0.00	350,000.00	400,000.00
220210	MISCELLANEOUS	600,000.00	250,000.00	1,150,000.00	1,250,000.00
22021001	Refreshments/Meals	300,000.00	100,000.00	650,000.00	700,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	300,000.00	150,000.00	500,000.00	550,000.00
	OVERHEAD TOTAL	1,550,000.00	1,350,000.00	3,705,000.00	4,225,000.00
	OTHER RECURRENT COST : TOTAL	1,550,000.00	1,350,000.00	3,705,000.00	4,225,000.00

OSE LOCAL GOVERNMENT, IFON
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	1,800,000.00	2,640,000.00	4,000,000.00	4,100,000.00
22020101	Local travel & transport=---Training	900,000.00	2,270,000.00	2,000,000.00	2,050,000.00
22020102	Local travel & transport=---Others	900,000.00	370,000.00	2,000,000.00	2,050,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	300,000.00	0.00	450,000.00	0.00
22020201	Electricity Charges	100,000.00	0.00	250,000.00	0.00
22020202	Telephone Charges	200,000.00	0.00	200,000.00	0.00
220203	Materials and Supplies	1,525,000.00	550,000.00	2,250,000.00	2,450,000.00
22020301	Office Stationaries & Computer Consumables	450,000.00	250,000.00	500,000.00	550,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	100,000.00	0.00	200,000.00	250,000.00
22020304	Printing	975,000.00	300,000.00	1,200,000.00	1,250,000.00
22020305	Teaching Aids & Instructional Materials	0.00	0.00	0.00	0.00
22020306	Supply of Stationaries and other Office materials in the Organisation	0.00	0.00	350,000.00	400,000.00
220204	Maintenance Services	0.00	80,000.00	760,000.00	960,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	260,000.00	310,000.00
22020402	Office Furniture	0.00	0.00	300,000.00	350,000.00
22020405	Plants & Generator	0.00	0.00	50,000.00	100,000.00
22020406	Other Maintenance Services	0.00	80,000.00	150,000.00	200,000.00
220205	TRAINING	300,000.00	450,000.00	500,000.00	550,000.00
22020501	Local Training	300,000.00	450,000.00	500,000.00	550,000.00
220206	OTHER SERVICES	70,000.00	0.00	250,000.00	300,000.00
22020602	Residential Rent	70,000.00	0.00	250,000.00	300,000.00
220208	FUEL & LUBRICANT	440,000.00	1,906,500.00	3,300,000.00	3,400,000.00
22020801	Motor Vehicle Fuel Cost	340,000.00	1,550,000.00	3,000,000.00	3,050,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	100,000.00	356,500.00	300,000.00	350,000.00
220209	FINANCIAL CHARGES - GENERAL	14,342.89	39,500.00	200,000.00	250,000.00
22020901	Bank charges (Other than Interest)	14,342.89	39,500.00	200,000.00	250,000.00
220210	MISCELLANEOUS	630,000.00	650,000.00	1,500,000.00	1,600,000.00
22021001	Refreshments/Meals	0.00	150,000.00	250,000.00	300,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	630,000.00	500,000.00	1,250,000.00	1,300,000.00
	OVERHEAD TOTAL	5,079,342.89	6,316,000.00	13,210,000.00	13,610,000.00
	OTHER RECURRENT COST : TOTAL	5,079,342.89	6,316,000.00	13,210,000.00	13,610,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
OTHER RECURRENT COSTS
BUDGET AND PLANNING : 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	480,000.00	220,000.00	600,000.00	700,000.00
22020101	Local travel & transport=---Training	240,000.00	120,000.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	240,000.00	100,000.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	150,000.00	0.00	480,000.00	0.00
22020201	Electricity Charges	50,000.00	0.00	70,000.00	0.00
22020202	Telephone Charges	100,000.00	0.00	60,000.00	0.00
22020203	Internet Access Charges	0.00	0.00	150,000.00	0.00
22020204	Software Charges & Renewal	0.00	0.00	200,000.00	0.00
220203	Materials and Supplies	20,000.00	0.00	920,000.00	1,120,000.00
22020301	Office Stationaries & Computer Consumables	10,000.00	0.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	70,000.00	120,000.00
22020303	Newspapers	10,000.00	0.00	100,000.00	150,000.00
22020304	Printing	0.00	0.00	500,000.00	550,000.00
220204	Maintenance Services	0.00	85,000.00	575,000.00	875,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	150,000.00
22020402	Office Furniture	0.00	0.00	55,000.00	105,000.00
22020403	Office Building	0.00	0.00	50,000.00	100,000.00
22020404	Office Equipment	0.00	85,000.00	0.00	0.00
22020404	Maintenance of Office / IT Equipments	0.00	0.00	70,000.00	120,000.00
22020405	Plants & Generator	0.00	0.00	50,000.00	100,000.00
22020406	Other Maintenance Services	0.00	0.00	250,000.00	300,000.00
220205	TRAINING	50,000.00	84,000.00	250,000.00	300,000.00
22020501	Local Training	50,000.00	84,000.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	2,900,000.00	3,000,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	400,000.00	450,000.00
22020618	Special Services rendered by the Department	0.00	0.00	2,500,000.00	2,550,000.00
220208	FUEL & LUBRICANT	250,000.00	750,000.00	950,000.00	1,050,000.00
22020801	Motor Vehicle Fuel Cost	100,000.00	600,000.00	600,000.00	650,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	150,000.00	150,000.00	350,000.00	400,000.00
220210	MISCELLANEOUS	600,000.00	250,000.00	1,150,000.00	1,250,000.00
22021001	Refreshments/Meals	300,000.00	100,000.00	650,000.00	700,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	300,000.00	150,000.00	500,000.00	550,000.00
	OVERHEAD TOTAL	1,550,000.00	1,389,000.00	7,825,000.00	8,295,000.00
	OTHER RECURRENT COST : TOTAL	1,550,000.00	1,389,000.00	7,825,000.00	8,295,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
OTHER RECURRENT COSTS
WORKS/ LANDS/ TRANS. AND HOUS. : 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	600,000.00	420,000.00	1,000,000.00	1,100,000.00
22020101	Local travel & transport=---Training	300,000.00	220,000.00	500,000.00	550,000.00
22020102	Local travel & transport=---Others	300,000.00	200,000.00	500,000.00	550,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	150,000.00	0.00	500,000.00	0.00
22020201	Electricity Charges	50,000.00	0.00	300,000.00	0.00
22020202	Telephone Charges	100,000.00	0.00	200,000.00	0.00
22020203	Internet Access Charges	0.00	0.00	0.00	0.00
22020204	Software Charges & Renewal	0.00	0.00	0.00	0.00
220203	Materials and Supplies	60,000.00	0.00	720,000.00	920,000.00
22020301	Office Stationaries & Computer Consumables	50,000.00	0.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	70,000.00	120,000.00
22020303	Newspapers	10,000.00	0.00	100,000.00	150,000.00
22020304	Printing	0.00	0.00	300,000.00	350,000.00
220204	Maintenance Services	2,250,000.00	150,000.00	5,250,000.00	5,450,000.00
22020401	Motor Vehicle / Transport Equipments	650,000.00	150,000.00	3,000,000.00	3,050,000.00
22020402	Office Furniture	280,000.00	0.00	300,000.00	350,000.00
22020405	Plants & Generator	0.00	0.00	450,000.00	500,000.00
22020406	Other Maintenance Services	1,320,000.00	0.00	1,500,000.00	1,550,000.00
220205	TRAINING	50,000.00	80,000.00	250,000.00	300,000.00
22020501	Local Training	50,000.00	80,000.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	250,000.00	550,000.00	650,000.00
22020601	Residential rent	0.00	0.00	50,000.00	100,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
22020618	Special Services rendered by the Department	0.00	250,000.00	500,000.00	550,000.00
220208	FUEL & LUBRICANT	1,320,000.00	1,230,000.00	1,600,000.00	1,700,000.00
22020801	Motor Vehicle Fuel Cost	580,000.00	800,000.00	800,000.00	850,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	300,000.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	740,000.00	130,000.00	800,000.00	850,000.00
220210	MISCELLANEOUS	600,000.00	250,000.00	1,150,000.00	1,250,000.00
22021001	Refreshments/Meals	300,000.00	100,000.00	650,000.00	700,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	300,000.00	150,000.00	500,000.00	550,000.00
	OVERHEAD TOTAL	2,780,000.00	2,230,000.00	5,770,000.00	5,920,000.00
	OTHER RECURRENT COST : TOTAL	2,780,000.00	2,230,000.00	5,770,000.00	5,920,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
OTHER RECURRENT COSTS
LEGAL 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	480,000.00	220,000.00	600,000.00	700,000.00
22020101	Local travel & transport=---Training	240,000.00	120,000.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	240,000.00	100,000.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
22020201	Electricity Charges	50,000.00	0.00	70,000.00	0.00
22020202	Telephone Charges	100,000.00	0.00	60,000.00	0.00
220203	Materials and Supplies	120,000.00	150,000.00	720,000.00	920,000.00
22020301	Office Stationaries & Computer Consumables	10,000.00	100,000.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	70,000.00	120,000.00
22020303	Newspapers	10,000.00	0.00	100,000.00	150,000.00
22020304	Printing	100,000.00	50,000.00	300,000.00	350,000.00
220204	Maintenance Services	0.00	0.00	325,000.00	575,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	150,000.00
22020402	Office Furniture	0.00	0.00	55,000.00	105,000.00
22020403	Office Building	0.00	0.00	50,000.00	100,000.00
22020404	Office Equipment	0.00	0.00	0.00	0.00
22020405	Plants & Generator	0.00	0.00	70,000.00	120,000.00
22020406	Other Maintenance Services	0.00	0.00	50,000.00	100,000.00
220205	TRAINING	50,000.00	0.00	200,000.00	250,000.00
22020501	Local Training	50,000.00	0.00	200,000.00	250,000.00
220206	OTHER SERVICES	100,000.00	0.00	550,000.00	700,000.00
22020601	Residential rent	0.00	0.00	50,000.00	100,000.00
22020605	Logistics for Official Participation in Public functions	100,000.00	0.00	200,000.00	250,000.00
22020618	Special Services rendered by the Department	0.00	0.00	300,000.00	350,000.00
220208	FUEL & LUBRICANT	250,000.00	600,000.00	950,000.00	1,050,000.00
22020801	Motor Vehicle Fuel Cost	100,000.00	600,000.00	600,000.00	650,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	150,000.00	0.00	350,000.00	400,000.00
220210	MISCELLANEOUS	600,000.00	250,000.00	1,150,000.00	1,250,000.00
22021001	Refreshments/Meals	300,000.00	100,000.00	650,000.00	700,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	300,000.00	150,000.00	500,000.00	550,000.00
	OVERHEAD TOTAL	1,750,000.00	1,220,000.00	4,625,000.00	5,445,000.00
	OTHER RECURRENT COST : TOTAL	1,750,000.00	1,220,000.00	4,625,000.00	5,445,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
OTHER RECURRENT COSTS
LG PRY SCH. : 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	600,000.00	700,000.00
22020101	Local travel & transport=---Training	0.00	0.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	0.00	0.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	50,000.00	0.00
22020201	Electricity Charges	0.00	0.00	25,000.00	0.00
22020202	Telephone Charges	0.00	0.00	25,000.00	0.00
220203	Materials and Supplies	0.00	0.00	1,720,000.00	2,020,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	70,000.00	120,000.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
22020304	Printing	0.00	0.00	350,000.00	400,000.00
22020305	Teaching Aids & Instructional Materials	0.00	0.00	450,000.00	500,000.00
22020306	Supply of Stationaries and other Office materials in the	0.00	0.00	500,000.00	550,000.00
220204	Maintenance Services	0.00	0.00	2,750,000.00	2,950,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	200,000.00	250,000.00
22020402	Office Furniture	0.00	0.00	250,000.00	300,000.00
22020405	Plants & Generator	0.00	0.00	2,000,000.00	2,050,000.00
22020406	Other Maintenance Services	0.00	0.00	300,000.00	350,000.00
220205	TRAINING	0.00	0.00	250,000.00	300,000.00
22020501	Local Training	0.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	0.00	0.00	250,000.00	300,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	250,000.00	300,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	0.00	0.00	750,000.00	850,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	450,000.00	500,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	300,000.00	350,000.00
220210	MISCELLANEOUS	0.00	0.00	800,000.00	900,000.00
22021001	Refreshments/Meals	0.00	0.00	300,000.00	350,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	500,000.00	550,000.00
	OVERHEAD TOTAL	0.00	0.00	7,170,000.00	8,020,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	7,170,000.00	8,020,000.00

OSE LOCAL GOVERNMENT, IFON
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	600,000.00	700,000.00
22020101	Local travel & transport=---Training	0.00	0.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	0.00	0.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	500,000.00	0.00
22020201	Electricity Charges	0.00	0.00	250,000.00	0.00
22020202	Telephone Charges	0.00	0.00	250,000.00	0.00
220203	Materials and Supplies	0.00	0.00	570,000.00	770,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	70,000.00	120,000.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
22020304	Printing	0.00	0.00	150,000.00	200,000.00
220204	Maintenance Services	0.00	0.00	675,000.00	975,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	150,000.00
22020402	Office Furniture	0.00	0.00	55,000.00	105,000.00
22020403	Office Building	0.00	0.00	50,000.00	100,000.00
22020404	Office Equipment	0.00	0.00	350,000.00	400,000.00
22020405	Plants & Generator	0.00	0.00	70,000.00	120,000.00
22020406	Other Maintenance Services	0.00	0.00	50,000.00	100,000.00
220205	TRAINING	0.00	0.00	1,000,000.00	1,050,000.00
22020501	Local Training	0.00	0.00	1,000,000.00	1,050,000.00
220206	OTHER SERVICES	0.00	0.00	700,000.00	800,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	300,000.00	350,000.00
22020618	Special Services rendered by the Department	0.00	0.00	400,000.00	450,000.00
220208	FUEL & LUBRICANT	0.00	0.00	950,000.00	1,050,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	600,000.00	650,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	350,000.00	400,000.00
220210	MISCELLANEOUS	0.00	0.00	1,150,000.00	1,250,000.00
22021001	Refreshments/Meals	0.00	0.00	650,000.00	700,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	500,000.00	550,000.00
	OVERHEAD TOTAL	0.00	0.00	6,145,000.00	6,595,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	6,145,000.00	6,595,000.00

OSE LOCAL GOVERNMENT, IFON
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	480,000.00	250,000.00	600,000.00	700,000.00
22020101	Local travel & transport=---Training	240,000.00	150,000.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	240,000.00	100,000.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
22020201	Electricity Charges	50,000.00	0.00	70,000.00	0.00
22020202	Telephone Charges	100,000.00	0.00	60,000.00	0.00
220203	Materials and Supplies	120,000.00	60,000.00	570,000.00	770,000.00
22020301	Office Stationaries & Computer Consumables	10,000.00	0.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	70,000.00	120,000.00
22020303	Newspapers	10,000.00	0.00	100,000.00	150,000.00
22020304	Printing	100,000.00	60,000.00	150,000.00	200,000.00
220204	Maintenance Services	100,000.00	100,000.00	325,000.00	575,000.00
22020401	Motor Vehicle / Transport Equipments	100,000.00	0.00	100,000.00	150,000.00
22020402	Office Furniture	0.00	0.00	55,000.00	105,000.00
22020403	Office Building	0.00	0.00	50,000.00	100,000.00
22020404	Office Equipment	0.00	0.00	0.00	0.00
22020405	Plants & Generator	0.00	0.00	70,000.00	120,000.00
22020406	Other Maintenance Services	0.00	100,000.00	50,000.00	100,000.00
220205	TRAINING	50,000.00	0.00	250,000.00	300,000.00
22020501	Local Training	50,000.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	2,400,000.00	3,400,000.00	3,350,000.00	3,950,000.00
22020601	Residential rent	0.00	0.00	50,000.00	100,000.00
22020604	Cleaning & Fumigation Services (Environmental Sanitation)	2,400,000.00	3,400,000.00	3,000,000.00	3,500,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	300,000.00	350,000.00
220208	FUEL & LUBRICANT	250,000.00	600,000.00	950,000.00	1,050,000.00
22020801	Motor Vehicle Fuel Cost	100,000.00	600,000.00	600,000.00	650,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	150,000.00	0.00	350,000.00	400,000.00
220210	MISCELLANEOUS	600,000.00	250,000.00	1,150,000.00	1,250,000.00
22021001	Refreshments/Meals	300,000.00	100,000.00	650,000.00	700,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	300,000.00	150,000.00	500,000.00	550,000.00
	OVERHEAD TOTAL	4,150,000.00	4,660,000.00	7,325,000.00	8,595,000.00
	OTHER RECURRENT COST : TOTAL	4,150,000.00	4,660,000.00	7,325,000.00	8,595,000.00

OSE LOCAL GOVERNMENT, IFON
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	200,000.00	300,000.00
22020101	Local travel & transport=---Training	0.00	0.00	100,000.00	150,000.00
22020102	Local travel & transport=---Others	0.00	0.00	100,000.00	150,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	0.00	0.00	100,000.00	0.00
22020201	Electricity Charges	0.00	0.00	50,000.00	0.00
22020202	Telephone Charges	0.00	0.00	50,000.00	0.00
220203	Materials and Supplies	0.00	0.00	350,000.00	500,000.00
22020301	Office Stationaries & Computer Consumables	0.00	0.00	100,000.00	150,000.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	100,000.00	150,000.00
22020304	Printing	0.00	0.00	150,000.00	200,000.00
220204	Maintenance Services	0.00	0.00	250,000.00	350,000.00
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	100,000.00	150,000.00
22020406	Other Maintenance Services	0.00	0.00	150,000.00	200,000.00
220205	TRAINING	0.00	0.00	0.00	0.00
22020501	Local Training	0.00	0.00	0.00	0.00
220206	OTHER SERVICES	0.00	0.00	500,000.00	550,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	500,000.00	550,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANT	0.00	0.00	1,300,000.00	1,400,000.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	1,000,000.00	1,050,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	300,000.00	350,000.00
220210	MISCELLANEOUS	0.00	0.00	1,100,000.00	1,200,000.00
22021001	Refreshments/Meals	0.00	0.00	100,000.00	150,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	1,000,000.00	1,050,000.00
	OVERHEAD TOTAL	0.00	0.00	3,800,000.00	4,300,000.00
	OTHER RECURRENT COST : TOTAL	0.00	0.00	3,800,000.00	4,300,000.00

OSE LOCAL GOVERNMENT, IFON
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	480,000.00	250,000.00	600,000.00	700,000.00
22020101	Local travel & transport=---Training	240,000.00	150,000.00	300,000.00	350,000.00
22020102	Local travel & transport=---Others	240,000.00	100,000.00	300,000.00	350,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
220202	Utilities- General	150,000.00	0.00	130,000.00	0.00
22020201	Electricity Charges	50,000.00	0.00	70,000.00	0.00
22020202	Telephone Charges	100,000.00	0.00	60,000.00	0.00
220203	Materials and Supplies	120,000.00	100,000.00	720,000.00	920,000.00
22020301	Office Stationaries & Computer Consumables	10,000.00	100,000.00	250,000.00	300,000.00
22020302	Books	0.00	0.00	70,000.00	120,000.00
22020303	Newspapers	10,000.00	0.00	100,000.00	150,000.00
22020304	Printing	100,000.00	0.00	300,000.00	350,000.00
220204	Maintenance Services	120,000.00	120,000.00	325,000.00	575,000.00
22020401	Motor Vehicle / Transport Equipments	70,000.00	120,000.00	100,000.00	150,000.00
22020402	Office Furniture	50,000.00	0.00	55,000.00	105,000.00
22020403	Office Building	0.00	0.00	50,000.00	100,000.00
22020404	Office Equipment	0.00	0.00	0.00	0.00
22020405	Plants & Generator	0.00	0.00	70,000.00	120,000.00
22020406	Other Maintenance Services	0.00	0.00	50,000.00	100,000.00
220205	TRAINING	50,000.00	0.00	250,000.00	300,000.00
22020501	Local Training	50,000.00	0.00	250,000.00	300,000.00
220206	OTHER SERVICES	100,000.00	40,000.00	570,000.00	720,000.00
22020601	Residential rent	100,000.00	0.00	170,000.00	220,000.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	250,000.00	300,000.00
22020618	Special Services rendered by the Department	0.00	40,000.00	150,000.00	200,000.00
220208	FUEL & LUBRICANT	250,000.00	738,500.00	950,000.00	1,050,000.00
22020801	Motor Vehicle Fuel Cost	100,000.00	600,000.00	600,000.00	650,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	58,500.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	150,000.00	80,000.00	350,000.00	400,000.00
220210	MISCELLANEOUS	600,000.00	250,000.00	1,150,000.00	1,250,000.00
22021001	Refreshments/Meals	300,000.00	100,000.00	650,000.00	700,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	300,000.00	150,000.00	500,000.00	550,000.00
	OVERHEAD TOTAL	1,870,000.00	1,498,500.00	4,695,000.00	5,515,000.00
	OTHER RECURRENT COST : TOTAL	1,870,000.00	1,498,500.00	4,695,000.00	5,515,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	1,000,000.00	1,200,000.00
			BPRS	1,600,000.00	1,800,000.00	8,200,000.00	131,750,000.00
		SUB TOTAL		1,600,000.00	1,800,000.00	9,200,000.00	132,950,000.00
2		ECONOMIC	FINANCE	0.00	0.00	61,444,680.75	20,000,000.00
			WORKS	0.00	940,737,600.00	1,917,605,319.25	1,572,000,000.00
			AGRIC	0.00	0.00	5,450,000.00	22,000,000.00
		SUB TOTAL		0.00	940,737,600.00	1,984,500,000.00	1,614,000,000.00
3		LAW & JUSTICE	LEGAL	0.00	0.00	13,000,000.00	16,000,000.00
		SUB TOTAL		0.00	0.00	13,000,000.00	16,000,000.00
4		REGIONAL		N.A	N.A	N.A	N.A
5		SOCIAL SERVICE	PRY EDUC	0.00	0.00	56,000,000.00	230,000,000.00
			PHC	0.00	0.00	28,000,000.00	60,000,000.00
			ENVIROMENTAL	0.00	0.00	17,000,000.00	12,000,000.00
			COMMUNITY DEV.	1,350,000.00	24,000,000.00	37,000,000.00	122,000,000.00
		SUB TOTAL		1,350,000.00	24,000,000.00	138,000,000.00	424,000,000.00
TOTAL				2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

**OSE LOCAL GOVERNMENT, IFON
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	0.00	1,000,000.00	1,200,000.00
021500100100	2	Agric and Natural Resources	DIRECTOR- Agric.	0.00	0.00	5,450,000.00	22,000,000.00
022000100100	3	Finance and Supplies	DIRECTOR- F/S	0.00	0.00	61,444,680.75	20,000,000.00
022000300100	4	Budget and Planning	DIRECTOR- BPRS	1,600,000.00	1,800,000.00	8,200,000.00	131,750,000.00
023400100100	5	Works, Land Trans. & Housing	DIRECTOR-WORKS	0.00	940,737,600.00	1,917,605,319.25	1,572,000,000.00
051702600000	6	Legal Services	DIRECTOR LEGAL SERV.	0.00	0.00	13,000,000.00	16,000,000.00
052100100100	7	PRIMARY EDUCATION	EDUCATION SECR	0.00	0.00	56,000,000.00	230,000,000.00
053500100100	8	Medical and Health Services	COORDINATOR PHC	0.00	0.00	28,000,000.00	60,000,000.00
055100200100	9	Environmetal Services	DIRECTOR- ENVIR	0.00	0.00	17,000,000.00	12,000,000.00
055100300100	10	Comm Dev. & Sports	DIRECTOR- COMM	1,350,000.00	24,000,000.00	37,000,000.00	122,000,000.00
TOTAL		ALL CAP. PROJECTS (ADMINISTRATIVE)		2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
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	940,737,600.00	1,047,000,000.00	296,200,000.00
	23020000	2	CONSTRUCTION & PROV. OF FIXED ASSETS	0.00	0.00	710,915,236.75	1,162,000,000.00
	23030000	3	MAINTENANCE, REHABILITATION & REPAIRS	0.00	0.00	240,140,082.50	427,000,000.00
	23040000	4	PRESERVATION OF THE ENVIROMENT	0.00	0.00	17,000,000.00	12,000,000.00
	23050000	5	OTHER CAPITAL PROJECTS	2,950,000.00	25,800,000.00	129,644,680.75	289,750,000.00
	23060000	6	PROV. FOR THE YEAR DEPRECIATION, IMPAIRMENT	0.00	0.00	0.00	0.00
	2400 -2800	7	OTHER ACCUMULATED PROVISIONS	0.00	0.00	0.00	0.00
GRAND TOTAL				2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

**OSE LOCAL GOVERNMENT, IFON
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	1,600,000.00	942,537,600.00	1,276,256,671.75	443,950,000.00
70300	2	PUBLIC ORDER & SAFETY	0.00	0.00	0.00	0.00
70400	3	ECONOMIC AFFAIRS	0.00	0.00	175,844,680.75	392,000,000.00
70500	4	ENVIROMENTAL PROTECTION	0.00	0.00	259,908,565.00	92,000,000.00
70600	5	HOUSING & COMMUNITY AMENITIES	0.00	0.00	24,500,000.00	300,000,000.00
70700	6	HEALTH	0.00	0.00	28,000,000.00	60,000,000.00
70800	7	RECREATION,CULTURE & RELIGION	1,350,000.00	0.00	53,000,000.00	40,000,000.00
70900	8	EDUCATION	0.00	0.00	56,000,000.00	230,000,000.00
71000	9	SOCIAL PROTECTION	0.00	24,000,000.00	271,190,082.50	629,000,000.00
TOTAL			2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
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		Economic Empowerment Through Agriculture(General)	0.00	0.00	5,450,000.00	22,000,000.00
02		Societal Re-orientation(General)	0.00	0.00	0.00	0.00
03		Poverty Alleviation(General)	0.00	24,000,000.00	158,444,680.75	252,000,000.00
04		Improvement to Human Health(General)	0.00	48,000,000.00	254,889,361.50	414,000,000.00
05		Enhancing Skills and Knowledge(General)	0.00	0.00	56,000,000.00	230,000,000.00
06		Housing and Urban Development(General)	0.00	0.00	498,696,754.25	823,500,000.00
07		Gender	0.00	0.00	0.00	0.00
08		Youth	0.00	0.00	0.00	10,000,000.00
09		Environmental Improvement(General)	0.00	0.00	17,000,000.00	12,000,000.00
10		Water Resources and Rural Development(general)	0.00	0.00	0.00	0.00
11		Information, Comm. and Technology(General)	0.00	0.00	0.00	120,000,000.00
12		Growing the Private Sector And Comm. (General)	0.00	0.00	0.00	0.00
13		Reform of Govt. and Governace(General)	2,950,000.00	894,537,600.00	851,310,638.50	53,450,000.00
14		Power(General)	0.00	0.00	23,000,000.00	120,000,000.00
16		Water Ways(General)	0.00	0.00	0.00	0.00
17		Roads(General)	0.00	0.00	279,908,565.00	130,000,000.00
	ALL	ALL CAPITAL PROJECTS{ FUNCTIONAL}	2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

**OSE LOCAL GOVERNMENT, IFON
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	1,600,000.00	942,537,600.00	2,036,255,319.25	2,044,950,000.00
		1,600,000.00	942,537,600.00	2,036,255,319.25	2,044,950,000.00
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	1,350,000.00	24,000,000.00	37,000,000.00	112,000,000.00
07101		1,350,000.00	24,000,000.00	37,000,000.00	112,000,000.00
08000	AIDS & GRANTS	0.00	0.00	10,000,000.00	10,000,000.00
08101		0.00	0.00	10,000,000.00	10,000,000.00
09000	LOANS & DEBT FORGIVENESS	0.00	0.00	61,444,680.75	20,000,000.00
09101		0.00	0.00	61,444,680.75	20,000,000.00
10100	RETAINED IGR	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
GRAND TOTAL	GRAND TOTAL	2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
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
62821706		Cummulative Capital Projects In the Local Government Secretariat	L.G. Secretariat	2,950,000.00	966,537,600.00	1,467,601,352.50	986,950,000.00
62821701		Cummulative Capital Projects In the Ward	Afo	0.00	0.00	40,000,000.00	100,000,000.00
62821702		Cummulative Capital Projects In the Ward	Idoani I	0.00	0.00	103,408,565.00	100,000,000.00
62821703		Cummulative Capital Projects In the Ward	Idoani II	0.00	0.00	40,000,000.00	100,000,000.00
62821704		Cummulative Capital Projects In the Ward	Idogun	0.00	0.00	134,600,000.00	100,000,000.00
62821705		Cummulative Capital Projects In the Ward	Ifon I	0.00	0.00	49,257,007.50	100,000,000.00
62821706		Cummulative Capital Projects In the Ward	Ifon II	0.00	0.00	63,500,000.00	100,000,000.00
62821707		Cummulative Capital Projects In the Ward	Ijagba	0.00	0.00	40,333,075.00	100,000,000.00
62821708		Cummulative Capital Projects In the Ward	Ikaro/Elegbeka	0.00	0.00	33,500,000.00	100,000,000.00
62821709		Cummulative Capital Projects In the Ward	Imeri	0.00	0.00	32,000,000.00	100,000,000.00
62821710		Cummulative Capital Projects In the Ward	Imoru/Arimogija	0.00	0.00	62,500,000.00	100,000,000.00
62821711		Cummulative Capital Projects In the Ward	Okeluse	0.00	0.00	34,000,000.00	100,000,000.00
62821712		Cummulative Capital Projects In the Ward	Ute	0.00	0.00	44,000,000.00	100,000,000.00
GRAND TOTAL		ALL CAPITAL PROJECTS		2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
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
	1	Provision of working tools % Service Logistics					
	1	Supply of office equipment for Politicians		0.00	0.00	500,000.00	600,000.00
62821706	1a	Purchase 3 set of split air conditioners at Legislative House	L.G. Secretariat	0.00	0.00	500,000.00	600,000.00
	2	Supply of office equipment for civil servants		0.00	0.00	500,000.00	600,000.00
62821706	2a	Purchase of Fire Fighting Equipment	L.G. Secretariat	0.00	0.00	500,000.00	600,000.00
	3	Purchase of Office Furniture & Fittings		0.00	0.00	0.00	0.00
	4	Purchase of Landed Property by the Local Govt.		0.00	0.00	0.00	0.00
	5	Purchase Office Buildings		0.00	0.00	0.00	0.00
	6			0.00	0.00	0.00	0.00
SUB- TOTAL				0.00	0.00	1,000,000.00	1,200,000.00

OSE LOCAL GOVERNMENT, IFON
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
	7	Provision of of Agricultural Inputs		0.00	0.00	1,000,000.00	1,000,000.00
62821706	7a	Planting of Maize, Cassava, Plantain and Yam	L.G. Secretariat	0.00	0.00	1,000,000.00	1,000,000.00
	8	Raising of Palm Seedling		0.00	0.00	1,500,000.00	7,000,000.00
	8a	Nursing of Coconut Seedling		0.00	0.00	500,000.00	0.00
	8b	Nursing of Palm Fruit and Cocoa Seedling		0.00	0.00	1,000,000.00	0.00
62821706	8c	Establishment of Oil Palm Plantation	L.G. Secretariat	0.00	0.00	0.00	7,000,000.00
	9	Renovation & Stocking of Poultry Farms		0.00	0.00	0.00	0.00
	10	Purchase of Fishing Equipment		0.00	0.00	0.00	0.00
	11	Maintaining & Stocking of Poultry Farms		0.00	0.00	2,950,000.00	14,000,000.00
62821706	11a	Establishment of Poultry at Local Government Secretariat	L.G. Secretariat	0.00	0.00	1,500,000.00	7,500,000.00
	11b	Rearing of small ruminant-goats and sheep/fencing and housing.		0.00	0.00	1,000,000.00	0.00
62821706	11c	Rearing of broilers in the Local Government Secretariat.	L.G. Secretariat	0.00	0.00	450,000.00	6,500,000.00
SUB- TOTAL				0.00	0.00	5,450,000.00	22,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE
FIN.& SUPP. 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
	12	Trading, Commercialization of Goods & Commodities		0.00	0.00	20,000,000.00	0.00
	13	Investment in Industry, Manufacturing etc		0.00	0.00	10,000,000.00	0.00
62821706	14	Investment in Shares & Capital Assets	L.G. Secretariat	0.00	0.00	10,000,000.00	10,000,000.00
62821706	15	investment in Landed Property	L.G. Secretariat	0.00	0.00	21,444,680.75	10,000,000.00
	16	Investment in Infrastructural Facilities		0.00	0.00	0.00	0.00
	17	Depreciation Charges For The Year		0.00	0.00	0.00	0.00
	17a	Impairment Charges For The Year		0.00	0.00	0.00	0.00
	17b	Amortization Charges For the Year		0.00	0.00	0.00	0.00
	17c	Bad Debt		0.00	0.00	0.00	0.00
	17d	Accumulated Depreciation Charges		0.00	0.00	0.00	0.00
	17e	Accumulated Impairment Charges		0.00	0.00	0.00	0.00
	17f	Accumulated amortization ChaRoades		0.00	0.00	0.00	0.00
	17g	Accumulated Bad Debt		0.00	0.00	0.00	0.00
	17h	Loss on Disposal		0.00	0.00	0.00	0.00
	18	Prov. For Marginal Incfrease in Govt. Projects Costs		0.00	0.00	0.00	0.00
SUB- TOTAL				0.00	0.00	61,444,680.75	20,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

BPRS 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
	19	Operation & Running of ICT Centre in the LG		0.00	0.00	0.00	120,000,000.00
62821706	19a	Establishment of Local Government ICT Centre	L.G. Secretariat	0.00	0.00	0.00	120,000,000.00
	20	Equipment of ICT Centre with Facilities		0.00	0.00	0.00	0.00
	21	Project Monitoring and Evaluation & Reports		0.00	0.00	1,000,000.00	0.00
	21a	Purchase of Public Address System, Video Camera, Photo Camera for the Information Unit		0.00	0.00	1,000,000.00	0.00
	22	Data Coll, Res , Survey & the Publication. of Reports		1,600,000.00	1,800,000.00	2,300,000.00	4,250,000.00
62821706	22a	Stakeholders Meeting & Harvest of Inputs into Budget	L.G. Secretariat	600,000.00	350,000.00	1,000,000.00	1,500,000.00
62821706	22b	Preparation and Production of Annual Budget	L.G. Secretariat	800,000.00	1,450,000.00	1,000,000.00	1,500,000.00
62821706	22c	Official Presentation of Annual Budget	L.G. Secretariat	200,000.00	0.00	300,000.00	1,250,000.00
	23	Computer & Software Acquisition		0.00	0.00	4,900,000.00	7,500,000.00
62821706	23a	Purchase of Four(4) Units Complete set of Computer System with Printer for Chairman's Office, HOLGA'S Office and One other Office.	L.G. Secretariat	0.00	0.00	2,000,000.00	2,500,000.00
62821706	23b	Purchase of Laptop Computer, Printer and Scanner for the Department of Budget, Planning, Research & Statistics	L.G. Secretariat	0.00	0.00	1,000,000.00	1,500,000.00
62821706	23c	Purchase of One(1) Photocopier for CLG's Office	L.G. Secretariat	0.00	0.00	500,000.00	500,000.00
62821706	23d	Purchase of Desktop Computer, Photocopy machine, Plasma TV and DSTV for the Legislative house.	L.G. Secretariat	0.00	0.00	1,400,000.00	2,500,000.00
62821706	23e	Purchase of Laptop Computer for Clerk of the House	L.G. Secretariat	0.00	0.00	0.00	500,000.00
SUB- TOTAL				1,600,000.00	1,800,000.00	8,200,000.00	131,750,000.00

OSE LOCAL GOVERNMENT, IFON
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
	24	Market Construction/Renovation		0.00	0.00	70,000,000.00	150,000,000.00
	24a	Building of modern market at Okeluse		0.00	0.00	30,000,000.00	0.00
	24b	Completion of ongoing self help market bouilding in Oke Afo community		0.00	0.00	10,000,000.00	0.00
62821707	24c	Completion/Renovation of Ijagba main market	Ijagba	0.00	0.00	7,000,000.00	40,000,000.00
62821708	24d	Renovation of Ori-ohin main market	Ikaro	0.00	0.00	5,000,000.00	40,000,000.00
62821709	24e	Renovation of Imeri main market	Imeri	0.00	0.00	5,000,000.00	20,000,000.00
62821704	24f	Renovation of Idogun main market	Idogun	0.00	0.00	5,000,000.00	30,000,000.00
62821706	24g	Renovation of Ifon market	Ifon II	0.00	0.00	8,000,000.00	20,000,000.00
	25	Construction of Lock -up shops at N1,750,000		0.00	0.00	0.00	0.00
	26	Rural Electrification Project		0.00	0.00	23,000,000.00	120,000,000.00
	26a	Extention of electricity poles in the new site areas		0.00	0.00	5,000,000.00	0.00
62821706	26b	Provision of Solar Power Energy for the Secretariat	L.G. Secretariat	0.00	0.00	15,000,000.00	30,000,000.00
	26c	Provision of Solar Power Energy for CLG'S Official Quarter		0.00	0.00	1,000,000.00	0.00
	26d	Purchase of 3 Generating Sets (Elepac 35KV) for Office use only		0.00	0.00	500,000.00	0.00
	26e	Repair of trasformer at Ori-Ohin main market		0.00	0.00	1,000,000.00	0.00
	26f	Re- connection of electricity at Irekari area office		0.00	0.00	500,000.00	0.00
62821702	26g	Installation of Solar Power Energy Street Light in Oke-Oshin Street, Owani Quarter, Idoani I	Idoani I	0.00	0.00	0.00	20,000,000.00
62821704	26h	Installation of Solar Power Energy Street Light at Igbosi Quarter	Idogun	0.00	0.00	0.00	20,000,000.00
62821705	26i	Installation of Solar Power Energy Street Light at Pendoves College Road, Ifon; Owomoyela Sreet, Ifon; and Ademoluti Street, Ifon	Ifon I	0.00	0.00	0.00	30,000,000.00
62821703	26j	Installation of Solar Power Energy Street Lights at Isure Amusigbo and Ako	Idoani II	0.00	0.00	0.00	20,000,000.00

	27	Road Rehabilitation		0.00	0.00	0.00	50,000,000.00
62821711	27a	Grading and Maintenance of Road linking Okeluse and Ute	Okeluse	0.00	0.00	0.00	50,000,000.00
				0.00	0.00	0.00	0.00
	29	Bridge/Wooden Bridge Construction		0.00	0.00	37,000,000.00	0.00
	29a	Construction of Okunmu bridge along Ugbo-Nla/Ugbo-Agherebe Road Idogun		0.00	0.00	10,000,000.00	0.00
	29b	Construction of Okunmu bridge along Oko-Oke Road Idogun		0.00	0.00	7,000,000.00	0.00
	29c	Construction of Okikanmi bridge along Idogun-Ifira Road		0.00	0.00	10,000,000.00	0.00
	29d	Construction of collapsed Okikanmi bridge along Idogun-Ipesi Road		0.00	0.00	10,000,000.00	0.00
	30	Culvert Construction		0.00	0.00	180,908,565.00	80,000,000.00
	30a	Construction of box culvert at Primary Health Care, Idoani		0.00	0.00	13,908,565.00	0.00
	30b	Construction of converts along Agaga Road near new Police station Idogun		0.00	0.00	7,000,000.00	0.00
	30c	Construction of converts along Awolowo Road near Compre.Health Centre Idogun		0.00	0.00	7,000,000.00	0.00
	30d	Construction of convert at Owogbon/Igura link road Ikaro		0.00	0.00	10,000,000.00	0.00
	30e	Construction of convert and drainage at Atewogboye srt and end at old Palace Idoani		0.00	0.00	12,000,000.00	0.00
	30f	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at Ojagba street ,Isure quarter Idoani.		0.00	0.00	7,000,000.00	0.00
	30g	Construction of converts at Health Centre Road Idogun		0.00	0.00	7,000,000.00	0.00
	30h	Construction of converts at Police station/market road Road Idogun		0.00	0.00	7,000,000.00	0.00
	30i	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at Arinpa road,Ifon		0.00	0.00	8,000,000.00	0.00
	30j	Construction of four converts and drainage at Gbagugui Road Idogun		0.00	0.00	15,000,000.00	0.00
	30k	Completion of the convert/drainage of Abusoro road,Ifon		0.00	0.00	10,000,000.00	0.00
	30l	Construction of three converts and drainage at Ugbarebe Road Idogun		0.00	0.00	11,000,000.00	0.00
62821710	30m	Construction of convert and drainag at Imoru/Arimogija	Imoru/Arimogija	0.00	0.00	10,000,000.00	30,000,000.00
	30n	Construction of convert and drainage at General hospital through Aro street toIyaya town hall Idoani		0.00	0.00	10,000,000.00	0.00
	30o	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at CAC oke isegun Ako link to Okedo quarter Idoani.		0.00	0.00	7,000,000.00	0.00

	30p	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at Odoikan street, in Ere quarter Afo		0.00	0.00	7,000,000.00	0.00
	30q	Construction of convert and drainage at sawmail junction Owani link Ofuru camp Isure quarter Idoani		0.00	0.00	10,000,000.00	0.00
	30r	Construction of convert and drainage at market junction(Awolowo)to Agagara road by Gospel Church Idogun		0.00	0.00	10,000,000.00	0.00
	30s	Construction of convert and drainage at Catholic and Methodist pry schl Road link federal Road in Amusigbo quarter Idoani		0.00	0.00	12,000,000.00	0.00
62821701	30t	Construction and Rehabilitation of Afo Road Drainage	Afo	0.00	0.00	0.00	50,000,000.00
	31	Drainage & Channelization		0.00	0.00	62,000,000.00	0.00
	31a	Construction of line drain at Ikaro main road(st Augustine to st Monicas pry. Schl.) Ikaro		0.00	0.00	6,000,000.00	0.00
	31b	Construction of Line Drains in Atiba quarter at Uremu street Imeri		0.00	0.00	5,000,000.00	0.00
	31c	Construction of Line Drains at opposite market ifon.		0.00	0.00	7,000,000.00	0.00
	31d	Construction of Line Drains at market square to Igishimeri strt Imeri		0.00	0.00	7,000,000.00	0.00
	31e	Construction of Line Drains at Celestial church road Imeri		0.00	0.00	5,000,000.00	0.00
	31f	Construction of drainag at the frontage of INEC office,Ifon		0.00	0.00	7,000,000.00	0.00
	31g	Construction of 1 km drainage btw market square and Ijagba-Sobe boundry		0.00	0.00	10,000,000.00	0.00
	31h	Construction of drainag at comprehensive high schoolL Ifon,waRoad		0.00	0.00	8,000,000.00	0.00
	31i	Construction of drainag at Fashina Hospital frontage,Ifon.waRoad		0.00	0.00	7,000,000.00	0.00
	32	Office Renovation & Rehabilitation		0.00	0.00	0.00	0.00
	33	Purchase of Motor Vehicles		0.00	940,737,600.00	1,046,000,000.00	295,000,000.00
	33a	Purchase of HILUX Motor Vehicle for the Local Government Chairman		0.00	85,737,600.00	150,000,000.00	0.00
	33b	Purchase of Official Vehicles(Toyota Corolla) for L.G. Political Office Holders and Some Management Staffs		0.00	90,000,000.00	90,000,000.00	0.00
	33c	Purchase of Official Vehicles for Obas in Ose Local Government		0.00	630,000,000.00	630,000,000.00	0.00
	33d	Purchase of Official Vehicles for Irekari and Oredegbe LCDA Chairmen		0.00	30,000,000.00	30,000,000.00	0.00

	33e	Purchase of Legislative Bus for Use Local Government Legislators		0.00	70,000,000.00	70,000,000.00	0.00
	33f	Purchase of NULGE Bus		0.00	35,000,000.00	35,000,000.00	0.00
62821706	33g	Purchase of Official Vehicles for the remaining Six(6) Local Government Directors (HODs)	L.G. Secretariat	0.00	0.00	0.00	90,000,000.00
62821706	33h	Purchase of Project Vehicle for Director of Works	L.G. Secretariat	0.00	0.00	0.00	35,000,000.00
	33i	Purchase of Mower		0.00	0.00	500,000.00	0.00
	33j	Purchase of Mowers at PHCA		0.00	0.00	500,000.00	0.00
	33k	Purchase of Compactor Waste Van		0.00	0.00	40,000,000.00	50,000,000.00
62821706	33l	Purchase of Tractor	L.G. Secretariat	0.00	0.00	0.00	120,000,000.00
		REHABILITATION & MAINTENANCE :					
	34	Road linkage@		0.00	0.00	0.00	0.00
	35	Water Ways		0.00	0.00	0.00	0.00
	36	Health Facilities @		0.00	0.00	0.00	0.00
	37	Educ. Facilities @		0.00	0.00	0.00	0.00
	38	Office Building		0.00	0.00	118,600,000.00	117,000,000.00
62821706	38a	Renovation and Upgrading of Local Government Conference Hall	L.G. Secretariat	0.00	0.00	500,000.00	2,000,000.00
62821706	38b	Renovation of Local Government Secretariat Building, Phase 2; And Legislative Chamber I fon	L.G. Secretariat	0.00	0.00	100,000,000.00	100,000,000.00
	38c	Perimetral fence for devisinal Police Station at Idogun		0.00	0.00	5,600,000.00	0.00
	38d	Completion of PHCDA fencing		0.00	0.00	4,000,000.00	0.00
	38e	Renovation of Cold Chain Buildings		0.00	0.00	1,500,000.00	0.00
	38f	Renovation and completion of office, leakage of ceiling, fixing of iron buglary, supply of office chairs and tables and repair of office doors at Irekari area office		0.00	0.00	7,000,000.00	0.00
62821706	38g	Renovation of Magistrate Court, I fon	L.G. Secretariat	0.00	0.00	0.00	15,000,000.00
	39	Residential Building		0.00	0.00	2,000,000.00	0.00
	39a	Renovation of CLG'S Official Quarter at I fon		0.00	0.00	2,000,000.00	0.00
	40	Economic Facilities		0.00	0.00	13,950,000.00	0.00
	40a	Repair of Four(4) Waste Tricycles		0.00	0.00	600,000.00	0.00
	40b	Repairs of Irekari Bus,hillux,corolla and others		0.00	0.00	4,000,000.00	0.00
	40c	Repair of Local Government CAT Grader 140H & Purchase of Tyres		0.00	0.00	3,500,000.00	0.00
	40d	Repair of 3 Hilux van		0.00	0.00	550,000.00	0.00
	40e	Repair of solar power at PHCA		0.00	0.00	300,000.00	0.00
	40f	Renovation of open shops at main market oja Oba		0.00	0.00	5,000,000.00	0.00

	41	Recreational Facilities		0.00	0.00	18,000,000.00	20,000,000.00
62821712	41a	Renovation of Ute Town Hall	Ute	0.00	0.00	6,000,000.00	20,000,000.00
	41b	Conversion of an existing hall at Afo to a Modern civic centre		0.00	0.00	12,000,000.00	0.00
	42	Social Facilities e.g Water Provision		0.00	0.00	31,590,082.50	60,000,000.00
62821705	42a	Reactivation of Borehole with installation of solar pump/panel and reticulation at Ogbomo Street, Ifon	Ifon I	0.00	0.00	7,923,932.50	20,000,000.00
62821705	42b	Reactivation of Borehole with installation of solar pump/panel and reticulation at the back of Adigun's house, Ifon	Ifon I	0.00	0.00	5,333,075.00	20,000,000.00
62821707	42c	Reactivation of Borehole with installation of solar pump/panel and reticulation at Ijagba	Ijagba	0.00	0.00	5,333,075.00	20,000,000.00
	42d	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42e	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42f	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42g	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42h	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42i	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42j	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42k	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42l	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42m	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42n	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42o	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42p	Repair of Boreholes at PHCA		0.00	0.00	1,000,000.00	0.00
SUB- TOTAL				0.00	940,737,600.00	1,603,048,647.50	892,000,000.00

OSE LOCAL GOVERNMENT, IFON
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 :					
	43	C & P Road linkage@		0.00	0.00	0.00	120,000,000.00
62821710	43a	Construction of a standard road to Imoru township hall	Imoru/Arimogija	0.00	0.00	0.00	70,000,000.00
62821709	43b	Grading and laying of asphalt on Igishimeri/market road	Imeri	0.00	0.00	0.00	50,000,000.00
	44	C & P : Water Ways & Facilities@		0.00	0.00	0.00	0.00
	45	C & P : Health Facilities @		0.00	0.00	0.00	0.00
	46	C & P : Educ. Facilities @		0.00	0.00	0.00	0.00
	47	C & P Office Building		0.00	0.00	171,056,671.75	0.00
	47a	Construction of office buildings in LCDAs		0.00	0.00	80,000,000.00	0.00
	47b	Construction/Rehabilitation of Police Station at Ijagba /Imoruin		0.00	0.00	8,000,000.00	0.00
	47c	Construction of divisional Police Station at Okeluse		0.00	0.00	20,000,000.00	0.00
	47d	Construction of divisional Police Station at Idogun		0.00	0.00	12,000,000.00	0.00
	47e	Construction of Divisional Police Station at Imoru/Arimogija		0.00	0.00	15,000,000.00	0.00
	47f	Construction of first phase of perimeter fence at Ose Local Government Complex		0.00	0.00	36,056,671.75	0.00
	48	C & P : Residential Building		0.00	0.00	35,000,000.00	120,000,000.00
	48a	Construction of Official Quarters for CLG, HOLGA and DFS		0.00	0.00	35,000,000.00	0.00
62821706	48b	Construction of Buildings in Chairman's Official Quarter at Ifon	L.G. Secretariat	0.00	0.00	0.00	120,000,000.00
	49	C & P : Economic Facilities		0.00	0.00	0.00	0.00
	50	C & P : Recreational Facilities		0.00	0.00	25,000,000.00	0.00
62821710	50a	Construction of a standard Imoru township hall	Imoru/Arimogija	0.00	0.00	25,000,000.00	0.00
	51	C & P : Social Facilities / Amenities		0.00	0.00	57,000,000.00	360,000,000.00
	51a	Sinking of Borehole at old police station Ifon		0.00	0.00	3,000,000.00	0.00
62821706	51b	Sinking of Borehole within the Local Government Secretariat	L.G. Secretariat	0.00	0.00	3,000,000.00	50,000,000.00
62821708	51c	Construction of Solar Powered Boreholes at Araromi Quarter, Ikaro	Ikaro	0.00	0.00	3,000,000.00	30,000,000.00

62821708	51d	Sinking of Borehole at Orogha camp,Ikaro	Ikaro	0.00	0.00	3,000,000.00	30,000,000.00
	51e	Sinking of Borehole at Navy Road behind model primary schl.Imeri		0.00	0.00	3,000,000.00	0.00
62821709	51f	Sinking of two Boreholes at Uka to serve Uka and Egbira people resident at Imeri	Imeri	0.00	0.00	3,000,000.00	30,000,000.00
62821703	51g	Construction of Solar Powered Boreholes at Ako Road, Ako Quarter, Idoani	Idoani II	0.00	0.00	3,000,000.00	30,000,000.00
	51h	Sinking of Borehole at Arajomoeye camp		0.00	0.00	3,000,000.00	0.00
	51i	Sinking of Borehole at Owajalaye camp		0.00	0.00	3,000,000.00	0.00
62821712	51j	Construction of Solar Powered Boreholes at Elerinla Camp	Ute	0.00	0.00	3,000,000.00	30,000,000.00
	51k	Sinking of Borehole at Arigho camp Imoru		0.00	0.00	3,000,000.00	0.00
62821711	51l	Construction of Solar Powered Boreholes at Okeluse	Okeluse	0.00	0.00	3,000,000.00	20,000,000.00
	51m	Sinking of Borehole at Okate street, Idoani		0.00	0.00	3,000,000.00	0.00
	51n	Sinking of Borehole at Arimogija water village camp		0.00	0.00	3,000,000.00	0.00
62821707	51o	Construction of Solar Powered Boreholes in Apata Street	Ijagba	0.00	0.00	3,000,000.00	20,000,000.00
62821707	51p	Construction of Solar Powered Boreholes at Igbeyinadun Street	Ijagba	0.00	0.00	3,000,000.00	20,000,000.00
	51q	Sinking of Borehole at Okerogho quarter Ifon		0.00	0.00	3,000,000.00	0.00
	51r	Sinking of Borehole at Igbadara street Ifon		0.00	0.00	3,000,000.00	0.00
	51s	Sinking of Borehole at Ojutaye street Ifon		0.00	0.00	3,000,000.00	0.00
62821702	51t	Construction of Solar Powered Boreholes in Okepara, Iyayu Quarter	Idoani I	0.00	0.00	0.00	30,000,000.00
62821704	51u	Construction of Solar Powered Boreholes in Ishara Quarter	Idogun	0.00	0.00	0.00	20,000,000.00
62821701	51v	Construction of Solar Powered Boreholes in Afo Quarter	Afo	0.00	0.00	0.00	20,000,000.00
62821705	51w	Construction of Solar Powered Boreholes at Comprehensive High School, Ifon and Igbadara Street, Ifon	Ifon I	0.00	0.00	0.00	30,000,000.00
	52	ICT Infrastrutures		0.00	0.00	0.00	30,000,000.00
62821706	52a	Establishment of ICT Centre for Computer Based Test(CBT)	Ifon II	0.00	0.00	0.00	30,000,000.00
	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	1,500,000.00	0.00
	54a	Building of Car Park at PHCA		0.00	0.00	1,500,000.00	0.00
	55	Community Development Project		0.00	0.00	0.00	0.00
	56	Provision of Commercial Facilities e.g Lock-up Shops		0.00	0.00	25,000,000.00	50,000,000.00
62821706	56a	Construction of Three(3) Blocks of 10 Units open Stall at Ifon	Ifon II	0.00	0.00	10,000,000.00	50,000,000.00
	56b	Construction of open shops at Ighohburu market,Idoani		0.00	0.00	15,000,000.00	0.00
SUB- TOTAL				0.00	0.00	314,556,671.75	680,000,000.00
TOTAL				0.00	940,737,600.00	1,917,605,319.25	1,572,000,000.00

OSE LOCAL GOVERNMENT, IFON
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
62821706	57	Litigation Costs & Settlement of Court Order/Penalties	L.G. Secretariat	0.00	0.00	500,000.00	3,000,000.00
62821706	58	Stocking of Local Govt . Law .Library	L.G. Secretariat	0.00	0.00	4,000,000.00	4,000,000.00
62821706	59	Purchase of Law Books & Equipments	L.G. Secretariat	0.00	0.00	5,000,000.00	5,000,000.00
62821706	60	Acquisition of Updated Journal Reports	L.G. Secretariat	0.00	0.00	3,500,000.00	4,000,000.00
SUB- TOTAL				0.00	0.00	13,000,000.00	16,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

PRY. 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
	61	Pry School Construction & Prov. Of Educ. Facilities		0.00	0.00	0.00	0.00
	62	Repairs ,Rehabilitation & Maintenance of Pry Schools		0.00	0.00	56,000,000.00	230,000,000.00
62821706	62a	Renovation of FSP Nursery & Primary School.	L.G. Secretariat	0.00	0.00	5,000,000.00	50,000,000.00
	62b	Renovation Of three classrooms at Abusoro camp		0.00	0.00	4,500,000.00	0.00
	62c	Renovation of St. Patrick's RCM Primary Schl.Oke-Afo	Afo	0.00	0.00	5,000,000.00	30,000,000.00
62821712	62d	Renovation of Asarude Primary school,Ute	Ute	0.00	0.00	5,000,000.00	50,000,000.00
	62e	Renovation of St.Mary's primary school Imoru		0.00	0.00	8,500,000.00	0.00
	62f	Standard Road liberary at Ifon recreation centre		0.00	0.00	15,000,000.00	0.00
	62g	Renovation of LA/AUD primary school Idoani	Idoani I	0.00	0.00	8,000,000.00	50,000,000.00
	62h	Renovation of St. James Primary Schooi Isara quarters Idogun		0.00	0.00	5,000,000.00	0.00
	62i	Renovation of Catholic Primary School, Idoani	Idoani II	0.00	0.00	0.00	50,000,000.00
	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
SUB- TOTAL				0.00	0.00	56,000,000.00	230,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS
DEPT SECTORAL ADMIN CODE

PHC 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
	65	Health Centre Renovation		0.00	0.00	5,000,000.00	60,000,000.00
62821704	65a	Renovation of health centre at Idogun	Idogun	0.00	0.00	5,000,000.00	30,000,000.00
62821711	65b	Renovation of Maternity Health Centre at Okeluse	Okeluse	0.00	0.00	0.00	30,000,000.00
	66	CHC and BHC Renovation/rehabilitation		0.00	0.00	0.00	0.00
	67	Clinic/Maternity Renovation		0.00	0.00	0.00	0.00
	68	BHC Construction		0.00	0.00	0.00	0.00
	69	CHC Construction		0.00	0.00	23,000,000.00	0.00
	69a	Completion of health centre at Olute Camp		0.00	0.00	3,000,000.00	0.00
	69b	Building of Health Centre at Igboruwun		0.00	0.00	20,000,000.00	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	0.00	0.00
	73	Health Supporting Services & programme		0.00	0.00	0.00	0.00
SUB- TOTAL				0.00	0.00	28,000,000.00	60,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2026
CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS

DEPT **COMMUNITY** **05** SECTORAL **055100300100** ADMIN CODE

GEO CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
	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
62821706	86	Private Organization Assisted (Partnership) Projects	L.G. Secretariat	0.00	0.00	0.00	10,000,000.00
	87	Counterpart Funding & Prog		0.00	0.00	0.00	0.00
62821706	88	Sponsorship of Gender programme	L.G. Secretariat	0.00	0.00	0.00	10,000,000.00
	89	Poverty Alleviation Programme		0.00	0.00	3,000,000.00	10,000,000.00
62821706	89a	Support to the Agro-women in the Local Government area.	L.G. Secretariat	0.00	0.00	3,000,000.00	10,000,000.00
	90	Community Driven Self-Help Project		0.00	0.00	0.00	0.00
	91	Social & Cultural Re-integration		0.00	0.00	0.00	0.00
62821706	92	Anniversaries And Celebrations	L.G. Secretariat	1,350,000.00	0.00	10,000,000.00	20,000,000.00
	93	Promotion & Purchase of Sporting Equipments		0.00	0.00	0.00	0.00
	94	Old Age Support & Social Empowerment Prog		0.00	24,000,000.00	24,000,000.00	72,000,000.00
62821706	94a	Supportive Scheme for Aged People	L.G. Secretariat	0.00	24,000,000.00	24,000,000.00	72,000,000.00
	95	Tourism Supports		0.00	0.00	0.00	0.00
	96	Sponsorship of Youth programme		0.00	0.00	0.00	0.00
	97	Societal Re-Orientation & Social integration Prog.		0.00	0.00	0.00	0.00
SUB- TOTAL				1,350,000.00	24,000,000.00	37,000,000.00	122,000,000.00
GRAND TOTAL		ALL CAPITAL PROJECTS		2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
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	500,000.00	600,000.00
01101	23010112	2	Supply of office equipment for civi servants	0.00	0.00	500,000.00	600,000.00
01101	23010112	3	Purchase of Office Furniture & Fittings	0.00	0.00	0.00	0.00
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	940,737,600.00	1,046,000,000.00	295,000,000.00
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	0.00	0.00
	TOTAL			0.00	940,737,600.00	1,047,000,000.00	296,200,000.00

OSE LOCAL GOVERNMENT, IFON
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	1,000,000.00	1,000,000.00
01101	23020113	8	Raising of Palm Seedling	0.00	0.00	1,500,000.00	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	2,950,000.00	14,000,000.00
01101							
01101	23020124	24	Market Construction	0.00	0.00	70,000,000.00	150,000,000.00
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	23,000,000.00	120,000,000.00
01101	23020114	27	Road Rehabilitation	0.00	0.00	0.00	50,000,000.00
01101	23020116	29	Wooden Bridge Construction	0.00	0.00	37,000,000.00	0.00
01101	23020116	30	Culvert Construction	0.00	0.00	180,908,565.00	80,000,000.00
01101	23020116	31	Drainage & Channelization	0.00	0.00	62,000,000.00	0.00
	TOTAL			0.00	0.00	378,358,565.00	0.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	120,000,000.00
01101	23020116	44	Water Ways & Facilities@	0.00	0.00	0.00	0.00
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	171,056,671.75	422,000,000.00
01101	23020102	48	Residential Building	0.00	0.00	35,000,000.00	120,000,000.00
01101	23020128	49	Economic Facilities	0.00	0.00	0.00	0.00
01101	23020119	50	Recreational Facilities	0.00	0.00	25,000,000.00	0.00
01101	23020129	51	Social Facilities / Amenities	0.00	0.00	47,000,000.00	360,000,000.00
01101	23020127	52	ICT Infrastrutures	0.00	0.00	0.00	30,000,000.00
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	1,500,000.00	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	25,000,000.00	50,000,000.00
01101	23020127	61	Pry School Construction & Prov. Of Educ. Facilities	0.00	0.00	0.00	0.00
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	5,000,000.00	60,000,000.00
01101	23030105	66	CHC and BHC Renovation/rehabilitation	0.00	0.00	0.00	0.00
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	0.00
01101	23020106	69	CHC Construction	0.00	0.00	23,000,000.00	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	0.00	0.00
	SUB-TOTAL			0.00	0.00	332,556,671.75	1,162,000,000.00
	TOTAL			0.00	0.00	710,915,236.75	1,162,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	0.00	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	118,600,000.00	117,000,000.00
01101	23030101	39	Residential Building	0.00	0.00	2,000,000.00	0.00
01101	23030128	40	Econ omic Facilities	0.00	0.00	13,950,000.00	0.00
01101	23030118	41	Recreational Facilities	0.00	0.00	18,000,000.00	20,000,000.00
01101	23030129	42	Social Facilities	0.00	0.00	31,590,082.50	60,000,000.00
01101	23030106	62	Repairs ,Rehabilitation & Maintenance of Pry Schools	0.00	0.00	56,000,000.00	230,000,000.00
01101	23030105	71	Heath Centre Upgrading & Maintenance	0.00	0.00	0.00	0.00
	TOTAL			0.00	0.00	240,140,082.50	427,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	4,000,000.00	1,000,000.00
01101	23040104	77	environmental cleaning and refuse control	0.00	0.00	13,000,000.00	11,000,000.00
01101	23040101	78	Tree Planting	0.00	0.00	0.00	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	0.00	0.00
01101	23040105	82	Water Pollution Prevention & control	0.00	0.00	0.00	0.00
TOTAL				0.00	0.00	17,000,000.00	12,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	20,000,000.00	0.00
09101	23050128	12	Trading ,Commercialization of Goods & Commodities	0.00	0.00	10,000,000.00	0.00
09101	23050129	13	Investment in Industry, Manufacturing etc	0.00	0.00	10,000,000.00	0.00
09101	23050130	14	Investment in Shares & Capital Assets	0.00	0.00	10,000,000.00	10,000,000.00
09101	23050131	15	investment in Landed Property	0.00	0.00	21,444,680.75	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	0.00	120,000,000.00
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	1,000,000.00	0.00
01101	23051001	22	Data Coll, Res , Survey & the Publication. of Reports	1,600,000.00	1,800,000.00	2,300,000.00	4,250,000.00
01101	23050102	23	Computer & Software Acquisition	0.00	0.00	4,900,000.00	7,500,000.00
01101	23050135	57	Litigation Costs & Settlement of Court Order/Penalties	0.00	0.00	500,000.00	3,000,000.00
01101	23050136	58	Stocking of Local Govt . Law .Library	0.00	0.00	4,000,000.00	4,000,000.00
01101	23050137	59	Purchase of Law Books & Equipments	0.00	0.00	5,000,000.00	5,000,000.00
01101	23050138	60	Acquisition of Updated Journal Reports	0.00	0.00	3,500,000.00	4,000,000.00
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	10,000,000.00
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	3,000,000.00	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	1,350,000.00	0.00	10,000,000.00	20,000,000.00
07101	23050149	93	Promotion & Purchase of Sporting Equipments	0.00	0.00	0.00	0.00
07101	23050150	94	Old Age Support & Social Empowerment Prog	0.00	24,000,000.00	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	0.00	0.00
07101	23050153	97	Societal Re-Orientation & Social integration Prog.	0.00	0.00	0.00	0.00
TOTAL				2,950,000.00	25,800,000.00	129,644,680.75	289,750,000.00

**OSE LOCAL GOVERNMENT, IFON
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	DETAILS OF EXPENDITURES	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

OSE LOCAL GOVERNMENT, IFON
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	DETAILS OF EXPENDITURES	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 Chardes	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			2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
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	500,000.00	600,000.00
70111	2	Supply of office equipment for civi servants	0.00	0.00	500,000.00	600,000.00
70111	3	Purchase of Office Furniture & Fittings	0.00	0.00	0.00	0.00
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	940,737,600.00	1,046,000,000.00	295,000,000.00
70132	21	Project Monitoring and Evaluation & Reports	0.00	0.00	1,000,000.00	0.00
70132	22	Data Coll, Res , Survey & the Publication. of Reports	1,600,000.00	1,800,000.00	2,300,000.00	4,250,000.00
70133	38	Office Building	0.00	0.00	4,900,000.00	7,500,000.00
70133	39	Residential Building	0.00	0.00	2,000,000.00	0.00
70133	47	C & P Office Building	0.00	0.00	171,056,671.75	0.00
70133	48	C & P : Residential Building	0.00	0.00	35,000,000.00	120,000,000.00
70133	57	Litigation Costs & Settlement of Court Order/Penalties	0.00	0.00	500,000.00	3,000,000.00
70133	58	Stocking of Local Govt . Law .Library	0.00	0.00	4,000,000.00	4,000,000.00
70133	59	Purchase of Law Books & Equipments	0.00	0.00	5,000,000.00	5,000,000.00
70133	60	Acquisition of Updated Journal Reports	-	-	3,500,000.00	4,000,000.00
TOTAL			1,600,000.00	942,537,600.00	1,276,256,671.75	443,950,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	0.00	0.00	0.00
TOTAL			0.00	0.00	0.00	0.00
704		ECONOMIC AFFAIRS				
70421	7	Provision of of Agricultural Inputs	-	-	1,000,000.00	1,000,000.00
70421	8	Raising of Palm Seedling	-	-	1,500,000.00	7,000,000.00
70421	9	Renovation & Stocking of Poultry Farms	-	-	-	-
70421	10	Purchase of Fishing Equipment				
70421	11	Maintaining & Stocking of Poultry Farms	-	-	2,950,000.00	14,000,000.00
70411	24	Market Construction	-	-	70,000,000.00	150,000,000.00
70411	25	Construction of Lock -up shops at N1,750,000	-	-	-	-
70411	12	Trading ,Commercialization of Goods & Commodities	-	-	20,000,000.00	-
70411	13	Investment in Industry, Manufacturing etc	-	-	10,000,000.00	-
70411	14	Investment in Shares & Capital Assets	-	-	10,000,000.00	10,000,000.00
70411	15	investment in Landed Property	-	-	21,444,680.75	10,000,000.00
70411	16	Investment in Infrastructural Facilities	-	-	-	-
70411	17	Depreciation Charges For The Year	-	-	-	-
70411	18	Prov. For Marginal Increase in Govt. Projects Costs	-	-	-	-
70411	19	Operation & Running of ICT Centre in the LG	-	-	-	120,000,000.00
70411	20	Equipment of ICT Centre with Facilities	-	-	-	-
70451	34	road linkage@				
70490	40	Econ omic Facilities	-	-	13,950,000.00	-
70490	49	C & P : Economic Facilities				
70460	52	ICT Infrastrutures	-	-	-	30,000,000.00
70481	56	Provision of Commercial Facilities e.g Lock-up Shops	-	-	25,000,000.00	50,000,000.00
SUB-TOTAL			0.00	0.00	175,844,680.75	392,000,000.00

**OSE LOCAL GOVERNMENT, IFON
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	-	-	180,908,565.00	80,000,000.00
705	31	Drainage & Channelization	-	-	62,000,000.00	-
705	75	Water ways & Weed Clearings	0.00	0.00	0.00	0.00
705	76	Dumping Site maintainance	0.00	0.00	4,000,000.00	1,000,000.00
705	77	environmental cleaning and refuse control	0.00	0.00	13,000,000.00	11,000,000.00
705	78	Tree Planting	0.00	0.00	0.00	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	0.00	0.00
705	82	Water Pollution Prevention & control	0.00	0.00	0.00	0.00
TOTAL			0.00	0.00	259,908,565.00	92,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	23,000,000.00	120,000,000.00
	27	Road Rehabilitation	0.00	0.00	0.00	50,000,000.00
	43	C & P Road linkage@	0.00	0.00	0.00	120,000,000.00
	44	C & P : Water Ways & 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	1,500,000.00	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	10,000,000.00
	87	Counterpart Funding & Prog	0.00	0.00	0.00	0.00
TOTAL			0.00	0.00	24,500,000.00	300,000,000.00

**OSE LOCAL GOVERNMENT, IFON
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	5,000,000.00	60,000,000.00
	66	CHC and BHC Renovation/rehabilitation	0.00	0.00	0.00	0.00
	67	Clinic/Maternity Renovation	0.00	0.00	0.00	0.00
	68	BHC Construction	0.00	0.00	0.00	0.00
	69	CHC Construction	0.00	0.00	23,000,000.00	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	0.00	0.00
	73	Health Supporting Services & programme	0.00	0.00	0.00	0.00
TOTAL			0.00	0.00	28,000,000.00	60,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	18,000,000.00	20,000,000.00
	50	C & P : Recreational Facilities	0.00	0.00	25,000,000.00	0.00
	91	Social & Cultural Re-integration	0.00	0.00	0.00	0.00
	92	Anniversaries And Celebrations	1,350,000.00	0.00	10,000,000.00	20,000,000.00
	93	Promotion & Purchase of Sporting Equipments	0.00	0.00	0.00	0.00
	95	Tourism Supports	0.00	0.00	0.00	0.00
TOTAL			1,350,000.00	0.00	53,000,000.00	40,000,000.00
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	0.00
	62	Repairs ,Rehabilitation & Maintenance of Pry Schools	0.00	0.00	56,000,000.00	230,000,000.00
	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	56,000,000.00	230,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	31,590,082.50	60,000,000.00
	51	C & P : Social Facilities / Amenities	0.00	0.00	57,000,000.00	360,000,000.00
	88	Sponsorship of Gender programme	0.00	0.00	0.00	10,000,000.00
	89	Poverty Alleviation Programme	0.00	0.00	3,000,000.00	10,000,000.00
	90	Community Driven Self-Help Project	0.00	0.00	155,600,000.00	117,000,000.00
	94	Old Age Support & Social Empowerment Prog	0.00	24,000,000.00	24,000,000.00	72,000,000.00
	96	Sponsorship of Youth programme	0.00	0.00	0.00	0.00
	97	Societal Re-Orientation & Social integration Prog.	0.00	0.00	0.00	0.00
TOTAL			0.00	24,000,000.00	271,190,082.50	629,000,000.00
		GRAND TOTAL	2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
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		BRINGINGI GOVT. IMPACTS INTO THE GRASSROOT				
0101		EMPOWERMENT THROUGH AGRICULTURE				
01010000010100	7	Purchase of Agricultural Input	0.00	0.00	1,000,000.00	1,000,000.00
'01010000020200	8	Raising of Palm Seedling	0.00	0.00	1,500,000.00	7,000,000.00
'01010000030300	78	Tree Planting	0.00	0.00	0.00	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	2,950,000.00	14,000,000.00
'01010000060600	10	Purchase of Fishing Equipment	0.00	0.00	0.00	0.00
		SUB TOTAL	0.00	0.00	5,450,000.00	22,000,000.00
0102		SOCIETAL RE-ORIENTATION (GENERAL)				
01020000010100	97	General Behavioural Change	0.00	0.00	0.00	0.00
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	0.00	0.00
0103		POVERTY ALLEVIATION /EMPOWERMENT				
01030000010100	12,24,25	Small & Medium Scale Enterprises	0.00	0.00	90,000,000.00	150,000,000.00
01030000020200		Access to Social Infrastructures				
01030000030300	13,14,1516	Provision Sundry Income Generating Facilities	0.00	0.00	41,444,680.75	20,000,000.00
01030000040400	89	Poverty Alleviation Programmes	0.00	0.00	3,000,000.00	10,000,000.00
01030000050500	94	Empowerment	0.00	24,000,000.00	24,000,000.00	72,000,000.00
		SUB TOTAL	0.00	24,000,000.00	158,444,680.75	252,000,000.00
0104		Improvement to Human Health(General)				
		Improvement to Human Health(General)				
01040000010100	65/73	Access to PRIMARY HEALTH CARE	0.00	0.00	28,000,000.00	60,000,000.00
01040000020200		Control & Prevention of Transmittable Diseases				
01040000030300		Control & Prevention of Killer Diseases				
		SUB TOTAL	0.00	48,000,000.00	254,889,361.50	414,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	56,000,000.00	230,000,000.00
01050000020200		Provision of Basic Educational Facilities				
01050000030300		Free Eucation For Girl Child				
01050000040400		Empowerment & Motivation of Teachers				
		SUB TOTAL	0.00	0.00	56,000,000.00	230,000,000.00
0106		Housing and Community Development(General)				
01060000010100	83/87	Mass HOUSING	0.00	0.00	0.00	10,000,000.00
01060000020200	34/42	Rural Development	0.00	0.00	184,140,082.50	197,000,000.00
01060000030300	43/56	Provision of Rural Development Infrastructures	0.00	0.00	314,556,671.75	616,500,000.00
01060000040400	90	Promotion of low cost Comm. Amen. Thro.Partnership	0.00	0.00	0.00	0.00
		SUB TOTAL	0.00	0.00	498,696,754.25	823,500,000.00
		Gender(General)				
0107		Gender(General)				
01070000010100	88	Sponsorship of Gender Programme	0.00	0.00	0.00	10,000,000.00
		SUB TOTAL				
0108		Youth(General) /Sports & Tourism				
01080000010100	96	YOUTH EMPOWERMENT	0.00	0.00	0.00	0.00
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	0.00
		SUB TOTAL	0.00	0.00	0.00	10,000,000.00
0109		Environmental Health Improvement(General)				
01090000010100	76/81	Sustainable Enviromental Improvement	0.00	0.00	17,000,000.00	12,000,000.00
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	17,000,000.00	12,000,000.00
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OSE LOCAL GOVERNMENT, IFON
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)				
01100000010100	74,75	Access to Safe Drinking Water	0.00	0.00	0.00	0.00
01100000020200	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	0.00	120,000,000.00
01110000020200		Equipment of ICT Centre For Commercial purpose				
		SUB TOTAL	0.00	0.00	0.00	120,000,000.00
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	13,000,000.00	16,000,000.00
01130000030300	17/18,21/23/92	Governance	2,950,000.00	1,800,000.00	21,700,000.00	36,250,000.00
01130000040400	1,2,3,4,5&6	Acquisition of Assets for the purpose of Governance	0.00	892,737,600.00	816,610,638.50	1,200,000.00
		SUB TOTAL	2,950,000.00	894,537,600.00	851,310,638.50	53,450,000.00
0114		Power(General)				
01140000010100	26	Sustainable Power SUPPLY	0.00	0.00	23,000,000.00	120,000,000.00
		SUB TOTAL	0.00	0.00	23,000,000.00	120,000,000.00

OSE LOCAL GOVERNMENT, IFON
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	0.00	0.00	0.00
		SUB TOTAL	0.00	0.00	0.00	0.00
0117		Roads(General)				
01170000010100	27/31	Effective Road Transport System	-	-	279,908,565.00	130,000,000.00
		SUB TOTAL	0.00	0.00	279,908,565.00	130,000,000.00
		GRAND TOTAL	2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
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
62821706	1a	Purchase 3 set of split air conditioners at Legislative House	L.G. Secretariat	0.00	0.00	500,000.00	600,000.00
62821706	2a	Purchase of Fire Fighting Equipment	L.G. Secretariat	0.00	0.00	500,000.00	600,000.00
62821706	7a	Planting of Maize, Cassava, Plantain and Yam	L.G. Secretariat	0.00	0.00	1,000,000.00	1,000,000.00
	8a	Nursing of Coconut Seedling		0.00	0.00	500,000.00	0.00
	8b	Nursing of Palm Fruit and Cocoa Seedling		0.00	0.00	1,000,000.00	0.00
62821706	8c	Establishment of Oil Palm Plantation	L.G. Secretariat	0.00	0.00	0.00	7,000,000.00
62821706	11a	Establishment of Poultry at Local Government Secretariat	L.G. Secretariat	0.00	0.00	1,500,000.00	7,500,000.00
	11b	Rearing of small ruminant-goats and sheep/fencing and housing		0.00	0.00	1,000,000.00	0.00
62821706	11c	Rearing of broilers in the Local Government Secretariat	L.G. Secretariat	0.00	0.00	450,000.00	6,500,000.00
	12	Trading, Commercialization of Goods & Commodities		0.00	0.00	20,000,000.00	0.00
	13	Investment in Industry, Manufacturing etc		0.00	0.00	10,000,000.00	0.00
62821706	14	Investment in Shares & Capital Assets	L.G. Secretariat	0.00	0.00	10,000,000.00	10,000,000.00
62821706	15	investment in Landed Property	L.G. Secretariat	0.00	0.00	21,444,680.75	10,000,000.00
62821706	19a	Establishment of Local Government ICT Centre	L.G. Secretariat	0.00	0.00	0.00	120,000,000.00
	21a	Purchase of Public Address System, Video Camera, Photo Camera for the Information Unit		0.00	0.00	1,000,000.00	0.00
62821706	22a	Stakeholders Meeting & Harvest of Inputs into Budget	L.G. Secretariat	600,000.00	350,000.00	1,000,000.00	1,500,000.00
62821706	22b	Preparation and Production of Annual Budget	L.G. Secretariat	800,000.00	1,450,000.00	1,000,000.00	1,500,000.00
62821706	22c	Official Presentation of Annual Budget	L.G. Secretariat	200,000.00	0.00	300,000.00	1,250,000.00
62821706	23a	Purchase of Four(4) Units Complete set of Computer System with Printer for Chairman's Office, HOLGA'S Office and One other Office	L.G. Secretariat	0.00	0.00	2,000,000.00	2,500,000.00
62821706	23b	Purchase of Laptop Computer, Printer and Scanner for the Department of Budget, Planning, Research & Statistics	L.G. Secretariat	0.00	0.00	1,000,000.00	1,500,000.00
62821706	23c	Purchase of One(1) Photocopier for CLG's Office	L.G. Secretariat	0.00	0.00	500,000.00	500,000.00
62821706	23d	Purchase of Desktop Computer, Photocopy machine, Plasma TV and DSTV for the Legislative house	L.G. Secretariat	0.00	0.00	1,400,000.00	2,500,000.00
62821706	23e	Purchase of Laptop Computer for Clerk of the House	L.G. Secretariat	0.00	0.00	0.00	500,000.00
62821706	26b	Provision of Solar Power Energy for the Secretariat	L.G. Secretariat	0.00	0.00	15,000,000.00	30,000,000.00
	26c	Provision of Solar Power Energy for CLG'S Official Quarter		0.00	0.00	1,000,000.00	0.00
	26d	Purchase of 3 Generating Sets (Elepac 35KV) for Office use only		0.00	0.00	500,000.00	0.00

	33a	Purchase of HILUX Motor Vehicle for the Local Government Chairman		0.00	85,737,600.00	150,000,000.00	0.00
	33b	Purchase of Official Vehicles(Toyota Corolla) for L.G. Political Office Holders and Some Management Staffs		0.00	90,000,000.00	90,000,000.00	0.00
	33c	Purchase of Official Vehicles for Obas in Ose Local Government		0.00	630,000,000.00	630,000,000.00	0.00
	33d	Purchase of Official Vehicles for Irekari and Oredegbe LCDA Chairmen		0.00	30,000,000.00	30,000,000.00	0.00
	33e	Purchase of Legislative Bus for Ose Local Government Legislators		0.00	70,000,000.00	70,000,000.00	0.00
	33f	Purchase of NULGE Bus		0.00	35,000,000.00	35,000,000.00	0.00
62821706	33g	Purchase of Official Vehicles for the remaining Six(6) Local Government Directors (HODs)	L.G. Secretariat	0.00	0.00	0.00	90,000,000.00
62821706	33h	Purchase of Project Vehicle for Director of Works	L.G. Secretariat	0.00	0.00	0.00	35,000,000.00
	33i	Purchase of Mower		0.00	0.00	500,000.00	0.00
	33j	Purchase of Mowers at PHCA		0.00	0.00	500,000.00	0.00
62821706	33k	Purchase of Compactor Waste Van	L.G. Secretariat	0.00	0.00	40,000,000.00	50,000,000.00
62821706	33l	Purchase of Tractor	L.G. Secretariat	0.00	0.00	0.00	120,000,000.00
62821706	38a	Renovation and Upgrading of Local Government Conference Hall	L.G. Secretariat	0.00	0.00	500,000.00	2,000,000.00
62821706	38b	Renovation of Local Government Secretariat Building, Phase 2; And Legislative Chamber Ifon	L.G. Secretariat	0.00	0.00	100,000,000.00	100,000,000.00
	38d	Completion of PHCDA fencing		0.00	0.00	4,000,000.00	0.00
	38e	Renovation of Cold Chain Buildings		0.00	0.00	1,500,000.00	0.00
62821706	38g	Renovation of Magistrate Court, Ifon	L.G. Secretariat	0.00	0.00	0.00	15,000,000.00
	40a	Repair of Four(4) Waste Tricycles		0.00	0.00	600,000.00	0.00
	40b	Repairs of Irekari Bus,hillux,corolla and others		0.00	0.00	4,000,000.00	0.00
	40c	Repair of Local Government CAT Grader 140H & Purchase of Tyres		0.00	0.00	3,500,000.00	0.00
	40d	Repair of 3 Hilux van		0.00	0.00	550,000.00	0.00
	40e	Repair of solar power at PHCA		0.00	0.00	300,000.00	0.00
	47a	Construction of office buildings in LCDAs		0.00	0.00	80,000,000.00	0.00

	47f	Construction of first phase of perimeter fence at Ose Local Government Complex		0.00	0.00	36,056,671.75	0.00
	48a	Construction of Official Quarters for CLG, HOLGA and DFS		0.00	0.00	35,000,000.00	0.00
62821706	48b	Construction of Buildings in Chairman's Official Quarter at Ifon	L.G. Secretariat	0.00	0.00	0.00	120,000,000.00
62821706	51b	Sinking of Borehole within the Local Government Secretariat	L.G. Secretariat	0.00	0.00	3,000,000.00	50,000,000.00
	54a	Building of Car Park at PHCA		0.00	0.00	1,500,000.00	0.00
62821706	57	Litigation Costs & Settlement of Court Order/Penalties	L.G. Secretariat	0.00	0.00	500,000.00	3,000,000.00
62821706	58	Stocking of Local Govt . Law .Library	L.G. Secretariat	0.00	0.00	4,000,000.00	4,000,000.00
62821706	59	Purchase of Law Books & Equipments	L.G. Secretariat	0.00	0.00	5,000,000.00	5,000,000.00
62821706	60	Acquisition of Updated Journal Reports	L.G. Secretariat	0.00	0.00	3,500,000.00	4,000,000.00
62821706	62a	Renovation of FSP Nursery & Primary School.	L.G. Secretariat	0.00	0.00	5,000,000.00	50,000,000.00
62821706	76a	Clearing of Dumping Site at Ifon	L.G. Secretariat	0.00	0.00	1,000,000.00	1,000,000.00
62821706	77c	Activation of existing Toilets withing the Local Government Secretariat	L.G. Secretariat	0.00	0.00	2,000,000.00	10,000,000.00
62821706	77d	Purchase of Working Tools and Sanitary Dustbins	L.G. Secretariat	0.00	0.00	500,000.00	1,000,000.00
62821706	86	Private Organization Assisted (Partnership) Projects	L.G. Secretariat	0.00	0.00	0.00	10,000,000.00
62821706	88	Sponsorship of Gender programme	L.G. Secretariat	0.00	0.00	0.00	10,000,000.00
62821706	89a	Support to the Agro-women in the Local Government area.	L.G. Secretariat	0.00	0.00	3,000,000.00	10,000,000.00
62821706	92	Anniversaries And Celebrations	L.G. Secretariat	1,350,000.00	0.00	10,000,000.00	20,000,000.00
62821706	94a	Supportive Scheme for Aged People	L.G. Secretariat	0.00	24,000,000.00	24,000,000.00	72,000,000.00
		CUMMULATIVE WARD TOTAL		2,950,000.00	966,537,600.00	1,467,601,352.50	986,950,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - AFO

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
	24b	Completion of ongoing self help market bouilding in Oke Afo community		0.00	0.00	10,000,000.00	0.00
	26a	Extention of electricity poles in the new site areas		0.00	0.00	5,000,000.00	0.00
	30p	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at Odoikan street, in Ere quarter Afo		0.00	0.00	7,000,000.00	0.00
62821701	30t	Construction and Rehabilitation of Afo Road Drainage	Afo	0.00	0.00	0.00	50,000,000.00
	41b	Conversion of an existing hall at Afo to a Modern civic centre		0.00	0.00	12,000,000.00	0.00
	42d	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
62821701	51v	Construction of Solar Powered Boreholes in Afo Quarter	Afo	0.00	0.00	0.00	20,000,000.00
62821701	62c	Renovation of St. Patrick's RCM Primary Schl.Oke-Afo	Afo	0.00	0.00	5,000,000.00	30,000,000.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	40,000,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IDOANI 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
	26f	Re- connection of electricity at Irekari area office		0.00	0.00	500,000.00	0.00
62821702	26g	Installation of Solar Power Energy Street Light in Oke-Oshin Street, Owani Quarter, Idoani I	Idoani I	0.00	0.00	0.00	20,000,000.00
	30a	Construction of box culvert at Primary Health Care, Idoani		0.00	0.00	13,908,565.00	0.00
	30e	Construction of convert and drainage at Atewogboye srt and end at old Palace Idoani		0.00	0.00	12,000,000.00	0.00
	30n	Construction of convert and drainage at General hospital through Aro street tolyaya town hall Idoani		0.00	0.00	10,000,000.00	0.00
	38f	Renovation and completion of office,leackage of ceiling,fixing of iron buglary,supply of office chairs and tables and repair of office doors at Irekari area office		0.00	0.00	7,000,000.00	0.00
	40f	Renovation of open shops at main market oja Oba		0.00	0.00	5,000,000.00	0.00
	42e	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	47c	Construction of divisional Police Station at Okeluse		0.00	0.00	20,000,000.00	0.00
	51m	Sinking of Borehole at Okate street, Idoani		0.00	0.00	3,000,000.00	0.00
62821702	51t	Construction of Solar Powered Boreholes in Okepara, Iyayu Quarter	Idoani I	0.00	0.00	0.00	30,000,000.00
	56b	Construction of open shops at Ighohburu market,Idoani		0.00	0.00	15,000,000.00	0.00
62821702	62g	Renovation of LA/AUD primary school Idoani	Idoani I	0.00	0.00	8,000,000.00	50,000,000.00
	76b	Acquisition of Dumping Site at Idoani		0.00	0.00	3,000,000.00	0.00
	77a	Construction of public toilet at the main market Idoani		0.00	0.00	2,500,000.00	0.00
	77f	Contruction/Upgrading of existing Slaughter Slab at Idoani		0.00	0.00	2,500,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	103,408,565.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IDOANI 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
62821703	26j	Installation of Solar Power Energy Street Lights at Isure Amusigbo and Ako	Idoani II	0.00	0.00	0.00	20,000,000.00
	30f	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at Ojagba street ,Isure quarter Idoani.		0.00	0.00	7,000,000.00	0.00
	30o	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at CAC oke isegun Ako link to Okedo quarter Idoani.		0.00	0.00	7,000,000.00	0.00
	30q	Construction of convert and drainage at sawmail junction Owani link Ofuru camp Isure quarter Idoani		0.00	0.00	10,000,000.00	0.00
	30s	Construction of convert and drainage at Catholic and Methodist Pry Schl. Road. link federal Road in Amusigbo quarter Idoani		0.00	0.00	12,000,000.00	0.00
	42f	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
62821703	51g	Construction of Solar Powered Boreholes at Ako Road, Ako Quarter, Idoani	Idoani II	0.00	0.00	3,000,000.00	30,000,000.00
62821703	62i	Renovation of Catholic Primary School, Idoani	Idoani II	0.00	0.00	0.00	50,000,000.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	40,000,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IDOGUN

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62821704	24f	Renovation of Idogun main market	Idogun	0.00	0.00	5,000,000.00	30,000,000.00
62821704	26h	Installation of Solar Power Energy Street Light at Igbosi Quarter	Idogun	0.00	0.00	0.00	20,000,000.00
	29a	Construction of Okunmu bridge along Ugbo-Nla/Ugbo-Agherebe Road Idogun		0.00	0.00	10,000,000.00	0.00
	29b	Construction of Okunmu bridge along Oko-Oke Road Idogun		0.00	0.00	7,000,000.00	0.00
	29c	Construction of Okikanmi bridge along Idogun-Ifira Road		0.00	0.00	10,000,000.00	0.00
	29d	Construction of collapsed Okikanmi bridge along Idogun-Ipesi Road		0.00	0.00	10,000,000.00	0.00
	30b	Construction of converts along Agaga Road near new Police station Idogun		0.00	0.00	7,000,000.00	0.00
	30c	Construction of converts along Awolowo Road near Compre.Health Centre Idogun		0.00	0.00	7,000,000.00	0.00
	30g	Construction of converts at Health Centre Road Idogun		0.00	0.00	7,000,000.00	0.00
	30h	Construction of converts at Police station/market road Road Idogun		0.00	0.00	7,000,000.00	0.00
	30j	Construction of four converts and drainage at Gbagugui Road Idogun		0.00	0.00	15,000,000.00	0.00
	30l	Construction of three converts and drainage at Ugbarebe Road Idogun		0.00	0.00	11,000,000.00	0.00
	30r	Construction of convert and drainage at market junction(Awolowo)to Agagara road by Gospel Church Idogun		0.00	0.00	10,000,000.00	0.00
	38c	Perimetal fence for devisinal Police Station at Idogun		0.00	0.00	5,600,000.00	0.00
	42g	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	47d	Construction of devisinal Police Station at Idogun		0.00	0.00	12,000,000.00	0.00
62821704	51u	Construction of Solar Powered Boreholes in Ishara Quarter	Idogun	0.00	0.00	0.00	20,000,000.00
	62h	Renovation of St. James Primary Schooi Isara quarters Idogun		0.00	0.00	5,000,000.00	0.00
62821704	65a	Renovation of health centre at Idogun	Idogun	0.00	0.00	5,000,000.00	30,000,000.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	134,600,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IFON 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
62821705	26i	Installation of Solar Power Energy Street Light at Pendoves College Road, Ifon; Owomoyela Sreet, Ifon; and Ademoluti Street, Ifon	Ifon I	0.00	0.00	0.00	30,000,000.00
	31h	Construction of drainag at comprensive high schooL Ifon Road		0.00	0.00	8,000,000.00	0.00
62821705	42a	Reactivation of Borehole with installation of solar pump/panel and reticulation at Ogbomo Street, Ifon	Ifon I	0.00	0.00	7,923,932.50	20,000,000.00
62821705	42b	Reactivation of Borehole with installation of solar pump/panel and reticulation at the back of Adigun's house, Ifon	Ifon I	0.00	0.00	5,333,075.00	20,000,000.00
	42h	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	51a	Sinking of Borehole at old police station Ifon		0.00	0.00	3,000,000.00	0.00
	51q	Sinking of Borehole at Okerogho quarter Ifon		0.00	0.00	3,000,000.00	0.00
	51r	Sinking of Borehole at Igbadara street Ifon		0.00	0.00	3,000,000.00	0.00
	51s	Sinking of Borehole at Ojutaye street Ifon		0.00	0.00	3,000,000.00	0.00
62821705	51w	Construction of Solar Powered Boreholes at Comprehensive High School, Ifon and Igbadara Street, Ifon	Ifon I	0.00	0.00	0.00	30,000,000.00
	62f	Standard Road liberary at Ifon recreation centre		0.00	0.00	15,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	49,257,007.50	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IFON 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
62821706	24g	Renovation of Ifon market	Ifon II	0.00	0.00	8,000,000.00	20,000,000.00
	30i	Construction of Box Culvert, 8000MM*1800MM*1800MM Deep @ #2M Each at Arinpa road,Ifon		0.00	0.00	8,000,000.00	0.00
	30k	Completion of the convert/drainage of Abusoro road,Ifon		0.00	0.00	10,000,000.00	0.00
	31c	Construction of Line Drains at opposite market ifon.		0.00	0.00	7,000,000.00	0.00
	31f	Construction of drainag at the frontage of INEC office,Ifon		0.00	0.00	7,000,000.00	0.00
	31i	Construction of drainag at Fashina Hospital frontage,Ifon.waRoad		0.00	0.00	7,000,000.00	0.00
	39a	Renovation of CLG'S Official Quarter at Ifon		0.00	0.00	2,000,000.00	0.00
	42i	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	42p	Repair of Boreholes at PHCA		0.00	0.00	1,000,000.00	0.00
62821706	52a	Establishment of ICT Centre for Computer Based Test(CBT)	Ifon II	0.00	0.00	0.00	30,000,000.00
62821706	56a	Construction of Three(3) Blocks of 10 Units open Stall at Ifon	Ifon II	0.00	0.00	10,000,000.00	50,000,000.00
	77e	Contruccion/Upgrading of existing Slaughter Slab at Ifon		0.00	0.00	2,500,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	63,500,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IJAGBA

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62821707	24c	Completion/Renovation of Ijagba main market	Ijagba	0.00	0.00	7,000,000.00	40,000,000.00
	31g	Construction of 1 km drainage btw market square and Ijagba-Sobe boundry		0.00	0.00	10,000,000.00	0.00
62821707	42c	Reactivation of Borehole with installation of solar pump/panel and reticulation at Ijagba	Ijagba	0.00	0.00	5,333,075.00	20,000,000.00
	42j	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	47b	Construction/Rehabilitation of Police Station at Ijagba /Imoruin		0.00	0.00	8,000,000.00	0.00
	51n	Sinking of Borehole at Arimogija water village camp		0.00	0.00	3,000,000.00	0.00
62821707	51o	Construction of Solar Powered Boreholes in Apata Street	Ijagba	0.00	0.00	3,000,000.00	20,000,000.00
62821707	51p	Construction of Solar Powered Boreholes at Igbeyinadun Street	Ijagba	0.00	0.00	3,000,000.00	20,000,000.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	40,333,075.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IKARO/ELEGBEKA

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62821708	24d	Renovation of Ori-ohin main market	Ikaro	0.00	0.00	5,000,000.00	40,000,000.00
	26e	Repair of trasformer at Ori-Ohin main market		0.00	0.00	1,000,000.00	0.00
	30d	Construction of convert at Owogbon/Igura link road Ikaro		0.00	0.00	10,000,000.00	0.00
	31a	Construction of line drain at Ikaro main road(st Augustine to st Monicas pry. Schl.) Ikaro		0.00	0.00	6,000,000.00	0.00
	42k	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
62821708	51c	Construction of Solar Powered Boreholes at Araromi Quarter, Ikaro	Ikaro	0.00	0.00	3,000,000.00	30,000,000.00
62821708	51d	Construction of Solar Powered Boreholes at Orogba Camp,, Ikaro	Ikaro	0.00	0.00	3,000,000.00	30,000,000.00
	62b	Renovation 0f three classrooms at Abusoro camp		0.00	0.00	4,500,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	33,500,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IMERI

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62821709	24e	Renovation of Imeri main market	Imeri	0.00	0.00	5,000,000.00	20,000,000.00
	31b	Construction of Line Drains in Atiba quarter at Uremu street Imeri		0.00	0.00	5,000,000.00	0.00
	31d	Construction of Line Drains at market square to Igishimeri strt Imeri		0.00	0.00	7,000,000.00	0.00
	31e	Construction of Line Drains at Celestial church road Imeri		0.00	0.00	5,000,000.00	0.00
	42l	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
62821709	43b	Grading and laying of asphalt on Igishimeri/market road	Imeri	0.00	0.00	0.00	50,000,000.00
	51e	Sinking of Borehole at Navy Road behind model primary schl.Imeri		0.00	0.00	3,000,000.00	0.00
62821709	51f	Sinking of two Boreholes at Uka to serve Uka and Egbira people resident at Imeri	Imeri	0.00	0.00	3,000,000.00	30,000,000.00
	77b	Consruction of public toilets at Imeri market		0.00	0.00	3,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	32,000,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - IMORU/ARIMOGIJA

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62821710	30m	Construction of convert and drainag at Imoru/Arimogija	Imoru/Arimogija	0.00	0.00	10,000,000.00	30,000,000.00
	42m	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
62821710	43a	Construction of a standard road to Imoru township hall	Imoru/Arimogija	0.00	0.00	25,000,000.00	70,000,000.00
	47e	Constuction of Divisional Police Station at Imoru/Arimogija		0.00	0.00	15,000,000.00	0.00
	51k	Sinking of Borehole at Arigho camp Imoru		0.00	0.00	3,000,000.00	0.00
	62e	Renovation of St.Mary's primary school Imoru		0.00	0.00	8,500,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	62,500,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - OKELUSE

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
	24a	Building of modern market at Okeluse		0.00	0.00	30,000,000.00	0.00
62821711	27a	Grading and Maintenance of Road linking Okeluse and Ute	Okeluse	0.00	0.00	0.00	50,000,000.00
	42n	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
62821711	51l	Construction of Solar Powered Boreholes at Okeluse	Okeluse	0.00	0.00	3,000,000.00	20,000,000.00
62821711	65b	Renovation of Maternity Health Centre at Okeluse	Okeluse	0.00	0.00	0.00	30,000,000.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	34,000,000.00	100,000,000.00

OSE LOCAL GOVERNMENT, IFON
ESTIMATES 2025
CAPITAL PROJECTS BY GEOGRAPHICAL SEGMENT
CAPITAL PROJECT DETAILS - UTE

GEO - CODE	S/N	DETAILS OF EXPENDITURES	PROJECT LOCATION	ACTUAL ESTIMATES JAN. - DEC., 2024	ACTUAL ESTIMATES JAN. - DEC., 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
62821712	41a	Renovation of Ute Town Hall	Ute	0.00	0.00	6,000,000.00	20,000,000.00
	42o	Repair of Boreholes		0.00	0.00	1,000,000.00	0.00
	51h	Sinking of Borehole at Arajomoeye camp		0.00	0.00	3,000,000.00	0.00
	51i	Sinking of Borehole at Owajalaye camp		0.00	0.00	3,000,000.00	0.00
62821712	51j	Construction of Solar Powered Boreholes at Elerinla Camp	Ute	0.00	0.00	3,000,000.00	30,000,000.00
62821712	62d	Renovation of Asarude Primary school,Ute	Ute	0.00	0.00	5,000,000.00	50,000,000.00
	69a	Completion of health centre at Olute Camp		0.00	0.00	3,000,000.00	0.00
	69b	Building of Health Centre at Igboruwen		0.00	0.00	20,000,000.00	0.00
		CUMMULATIVE WARD TOTAL		0.00	0.00	44,000,000.00	100,000,000.00
		LG WARDS TOTAL		2,950,000.00	966,537,600.00	2,144,700,000.00	2,186,950,000.00