

OWO LOCAL GOVERNMENT, OWO

ESTIMATES 2026

APPROVAL PAGE

The sum of Five Billion, Six Hundred and Sixteen Million, One Hundred Eighty- eight Thousand, Eight Hundred and Ninety – Six Naira, Eighty Kobo (**5,616,188,896.80**) being the Total Revenue of OWO LOCAL GOVERNMENT, Financing of the Council Estimated Total Expenditure of Four Billion, Four Hundred and Forty – Six Million, One Hundred and Eighty – Eight Thousand, Eight Hundred and Ninety – Six Naira, Eighty Kobo (**4,446,188,896.80**), while the balance of One Billion, One Hundred and Seventy Million Naira (**1,170,000,000.00**) is for the servicing of Capital Expenditure of OWO LOCAL GOVERNMENT for the 2026 Fiscal Year.

P A S S E D   I N T O   L A W   T H I S   D A Y :

*Adebayo Doyin*

THE LEADER OF THE HOUSE

SEAL/STAMP

LEADER OF THE HOUSE  
OWO LOCAL GOVERNMENT

*[Signature]* 04/02/2026

DATE

*Com. Samuel Olofin*

THE CLERK OF THE HOUSE

SEAL/STAMP

*[Signature]* 04/02/2026

SIGNATURE & DATE

S I G N E D   I N T O   L A W   T H I S   D A Y :

*Ibrahim Hamed*

THE EXECUTIVE CHAIRMAN,  
OWO LOCAL GOVERNMENT, OWO.



*[Signature]* 04-02-2026

SIGNATURE & DATE

<b>GL</b>	<b>BASIC</b>	<b>RENT 50.5%</b>	<b>TRAN 50.5%</b>	<b>GIVEN</b>	<b>UTILITY 20%</b>	<b>CSA 25%</b>	<b>DOMESTI C</b>	<b>ENTER</b>	<b>OTHERS</b>	<b>TOTAL</b>
17	953,262.83	-	-	-	-	-	-		363,508.17	1,316,771.00
16	397,024.24	-	-	-	-	-	-		80,854.48	477,878.72
15	332,222.37	-	-	-	-	-	-		74,906.43	407,128.80
14	266,820.23	-	-	-	-	-	-		68,880.22	335,700.45
13	226,814.34	-	-	-	-	-	-		65,199.13	292,013.47
12	196,718.80	-	-	-	-	-	-		63,279.56	259,998.36
10	178,101.83	-	-	-	-	-	-		56,401.02	234,502.85
9	162,587.83	-	-	-	-	-	-		53,698.89	216,286.72
8	145,901.88	-	-	-	-	-	-		51,229.11	197,130.99
7	111,036.09	-	-	-	-	-	-		47,547.35	158,583.44
6	86,486.21	-	-	-	-	-	-		44,658.18	131,144.39
5	78,778.88	-	-	-	-	-	-		29,261.17	108,040.05
4	76,472.19	-	-	-	-	-	-		26,810.26	103,282.45
3	72,463.66	-	-	-	-	-	-		26,051.89	98,515.55
2	70,513.88	-	-	-	-	-	-		25,799.81	96,313.69
1	31,040.19	15,675.30	15,675.30	1,300.00	6,208.04	7,760.05	-		15,268.09	77,658.88

GL	BASIC	RENT 50.5%	TRAN 50.5%	GIVEN	UTILITY 20%	TSA 27.5%	DOMESTI C	ENTER	OTHERS	TOTAL
17	127,557.88	44,645.26	38,267.36	8,500.00	20,409.26	35,078.42	146,000.32	5,000.00	214,988.00	425,458.50
16	118,184.85	41,364.70	37,819.15	8,500.00	18,909.58	32,500.83	146,000.32	5,000.00	210,910.73	408,279.43
15	101,055.65	35,369.48	32,337.81	8,500.00	16,168.90	27,790.30	73,000.16	5,000.00	130,459.36	299,222.30
14	93,643.67	32,775.28	30,434.19	6,000.00	14,982.99	25,752.01			46,735.00	203,588.15
13	86,275.70	30,196.50	30,196.50	3,000.00	13,804.11	23,725.82			40,529.93	187,198.62
12	79,731.44	27,906.00	27,906.00	2,750.00	12,757.03	21,926.15			37,433.18	172,976.62
10	71,017.92	24,856.27	24,856.27	2,750.00	11,362.87	19,529.93			33,642.80	154,373.26
9	64,101.81	22,435.63	22,435.63	2,750.00	10,256.29	17,628.00			30,634.29	139,607.36
8	59,149.35	20,702.27	20,702.27	2,750.00	9,463.90	16,266.07			28,479.97	129,033.87
7	54,413.57	19,044.75	19,044.75	2,750.00	8,706.17	14,963.73			26,419.90	118,922.97
6	46,749.22	16,829.72	16,829.72	1,300.00	7,012.38	12,856.04			21,168.42	101,577.08
5	39,764.61	17,098.78	17,098.78	1,300.00	7,157.63	10,935.27			19,392.90	93,355.07
4	34,755.67	17,030.28	17,030.28	1,300.00	6,951.13	9,557.81			17,808.94	86,625.17
3	32,723.74	16,361.87	16,361.87	1,300.00	6,544.75	8,999.03			16,843.78	82,291.26
2	31,998.36	15,999.18	15,999.18	1,300.00	6,399.67	8,799.55			16,499.22	80,495.94
1	31,040.19	15,675.30	15,675.30	1,300.00	6,208.04	8,536.05			16,044.09	78,434.88

<b>GL</b>	<b>BASIC</b>	<b>RENT 50.5%</b>	<b>TRAN 50.5%</b>	<b>GIVEN</b>	<b>UTILITY 20%</b>	<b>CSA 25%</b>	<b>DOMESTI C</b>	<b>ENTER</b>	<b>OTHERS</b>	<b>TOTAL</b>
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	211,799.05	422,269.55
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	207,956.11	405,324.81
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	127,932.97	296,695.91
14	93,643.67	32,775.28	30,434.19	6,000.00	14,982.99	23,410.92			44,393.91	201,247.05
13	86,275.70	30,196.50	30,196.50	3,000.00	13,804.11	21,568.93			38,373.04	185,041.73
12	79,731.44	27,906.00	27,906.00	2,750.00	12,757.03	19,932.86			35,439.89	170,983.34
10	71,017.92	24,856.27	24,856.27	2,750.00	11,362.87	17,754.48			31,867.35	152,597.81
9	64,101.81	22,435.63	22,435.63	2,750.00	10,256.29	16,025.45			29,031.74	138,004.82
8	59,149.35	20,702.27	20,702.27	2,750.00	9,463.90	14,787.34			27,001.24	127,555.13
7	54,413.57	19,044.75	19,044.75	2,750.00	8,706.17	13,603.39			25,059.56	117,562.63
6	46,749.22	16,829.72	16,829.72	1,300.00	7,012.38	11,687.31			19,999.69	100,408.35
5	39,764.61	17,098.78	17,098.78	1,300.00	7,157.63	9,941.15			18,398.78	92,360.96
4	34,755.67	17,030.28	17,030.28	1,300.00	6,951.13	8,688.92			16,940.05	85,756.28
3	32,723.74	16,361.87	16,361.87	1,300.00	6,544.75	8,180.94			16,025.68	81,473.16
2	31,998.36	15,999.18	15,999.18	1,300.00	6,399.67	7,999.59			15,699.26	79,695.98
1	31,040.19	15,675.30	15,675.30	1,300.00	6,208.04	7,760.05			15,268.09	77,658.88

**JUSTICE & LAW**

<b>GL</b>	<b>BASIC</b>	<b>RENT 50.5%</b>	<b>TRAN 50.5%</b>	<b>GIVEN</b>	<b>UTILITY 20%</b>	<b>CSA 25%</b>	<b>DOMESTI C</b>	<b>ENTER</b>	<b>TOTAL</b>
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	422,269.54
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	405,324.81
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	296,695.91
14	93,643.67	32,775.28	30,434.19	6,000.00	14,982.99	23,410.92			201,247.05
13	86,275.70	30,196.50	30,196.50	3,000.00	13,804.11	21,568.93			185,041.73
12	79,731.44	27,906.00	27,906.00	2,750.00	12,757.03	19,932.86			170,983.34
10	71,017.92	24,856.27	24,856.27	2,750.00	11,362.87	17,754.48			152,597.81
9	64,101.81	22,435.63	22,435.63	2,750.00	10,256.29	16,025.45			138,004.82
8	59,149.35	20,702.27	20,702.27	2,750.00	9,463.90	14,787.34			127,555.13



**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CONSOLIDATED FINANCIAL STATEMENTS**

1	2	3	4	5	6	7	8	9	10
		ACTUAL ESTIMATES	%	ACTUAL ESTIMATES	%	APPROVED ESTIMATES	%	ESTIMATES	%
	DETAILS	2024		2025		2025		2026	
<b>A.</b>	<b>ESTIMATED DEPENDENT REVENUE</b>								
	SHARE OF EXCESS CRUDE OIL	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
i.	SHARE OF VAT	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
ii.	STATUTORY ALLOCATION	2,936,468,140.56	98.71%	2,764,260,729.51	98.64%	2,936,468,140.56	18.92%	5,452,122,796.80	97.08%
iii.	Statutory Receipt From State Government Account	27,500,000.00	0.92%	22,222,222.24	0.79%	53,885,046.84	0.35%	35,000,000.00	0.62%
<b>A.</b>	<b>TOTAL DEPENDENT REVENUE</b>	<b>2,963,968,140.56</b>	<b>99.63%</b>	<b>2,786,482,951.75</b>	<b>99.44%</b>	<b>2,990,353,187.40</b>	<b>19.26%</b>	<b>5,487,122,796.80</b>	<b>97.70%</b>
<b>B.</b>	<b>TOTAL INDEPENDENT REVENUE</b>	<b>10,999,491.00</b>	<b>0.37%</b>	<b>15,788,200.00</b>	<b>0.56%</b>	<b>12,533,105,600.00</b>	<b>80.74%</b>	<b>72,066,100.00</b>	<b>1.28%</b>
<b>C</b>	<b>OTHERS :</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>250,000.00</b>	<b>0.00%</b>	<b>57,000,000.00</b>	<b>1.01%</b>
i	AIDS & GRANTS	0.00	0.00%	0.00	0.00%	0.00	0.00%	57,000,000.00	1.01%
ii	CAPITAL DEVELOPMENTS RECEIPTS	0.00	0.00%	0.00	0.00%	250,000.00	0.00%	0.00	0.00%
	OTHERS :	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>TOTAL REVENUE (A + B+C )</b>	<b>2,974,967,631.56</b>	<b>100.00%</b>	<b>2,802,271,151.75</b>	<b>100.00%</b>	<b>15,523,708,787.40</b>	<b>100.00%</b>	<b>5,616,188,896.80</b>	<b>100.00%</b>
<b>D.</b>	<b>ESTIMATED RECURRENT EXPENDITURE</b>								
i	Personnel Emolument: Staff Salary	0.00	0.00%	705,254,206.69	25.17%	1,145,251,093.38	7.38%	1,444,251,127.21	25.72%
ii	Personnel Emolument: Teachers Salary	600,000,000.00	20.17%	704,875,853.86	25.15%	805,833,739.06	5.19%	902,882,478.19	16.08%
iii	Consolidated Rev. Funds Charges (Political Salaries)	36,768,000.00	1.24%	6,768,000.00	0.24%	9,354,404.96	0.06%	61,424,000.00	1.09%
iv	Non-Regular Allowances & Soc. Contribution	37,529,182.34	1.26%	7,898,405.60	0.28%	18,731,219.00	0.12%	26,847,607.80	0.48%
	<b>OTHER RECURRENT COST</b>								
v	Social Benefit	670,412,956.47	22.54%	691,260,308.95	24.67%	926,105,000.00	5.97%	854,333,333.00	15.21%
vi	Overhead Costs	22,592,141.00	0.76%	678,833,457.65	24.22%	103,872,831.00	0.67%	1,156,450,350.60	20.59%
<b>D.</b>	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,367,302,279.81</b>	<b>45.96%</b>	<b>2,794,890,232.75</b>	<b>99.74%</b>	<b>3,009,148,287.40</b>	<b>19.38%</b>	<b>4,446,188,896.80</b>	<b>79.17%</b>
<b>E.</b>	<b>RECURRENT SURPLUS TRANSFERRED TO CAPITAL FUNDS</b>	<b>1,607,665,351.75</b>	<b>54.04%</b>	<b>7,380,919.00</b>	<b>0.26%</b>	<b>12,514,560,500.00</b>	<b>80.62%</b>	<b>1,170,000,000.00</b>	<b>20.83%</b>
<b>F.</b>	<b>Capital Expenditure</b>	<b>14,668,500.00</b>	<b>0.49%</b>	<b>355,568,000.00</b>	<b>12.69%</b>	<b>1,080,208,000.00</b>	<b>6.96%</b>	<b>1,170,000,000.00</b>	<b>20.83%</b>
	<b>TOTAL EXPENDITURE (D+ F)</b>	<b>1,381,970,779.81</b>	<b>46.45%</b>	<b>3,150,458,232.75</b>	<b>112.43%</b>	<b>4,089,356,287.40</b>	<b>26.34%</b>	<b>5,616,188,896.80</b>	<b>100.00%</b>
<b>G.</b>	<b>Closing Bal.;As at 31st DEC (Surplus/Deficit)</b>	<b>1,592,996,851.75</b>		<b>-348,187,081.00</b>		<b>11,434,352,500.00</b>			

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2025**  
**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	CAPITAL	TOTAL
	Opening Balances.	-										-
011100100100	Office of the Chairman	700,000.00		3,624,000.00						24,400,000.00		28,024,000.00
011100100200	Office of the V/ Chairman	0.00		3,000,000.00						5,350,000.00		8,350,000.00
011100500100	Adv./Asst/Aides(Chairman)	0.00		19,200,000.00						1,850,000.00		21,050,000.00
011101300100	Office of the Secretary to LG	0.00		2,400,000.00						4,200,000.00		6,600,000.00
011118300100	Internal Audit	0.00		5,005,719.56						1,250,000.00		6,255,719.56
011200100100	Legislative Council	0.00		31,400,000.00						23,500,000.00		54,900,000.00
011200500100	Asst Aides/Adviser(Legislative.)	0.00		1,800,000.00						0.00		1,800,000.00
011200700100	Council Committees									1,000,000.00		1,000,000.00
011202100100	Office of the House Leader									15,750,000.00		15,750,000.00
011202200100	Clerk to the House									20,150,000.00		20,150,000.00
011200800100	Local Government Administration			5,220,304.08		0.00		0.00		10,300,000.00		15,520,304.08
012500100100	GENERAL SERVICES									847,499,069.60		847,499,069.60
012500100200	General Administration	13,994,000.00		339,599,072.02						25,200,000.00	60,000,000.00	424,799,072.02
021500100100	Agric and Natural Resources	2,800,000.00		37,261,383.31						8,050,000.00	10,000,000.00	55,311,383.31
022000100100	Finance and Supplies	5,548,766,996.80		250,968,216.43						22,350,000.00	5,500,000.00	278,818,216.43
022000300100	Budget and Planning	3,200,000.00		10,265,966.28						17,200,000.00	27,000,000.00	54,465,966.28
023400100100	Works, Land Trans. & Hou.	10,000,000.00		120,148,308.98						39,950,000.00	659,500,000.00	819,598,308.98
032600100100	Legal Services	800,000.00		12,663,600.57						6,200,000.00	26,500,000.00	45,363,600.57
051702600000	LG.Primary Schools	0.00		902,882,478.19						0.00	40,000,000.00	942,882,478.19
052100100100	Medical and Health Serv.	800,000.00		378,591,594.95						0.00	70,000,000.00	448,591,594.95
053500100100	Environmetal Services	2,200,000.00		64,552,109.60						14,700,000.00	168,000,000.00	247,252,109.60
055100200100	Council of Trad.Rulers			163,410,785.31						3,000,000.00		166,410,785.31
055100300100	Comm Dev. & Sports	500,000.00		56,564,066.11						15,150,000.00	103,500,000.00	175,214,066.11
	Others											-
<b>TOTAL</b>		<b>5,616,188,896.80</b>		<b>2,408,557,605.40</b>		<b>26,847,607.80</b>		<b>854,333,333.00</b>		<b>1,156,450,350.60</b>	<b>1,170,000,000.00</b>	<b>5,616,188,896.80</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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				
	11010201		Share of VAT				
		<b>TOTAL</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	11010301		Share of Excess CRUDE	0.00	0.00	0.00	0.00
				2,936,468,140.56	5,452,122,796.80	5,452,122,796.80	5,452,122,796.80
		<b>TOTAL</b>	<b>TOTAL REV FROM FED. ACCT</b>	<b>2,936,468,140.56</b>	<b>2,764,260,729.51</b>	<b>5,452,122,796.80</b>	<b>5,452,122,796.80</b>
	11010401		Statutory Receipt From State Govt.	27,500,000.00	22,222,222.24	53,885,046.84	35,000,000.00
		<b>TOTAL</b>		<b>27,500,000.00</b>	<b>22,222,222.24</b>	<b>53,885,046.84</b>	<b>35,000,000.00</b>
10101	12010100	IGR	Tax	0.00	0.00	12,500,000,000.00	12,500,000.00
	12020100		Licences	616,000.00	3,564,000.00	3,564,000.00	4,580,600.00
	12020400		Fees	6,775,250.00	11,959,200.00	27,297,600.00	29,585,500.00
	12020500		Fines	0.00	0.00	0.00	2,000,000.00
	12020600		Sales	0.00	220,000.00	132,000.00	11,450,000.00
	12020700		Earnings	3,608,241.00	45,000.00	1,452,000.00	10,450,000.00
	12020800		Rent On Buildings	0.00	0.00	660,000.00	1,500,000.00
	12020900		Rent On Lands & Govt. Property	0.00	0.00	0.00	0.00
	12021000		Repayment	0.00	0.00	0.00	0.00
	12021100		Investment Property	0.00	0.00	0.00	0.00
	12021200		Interest Earned	0.00	0.00	0.00	0.00
	12021300		Re=imbursement	0.00	0.00	0.00	0.00
		<b>TOTAL</b>		<b>10,999,491.00</b>	<b>15,788,200.00</b>	<b>12,533,105,600.00</b>	<b>72,066,100.00</b>
08101	13010101	AIDS & GRA	Aides	0.00	0.00	0.00	0.00
	13020101		Grants	0.00	0.00	0.00	57,000,000.00
		<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000,000.00</b>
03101	14010101	CAP.RECEIPT	Capital Development Fund	0.00	0.00	250,000.00	0.00
	14020101		Other Capital Receipts	0.00	0.00	0.00	0.00
		<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00</b>
09101	14030101	OTHERS	Loans & Borrowings	0.00	0.00	0.00	0.00
		<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
07101			Debt forgiveness & others	0.00	0.00	0.00	0.00
		<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

		<i>GRAND TOTAL</i>	2,974,967,631.56	2,802,271,151.75	18,039,363,443.64	5,616,188,896.80
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**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED EXPENDITURES**  
**SUMMARY OF EXPENDITURE BY HEADS**

FUND CODE	ECONOMIC CODE	EXPENDITURE ITEMS	DETAILS OF EXPENDITURES	ACTUAL REVENUE JAN-DEC, 2024	ACTUAL REVENUE JAN-DEC, 2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
		<b>PERSONNEL</b>					
<b>1101</b>	<b>21010101</b>		<b>SALARIES &amp; WAGES</b>				
			Staff Salary/Leave Bonus	0.00	705,254,206.69	1,145,251,093.38	1,444,251,127.21
			Consolidated Charge(Political Salaries)	36,768,000.00	6,768,000.00	9,354,404.96	61,424,000.00
			Teachers Salary/Leave Bonus	600,000,000.00	704,875,853.86	805,833,739.06	902,882,478.19
		<b>SUB-TOTAL</b>		<b>636,768,000.00</b>	<b>1,416,898,060.55</b>	<b>1,960,439,237.40</b>	<b>2,408,557,605.40</b>
	<b>21020101</b>		ALLOWANCES	37,529,182.34	7,898,405.60	18,731,219.00	26,847,607.80
	<b>21020201</b>		SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>37,529,182.34</b>	<b>7,898,405.60</b>	<b>18,731,219.00</b>	<b>26,847,607.80</b>
		<b>SOC. BENEFIT</b>					
<b>1101</b>	<b>22010101</b>		GRATUITY	216,095,518.01	48,222,222.23	70,000,000.00	122,333,333.00
	<b>22010102</b>		PENSION	454,317,438.46	643,038,086.72	856,105,000.00	732,000,000.00
	<b>22010103</b>		DEATH BENEFIT	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>670,412,956.47</b>	<b>691,260,308.95</b>	<b>926,105,000.00</b>	<b>854,333,333.00</b>
<b>10101</b>	<b>22020000</b>	<b>OVERHEAD</b>	OVERHEAD	22,592,141.00	678,833,457.65	103,872,831.00	1,156,450,350.60
		<b>SUB-TOTAL</b>		<b>22,592,141.00</b>	<b>678,833,457.65</b>	<b>103,872,831.00</b>	<b>1,156,450,350.60</b>
<b>3101</b>	<b>2301.....2305</b>	<b>CAP. EXPEN</b>	CAPITAL EXPENDITURE	14,668,500.00	355,568,000.00	1,080,208,000.00	1,170,000,000.00
		<b>SUB-TOTAL</b>		<b>14,668,500.00</b>	<b>355,568,000.00</b>	<b>1,080,208,000.00</b>	<b>1,170,000,000.00</b>
		<b>GRAND TOTAL</b>		<b>1,381,970,779.81</b>	<b>3,150,458,232.75</b>	<b>4,089,356,287.40</b>	<b>5,616,188,896.80</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED RECURRENT REVENUE**  
**OFFICE OF THE CHAIRMAN : 011100100100**

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10104	12020404		Trade Union Fee	0.00	0.00	0.00	0.00
	12020427	<b>Fees</b>	Tender Fees	0.00	0.00	0.00	0.00
	12020442		Association Fees	0.00	0.00	0.00	0.00
	12020455		Form Fees.E.G Bursary And Schorlaship	0.00	0.00	0.00	200,000.00
	12020436		Bill Board Advertisment Fees	0.00	0.00	0.00	0.00
	12020444		Burial Fees	0.00	0.00	0.00	0.00
	12020453		Application Fees.E.G Reruitment	0.00	0.00	0.00	500,000.00
	12020454		Parking Fees	0.00	0.00	0.00	0.00
	12020448		Development Levy	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>700,000.00</b>
10106	12020604	<b>Sales</b>	Sales Unserviceable Items	0.00	0.00	0.00	0.00
	12020610		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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10107	12020710	<b>Earnings</b>	Earning From Guest House	0.00	0.00	0.00	0.00
	12020712		Other Earnings	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10108	12020901	<b>Rents</b>	Rent On Government Land	0.00	0.00	0.00	0.00
	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	0.00
	12020905		Lease Rental	0.00	0.00	0.00	0.00
	12020906		Rent On Government Properties	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10109	12021001	<b>Repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>700,000.00</b>

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

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>10105</b>	<b>12020604</b>	<b>Sales</b>	<b>Sales Unserviceable Items</b>	0.00	0.00	0.00	0.00
	<b>14020202</b>		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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10109</b>	<b>12021001</b>	<b>Repayment</b>	<b>Loans And Advances Repayment</b>	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

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

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10105	12020604	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	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10105	12020604	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	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10105	12020604	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	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Loans And Advances Repayment</b>	0.00	0.00	0.00	0.00
10109	12021001	Repayment	Refunds	0.00	0.00	0.00	0.00
	12021006		refunds	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

**OWO LOCAL GOVERNMENT, OWO**  
**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	0.00
	12020603		Sales Of Identity Card	0.00	0.00	0.00	200,000.00
			Assets By Public Auction	0.00	0.00	0.00	0.00
			Sales Of Identity Card	0.00	0.00	0.00	0.00
			Consultancy Registration Form	0.00	0.00	0.00	200,000.00
	12020610		sales of goods by public auction	0.00	0.00	0.00	0.00
	12020616		Sales of other Govt. Property	0.00	0.00	0.00	0.00
	12020611		Sales of Govt. Vehicles	0.00	0.00	0.00	0.00
	12020614		Sales Of Govt Building	0.00	0.00	0.00	0.00
	12020607		Sales Of Other Forms	0.00	0.00	0.00	0.00
	14020202		Proceed From Sales Of Fixed	0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>
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
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10107	12020701	Earnings	Earning From Consultancy Services	0.00	0.00	0.00	0.00
	12020705		Earning From the use of Govt. Halls	0.00	0.00	0.00	200,000.00
	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	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
10104	12020417	Fees	Contractor Registration Fees	0.00	0.00	1,320,000.00	200,000.00
10104	12020418		Marriage/Divorce Fees	1,735,600.00	638,200.00	5,280,000.00	4,000,000.00
	12020419		Attestation Fees	0.00	0.00	396,000.00	500,000.00
	12020436		Bill Board Advertisement Fees	0.00	0.00	1,320,000.00	1,500,000.00
	12020445		Change Of Ownership Fees	0.00	0.00	0.00	300,000.00
	12020453		Application Fees	0.00	0.00	0.00	500,000.00
	12020443		Birth Registratipon Fees	454,000.00	1,596,000.00	1,320,000.00	2,394,000.00

	12020459		Naming of streets/Hose Numbering	1,045,000.00	3,095,000.00	3,300,000.00	4,000,000.00
<b>-TOTAL</b>				<b>3,234,600.00</b>	<b>5,329,200.00</b>	<b>12,936,000.00</b>	<b>13,394,000.00</b>
10105	12020501	Fines/Penalty	Payment of fines & penalty	0.00	0.00	0.00	0.00
		]		0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>10108</u></b>	<b><u>12020803</u></b>	<b><u>Rent - Building</u></b>	<b><u>Rents on Govt. BUILDING</u></b>	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>10109</u></b>	<b><u>12020906</u></b>	<b><u>Rent - Lands</u></b>	<b><u>Rents on Govt Lands, Properties/others</u></b>	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>3,234,600.00</b>	<b>5,329,200.00</b>	<b>12,936,000.00</b>	<b>13,994,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED RECURRENT REVENUE**  
**AGRIC AND NATURAL RESOURCES DEPARTMENT : 021500100100**

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10104	12020446	<b>Fees</b>	Agric & Ventinery Fees	0.00	12,500.00	0.00	200,000.00
	12020451		Timber & Forest Fees	67,500.00	0.00	396,000.00	300,000.00
<b>-TOTAL</b>				<b>67,500.00</b>	<b>12,500.00</b>	<b>396,000.00</b>	<b>500,000.00</b>
<b>10105</b>	<b>12020604</b>	<b>Sales</b>	Sales Unserviceable Items	0.00	0.00	0.00	0.00
	<b>12020608</b>		Sales Of Improved Seeds & Chemicals	0.00	0.00	0.00	500,000.00
	<b>12020609</b>		Proceed From Sales Of Farm Produce	0.00	0.00	132,000.00	1,000,000.00
	<b>14020202</b>		Proceed From Sales Of Fixed	0.00	0.00	0.00	0.00
	<b>12020610</b>		Assets By Public Auctio	0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>132,000.00</b>	<b>1,500,000.00</b>
<b>10108</b>	<b>12021001</b>	<b>repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006	<b>Repayment</b>	Refunds	0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10107	12020708	<b>Earnings</b>	Earning From Agric Produce	0.00	0.00	1,056,000.00	800,000.00
			Earning from oil palm plantation	0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>1,056,000.00</b>	<b>800,000.00</b>
10111	12021103	<b>investment</b>	Other Investment Income	0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>67,500.00</b>	<b>12,500.00</b>	<b>1,584,000.00</b>	<b>2,800,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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	1,343,471,288.81	451,692,823.38	2,896,173,732.79	2,718,078,767.14
	11010201		Share of VAT	0.00	1,375,175,683.06	0.00	1,718,969,603.83
	11010301		Share from Excess Crude Account	0.00	0.00	0.00	0.00
	11010302		Share of Forex Equalisation	0.00	0.00	0.00	40,000,000.00
	11010303		Share of Exchange Rate Difference/Gain	0.00	873,558,252.25	40,294,407.77	900,000,000.00
	11010304		Share of Solid Minerals/Non Oil Revenue	0.00	3,382,950.57	0.00	5,074,425.83
	11010305		Distribution of EMTL	0.00	60,451,020.25	0.00	70,000,000.00
	11010306		Federal Inland Revenue	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>1,343,471,288.81</b>	<b>2,764,260,729.51</b>	<b>2,936,468,140.56</b>	<b>5,452,122,796.80</b>
	11010401		Statutory Receipt From State Account	27,500,000.00	22,222,222.24	53,885,046.84	35,000,000.00
<b>TOTAL</b>				<b>27,500,000.00</b>	<b>22,222,222.24</b>	<b>53,885,046.84</b>	<b>35,000,000.00</b>
10101	120101	Tax	Community Development Tax				
	12010101		Community Development Poll Tax	0.00	0.00	0.00	3,000,000.00
	120102		Corporate Tax			0.00	0.00
	12010201		Bakery	0.00	0.00	0.00	500,000.00
	12010202		Telecommunicaion Companies (MTN & AIRTEL)	0.00	0.00	0.00	5,000,000.00
	12010203		Saw Mill	0.00	0.00	0.00	1,500,000.00
	12010204		Filling Station	0.00	0.00	0.00	2,000,000.00
	12010205		Digester	0.00	0.00	0.00	500,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500,000.00</b>
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	136,000.00	0.00	272,000.00
	12020110		Inland Water Way Licence	0.00	0.00	0.00	0.00
	12020111		Bake House Licence	0.00	1,281.00	132,000.00	150,000.00

	<b>12020112</b>		Bicycle Licence & Hire Permit	0.00	0.00	0.00	0.00
	<b>12020113</b>		Brick Making Licence	0.00	0.00	0.00	0.00
	<b>12020114</b>		Cart Licence	0.00	0.00	0.00	0.00
	<b>12020115</b>		<b>Dane Gun Licences</b>	0.00	0.00	0.00	0.00
	<b>12020116</b>		Cattle Dealer Licences	0.00	0.00	264,000.00	200,000.00
	<b>12020117</b>		Dry Fish & Meat Licences	0.00	0.00	0.00	0.00
	<b>12020118</b>		Pet(Dog) Licences	0.00	0.00	0.00	0.00
	<b>12020119</b>		Fishing Permit	0.00	0.00	0.00	0.00
	<b>12020120</b>		Hawkers Permit	204,000.00	35,000.00	660,000.00	500,000.00

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED RECURRENT REVENUE**  
**FINANCE & 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
	12020121		Hunting Permit	0.00	0.00	0.00	0.00
	12020122		Produce Buying Licences	0.00	0.00	0.00	0.00
	12020123		Animal Health Certificate Licences	0.00	0.00	0.00	0.00
	12020124		Abattoir/Slaughter Licences	0.00	105,800.00	660,000.00	211,600.00
	12020125		Renewal Of Fisher Licences	0.00	0.00	0.00	0.00
	12020126		Hiring Services	0.00	0.00	0.00	0.00
	12020127		Eblem	0.00	36,500.00	0.00	500,000.00
	12020128		Bore Hole Drilling Licences	0.00	0.00	132,000.00	150,000.00
	12020130		Cinematograph Licences	0.00	0.00	0.00	0.00
	12020131		Liquor Licences	0.00	0.00	396,000.00	400,000.00
			Dulmen Permit	0.00	20,000.00	0.00	500,000.00
	12020137		Trade Permit Licences	412,000.00	848,500.00	1,320,000.00	1,697,000.00
<b>TOTAL</b>				<b>616,000.00</b>	<b>1,183,081.00</b>	<b>3,564,000.00</b>	<b>4,580,600.00</b>
10103	12020449	<b>Fees</b>	Tender Fees	0.00	0.00	39,600.00	200,000.00
	12020448		Development Levies	0.00	138,000.00	0.00	276,000.00
	12020449		Business/Trade Operating Fees	1,068,000.00	600,000.00	3,300,000.00	1,800,000.00
	12020454		Parking Fees	0.00	18,000.00	66,000.00	200,000.00
	12020455		Market Fees	363,850.00	557,500.00	3,960,000.00	3,000,000.00
	12020456		Shop & Shopping Centres	840,300.00	2,628,000.00	2,640,000.00	3,942,000.00
	12020457		Lock up Store	0.00	219,000.00	0.00	438,000.00
	12020458		Local Government Origin Fees	1,201,000.00	1,557,000.00	3,960,000.00	2,335,500.00
	12020459		Loading & Offloading Fees	0.00	0.00	0.00	500,000.00
	12020460		Tenement Rate	0.00	850,000.00	0.00	1,000,000.00
<b>TOTAL</b>				<b>3,473,150.00</b>	<b>6,567,500.00</b>	<b>13,965,600.00</b>	<b>13,691,500.00</b>
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	500,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
10105	12020604	<b>Sales</b>	Sales Unserviceable Items	0.00	20,000.00	0.00	3,000,000.00

<b>10105</b>	<b>14020202</b>	<b>Sales</b>	Proceed From Sales Of Fixed	0.00	0.00	0.00	0.00
	<b>12020610</b>		Assets By Public Auction	0.00	0.00	0.00	0.00
	<b>12020611</b>		Proceeds From Sales Of Govt. Vehicles	0.00	0.00	0.00	350,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>3,350,000.00</b>
10106	12020708	<b>Earnings</b>	Earning From Consultancy Serv.	0.00	0.00	0.00	200,000.00
	12020705		Earning from the use of GOVT.hall	0.00	45,000.00	396,000.00	250,000.00
	12020711		Earning From Commercial Activities	3,608,241.00	0.00	0.00	500,000.00
<b>TOTAL</b>				<b>3,608,241.00</b>	<b>45,000.00</b>	<b>396,000.00</b>	<b>950,000.00</b>
<b>10107</b>	<b>12020800</b>	<b>Rent on Govt. Buildings</b>		0.00	0.00	0.00	0.00
	12020802		Rent on Govt. Offices	0.00	0.00	0.00	300,000.00
	12020803		Rent on Govt. Building	0.00	0.00	264,000.00	500,000.00
	12020804		Rent on Govt. land	0.00	0.00	396,000.00	700,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>660,000.00</b>	<b>1,500,000.00</b>
10108	12020900	Rent on Lands		0.00	0.00	0.00	0.00
			Rents on Govt. Properties	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10109</b>	<b>12021001</b>	<b>Repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10110	12021103	<b>Investment</b>	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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10111	12021200	InterestEarned		0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>7,697,391.00</b>	<b>7,815,581.00</b>	<b>18,585,600.00</b>	<b>24,572,100.00</b>
<b>Sub Total</b>				<b>15,394,782.00</b>	<b>15,631,162.00</b>	<b>37,171,200.00</b>	<b>61,644,200.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED RECURRENT REVENUE**  
**FINANCE & 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
10112	12021300	Re- imbursement	Re- imbursement	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>IGR TOTAL</b>				<b>15,394,782.00</b>	<b>15,631,162.00</b>	<b>37,171,200.00</b>	<b>61,644,200.00</b>
<b>08101</b>	<b>13010100</b>	<b>AIDES</b>	Local Aids	0.00	0.00	200,000.00	0.00
<b>08201</b>	<b>13010200</b>		Domestic Aids	0.00	0.00	0.00	0.00
08301	13010300		Foreign AIDES	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>
08201	13020100	<b>GRANTS</b>	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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
03101	14010101	<b>DF RECEIPT</b>	Transfer from CRF to CDF	0.00	0.00	0.00	0.00
03201	14020201		Other Capital Receipts	0.00	0.00	250,000.00	0.00
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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00</b>
<b>TOTAL (F&amp;S)</b>				<b>1,386,366,070.81</b>	<b>2,802,114,113.75</b>	<b>3,027,974,387.40</b>	<b>5,548,766,996.80</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED RECURRENT REVENUE**  
**BPRS DEPARTMENT : 022000300100**

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>10105</b>	<b>12020603</b>	<b>Sales</b>	Sales Of ID Cards	0.00	0.00	0.00	500,000.00
	<b>12020604</b>		Sales Unserviceable Items	0.00	0.00	0.00	0.00
	<b>14020202</b>		Proceed From Sales Of Fixed	0.00	0.00	0.00	0.00
	<b>13020610</b>		Assets By Public Auction	0.00	0.00	0.00	0.00
	<b>13020601</b>		Sales Of Jounals & Publications	0.00	0.00	0.00	200,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>700,000.00</b>
				0.00	0.00	0.00	0.00
<b>10109</b>	<b>12021001</b>	<b>Repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10107	12020701	<b>Earnings</b>	Earning From Consultancy	0.00	0.00	0.00	500,000.00
			Serv.E.G Research & Survey.	0.00	0.00	0.00	500,000.00
	12020711		Earning From Commercial	0.00	0.00	0.00	500,000.00
			Activities e.g ICT & Research Centres	0.00	0.00	0.00	1,000,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500,000.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,200,000.00</b>

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

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10103	12020427	Fees	Tender Fees	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10105</b>	<b>12020604</b>	<b>Sales</b>	Sales Unserviceable Items	0.00	0.00	0.00	5,000,000.00
	<b>14020202</b>		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
10106	12020701	<b>Earnings</b>	Earning From The Use Of Govt Vehicles	0.00	0.00	0.00	0.00
	12020703		Earning From Hire of Plants and Equipments	0.00	0.00	0.00	5,000,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
<b>10109</b>	<b>12021001</b>	<b>Repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>

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

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10104	12020501	Fines	Fines & Penalties	0.00	0.00	0.00	500,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
10103	12020425	Fees	Court Application Fees	0.00	0.00	0.00	300,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
10105	12020604	Sales	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
			Assets By Public Auction	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10109	12021001	Repayment	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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	<b>Licences</b>	Private School - Owner's Permit	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10104	12020131	Fines	Fines & Penalty - Private School Owner	0.00	0.00	0.00	0.00
	12020137		Fines & Penalty - School Pupils	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10103	12020449	<b>Fees</b>	<b>Registration fees for the new pupils</b>	0.00	0.00	0.00	0.00
	12020449		Tuition & School Fees	0.00	0.00	0.00	0.00
	12020449		Rebate from Examination Fees	0.00	0.00	0.00	0.00
	12020424		Accreditation	0.00	0.00	0.00	0.00
	12020419		ATTESTATION FEES	0.00	0.00	0.00	0.00
			School Owner - Annual Lic. Renewal Fees	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10105	12020610	Sales	Proceeds from Sales of Goods & Property	0.00	0.00	0.00	0.00
	12020604		Proceed from the sales of Scrap Items	0.00	0.00	0.00	0.00
	12020604		Sales of Unservicable School Items	0.00	0.00	0.00	0.00
	12020615		Sales of School Materials e.g Textbooks	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10106	12020708	<b>Earnings</b>	REBATE FROM :				
	12020712		School Activities e.g Harvest	0.00	0.00	0.00	0.00
	12020713		Use of School Premises & Hall	0.00	0.00	0.00	0.00
	12020714		Use of School Property	0.00	0.00	0.00	0.00
	12020715		Proceed from other Sources of income	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED RECURRENT REVENUE**  
**PHC DEPARTMENT : 052100100100**

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10103	12020443	<b>Fees</b>	Death & Birth Certificate Fees	0.00	0.00	0.00	500,000.00
	12020450		Inspection Fees	0.00	0.00	0.00	0.00
	12020453		Application Fees.E.G Mat Leave	0.00	0.00	0.00	300,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>
<b>10105</b>	<b>12020604</b>	<b>Sales</b>	Sales Unserviceable Items	0.00	0.00	0.00	0.00
	<b>14020202</b>		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
	<b>12020605</b>		Sales Of Vaccines	0.00	0.00	0.00	0.00
	<b>12020612</b>		Proceed From Sales Of Drugs And Medication	0.00	0.00	0.00	0.00
	<b>12020615</b>		Sales Of Uniforms	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10106	12020701	<b>Earnings</b>	Earning From Consultancy Serv.	0.00	0.00	0.00	0.00
	12020711		Earning From Commercial Activities	0.00	0.00	0.00	0.00
	12020702		Earning From Lab.Services	0.00	0.00	0.00	0.00
	12020708		Earning From Med.Services	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10109</b>	<b>12021001</b>	<b>Repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	<b>12021006</b>		<b>Refunds</b>	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10110	12021103	<b>Investment</b>	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
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
08101	13010101	<b>Aids</b>	Current Domestic Aids	0.00	0.00	0.00	0.00
	13010102		Capital Domestic Aids	0.00	0.00	0.00	0.00
	13010201		Current Foreign Aids	0.00	0.00	0.00	0.00

	13010202		Capital Foreign Aids	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
08201	13020301	<b>Grants</b>	Current Domestic Grants	0.00	0.00	0.00	0.00
	13020302		Capital Domestic Grants	0.00	0.00	0.00	0.00
	13020401		Current Foreign Grants	0.00	0.00	0.00	0.00
	13020402		Capital Foreign Grants	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF ESTIMATED RECURRENT REVENUE**  
**ENVIRONMENTAL DEPARTMENT :053500100100**

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10104	12020501	<b>Fines</b>	Fines & Penalties	0.00	0.00	0.00	1,000,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
10103	12020450	<b>Fees</b>	Inspection Fees	0.00	50,000.00	0.00	200,000.00
	12020453		Application Fees E.G Permit Licence Fees	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>10105</b>	<b>12020610</b>	<b>Sales</b>	Sales Unserviceable Items	0.00	0.00	0.00	0.00
	<b>14020202</b>		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
	<b>12020615</b>		Sales Of Uniforms	0.00	0.00	0.00	0.00
	<b>12020607</b>		Sales of Consultancy Registration Forms/Food Vendors	0.00	200,000.00	0.00	500,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>500,000.00</b>
10106	12020712	<b>Earnings</b>		0.00	0.00	0.00	0.00
			Earnings From Envir.Services	0.00	0.00	0.00	0.00
			Earnings From Envir.Services	0.00	0.00	0.00	500,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>10109</b>	<b>12021001</b>	<b>Repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>2,200,000.00</b>

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

<b>FUND CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>REVENUE DETAILS</b>	<b>ACTUAL REVENUE JAN-DEC, 2024</b>	<b>ACTUAL REVENUE JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
10103	12020443	<b>Fees</b>	<b>Other Fees E.G Tuitions</b>	0.00	0.00	0.00	0.00
	12020450		Inspection Fees	0.00	0.00	0.00	0.00
	12020453		Application Fees.E.G Mat Leave	0.00	0.00	0.00	0.00
	12020448		Development Levies	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10105</b>	<b>12020604</b>	<b>Sales</b>	<b>Sales Unserviceable Items</b>	0.00	0.00	0.00	0.00
	<b>14020202</b>		Proceed From Sales Of Fixed Assets By Public Auction	0.00	0.00	0.00	0.00
	<b>12020616</b>		Sales Of Other Items For Students	0.00	0.00	0.00	0.00
	<b>12020607</b>		Proceed From Sales Of Registration Forms	0.00	0.00	0.00	0.00
	<b>12020615</b>		Sales Of Uniforms(Pupils/Students)	0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10106	12020712	<b>Earnings</b>	Earning From Comm.Devp.Progms	0.00	0.00	0.00	500,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>10109</b>	<b>12021001</b>	<b>repayment</b>	Loans And Advances Repayment	0.00	0.00	0.00	0.00
	12021006		Refunds	0.00	0.00	0.00	0.00
<b>-TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF PERSONNEL COSTS**  
**SUMMARY OF PERSONNEL COSTS**

ADMIN CODE	DEPARTMENT	ACTUAL ESTIMATES. JAN-DEC., 2024	ACTUAL ESTIMATES JAN-DEC., 2025	ESTIMATES 2025	ESTIMATES 2026
011100100100	Office of the Chairman	2,718,000.00	2,718,000.00	3,733,248.16	3,624,000.00
011100100200	Office of the V/ Chairman	2,250,000.00	2,250,000.00	3,221,156.80	3,000,000.00
011100500100	Adv./Asst/Aides(Chairman)	0.00	0.00	0.00	19,200,000.00
011101300100	Office of the Secretary to LG	1,800,000.00	1,800,000.00	2,400,000.00	2,400,000.00
011118300100	Internal Audit	0.00	0.00	0.00	5,005,719.56
011200100100	Legislative Council	30,000,000.00	0.00	0.00	31,400,000.00
011200500100	Asst Aides/Adviser(Legislative.)	0.00	0.00	0.00	1,800,000.00
011200700100	Council Committees				
011202100100	Office of the House Leader				
011202200100	Clerk to the House	5,498,797.03	5,122,062.95		
011200800100	Head Local Government Administration	0.00	2,285,240.72	0.00	5,220,304.08
012500100100	GENERAL SERVICES				
012500100200	General Administration	223,828,026.92	133,685,259.57	224,593,630.68	339,599,072.02
021500100100	Agric and Natural Resources	0.00	17,446,520.64	32,076,246.72	37,261,383.31
022000100100	Finance and Supplies	0.00	103,929,494.53	212,504,666.94	250,968,216.43
022000300100	Budget and Planning	0.00	4,362,980.46	5,520,652.69	10,265,966.28
023400100100	Works, Land Trans. & Hou.	0.00	46,931,803.41	83,483,649.51	120,148,308.98
032600100100	Legal Services	0.00	1,513,995.73	2,706,944.20	12,663,600.57
051702600000	LG.Primary Schools	600,000,000.00	704,875,853.86	805,833,739.06	902,882,478.19
052100100100	Medical and Health Serv.	0.00	217,624,510.74	338,446,396.12	378,591,594.95
053500100100	Environmetal Services	0.00	35,153,529.35	49,183,167.63	64,552,109.60
055100200100	Council of Trad.Rulers	0.00	100,657,705.93	59,648,578.80	163,410,785.31
055100300100	Comm Dev. & Sports	0.00	41,663,165.61	88,821,401.49	56,564,066.11
	<b>Staff Salary/Leave Bonus</b>	<b>229,326,823.96</b>	<b>710,376,269.64</b>	<b>1,096,985,334.78</b>	<b>1,444,251,127.21</b>
	<b>Consolidated Charge(Political Salaries)</b>	<b>36,768,000.00</b>	<b>6,768,000.00</b>	<b>9,354,404.96</b>	<b>61,424,000.00</b>
	<b>Teachers Salary/Leave Bonus</b>	<b>600,000,000.00</b>	<b>704,875,853.86</b>	<b>805,833,739.06</b>	<b>902,882,478.19</b>
	<b>GRAND TOTAL</b>	<b>866,094,823.96</b>	<b>1,422,020,123.50</b>	<b>1,912,173,478.80</b>	<b>2,408,557,605.40</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0111001001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0111001001008	8	0	0.00	0	0.00	0	0.00	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
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>CHAIRMAN (Consolidated)</b>	<b>1</b>	<b>2,718,000.00</b>	<b>1</b>	<b>2,718,000.00</b>	<b>1</b>	<b>3,733,248.16</b>	<b>1</b>	<b>3,624,000.00</b>
<b>OTHER PERSONNEL</b>									
<b>0111001001017</b>	<b>LEAVE BONUS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
0111001001018	RENT		0.00		0.00		0.00		-
0111001001019	TRANSPORT		0.00		0.00		0.00		-
0111001001020	OTHERS		0.00		0.00		0.00		-
	<b>Total Allowance</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
	<b>Grand Total</b>	<b>1</b>	<b>2,718,000.00</b>	<b>1</b>	<b>2,718,000.00</b>	<b>1</b>	<b>3,733,248.16</b>	<b>1</b>	<b>3,624,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**DETAILS OF PERSONNEL COST**

**OFFICE OF VICE CHAIRMAN : ADMINISTRATIVE CODE 01110012000**

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
011100120001	1	0	0.00	0	0.00	0	0.00	0	0.00
011100120002	2	0	0.00	0	0.00	0	0.00	0	0.00
011100120003	3	0	0.00	0	0.00	0	0.00	0	0.00
011100120004	4	0	0.00	0	0.00	0	0.00	0	0.00
011100120005	5	0	0.00	0	0.00	0	0.00	0	0.00
011100120006	6	0	0.00	0	0.00	0	0.00	0	0.00
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>			<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>VICE- CHAIRMAN (Consolidated)</b>	<b>1</b>	<b>2,250,000.00</b>	<b>1</b>	<b>2,250,000.00</b>	<b>1</b>	<b>3,221,156.80</b>	<b>1</b>	<b>3,000,000.00</b>
<b>OTHER PERSONNEL</b>									
0111001200017	LEAVE BONUS		0.00		0.00		0.00		0.00
0111001200018	RENT		0.00		0.00		0.00		-
0111001200019	TRANSPORT		0.00		0.00		0.00		-
0111001200020	OTHERS		0.00		0.00		0.00		-
	<b>Total Allowance</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
	<b>Grand Total</b>	<b>1</b>	<b>2,250,000.00</b>	<b>1</b>	<b>2,250,000.00</b>	<b>1</b>	<b>3,221,156.80</b>	<b>1</b>	<b>3,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**DETAILS OF PERSONNEL COST**

**ADVISER/ASSISTANTS/AIDS : ADMINISTRATIVE CODE 011100500100**

<b>Administrative code</b>	<b>Office</b>	<b>Actual No of Staff 2024</b>	<b>Actual Jan-Dec 2024</b>	<b>Actual No of Staff 2025</b>	<b>Actual Jan-Dec 2025</b>	<b>Estimate No of Staff 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>Estimate No of Staff 2026</b>	<b>ESTIMATES 2026</b>
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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>ADVISERS / SUPERVISORS (Consolidated)</b>		<b>8</b>	<b>0.00</b>	<b>8</b>	<b>0.00</b>	<b>8</b>	<b>0.00</b>	<b>8</b>	<b>19,200,000.00</b>
<b>OTHER PERSONNEL</b>									
<b>0111005001017</b>	<b>LEAVE BONUS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
0111005001018	RENT		0.00		0.00		0.00		-
0111005001019	TRANSPORT		0.00		0.00		0.00		-
0111005001020	OTHERS		0.00		0.00		0.00		-
	<b>Total Allowance</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
	<b>Grand Total</b>	<b>8</b>	<b>0.00</b>	<b>8</b>	<b>0.00</b>	<b>8</b>	<b>0.00</b>	<b>8</b>	<b>19,200,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**DETAILS OF PERSONNEL COST**

**OFFICE OF THE SECRETARY : ADMINISTRATIVE CODE 011101300100**

<b>Administrative code</b>	<b>Office</b>	<b>Actual No of Staff 2024</b>	<b>Actual Jan-Dec 2024</b>	<b>Actual No of Staff 2025</b>	<b>Actual Jan-Dec 2025</b>	<b>Estimate No of Staff 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>Estimate No of Staff 2025</b>	<b>ESTIMATES 2026</b>
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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	0	0.00	0	0.00	0	0.00	0	0.00
0111013001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>SECRETARY (Consolidated)</b>	<b>1</b>	<b>1,800,000.00</b>	<b>1</b>	<b>1,800,000.00</b>	<b>1</b>	<b>2,400,000.00</b>	<b>1</b>	<b>2,400,000.00</b>
<b>OTHER PERSONNEL</b>									
<b>0111013001017</b>	<b>LEAVE BONUS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
0111013001018	RENT		0.00		0.00		0.00		-
0111013001019	TRANSPORT		0.00		0.00		0.00		-
0111013001020	OTHERS		0.00		0.00		0.00		-
	<b>Total Allowance</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
	<b>Grand Total</b>	<b>1</b>	<b>1,800,000.00</b>	<b>1</b>	<b>1,800,000.00</b>	<b>1</b>	<b>2,400,000.00</b>	<b>1</b>	<b>2,400,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**DETAILS OF PERSONNEL COST**

**INTERNAL AUDIT : ADMINISTRATIVE CODE 011118300100**

<b>Administrative code</b>	<b>Office</b>	<b>Actual No of Staff 2024</b>	<b>Actual Jan-Dec 2024</b>	<b>Actual No of Staff 2025</b>	<b>Actual Jan-Dec 2025</b>	<b>Estimate No of Staff 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>Estimate No of Staff 2026</b>	<b>ESTIMATES 2026</b>
0111183001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0111183001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0111183001003	3	0	0.00	0	0.00	0	0.00	0	0.00
0111183001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0111183001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0111183001006	6	0	0.00	0	0.00	0	0.00	0	0.00
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0111183001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0111183001008	8	0	0.00	0	0.00	0	0.00	0	0.00
0111183001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0111183001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0111183001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	0	0.00	0	0.00	0	0.00
0111183001015	16	0	0.00	0	0.00	0	0.00	1	1,418,218.20
0111183001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1,418,218.20</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1,418,218.20</b>
<b>OFFICE HOLDER</b>									
<b>OTHER PERSONNEL</b>									
<b>0111183001017</b>	<b>LEAVE BONUS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>141,821.82</b>
0111183001018	RENT		0.00		0.00		0.00		496,376.37
0111183001019	TRANSPORT		0.00		0.00		0.00		453,829.82
0111183001020	OTHERS		0.00		0.00		0.00		2,495,473.35
	<b>Total Allowance</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>3,587,501.36</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>5,005,719.56</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**DETAILS OF PERSONNEL COST**

**LEGISLATIVE COUNCIL : ADMINISTRATIVE CODE 011200100100**

<b>Administrative code</b>	<b>Office</b>	<b>Actual No of Staff 2024</b>	<b>Actual Jan-Dec 2024</b>	<b>Actual No of Staff 2025</b>	<b>Actual Jan-Dec 2025</b>	<b>Estimate No of Staff 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>Estimate No of Staff 2026</b>	<b>ESTIMATES 2026</b>
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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	0	0.00	0	0.00	0	0.00	0	0.00
0112001001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>LEADER (Consolidated)</b>	<b>1</b>	<b>3,000,000.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>3,600,000.00</b>
	<b>PRINCIPAL OFFICERS (Consolidated)</b>	<b>4</b>	<b>12,000,000.00</b>	<b>4</b>	<b>0.00</b>	<b>4</b>	<b>0.00</b>	<b>4</b>	<b>12,000,000.00</b>
	<b>OTHER COUNCILLORS (Consolidated)</b>	<b>6</b>	<b>15,000,000.00</b>	<b>6</b>	<b>0.00</b>	<b>6</b>	<b>0.00</b>	<b>6</b>	<b>15,800,000.00</b>
	<b>OTHER PERSONNEL</b>								
0112001001017	LEAVE BONUS		0.00		0.00		0.00		0.00
0112001001018	RENT		0.00		0.00		0.00		-
0112001001019	TRANSPORT		0.00		0.00		0.00		-
0112001001020	OTHERS		0.00		0.00		0.00		-
	<b>Total Allowance</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
	<b>Grand Total</b>	<b>11</b>	<b>30,000,000.00</b>	<b>11</b>	<b>0.00</b>	<b>11</b>	<b>0.00</b>	<b>11</b>	<b>31,400,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>PA (Consolidated)</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>1,800,000.00</b>
<b>OTHER PERSONNEL</b>									
0112005001017	LEAVE BONUS		0.00		0.00		0.00		0.00
0112005001018	RENT		0.00		0.00		0.00		-
0112005001019	TRANSPORT		0.00		0.00		0.00		-
0112005001020	OTHERS		0.00		0.00		0.00		-
	<b>Total Allowance</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
	<b>Grand Total</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>1,800,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	0	0.00	0	0.00	0	0.00	0	0.00
0125001001010	10	0	0.00	0	0.00	0	0.00	0	0.00
0125001001011	12	0	0.00	0	0.00	0	0.00	0	0.00
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	720,274.80	0	0.00	0	0.00
0125001001016	17	0	0.00	0	0.00	0	0.00	1	1,530,694.56
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>720,274.80</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1,530,694.56</b>
	<b>TOTAL FOR 1-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>720,274.80</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1,530,694.56</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0125001001017	LEAVE BONUS		0.00		72,027.48		0.00		153,069.46
0125001001018	RENT		0.00		252,096.20		0.00		535,743.10
0125001001019	TRANSPORT		0.00		216,082.40		0.00		459,208.37
0125001001020	OTHERS		0.00		1,024,759.84		0.00		2,541,588.60
	<b>Total Allowance</b>		<b>0.00</b>		<b>1,564,965.92</b>		<b>0.00</b>		<b>3,689,609.52</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>2,285,240.72</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>5,220,304.08</b>

**OWO LOCAL GOVERNMENT, OWO**

**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	1	113,655.70	3	0.00	1	372,482.28
0125001001002	2	0	0.00	3	363,727.80	2	346,040.42	3	1,151,940.96
0125001001003	3	0	0.00	2	310,793.49	9	1,621,953.63	2	785,369.76
0125001001004	4	0	0.00	2	329,287.59	12	2,350,134.24	2	834,136.08
0125001001005	5	0	0.00	0	0.00	7	3,560,459.74	0	0.00
0125001001006	6	0	0.00	9	1,977,042.60	20	5,607,665.20	9	5,048,915.76
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>17</b>	<b>3,094,507.18</b>	<b>53</b>	<b>13,486,253.23</b>	<b>17</b>	<b>8,192,844.84</b>
0125001001007	7	0	0.00	17	3,953,678.67	45	13,335,828.30	17	11,100,368.28
0125001001008	8	0	0.00	19	4,535,284.02	36	13,281,439.68	19	13,486,051.80
0125001001009	9	0	0.00	23	6,222,258.54	36	15,221,130.12	23	17,692,099.56
0125001001010	10	0	0.00	26	7,699,249.98	25	12,159,386.00	26	22,157,591.04
0125001001011	12	0	0.00	27	9,482,394.87	16	9,621,828.64	27	25,832,986.56
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>112</b>	<b>31,892,866.08</b>	<b>158</b>	<b>63,619,612.74</b>	<b>112</b>	<b>90,269,097.24</b>
0125001001012	13	0	0.00	13	5,636,906.28	27	17,895,246.03	13	13,459,009.20
0125001001013	14	0	0.00	24	12,805,443.54	28	20,388,940.60	24	26,969,376.96
0125001001014	15	0	0.00	3	1,794,977.64	4	3,390,330.68	3	3,638,003.40
0125001001015	16	0	0.00	3	2,160,824.31	2	1,970,732.72	3	4,254,654.60
0125001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>43</b>	<b>22,398,151.77</b>	<b>61</b>	<b>43,645,250.03</b>	<b>43</b>	<b>48,321,044.16</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>172</b>	<b>57,385,525.03</b>	<b>272</b>	<b>120,751,116.00</b>	<b>172</b>	<b>146,782,986.24</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0125001001017	LEAVE BONUS		0.00		5,738,552.50		12,075,111.60		14,678,298.62
0125001001018	RENT		0.00		20,266,306.47		42,558,835.32		51,889,644.80
0125001001019	TRANSPORT		0.00		19,748,380.41		41,783,559.72		50,978,630.64
0125001001020	OTHERS		0.00		30,546,495.16		55,690,766.64		75,269,511.71
	<b>Total Allowance</b>		<b>0.00</b>		<b>76,299,734.54</b>		<b>152,108,273.28</b>		<b>192,816,085.78</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>172</b>	<b>133,685,259.57</b>	<b>272</b>	<b>272,859,389.28</b>	<b>172</b>	<b>339,599,072.02</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF PERSONNEL COST**  
**AGRIC : ADMINISTRATIVE CODE 021500100100**

Administrative code	Office	Actual No of Staff 2024	Actual Jan-Dec 2024	Actual No of Staff 2025	Actual Jan-Dec 2025	Estimate No of Staff 2025	APPROVED ESTIMATES 2025	Estimate No of Staff 2026	ESTIMATES 2026
0215001001001	1	0	0.00	0	0.00	0	0.00	0	0.00
0215001001002	2	0	0.00	0	0.00	0	0.00	0	0.00
0215001001003	3	0	0.00	1	157,236.90	1	180,217.07	0	0.00
0215001001004	4	0	0.00	0	0.00	0	0.00	0	0.00
0215001001005	5	0	0.00	0	0.00	1	222,922.82	0	0.00
0215001001006	6	0	0.00	0	0.00	5	1,401,916.30	0	0.00
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>157,236.90</b>	<b>7</b>	<b>1,805,056.19</b>	<b>0</b>	<b>0.00</b>
0215001001007	7	0	0.00	7	1,737,529.02	4	1,185,406.96	8	5,223,702.72
0215001001008	8	0	0.00	0	0.00	3	1,106,786.64	1	709,792.20
0215001001009	9	0	0.00	0	0.00	0	0.00	0	0.00
0215001001010	10	0	0.00	0	0.00	2	972,750.88	0	0.00
0215001001011	12	0	0.00	0	0.00	1	601,364.29	0	0.00
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>7</b>	<b>1,737,529.02</b>	<b>10</b>	<b>3,866,308.77</b>	<b>9</b>	<b>5,933,494.92</b>
0215001001012	13	0	0.00	0	0.00	2	1,325,573.78	0	0.00
0215001001013	14	0	0.00	6	3,209,742.07	4	2,912,705.80	6	6,742,344.24
0215001001014	15	0	0.00	1	546,020.40	3	2,542,748.01	1	1,212,667.80
0215001001015	16	0	0.00	2	1,332,786.00	1	960,366.36	1	1,418,218.20
0215001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>9</b>	<b>5,088,548.47</b>	<b>10</b>	<b>7,741,393.95</b>	<b>8</b>	<b>9,373,230.24</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>17</b>	<b>6,983,314.39</b>	<b>27</b>	<b>13,412,758.91</b>	<b>17</b>	<b>15,306,725.16</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0215001001017	LEAVE BONUS		0.00		698,331.44		1,341,275.89		1,530,672.52
0215001001018	RENT		0.00		2,467,745.46		4,751,712.36		5,357,353.81
0215001001019	TRANSPORT		0.00		2,293,561.44		4,503,738.96		5,109,868.62
0215001001020	OTHERS		0.00		5,003,567.91		8,066,760.60		9,956,763.21
	<b>Total Allowance</b>		<b>0.00</b>		<b>10,463,206.25</b>		<b>18,663,487.81</b>		<b>21,954,658.15</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>17</b>	<b>17,446,520.64</b>	<b>27</b>	<b>32,076,246.72</b>	<b>17</b>	<b>37,261,383.31</b>

**OWO LOCAL GOVERNMENT, OWO**

**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	0	0.00	0	0.00	0	0.00	0	0.00
0220001001004	4	0	0.00	0	0.00	1	195,844.52	0	0.00
0220001001005	5	0	0.00	0	0.00	0	0.00	0	0.00
0220001001006	6	0	0.00	1	229,777.20	1	280,383.26	1	560,990.64
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>229,777.20</b>	<b>2</b>	<b>476,227.78</b>	<b>1</b>	<b>560,990.64</b>
0220001001007	7	0	0.00	1	261,195.50	9	2,667,165.66	3	1,958,888.52
0220001001008	8	0	0.00	5	1,331,315.73	12	4,427,146.56	3	2,129,376.60
0220001001009	9	0	0.00	4	1,059,412.77	17	7,187,755.89	15	11,538,325.80
0220001001010	10	0	0.00	15	4,522,219.67	26	12,645,761.44	13	11,078,795.52
0220001001011	12	0	0.00	33	11,923,429.86	28	16,838,200.12	35	33,487,204.80
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>58</b>	<b>19,097,573.53</b>	<b>92</b>	<b>43,766,029.67</b>	<b>69</b>	<b>60,192,591.24</b>
0220001001012	13	0	0.00	17	7,594,122.51	22	14,581,311.58	17	17,600,242.80
0220001001013	14	0	0.00	25	12,681,055.62	36	26,214,352.20	16	17,979,584.64
0220001001014	15	0	0.00	7	4,360,142.16	9	7,628,244.03	8	9,701,342.40
0220001001015	16	0	0.00	1	720,274.80	1	960,366.36	1	1,418,218.20
0220001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>50</b>	<b>25,355,595.09</b>	<b>68</b>	<b>49,384,274.17</b>	<b>42</b>	<b>46,699,388.04</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>109</b>	<b>44,682,945.82</b>	<b>162</b>	<b>93,626,531.62</b>	<b>112</b>	<b>107,452,969.92</b>
<b>OFFICE HOLDER</b>									
<b>OTHER PERSONNEL</b>									
0220001001017	LEAVE BONUS		0.00		4,468,294.58	0	9,362,653.16		10,745,296.99
0220001001018	RENT		0.00		15,641,328.33	0	32,870,745.00		37,614,149.38
0220001001019	TRANSPORT		0.00		15,070,281.21	0	31,785,956.88		36,831,072.94
0220001001020	OTHERS		0.00		24,066,644.59	0	44,858,780.28		58,324,727.20
	<b>Total Allowance</b>		<b>0.00</b>		<b>59,246,548.71</b>	<b>0</b>	<b>118,878,135.32</b>		<b>143,515,246.51</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>109</b>	<b>103,929,494.53</b>	<b>162</b>	<b>212,504,666.94</b>	<b>112</b>	<b>250,968,216.43</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0220003001007	7	0	0.00	0	0.00	0	0.00	0	0.00
0220003001008	8	0	0.00	0	0.00	1	368,928.88	0	0.00
0220003001009	9	0	0.00	1	256,144.30	1	422,809.17	1	769,221.72
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
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>256,144.30</b>	<b>2</b>	<b>791,738.05</b>	<b>1</b>	<b>769,221.72</b>
0220003001012	13	0	0.00	1	434,805.90	1	662,786.89	1	1,035,308.40
0220003001013	14	0	0.00	1	479,080.40	0	0.00	1	1,123,724.04
0220003001014	15	0	0.00	1	590,853.40	1	847,582.67	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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>3</b>	<b>1,504,739.70</b>	<b>2</b>	<b>1,510,369.56</b>	<b>3</b>	<b>3,371,700.24</b>
	<b>TOTAL FOR 1-17</b>	<b>0</b>	<b>0.00</b>	<b>4</b>	<b>1,760,884.00</b>	<b>4</b>	<b>2,302,107.61</b>	<b>4</b>	<b>4,140,921.96</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0220003001017	LEAVE BONUS		0.00		176,088.40		230,210.76		414,092.20
0220003001018	RENT		0.00		616,309.47		802,237.20		1,449,322.69
0220003001019	TRANSPORT		0.00		574,789.77		759,858.00		1,384,849.55
0220003001020	OTHERS		0.00		1,234,908.82		1,426,239.12		2,876,779.89
	<b>Total Allowance</b>		<b>0.00</b>		<b>2,602,096.46</b>		<b>3,218,545.08</b>		<b>6,125,044.32</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>4</b>	<b>4,362,980.46</b>	<b>4</b>	<b>5,520,652.69</b>	<b>4</b>	<b>10,265,966.28</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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	1	135,279.50	1	163,071.78	1	372,482.28
0234001001002	2	0	0.00	0	0.00	2	346,040.42	0	0.00
0234001001003	3	0	0.00	5	786,180.60	6	1,081,302.42	5	1,963,424.40
0234001001004	4	0	0.00	0	0.00	5	979,222.60	0	0.00
0234001001005	5	0	0.00	1	198,605.80	6	1,337,536.92	1	477,175.32
0234001001006	6	0	0.00	7	1,510,991.55	11	3,084,215.86	7	3,926,934.48
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>14</b>	<b>2,631,057.45</b>	<b>31</b>	<b>6,991,390.00</b>	<b>14</b>	<b>6,740,016.48</b>
0234001001007	7	0	0.00	11	2,464,445.97	11	3,259,869.14	11	7,182,591.24
0234001001008	8	0	0.00	1	283,867.40	8	2,951,431.04	1	709,792.20
0234001001009	9	0	0.00	13	3,678,232.95	12	5,073,710.04	13	9,999,882.36
0234001001010	10	0	0.00	8	2,566,932.93	7	3,404,628.08	8	6,817,720.32
0234001001011	12	0	0.00	10	3,714,917.85	10	6,013,642.90	10	9,567,772.80
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>43</b>	<b>12,708,397.10</b>	<b>48</b>	<b>20,703,281.20</b>	<b>43</b>	<b>34,277,758.92</b>
0234001001012	13	0	0.00	4	1,708,082.10	7	4,639,508.23	4	4,141,233.60
0234001001013	14	0	0.00	5	2,479,216.95	3	2,184,529.35	5	5,618,620.20
0234001001014	15	0	0.00	0	0.00	1	847,582.67	0	0.00
0234001001015	16	0	0.00	1	666,393.30	1	960,366.36	1	1,418,218.20
0234001001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>10</b>	<b>4,853,692.35</b>	<b>12</b>	<b>8,631,986.61</b>	<b>10</b>	<b>11,178,072.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>67</b>	<b>20,193,146.90</b>	<b>91</b>	<b>36,326,657.81</b>	<b>67</b>	<b>52,195,847.40</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0234001001017	LEAVE BONUS		0.00		2,019,314.69		3,632,665.78		5,219,584.74
0234001001018	RENT		0.00		7,237,494.99		13,221,865.08		18,698,238.42
0234001001019	TRANSPORT		0.00		7,142,194.80		13,076,854.44		18,515,226.37
0234001001020	OTHERS		0.00		10,339,652.03		17,225,606.40		25,519,412.05
	<b>Total Allowance</b>		<b>0.00</b>		<b>26,738,656.51</b>		<b>47,156,991.70</b>		<b>67,952,461.58</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>67</b>	<b>46,931,803.41</b>	<b>91</b>	<b>83,483,649.51</b>	<b>67</b>	<b>120,148,308.98</b>

**OWO LOCAL GOVERNMENT, OWO**

**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
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	1	709,792.20
0326001001009	9	0	0.00	0	0.00	0	0.00	2	1,538,443.44
0326001001010	10	0	0.00	0	0.00	1	486,375.44	0	0.00
0326001001011	12	0	0.00	1	392,110.90	0	0.00	1	956,777.28
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>392,110.90</b>	<b>1</b>	<b>486,375.44</b>	<b>4</b>	<b>3,205,012.92</b>
0326001001012	13	0	0.00	0	0.00	0	0.00	0	0.00
0326001001013	14	0	0.00	0	0.00	1	728,176.45	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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>728,176.45</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1-17</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>392,110.90</b>	<b>2</b>	<b>1,214,551.89</b>	<b>4</b>	<b>3,205,012.92</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0326001001017	LEAVE BONUS		0.00		39,211.09		121,455.19		320,501.29
0326001001018	RENT		0.00		137,238.80		429,524.16		1,121,754.52
0326001001019	TRANSPORT		0.00		137,238.80		411,319.80		1,121,754.52
0326001001020	OTHERS		0.00		808,196.14		530,093.16		6,894,577.31
	<b>Total Allowance</b>		<b>0.00</b>		<b>1,121,884.83</b>		<b>1,492,392.31</b>		<b>9,458,587.65</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1,513,995.73</b>	<b>2</b>	<b>2,706,944.20</b>	<b>4</b>	<b>12,663,600.57</b>

**OWO LOCAL GOVERNMENT, OWO  
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	2	360,434.14	0	0.00
0517026000004	4	0	0.00	0	0.00	31	6,071,180.12	14	5,838,952.56
0517026000005	5	0	0.00	0	0.00	0	0.00	0	0.00
0517026000006	6	0	0.00	0	0.00	16	4,486,132.16	0	0.00
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>49</b>	<b>10,917,746.42</b>	<b>14</b>	<b>5,838,952.56</b>
0517026000007	7	0	0.00	0	0.00	50	14,817,587.00	9	5,876,665.56
0517026000008	8	0	0.00	0	0.00	60	22,135,732.80	76	53,944,207.20
0517026000009	9	0	0.00	0	0.00	28	11,838,656.76	40	30,768,868.80
0517026000010	10	0	0.00	0	0.00	56	27,237,024.64	3	2,556,645.12
0517026000011	12	0	0.00	0	0.00	130	78,177,357.70	27	25,832,986.56
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>324</b>	<b>154,206,358.90</b>	<b>155</b>	<b>118,979,373.24</b>
0517026000012	13	0	0.00	0	0.00	120	79,534,426.80	107	110,777,998.80
0517026000013	14	0	0.00	0	0.00	130	94,662,938.50	73	82,031,854.92
0517026000014	15	0	0.00	0	0.00	22	18,646,818.74	40	48,506,712.00
0517026000015	16	0	0.00	0	0.00	0	0.00	6	8,509,309.20
0517026000016	17	0	0.00	0	0.00	0	0.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>272</b>	<b>192,844,184.04</b>	<b>226</b>	<b>249,825,874.92</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>645</b>	<b>357,968,289.36</b>	<b>395</b>	<b>374,644,200.72</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0517026000017	LEAVE BONUS		0.00		0.00		35,796,828.94		37,464,420.07
0517026000018	RENT		0.00				126,215,162.64		131,942,923.61
0517026000019	TRANSPORT		0.00				122,916,253.44		128,181,646.60
0517026000020	OTHERS		600,000,000.00		704,875,853.86		162,937,204.68		230,649,287.19
	<b>Total Allowance</b>		<b>600,000,000.00</b>		<b>704,875,853.86</b>		<b>447,865,449.70</b>		<b>528,238,277.47</b>
	<b>Grand Total</b>	<b>0</b>	<b>600,000,000.00</b>	<b>0</b>	<b>704,875,853.86</b>	<b>645</b>	<b>805,833,739.06</b>	<b>395</b>	<b>902,882,478.19</b>

**OWO LOCAL GOVERNMENT, OWO**

**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	2	686,634.00	0	0.00
0521001001004	4	0	0.00	2	418,885.90	2	740,658.00	2	1,835,332.56
0521001001005	5	0	0.00	5	1,447,605.00	4	1,684,636.00	5	4,726,732.80
0521001001006	6	0	0.00	1	3,150,072.72	8	4,094,648.00	1	1,037,834.52
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>8</b>	<b>5,016,563.62</b>	<b>16</b>	<b>7,206,576.00</b>	<b>8</b>	<b>7,599,899.88</b>
0521001001007	7	0	0.00	14	6,578,411.04	18	14,541,030.00	14	18,654,063.12
0521001001008	8	0	0.00	37	27,360,383.23	10	12,254,570.00	37	64,780,434.72
0521001001009	9	0	0.00	3	295,886.99	10	14,260,210.00	3	5,853,161.88
0521001001010	10	0	0.00	5	4,544,552.73	16	26,518,016.00	5	10,686,109.80
0521001001011	12	0	0.00	9	11,022,830.28	30	56,400,960.00	9	21,245,630.40
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>68</b>	<b>49,802,064.27</b>	<b>84</b>	<b>123,974,786.00</b>	<b>68</b>	<b>121,219,399.92</b>
0521001001012	13	0	0.00	24	34,068,779.91	8	17,618,720.00	24	65,322,529.92
0521001001013	14	0	0.00	15	29,148,434.82	29	77,837,711.00	15	48,027,641.40
0521001001014	15	0	0.00	1	2,164,532.00	5	17,335,775.00	1	3,986,668.44
0521001001015	16	0	0.00	4	11,459,391.84	3	12,714,600.00	4	19,057,163.52
0521001001016	17	0	0.00	2	16,488,787.50	2	15,484,200.00	2	22,878,307.92
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>46</b>	<b>93,329,926.07</b>	<b>47</b>	<b>140,991,006.00</b>	<b>46</b>	<b>159,272,311.20</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>122</b>	<b>148,148,553.96</b>	<b>147</b>	<b>272,172,368.00</b>	<b>122</b>	<b>288,091,611.00</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0517026000017	LEAVE BONUS		0.00		0.00		0.00		0.00
	HAZARD		0.00		32,364,000.00		0.00		-
	SHIFT		0.00		10,256,976.00		0.00		-
	OTHERS		0.00		26,854,980.78		66,274,028.12		90,499,983.95
	<b>Total Allowance</b>		<b>0.00</b>		<b>69,475,956.78</b>		<b>66,274,028.12</b>		<b>90,499,983.95</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>122</b>	<b>217,624,510.74</b>	<b>147</b>	<b>338,446,396.12</b>	<b>122</b>	<b>378,591,594.95</b>

**OWO LOCAL GOVERNMENT, OWO**

**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	0	0.00	0	0.00	1	370,330.00	0	0.00
0535001001005	5	0	0.00	1	353,508.80	4	421,163.00	1	945,346.56
0535001001006	6	0	0.00	0	0.00	4	511,835.00	0	0.00
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>353,508.80</b>	<b>9</b>	<b>1,303,328.00</b>	<b>1</b>	<b>945,346.56</b>
0535001001007	7	0	0.00	0	0.00	5	807,840.00	0	0.00
0535001001008	8	0	0.00	1	723,539.30	6	1,225,463.00	1	1,750,822.56
0535001001009	9	0	0.00	3	2,921,769.00	6	1,426,027.00	1	1,951,053.96
0535001001010	10	0	0.00	3	3,063,222.09	5	1,657,381.00	5	10,686,109.80
0535001001011	12	0	0.00	2	2,388,827.25	7	1,880,039.00	4	9,442,502.40
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>9</b>	<b>9,097,357.64</b>	<b>29</b>	<b>6,996,750.00</b>	<b>11</b>	<b>23,830,488.72</b>
0535001001012	13	0	0.00	5	7,350,758.28	6	2,202,346.00	3	8,165,316.24
0535001001013	14	0	0.00	1	1,663,969.00	4	2,684,063.00	1	3,201,842.76
0535001001014	15	0	0.00	0	0.00	3	3,467,158.00	0	0.00
0535001001015	16	0	0.00	2	5,397,435.00	1	4,238,201.00	3	14,292,872.64
0535001001016	17	0	0.00	0	0.00	1	7,742,100.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>8</b>	<b>14,412,162.28</b>	<b>15</b>	<b>20,333,868.00</b>	<b>7</b>	<b>25,660,031.64</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>18</b>	<b>23,863,028.72</b>	<b>53</b>	<b>28,633,946.00</b>	<b>19</b>	<b>50,435,866.92</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
0517026000017	LEAVE BONUS		0.00		0.00		0.00		0.00
	HAZARD		0.00		4,842,000.00		0.00		-
	SHIFT		0.00		1,004,202.00		0.00		-
	OTHERS		0.00		5,444,298.63		20,549,221.63		14,116,242.68
	<b>Total Allowance</b>		<b>0.00</b>		<b>11,290,500.63</b>		<b>20,549,221.63</b>		<b>14,116,242.68</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>18</b>	<b>35,153,529.35</b>	<b>53</b>	<b>49,183,167.63</b>	<b>19</b>	<b>64,552,109.60</b>

**OWO LOCAL GOVERNMENT, OWO**

**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	0	0.00	5	546,640.65	0	0.00	5	1,862,411.40
0505100100102	2	0	0.00	25	2,809,656.45	0	0.00	25	9,599,508.00
0505100100103	3	0	0.00	11	1,240,304.67	0	0.00	11	4,319,533.68
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	0	0.00	2	342,615.96	0	0.00	2	1,121,981.28
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>43</b>	<b>4,939,217.73</b>	<b>0</b>	<b>0.00</b>	<b>43</b>	<b>16,903,434.36</b>
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
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>43</b>	<b>4,939,217.73</b>	<b>0</b>	<b>0.00</b>	<b>43</b>	<b>16,903,434.36</b>
<b>OFFICE HOLDER</b>									
<b>OTHER PERSONNEL</b>									
0505100100117	LEAVE BONUS		0.00		493,921.77		0.00		1,690,343.44
0505100100118	RENT		0.00		2,424,376.35		0.00		940,518.00
0505100100119	TRANSPORT		0.00		2,424,376.35		0.00		940,518.00
0505100100120	OTHERS		0.00		3,862,948.86		21,648,578.80		13,166,674.20
TRADITIONAL RULERS			0.00	12	86,512,864.87	17	38,000,000.00	12	129,769,297.31
<b>Total Allowance</b>			<b>0.00</b>		<b>95,718,488.20</b>	<b>17</b>	<b>59,648,578.80</b>	<b>12</b>	<b>146,507,350.95</b>

	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>43</b>	<b>100,657,705.93</b>	<b>0</b>	<b>59,648,578.80</b>	<b>43</b>	<b>163,410,785.31</b>
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**OWO LOCAL GOVERNMENT, OWO**

**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	1	280,383.26	0	0.00
	<b>1 -- 6</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>280,383.26</b>	<b>0</b>	<b>0.00</b>
05051003001007	7	0	0.00	3	692,747.01	4	1,185,406.96	3	1,958,888.52
05051003001008	8	0	0.00	1	276,532.21	5	1,844,644.40	1	709,792.20
05051003001009	9	0	0.00	4	1,015,867.98	8	3,382,473.36	4	3,076,886.88
05051003001010	10	0	0.00	8	2,367,535.66	15	7,295,631.60	8	6,817,720.32
05051003001011	12	0	0.00	16	5,728,839.57	10	6,013,642.90	15	14,351,659.20
	<b>7--12</b>	<b>0</b>	<b>0.00</b>	<b>32</b>	<b>10,081,522.43</b>	<b>42</b>	<b>19,721,799.22</b>	<b>31</b>	<b>26,914,947.12</b>
05051003001012	13	0	0.00	3	1,257,705.09	11	7,290,655.79	3	3,105,925.20
05051003001013	14	0	0.00	9	4,764,324.42	11	8,009,940.95	9	10,113,516.36
05051003001014	15	0	0.00	3	1,817,394.21	2	1,695,165.34	3	3,638,003.40
05051003001015	16	0	0.00	0	0.00	2	1,920,732.72	1	1,418,218.20
05051003001016	17	0	0.00	0	0.00	0	0.00	0	0.00
	<b>13-17</b>	<b>0</b>	<b>0.00</b>	<b>15</b>	<b>7,839,423.72</b>	<b>26</b>	<b>18,916,494.80</b>	<b>16</b>	<b>18,275,663.16</b>
	<b>TOTAL FOR 1--17</b>	<b>0</b>	<b>0.00</b>	<b>47</b>	<b>17,920,946.15</b>	<b>69</b>	<b>38,918,677.28</b>	<b>47</b>	<b>3.00</b>
	<b>OFFICE HOLDER</b>								
	<b>OTHER PERSONNEL</b>								
05051003001017	LEAVE BONUS		0.00		1,792,094.62		3,891,867.73		0.30
05051003001018	RENT		0.00		6,272,331.12		13,673,300.76		15,816,713.60
05051003001019	TRANSPORT		0.00		6,062,353.29		13,292,257.68		15,412,189.04
05051003001020	OTHERS		0.00		9,615,440.43		19,045,298.04		25,335,160.17
	<b>Total Allowance</b>		<b>0.00</b>		<b>23,742,219.46</b>		<b>49,902,724.21</b>		<b>56,564,063.11</b>
	<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>47</b>	<b>41,663,165.61</b>	<b>69</b>	<b>88,821,401.49</b>	<b>47</b>	<b>56,564,066.11</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

		<b>DEPARTMENT</b>	<b>FUND CODE</b>	<b>ADMIN CODE</b>	<b>FUNCTIONAL CODE</b>	<b>ECONOMIC CODE</b>			
		<b>LOCAL. GOVT. ADMIN</b>	<b>01101</b>	<b>012500100100</b>	<b>70131</b>	<b>21010101</b>			
<b>2024</b>	<b>EST. VAC</b>	<b>CADRE</b>	<b>GL</b>	<b>PERSONNEL EMOLUMENT</b>	<b>RENT</b>	<b>TRANSPORT</b>	<b>OTHERS</b>	<b>LEAVE</b>	<b>TOTAL EMOLUMENT</b>
		<b>ADMIN. OFFICER</b>							
1	0	HEAD OF LOCAL GOVT. ADMINISTRATION	17	1,530,694.56	535,743.10	459,208.37	562,583.22	1,836,833.47	3,088,229.24
		<b>SUB-TOTAL</b>							

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**DEPARTMENT      FUND CODE                      ADMIN CODE                      FUNCTIONAL CODE                      ECONOMIC CODE**  
**ADMINISTRATION      01101                                      012500100200                                      70131                                      21010101**

<b>2024</b>	<b>EST. VAC</b>	<b>CADRE</b>	<b>GL</b>	<b>PERSONNEL EMOLUMENT</b>	<b>RENT</b>	<b>TRANSPORT</b>	<b>OTHERS</b>	<b>LEAVE</b>	<b>TOTAL EMOLUMENT</b>
		<b>ADMIN. OFFICER</b>							
0	0	Director	16	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Asst.director	14	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Asst.chief admin.officer	13	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin.admin.officer	12	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Senior Admin.Officer	10	0.00	0.00	0.00	0.00	0.00	0.00
0	0	ADMIN. OFFICER	9	0.00	0.00	0.00	0.00	0.00	0.00
0	0	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>EXECUTIVE OFFICER (GD)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0	0	Chief Excutive Officer I	15	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Chief Excutive Officer	14	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Asst.Ch.Exec.Officer	13	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin.Exec.Officer I	12	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin.Exec.Officer I1	10	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Senior Exec.Officer	9	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Higher Exec.Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
0	0	EXECUTIVE OFFICER	7	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Asst.Exec.Officer	6	0.00	0.00	0.00	0.00	0.00	0.00
0	0	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>CONFIDENTIAL SECRETARY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chief Confidential Sec	14	0.00	0.00	0.00	0.00	0.00	0.00
0		Asst.ch Conf.Secr.	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Conf.Secr.11	12	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Senior Conf.Secr.	9	0.00	0.00	0.00	0.00	0.00	0.00
		Confidential Secretary 1	8	0.00	0.00	0.00	0.00	0.00	0.00
		Confidential Secretary 11	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>TYPIST</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Prin.Secr.Asst.	10	0.00	0.00	0.00	0.00	0.00	0.00

		Chf.Typist	9	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Typist	8	0.00	0.00	0.00	0.00	0.00	0.00
		Typist	7	0.00	0.00	0.00	0.00	0.00	0.00
		Typist 11	6	0.00	0.00	0.00	0.00	0.00	0.00
		Typist 111	5	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0		<b>CLERICAL OFFICER</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Clerical Officer	7	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Clerical Officer	6	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Clerical Officer	5	0.00	0.00	0.00	0.00	0.00	0.00
		Clerical Officer	4	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>CLERICAL ASSISTANT</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0		Clerical Assistant	3	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>OFFICE ASSISTANT</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Office Assit. 1	3	0.00	0.00	0.00	0.00	0.00	0.00
		Office Assit. 11	2	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>SECURITY/WATCHME N</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Security Guard	6	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Security Guard	5	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Security Guard	4	0.00	0.00	0.00	0.00	0.00	0.00
		Security Guard 1	3	0.00	0.00	0.00	0.00	0.00	0.00
		Security Guard 11	2	0.00	0.00	0.00	0.00	0.00	0.00
0		Security Guard 111	1	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>WATCHMAN</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0	0	Chf. Watch Man	3	0.00	0.00	0.00	0.00	0.00	0.00
	0	Sen. Watchman	2	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>DEPT.TOTAL(ADMIN.)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**

		DEPARTMENT AGRIC	FUND CODE 01101			ADMIN CODE 021500100100	FUNCTIONAL CODE 70131			ECONOMIC CODE 21010101
2024	EST. VAC	CADRE	GL	BASIC	RENT	TRANSPORT	OTHERS	LEAVE	TOTAL EMOLUMENT	
		AGRIC.OFFICER		-	-	-	-	-	-	
		Director	16	1,418,218.20	496,376.37	453,829.82	532,964.45	1,701,861.84	2,901,388.84	
		Deputy Director	15	1,212,667.80	424,433.73	388,053.70	405,836.01	1,455,201.36	2,430,991.24	
0	0	Asst. Director	14	0.00	0.00	0.00	0.00	0.00	0.00	
		Asst.Chf.Agric.Officer	13	0.00	0.00	0.00	0.00	0.00	0.00	
		prin.Chf.Agric.Officer	12	0.00	0.00	0.00	0.00	0.00	0.00	
		Snr.Agric.Officer	10	0.00	0.00	0.00	0.00	0.00	0.00	
		Agric.Officer 1	9	0.00	0.00	0.00	0.00	0.00	0.00	
		Agric.Officer 11	8	0.00	0.00	0.00	0.00	0.00	0.00	
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
				0.00	0.00	0.00	0.00	0.00	0.00	
		<b>AGRIC.ENGINNER</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
		Agric.Engineer 1	9	0.00	0.00	0.00	0.00	0.00	0.00	
		Agric.Engineer 11	8	0.00	0.00	0.00	0.00	0.00	0.00	
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
				0.00	0.00	0.00	0.00	0.00	0.00	
		<b>AGRIC.SUPERINTENDEN T</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
		Chf.Agric.Suprt.	14	6,742,344.24	2,359,820.48	2,191,261.88	1,811,484.00	8,090,813.09	13,104,910.60	
	0	Asst. Chf.Agric.Suprt.	13	1,035,308.40	362,357.94	362,357.94	275,631.21	1,242,370.08	2,035,655.49	
		Prin.Agric.Suprt.1	12	0.00	0.00	0.00	0.00	0.00	0.00	
		Prin.Agric.Suprt. 11	10	0.00	0.00	0.00	0.00	0.00	0.00	
		Snr.Agric.Suprt.	9	769,221.72	269,227.60	269,227.60	205,311.72	923,066.06	1,512,988.64	
		Higher Agric.Suprt.	8	0.00	0.00	0.00	0.00	0.00	0.00	
0	0	Agric.Suprt.	7	0.00	0.00	0.00	0.00	0.00	0.00	
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
				0.00	0.00	0.00	0.00	0.00	0.00	
		<b>AGRIC.OVERSEER</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
		Chf.Agric.Overseer	7	5,876,665.56	2,056,832.95	2,056,832.95	1,572,271.92	7,051,998.67	11,562,603.37	
		Assts.Agric.Overseer	6	0.00	0.00	0.00	0.00	0.00	0.00	
		Assts.Agric.Overseer 11	5	0.00	0.00	0.00	0.00	0.00	0.00	
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

				0.00	0.00	0.00	0.00	0.00	0.00
		<b>FIELD OVERSEER</b>		0.00	0.00	0.00	0.00	0.00	0.00
0	0	Filed Officer	10	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>FIELD OVERSEER /ATTEN.</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Field Overseer	7	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Field Overseer	6	0.00	0.00	0.00	0.00	0.00	0.00
		Field Overseer 1	5	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Field Attendant	4	0.00	0.00	0.00	0.00	0.00	0.00
		Field Attendant 11	3	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>DEPT.TOTAL(AGRIC.)</b>							

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**DEPARTMENT                      FUND CODE                      ADMIN CODE                      FUNCTIONAL CODE                      ECONOMIC CODE**  
**FINANCE & SUPPLIES                      01101                      022000100100                      70131                      21010101**

2024	EST. VAC	CADRE	GL	BASIC	RENT	TRANSPORT	OTHERS	LEAVE	TOTAL EMOLUMENT
		<b>ACCOUNTANT</b>		-	-	-	-	-	-
0	0	Director	16	2,836,436.40	2,836,436.40	2,836,436.40	8,811,309.84	3,403,723.68	17,320,619.04
0		Deputy Director	15	8,488,674.60	8,488,674.60	8,488,674.60	26,012,024.92	10,186,409.52	51,478,048.72
0		Asst. Director	14	17,979,584.64	17,979,584.64	17,979,584.64	53,938,753.92	21,575,501.57	107,877,507.84
0		Asst.Chf.Accountant	13	17,600,242.80	17,600,242.80	17,600,242.80	52,800,728.40	21,120,291.36	105,601,456.80
0		Prin. Accountant	12	33,487,204.80	33,487,204.80	33,487,204.80	100,461,614.40	40,184,645.76	200,923,228.80
0		Snr. Accountant	10	11,078,795.52	11,078,795.52	11,078,795.52	33,236,386.56	13,294,554.62	66,472,773.12
0		Accountant I	9	11,538,325.80	11,538,325.80	11,538,325.80	34,614,977.40	13,845,990.96	69,229,954.80
0		Accountant II	8	2,129,376.60	2,129,376.60	2,129,376.60	6,388,129.80	2,555,251.92	12,776,259.60
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>EXEC. OFFICER (A/C)</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Executive Officer	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst. Chf.Exec. Officer	13	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin. Executive Officer I	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Executive Officer II	10	0.00	0.00	0.00	0.00	0.00	0.00
		Senior Executive Officer	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Executive Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
		Executive Officer	7	1,958,888.52	1,958,888.52	1,958,888.52	5,876,665.56	2,350,666.22	11,753,331.12
		Asst.Executive Officer	6	560,990.64	560,990.64	560,990.64	1,682,971.92	673,188.77	3,365,943.84
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>REVENUE OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf. Revenue Officer	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>REVENUE ASSISTANT</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Revenue Assistant	7	0.00	0.00	0.00	0.00	0.00	0.00
	0	Snr.Revenue Assistant I	6	0.00	0.00	0.00	0.00	0.00	0.00
0		Snr Revenue Assistant II	5	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Revenue Assistant	4	0.00	0.00	0.00	0.00	0.00	0.00
		Revenue Assistant	3	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Revenue Collector	2	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>					0.00		

		<b>DEPT.TOTAL(FIN &amp; SUPP.)</b>							
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**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**DEPARTMENT  
BPRS**

**FUND CODE  
01101**

**ADMIN CODE  
022000300100**

**FUNCTIONAL CODE  
70131**

**ECONOMIC CODE  
21010101**

2024	EST. VAC	CADRE	GL	BASIC	RENT	TRANSPORT	OTHERS	LEAVE	TOTAL EMOLUMENT
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>PLANING OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00
1		Asst.Chf.Planining Off.	14	2,247,448.08	786,606.83	730,420.63	603,828.00	2,696,937.70	4,368,303.53
		Prin.Planining Officer	12	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Planining Officer	10	0.00	0.00	0.00	0.00	0.00	0.00
		Planining Officer 1	9	769,221.72	269,227.60	269,227.60	205,311.72	923,066.06	1,512,988.64
		Planining Officer 11	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>PROGRAMME ANALYST</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Prin. Progam.Analyst	12	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Progam.Analyst	10	0.00	0.00	0.00	0.00	0.00	0.00
		Progam.Analyst 1	9	0.00	0.00	0.00	0.00	0.00	0.00
		Progam.Analyst 11	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>STATISTICIAN</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Statistician	12	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Statistician	10	0.00	0.00	0.00	0.00	0.00	0.00
		Statistician 1	9	0.00	0.00	0.00	0.00	0.00	0.00
		Statistician 11	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>COMPUTER ASSISTANT</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Prin.Computer Asst.	14	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Computer Asst.1	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Computer Asst.11	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin. Computer Asst.111	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Computer Asst. 1	9	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Computer Asst. 11	8	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Computer Asst.	7	0.00	0.00	0.00	0.00	0.00	0.00
		Computer Assistant	6	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00

				0.00	0.00	0.00	0.00	0.00	0.00
		<b>DATA PROCESSING ASST.</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Data Proc. Asst.	7	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Data Proc. Asst.	6	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>DATA PROC. OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Data Proc. Off.1	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Data Proc. Off.11	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Data Proc. Off.	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Data Proc. Off.	8	0.00	0.00	0.00	0.00	0.00	0.00
		Data Processing Officer	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>STATISTICAL ASST.</b>		0.00	0.00	0.00	0.00	0.00	0.00
0		Chf.Assistical Asst.	7	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Assistical Asst.	6	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>ENUMIRATOR/FIELD ASST.</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Field Asst.	7	0.00	0.00	0.00	0.00	0.00	0.00
0		Snr.Field Asst.	6	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Field Asst.	5	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>EXECUTIVE OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00
0		Prin.Executive Officer 1	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Executive Officer 11	10	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Snr.Executive Officer	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Executive Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
0		<b>CLERICAL OFF. / R.E.O</b>		0.00	0.00	0.00	0.00	0.00	0.00
0	0	Asst.Chf.Clerical Officer	6	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Clerical Officer 1	5	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Clerical Officer 11	4	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>				0.00	0.00	0.00	0.00
		<b>DEPT. TOTAL(BPRS)</b>							

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**DEPARTMENT      FUND CODE                      ADMIN CODE                      FUNCTIONAL CODE                      ECONOMIC CODE**  
**WORKS                      01101                                      023400100100                                      70131                                      21010101**

2024	EST. VAC	CADRE	GL	BASIC	RENT	TRANSPORT	OTHERS	LEAVE	TOTAL EMOLUMENT
		<b>CIVIL ENGINEER</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Director	16	0.00	0.00	0.00	0.00	0.00	0.00
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Engineer	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Engineer	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Engineer	12	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Engineer	10	0.00	0.00	0.00	0.00	0.00	0.00
		Engineer 1	9	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>MECH. ENGINEER</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Director	16	0.00	0.00	0.00	0.00	0.00	0.00
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Engineer	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Engineer	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Engineer	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Engineer	12	0.00	0.00	0.00	0.00	0.00	0.00
		Engineer 1	9	0.00	0.00	0.00	0.00	0.00	0.00
		Engineer 11	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>ELECTRICAL ENGINEER</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Director	16	0.00	0.00	0.00	0.00	0.00	0.00
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Engineer	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Engineer	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Engineer	12	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Engineer	10	0.00	0.00	0.00	0.00	0.00	0.00
		Engineer 1	9	0.00	0.00	0.00	0.00	0.00	0.00
		Engineer 11	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00

		<b>QUANTITY SURVEYOR</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Director	16	0.00	0.00	0.00	0.00	0.00	0.00
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
		Chief Quantity Surveyor	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf. Quantity Surveyor	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Quantity Surveyor	12	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Quantity Surveyor	10	0.00	0.00	0.00	0.00	0.00	0.00
		Quantity Surveyor 1	9	0.00	0.00	0.00	0.00	0.00	0.00
		Quantity Surveyor 11	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>TECHNICAL OFF.(MECH)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Tech. Officer	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Tech. Officer	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Tech. Officer 1	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Tech. Officer 11	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Tech. Officer	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Tech. Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
		Tech. Officer	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>TECHNICAL OFF.(CIVIL)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Tech. Officer	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Tech. Officer	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Tech. Officer 1	12	0.00	0.00	0.00	0.00	0.00	0.00
	0	Prin.Tech. Officer 11	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Tech. Officer	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Tech. Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
		Tech. Officer	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>TECHNICAL OFF.(ELECT.)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Tech. Officer	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Tech. Officer	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Tech. Officer 1	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Tech. Officer 11	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Tech. Officer	9	0.00	0.00	0.00	0.00	0.00	0.00

	Higher Tech. Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
	Tech. Officer	7	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>QUARTER MASTER</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Chf. Quarter master	7	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Quarter master	6	0.00	0.00	0.00	0.00	0.00	0.00
	Quarter master	5	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>BOAT OPERATOR</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Chf. Boat Operator	7	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Boat Operator 1	6	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Boat Operator 11	5	0.00	0.00	0.00	0.00	0.00	0.00
	Boat Operator 1	4	0.00	0.00	0.00	0.00	0.00	0.00
	Boat Operator 11	3	0.00	0.00	0.00	0.00	0.00	0.00
	Boat Operator 111	2	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>PLANT OPERATOR</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Chf. Plant Operator	7	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Plant Operator 1	6	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Plant Operator 11	5	0.00	0.00	0.00	0.00	0.00	0.00
	Plant Operator 1	4	0.00	0.00	0.00	0.00	0.00	0.00
	Plant Operator 11	3	0.00	0.00	0.00	0.00	0.00	0.00
	Plant Operator 111	2	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>DRIVER</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		9	0.00	0.00	0.00	0.00	0.00	0.00
		8	0.00	0.00	0.00	0.00	0.00	0.00
	Chf. Driver	7	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Driver 1	6	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Driver 11	5	0.00	0.00	0.00	0.00	0.00	0.00
	Driver 1	4	0.00	0.00	0.00	0.00	0.00	0.00
	Driver 11	3	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>CARPENTER</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Snr. Carpenter	6	0.00	0.00	0.00	0.00	0.00	0.00
	Carpenter 11	5	0.00	0.00	0.00	0.00	0.00	0.00

	Carpenter 1	4	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>GARDENER/LABOUR</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Lab our 1	3	0.00	0.00	0.00	0.00	0.00	0.00
	Lab our 11	2	0.00	0.00	0.00	0.00	0.00	0.00
	Lab our 111	1	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>TECHNICAL ASSISTANT</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Chf. Technical Asst.	7	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Technical Asst. 1	6	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Technical Asst. 11	5	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Asst. 1	4	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Asst. 11	3	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Asst. 111	2	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>WORKS ASST./ATTEND</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Snr. Works Asst/Att. 1	6	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Works Asst/Att. 11	5	0.00	0.00	0.00	0.00	0.00	0.00
	Works Asst/Att. 1	4	0.00	0.00	0.00	0.00	0.00	0.00
	Works Asst/Attendant 11	3	0.00	0.00	0.00	0.00	0.00	0.00
	Works Asst/Attendant 111	2	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>WORKS SUPERINTENDENT</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Prin. Works Suprt.	10	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Works Suprt.	9	0.00	0.00	0.00	0.00	0.00	0.00
	Higher Works Suprt.	8	0.00	0.00	0.00	0.00	0.00	0.00
	Works Superintendent	7	0.00	0.00	0.00	0.00	0.00	0.00
	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00
	<b>TECHNICAL (Q/S)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Asst. Chf. Tech. Off.	13	0.00	0.00	0.00	0.00	0.00	0.00
	Prin. Technical Officer	12	0.00	0.00	0.00	0.00	0.00	0.00
	Prin. Technical Officer	10	0.00	0.00	0.00	0.00	0.00	0.00
	Snr. Technical Officer	9	0.00	0.00	0.00	0.00	0.00	0.00

		Higher Technical Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>CRAFT MAN</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Snr.Craft Man	6	0.00	0.00	0.00	0.00	0.00	0.00
		R.Overseer	3	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>							<b>0.00</b>
		<b>DEPT.TOTAL(WORKS)</b>							

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

		DEPARTMENT	FUND CODE			ADMIN CODE	FUNCTIONAL CODE			ECONOMIC CODE
		LEGAL SERVICES	01101			032600100100	70131			21010101
2024	EST. VAC	CADRE	GL	BASIC	RENT	TRANSPORT	OTHERS	LEAVE	TOTAL EMOLUMENT	
		<b>LEGAL OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00	
		Director	16	0.00	0.00	0.00	0.00	0.00	0.00	
	0	Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00	
0	0	Asst. Director	14	0.00	0.00	0.00	0.00	0.00	0.00	
		Chief Legal Officer	13	0.00	0.00	0.00	0.00	0.00	0.00	
		Principal Legal Officer	12	79,731.44	27,906.00	27,906.00	35,439.89	95,677.73	170,983.34	
		Senior Legal Officer	10	0.00	0.00	0.00	0.00	0.00	0.00	
		<b>Legal Officer I</b>	9	0.00	0.00	0.00	0.00	0.00	0.00	
		Legal Officer II	8	0.00	0.00	0.00	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	0.00	0.00	
		<b>TOTAL</b>								

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**

**DEPARTMENT      FUND CODE                      ADMIN CODE                      FUNCTIONAL CODE                      ECONOMIC CODE**  
**LG PRY. SCHOOLS      01101                      051702600000                      70131                      21010101**

2024	EST. VAC	GL	L AS SI	PERSONNEL EMOLUMENT	RENT	TRANSPORT	OTHERS	LEAVE	TOTAL EMOLUMENT
0		HEAD TEACHER	16	0.00	0.00	0.00	0.00	0.00	0.00
0		ASST . HEAD TEACHER I	15	0.00	0.00	0.00	0.00	0.00	0.00
0		ASST. HEAD TEACHER II	14	0.00	0.00	0.00	0.00	0.00	0.00
0		CHIEF TUTOR	13	0.00	0.00	0.00	0.00	0.00	0.00
0		<b>SUB-TOTAL FOR LEVEL 13-16</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
0		PRIC. TUTOR/INSTRUCTOR	12	0.00	0.00	0.00	0.00	0.00	0.00
0		SER. TUTOR/INSTRUTOR	10	0.00	0.00	0.00	0.00	0.00	0.00
0		TUTOR1/SEN INSTRUCTOR	9	0.00	0.00	0.00	0.00	0.00	0.00
0		TUTOR11/HIGHER INSTR	8	0.00	0.00	0.00	0.00	0.00	0.00
0		PUPIL INSTRUCTOR	7	0.00	0.00	0.00	0.00	0.00	0.00
0		<b>TOTAL FOR LEVEL 07- 12</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
0		CLASS TEACHER	6	0.00	0.00	0.00	0.00	0.00	0.00
0		ASST. CLASS TEACHER	5	0.00	0.00	0.00	0.00	0.00	0.00
0		OFFICE ASSISTANT	4	0.00	0.00	0.00	0.00	0.00	0.00
0		MESSANGER	3	0.00	0.00	0.00	0.00	0.00	0.00
0		GUARD/SECURITY	2	0.00	0.00	0.00	0.00	0.00	0.00
0			1	0.00	0.00	0.00	0.00	0.00	0.00
0		<b>TOTAL FOR LEVEL 01- 06</b>		<b>-</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
		<b>TOTAL FOR LEVEL 01 - 16</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**DEPARTMENT      FUND CODE                      ADMIN CODE                      FUNCTIONAL CODE                      ECONOMIC CODE**  
**PHC                      01101                      052100100100                      70131                      21010101**

2024	EST. VAC	CADRE	GL	BASIC	HAZARD	TEACHING/RU RAL	OTHERS	LEAVE	TOTAL EMOLUMENT
		<b>MEDICAL OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Medical Directors	17	0.00	0.00	0.00	0.00	0.00	0.00
		Medical Director	16	0.00	0.00	0.00	0.00	0.00	0.00
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Director	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Medical Officer	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Medical Officer	12	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>NURSING/MIDWIFE OFF.</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Dirccetor	16	0.00	0.00	0.00	0.00	0.00	0.00
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Chf.Nursing Off.	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst. Chf.Nursing Off.	13	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Nursing/Midwife Off.	10	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Nursing/Midwife Off.1	9	0.00	0.00	0.00	0.00	0.00	0.00
		Nursing/Midwife Off.11	8	0.00	0.00	0.00	0.00	0.00	0.00
		Nursing/Midwife Off.111	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>DENTAL TECHNICIAN</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Dental Tech.	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Dental Tech.	13	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin.Dental Technician 1	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Dental Technician 11	10	0.00	0.00	0.00	0.00	0.00	0.00
	0	Snr.Dental Technician	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Dental Technician	8	0.00	0.00	0.00	0.00	0.00	0.00
		Dental Technician	7	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Dental Tech.	6	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00

		<b>PHARMACY TECHNICIAN</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Tech.Officer (P)	14	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>LABORATORY TECHNICIAN</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Lab Tech.	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Lab Tech.	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Med.Lab.Tech.1	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Med.Lab.Tech.11	10	0.00	0.00	0.00	0.00	0.00	0.00
		Senior Med.Lab.Tech.	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Med.Lab.Tech.	8	0.00	0.00	0.00	0.00	0.00	0.00
		Med.Lab.Tech.	7	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Med.Lab.Tech.	6	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>HEALTH EDUCATOR</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Director	14	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Asst.Chf.Health Educator	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Health Educator	12	0.00	0.00	0.00	0.00	0.00	0.00
		Health Educator	7	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Health Educator	6	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>MED.RECORDS TECH.</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Tech. Officer	14	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin.Tech.Officer 1 (MRT)	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Tech.Officer 11 (MRT)	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Tech.Officer (MRT)	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Tech.Officer (MRT)	8	0.00	0.00	0.00	0.00	0.00	0.00
		Tech.Officer (MRT)	7	0.00	0.00	0.00	0.00	0.00	0.00
		Health Recorder 1	6	0.00	0.00	0.00	0.00	0.00	0.00
		Health Recorder 11	5	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>COMMUNITY HEALTH OFF.</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

		Chief C.H.O	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.C.H.O	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin. C.H.O	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.C.H.O	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.C.H.O	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher C.H.O	8	0.00	0.00	0.00	0.00	0.00	0.00
		C.H.O	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>COMM.HEALTH TECH.</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.Com.Health Tech.	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst. Chf.Com.Health Tech.	13	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Tech.Officer	12	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin.Tech.Officer	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr. Tech.Officer	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Tech.Officer	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>COM.HEALTH EXT.WORKERS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Chf.CHEW	14	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.CHEW	13	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Prin.CHEW 1	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.CHEW 11	10	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.CHEW	9	0.00	0.00	0.00	0.00	0.00	0.00
		Higher CHEW	8	0.00	0.00	0.00	0.00	0.00	0.00
		CHEW	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>JUNIOR CHEW</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Junior CHEW	6	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>HEALTH ASSISTANT</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		Higher.Health Asst.	8	0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Health Asst.	7	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Health Asst.	6	0.00	0.00	0.00	0.00	0.00	0.00
		Snr. Health Asst.	5	0.00	0.00	0.00	0.00	0.00	0.00
		Higher Health Asst.	4	0.00	0.00	0.00	0.00	0.00	0.00

		Health Asst.	3	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>SANITORY LAB/GUARD</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0	0	Sanitary Labour	3	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>HEALTH INFORMATION</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>SUB-TOTAL</b>							
		<b>DEPT.TOTAL(PHC)</b>							

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**DEPARTMENT      FUND CODE      ADMIN CODE      FUNCTIONAL CODE      ECONOMIC CODE**

**ENVIRONMENTAL SERV.    01101      053500100100      70131      21010101**

2024	ESTA. VAC	CADRE	GL	BASIC	HAZARD	TEACHING/RURAL	OTHERS	LEAVE	TOTAL EMOLUMENT
		<b>ENVIRONMENTAL OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Director	16	4,254,654.60	1,489,129.11	1,361,489.47	1,598,893.35	5,105,585.52	8,704,166.53
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Environmental Officer	14	1,123,724.04	393,303.41	365,210.31	301,914.00	1,348,468.85	2,184,151.77
		Prin. Env. Officer I	13	2,070,616.80	724,715.88	724,715.88	551,262.42	2,484,740.16	4,071,310.98
		Prin. Env. Officer II	12	3,827,109.12	1,339,488.19	1,339,488.19	1,018,805.40	4,592,530.94	7,524,890.90
		Snr.Environmental Officer	10	3,408,860.16	1,193,101.06	1,193,101.06	908,666.52	4,090,632.19	6,703,728.79
		Environmental Officer I	9	769,221.72	269,227.60	269,227.60	205,311.72	923,066.06	1,512,988.64
		Environmental Officer II	8	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>ENVIRO.HEALTH TECH.</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Enviro. Health Tech.	13	1,035,308.40	362,357.94	362,357.94	275,631.21	1,242,370.08	2,035,655.49
		Prin.Enviro. Health Tech.I	12	0.00	0.00	0.00	0.00	0.00	0.00
		Prin.Env. Health Tech.II	10	852,215.04	298,275.26	298,275.26	227,166.63	1,022,658.05	1,675,932.20
		Snr.Enviro. Health Tech.	9	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Higher Env. Health Tech.	8	0.00	0.00	0.00	0.00	0.00	0.00
		Enviro. Health Tech.	7	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>ENVIRO.HEALTH ASST.</b>		0.00	0.00	0.00	0.00	0.00	0.00
	0	Snr.health Asst	7	652,962.84	228,536.99	228,536.99	174,696.88	783,555.41	1,284,733.71
		Health Assistant	3	392,684.88	196,342.44	196,342.44	178,008.20	471,221.86	963,377.96
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
		<b>SANITARY LABOUR</b>		0.00	0.00	0.00	0.00	0.00	0.00
	0	Sanitary Labour I	4	0.00	0.00	0.00	0.00	0.00	0.00
		Sanitary Labour II	3	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Sanitary Labour III	2	0.00	0.00	0.00	0.00	0.00	0.00

		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>DEPT.TOTAL(ENVIR)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

		<b>DEPARTMENT</b>	<b>FUND CODE</b>			<b>ADMIN CODE</b>	<b>FUNCTIONAL CODE</b>		<b>ECONOMIC CODE</b>	
		<b>COMM. DEVPMT</b>	<b>01101</b>			<b>055100200100</b>	<b>70131</b>		<b>21010101</b>	
<b>2024</b>	<b>EST. VAC</b>	<b>CADRE</b>	<b>GL</b>	<b>BASIC</b>	<b>RENT</b>	<b>TRANSPORT</b>	<b>OTHERS</b>	<b>LEAVE</b>	<b>TOTAL EMOLUMENT</b>	
		<b>COMMUNITY DEV.OFF.</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Director	16	17,018,618.40	0.00	0.00	0.00	0.00	0.00	0.00
		Deputy Director	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Community Dev.Off.	14	5,672,872.80	1,985,505.48	1,815,319.30	2,131,857.80	6,807,447.36	11,605,555.38	
		Asst.Chief Comm. Officer	13	1,212,667.80	424,433.73	388,053.70	405,836.01	1,455,201.36	2,430,991.24	
		Prin.Community Dev.Off.	12	4,494,896.16	1,573,213.66	1,460,841.25	1,207,656.00	5,393,875.39	8,736,607.07	
		Snr.Community Dev.Off.	10	0.00	0.00	0.00	0.00	0.00	0.00	
		Community Dev.Off.1	9	0.00	0.00	0.00	0.00	0.00	0.00	
0	0	Community Dev.Off.11	8	0.00	0.00	0.00	0.00	0.00	0.00	
		Community Dev.Off	7	0.00	0.00	0.00	0.00	0.00	0.00	
	<b>0</b>	<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>INFORMATION OFFICER</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Chief Info Officer	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Asst.Chf.Info. Officer	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Information Officer	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Information Officer 1	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Information Officer 11	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0	Community Dev.Off	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>COMM. DEV.INSPECTOR</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Chf.Comm.Dev.Inspector	14	3,264,814.20	1,142,684.97	1,142,684.97	873,484.40	3,917,777.04	6,423,668.54	
		Asst. Chf.Comm.Dev.Insp.	13	0.00	0.00	0.00	0.00	0.00	0.00	
0	0	Prin.Comm.Dev.Insp.	12	12,360,964.44	4,326,337.55	4,017,313.44	3,321,054.00	14,833,157.33	24,025,669.44	
		Prin.Comm.Dev.Insp.	10	8,282,467.20	2,898,863.52	2,898,863.52	2,205,049.68	9,938,960.64	16,285,243.92	
		Snr.Comm.Dev.Insp.	9	3,827,109.12	1,339,488.19	1,339,488.19	1,018,805.40	4,592,530.94	7,524,890.90	
		Higher Comm.Dev.Insp.	8	0.00	0.00	0.00	0.00	0.00	0.00	
		Comm.Dev.Inspector	7	2,307,665.16	807,682.81	807,682.81	615,935.16	2,769,198.19	4,538,965.93	
		Asst.Comm.Dev.Insp.	6	0.00	0.00	0.00	0.00	0.00	0.00	
		<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

		<b>COMM.DEV.ASSISTANT</b>		0.00	0.00	0.00	0.00	0.00	0.00
		Higher.Comm.Dev.Asst.	8	6,660,992.16	2,336,957.16	2,308,864.06	1,854,780.00	7,993,190.59	13,161,593.38
		Snr.Comm.Dev.Asst.1	6	0.00	0.00	0.00	0.00	0.00	0.00
		Snr.Comm.Dev.Asst.11	5	0.00	0.00	0.00	0.00	0.00	0.00
		<b>SUB-TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>DEPT. TOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00
		<b>GRAND TOTAL</b>				0.00	0.00		0.00

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**PERSONNEL COSTS (ALLOWANCES AND SOCIAL CONTRIBUTION)**  
**GENERAL SERVICES : ADMINSTRATIVE CODE: 012500100100**

<b>CODE</b>	<b>CODE</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>ESTIMATES</b>
<b>Economic</b>	<b>Fund</b>	<b>DETAILS OF EXPENDITURE</b>	<b>JAN-DEC 2024</b>	<b>JAN-DEC 2025</b>	<b>2025</b>	<b>2026</b>
<b>210201</b>		<b>ALLOWANCES</b>				
		<b>NON-REGULAR ALLOWANCES(STAFF)</b>				
<b>21020101</b>		<b>Oba's Allowances</b>	36,224,182.34	0.00	3,000,000.00	5,000,000.00
<b>21020102</b>		<b>Overtime Allowances</b>	0.00	0.00	0.00	300,000.00
<b>21020103</b>		<b>Payment of stipends to I.T Students</b>	0.00	0.00	600,000.00	300,000.00
<b>21020104</b>		<b>Payment of stipends to N.Y.S.C Corp Members</b>	250,000.00	0.00	1,500,000.00	1,500,000.00
<b>21020105</b>		<b>Severance Allowance for the Political Class</b>	0.00	0.00	1,731,219.00	5,000,000.00
<b>21020106</b>		<b>Payment of stipends to Volunteer Groups</b>	0.00	0.00	2,800,000.00	500,000.00
<b>21020107</b>		<b>Payment of stipends to Specially Engaged People (AD-HOC)</b>	0.00	7,898,405.60	6,000,000.00	11,847,607.80
<b>21020108</b>		<b>Payment of stipends to Classified Groups e.g Old-aged Scheme</b>	0.00	0.00	1,400,000.00	200,000.00
<b>21020109</b>		<b>Remuneration for standing Local Govt. Committees</b>	0.00	0.00	500,000.00	500,000.00
<b>21020110</b>		<b>Sitting Allowances for holding F &amp; GPC meetings</b>	525,000.00	0.00	500,000.00	1,000,000.00
<b>21020111</b>		<b>Sitting Allowances for holding HODs` Meetings</b>	290,000.00	0.00	400,000.00	500,000.00
<b>21020112</b>		<b>Payment of Instructors Honorarium</b>	240,000.00	0.00	300,000.00	200,000.00
		<b>SUBTOTAL</b>	<b>37,529,182.34</b>	<b>7,898,405.60</b>	<b>18,731,219.00</b>	<b>26,847,607.80</b>
210202		<b>SOCIAL CONTRIBUTION</b>				
21020201		Employee Compensation Funds	0.00	0.00	0.00	0.00
21020202		Contributory Pension Scheme	0.00	0.00	0.00	0.00
21020203		Welfare Packages for Traditional Class	0.00	0.00	0.00	0.00
21020204		Health Insurance Scheme e.g Orange Contribution. Sch.	0.00	0.00	0.00	0.00
		<b>SUBTOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>GRANDTOTAL</b>	<b>37,529,182.34</b>	<b>7,898,405.60</b>	<b>18,731,219.00</b>	<b>26,847,607.80</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS: SOCIAL BENEFITS**  
**GENERAL SERVICES : ADMINSTRATIVE CODE: 012500100100**

<b>CODE</b>		<b>ACTUAL JAN-DEC, 2024</b>	<b>ACTUAL JAN-DEC, 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2201</b>	<b>SOCIAL BENEFITS</b>				
<b>220101</b>	<b>LOCAL GOVT. STAFF - RETIREES</b>				
<b>22010101</b>	GRATUITY	43,815,196.00	48,222,222.23	35,000,000.00	72,333,333.00
<b>22010102</b>	PENSION	417,900,924.14	643,038,086.72	552,000,000.00	700,000,000.00
<b>22010103</b>	DEATH BENEFIT	0.00	0.00	0.00	0.00
	<b>SUBTOTAL</b>	<b>461,716,120.14</b>	<b>691,260,308.95</b>	<b>587,000,000.00</b>	<b>772,333,333.00</b>
<b>220102</b>	<b>PRIMARY SCHOOL TEACHERS - RETIREES</b>				
<b>22010201</b>	GRATUITY	172,280,322.01	0.00	35,000,000.00	50,000,000.00
<b>22010202</b>	PENSION	36,416,514.32	0.00	304,105,000.00	32,000,000.00
<b>22010203</b>	DEATH BENEFIT	0.00	0.00	0.00	0.00
	<b>SUBTOTAL</b>	<b>208,696,836.33</b>	<b>0.00</b>	<b>339,105,000.00</b>	<b>82,000,000.00</b>
	<b>GRANDTOTAL</b>	<b>670,412,956.47</b>	<b>691,260,308.95</b>	<b>926,105,000.00</b>	<b>854,333,333.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF LOCAL GOVERNMENT OTHER RECURRENT**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS</b>				
22010101	GRATUITY	216,095,518.01	48,222,222.23	70,000,000.00	122,333,333.00
22010102	PENSION	454,317,438.46	643,038,086.72	856,105,000.00	732,000,000.00
22010103	DEATH BENEFITS	0.00	0.00	0.00	0.00
	<b>SUB- TOTAL</b>	<b>670,412,956.47</b>	<b>691,260,308.95</b>	<b>926,105,000.00</b>	<b>854,333,333.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>				
220201	Travel and Transport	1,281.00	247,681.00	9,078,081.00	21,851,281.00
220202	Utilities- General	0.00	23,000.00	3,947,825.00	17,470,000.00
220203	Materials and Supplies	575,200.00	0.00	10,523,575.00	27,050,000.00
220204	Maintenance Services	1,912,000.00	754,000.00	18,231,050.00	105,930,000.00
220205	Training	0.00	0.00	2,333,100.00	19,100,000.00
220206	OTHER SERVICES	10,200,000.00	13,400,000.00	13,051,500.00	37,000,000.00
220207	Consulting & Professional Services	0.00	0.00	0.00	0.00
220208	Fuel & Lubricant	6,296,700.00	0.00	25,594,300.00	33,550,000.00
220209	Financial Charges	0.00	0.00	0.00	200,000.00
220210	Miscellaneous Expenses	3,606,960.00	1,070,000.00	21,113,400.00	46,800,000.00
2203	LOANS & ADVANCES	0.00	0.00	0.00	0.00
2204	GRANTS & CONTRIBUTIONS	0.00	663,338,776.65	0.00	841,399,069.60
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	0.00	6,100,000.00
	<b>OVERHEAD TOTAL</b>	<b>22,592,141.00</b>	<b>678,833,457.65</b>	<b>103,872,831.00</b>	<b>1,156,450,350.60</b>
	<b>OTHER RECURRENT COST TOT</b>	<b>693,005,097.47</b>	<b>1,370,093,766.60</b>	<b>1,029,977,831.00</b>	<b>2,010,783,683.60</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: CHAIRMAN**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	1,500,000.00	1,500,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	23,000.00	350,000.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	746,500.00	700,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	754,000.00	2,050,000.00	2,050,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	231,000.00	700,000.00
22020801	<b>OTHER SERVICES</b>	10,200,000.00	11,000,000.00	11,550,000.00	13,500,000.00
22020802	<b>Consulting &amp; Professional Services</b>				
22020803	<b>Fuel &amp; Lubricant</b>	2,278,000.00	0.00	5,544,000.00	0.00
<b>220210</b>	<b>Financial Charges</b>				
22021001	<b>Miscellaneous Expenses</b>	0.00	1,070,000.00	5,775,000.00	5,600,000.00
22021002	<b>Logistics for Official Participation in Public functions</b>				
22021003	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>12,478,000.00</b>	<b>12,847,000.00</b>	<b>27,746,500.00</b>	<b>24,400,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>12,478,000.00</b>	<b>12,847,000.00</b>	<b>27,746,500.00</b>	<b>24,400,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: VICE CHAIRMAN-**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	462,000.00	450,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	462,000.00	120,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	200,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	115,000.00	1,780,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	300,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>				
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	1,501,000.00	1,000,000.00
<b>220209</b>	<b>Financial Charges</b>				
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	1,000,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,540,000.00</b>	<b>5,350,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,540,000.00</b>	<b>5,350,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: ASST & AIDS TO V/CHAIRMAN**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	1,732,500.00	1,350,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	300,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	0.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>				
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	0.00	0.00
<b>220209</b>	<b>Financial Charges</b>				
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	200,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>1,850,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>1,850,000.00</b>



**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: SLG**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	231,000.00	1,000,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	462,000.00	500,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	462,000.00	1,500,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	0.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>				
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	231,000.00	200,000.00
<b>220209</b>	<b>Financial Charges</b>				
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	1,000,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,386,000.00</b>	<b>4,200,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,386,000.00</b>	<b>4,200,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: INTERNAL AUDIT**

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

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: LEGISLATIVE COUNCIL**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	0.00	3,000,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	800,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	3,800,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	7,700,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	500,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	0.00	1,700,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	5,000,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,500,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,500,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

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

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

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: HOUSE COMMITTEE**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	0.00	200,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	0.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	0.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	0.00	0.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	800,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: LEADER OF THE HOUSE**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	1,732,500.00	2,200,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	1,270,500.00	1,700,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	1,732,500.00	1,250,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	577,500.00	6,200,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	1,155,000.00	1,500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	0.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	3,465,000.00	1,700,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	1,732,500.00	1,200,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665,500.00</b>	<b>15,750,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665,500.00</b>	<b>15,750,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: CLERK OF THE HOUSE**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	0.00	3,500,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	800,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	1,250,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	8,200,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	600,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	0.00	2,100,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	3,200,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,150,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,150,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: LOCAL GOVT. ADMIN.**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	0.00	1,000,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	500,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	800,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	3,200,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	0.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	0.00	1,600,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	2,200,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,300,000.00</b>

	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,300,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF OTHER RECURRENT: GENERAL SERVICES**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFIT ;</b>				
<b>22010101</b>	<b>GRATUITY</b>	0.00	0.00	0.00	0.00
<b>22010102</b>	<b>PENSION</b>	0.00	0.00	0.00	0.00
<b>22010103</b>	<b>DEATH BENEFITS</b>	0.00	0.00	0.00	0.00
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	0.00	400,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	1,000,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	35,000,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	9,000,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	7,600,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	0.00	0.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	500,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>	0.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>	0.00	663,338,776.65	0.00	841,399,069.60
<b>2205</b>	<b>SUBSIDIES</b>	0.00	0.00	0.00	0.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	0.00	0.00	0.00	0.00
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>	0.00	0.00	0.00	6,100,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>663,338,776.65</b>	<b>0.00</b>	<b>847,499,069.60</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>663,338,776.65</b>	<b>0.00</b>	<b>901,199,069.60</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: GENERAL ADMINISTRATION**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	246,400.00	1,155,000.00	1,350,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	231,000.00	550,000.00
<b>220203</b>	<b>Materials and Supplies</b>	575,200.00	0.00	1,732,500.00	2,900,000.00
<b>220204</b>	<b>Maintenance Services</b>	1,912,000.00	0.00	4,851,000.00	7,200,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	346,500.00	500,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	4,018,700.00	0.00	5,775,000.00	6,700,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	3,606,960.00	0.00	6,006,000.00	5,000,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>10,112,860.00</b>	<b>246,400.00</b>	<b>20,097,000.00</b>	<b>25,200,000.00</b>

<b>OTHER RECURRENT COST : TOTAL</b>	<b>10,112,860.00</b>	<b>246,400.00</b>	<b>20,097,000.00</b>	<b>25,200,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: AGRIC & NATURAL RESOURCES**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	462,000.00	1,000,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	100,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	288,750.00	600,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	2,050,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	462,000.00	600,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	800,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	924,000.00	1,400,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	808,500.00	1,500,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,945,250.00</b>	<b>8,050,000.00</b>

<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,945,250.00</b>	<b>8,050,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: FINANCE & SUPPLIES**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	1,212,750.00	2,000,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	363,825.00	1,000,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	3,638,250.00	8,200,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	2,546,775.00	3,900,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	242,550.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	700,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	3,153,150.00	2,550,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	200,000.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	1,576,575.00	3,300,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>13,097,700.00</b>	<b>22,350,000.00</b>

	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>13,097,700.00</b>	<b>22,350,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: BUDGET & PLANNING**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	462,000.00	900,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	346,500.00	5,200,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	346,500.00	1,300,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	346,500.00	2,300,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	1,000,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	924,000.00	1,500,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	808,500.00	2,000,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,389,000.00</b>	<b>17,200,000.00</b>

	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,389,000.00</b>	<b>17,200,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**OTHER RECURRENT COSTS  
SUMMARY OF OTHER RECURRENT: WORKS**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	577,500.00	350,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	924,000.00	6,300,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	462,000.00	1,400,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	6,583,500.00	19,000,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	300,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	500,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	2,425,500.00	10,500,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	577,500.00	1,600,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,550,000.00</b>	<b>39,950,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,550,000.00</b>	<b>39,950,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: LEGAL SERVICES**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	242,550.00	800,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	200,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	363,825.00	900,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	121,275.00	1,300,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	242,550.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	1,000,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	727,650.00	500,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	363,825.00	1,000,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,182,950.00</b>	<b>6,200,000.00</b>

<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,182,950.00</b>	<b>6,200,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: PRIMARY EDUCATION**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010201</b>	<b>GRATUITY</b>				
<b>22010202</b>	<b>PENSION</b>				
<b>22010203</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	0.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	0.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	0.00	0.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	0.00	0.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: MEDICAL & HEALTH SERVICES**

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

<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: ENVIRONMENTAL SERVICE**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	462,000.00	900,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	231,000.00	500,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	577,500.00	1,600,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	2,400,000.00	1,155,000.00	8,500,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	462,000.00	600,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	808,500.00	2,100,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>3,696,000.00</b>	<b>14,700,000.00</b>

	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>3,696,000.00</b>	<b>14,700,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**OTHER RECURRENT COSTS  
SUMMARY OF OTHER RECURRENT: TRADITIONAL COUNCIL**

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

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**

**SUMMARY OF OTHER RECURRENT: COMMUNITY & SOCIAL DEVELOPMENT**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS ;</b>				
<b>22010101</b>	<b>GRATUITY</b>				
<b>22010102</b>	<b>PENSION</b>				
<b>22010103</b>	<b>DEATH BENEFITS</b>				
	<b>SUB- TOTAL</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	0.00	0.00	577,500.00	800,000.00
<b>220202</b>	<b>Utilities- General</b>	0.00	0.00	0.00	200,000.00
<b>220203</b>	<b>Materials and Supplies</b>	0.00	0.00	519,750.00	1,450,000.00
<b>220204</b>	<b>Maintenance Services</b>	0.00	0.00	0.00	1,400,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	0.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	0.00	0.00	0.00	1,500,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	0.00	0.00	462,000.00	1,000,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	0.00	0.00	2,656,500.00	8,300,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES</b>				
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>				
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>				
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,215,750.00</b>	<b>15,150,000.00</b>

	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,215,750.00</b>	<b>15,150,000.00</b>
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**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**SUMMARY OF LOCAL GOVERNMENT OTHER RECURRENT**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2201</b>	<b>SOCIAL BENEFITS</b>				
<b>22010101</b>	<b>GRATUITY</b>	216,095,518.01	48,222,222.23	70,000,000.00	122,333,333.00
<b>22010102</b>	<b>PENSION</b>	454,317,438.46	643,038,086.72	856,105,000.00	732,000,000.00
<b>22010103</b>	<b>DEATH BENEFITS</b>	0.00	0.00	0.00	0.00
	<b>SUB- TOTAL</b>	<b>670,412,956.47</b>	<b>691,260,308.95</b>	<b>926,105,000.00</b>	<b>854,333,333.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	1,281.00	247,681.00	9,078,081.00	21,851,281.00
<b>220202</b>	<b>Utilities- General</b>	0.00	23,000.00	3,947,825.00	17,470,000.00
<b>220203</b>	<b>Materials and Supplies</b>	575,200.00	0.00	10,523,575.00	27,050,000.00
<b>220204</b>	<b>Maintenance Services</b>	1,912,000.00	754,000.00	18,231,050.00	105,930,000.00
<b>220205</b>	<b>Training</b>	0.00	0.00	2,333,100.00	19,100,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	10,200,000.00	13,400,000.00	13,051,500.00	37,000,000.00
<b>220207</b>	<b>Consulting &amp; Professional Services</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>Fuel &amp; Lubricant</b>	6,296,700.00	0.00	25,594,300.00	33,550,000.00
<b>220209</b>	<b>Financial Charges</b>	0.00	0.00	0.00	200,000.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	3,606,960.00	1,070,000.00	21,113,400.00	46,800,000.00
<b>2203</b>	<b>LOANS &amp; ADVANCES</b>	0.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>	0.00	663,338,776.65	0.00	841,399,069.60
<b>2205</b>	<b>SUBSIDIES</b>	0.00	0.00	0.00	0.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	0.00	0.00	0.00	0.00
<b>2207</b>	<b>TRANSFER TO OTHER FUNDS</b>	0.00	0.00	0.00	6,100,000.00
	<b>OVERHEAD TOTAL</b>	<b>22,592,141.00</b>	<b>678,833,457.65</b>	<b>103,872,831.00</b>	<b>1,156,450,350.60</b>
	<b>OTHER RECURRENT COST TOTAL</b>	<b>693,005,097.47</b>	<b>1,370,093,766.60</b>	<b>1,029,977,831.00</b>	<b>2,010,783,683.60</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**DETAILS OF OTHER RECURRENT COSTS**  
**OFFICE OF THE CHAIRMAN : ADMINSTRATIVE CODE: 011100100100**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	1,000,000.00	1,000,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	500,000.00	500,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>23,000.00</b>	<b>350,000.00</b>	<b>350,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	200,000.00	200,000.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	23,000.00	150,000.00	150,000.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>746,500.00</b>	<b>700,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	346,500.00	300,000.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	100,000.00	100,000.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	100,000.00	100,000.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	200,000.00	200,000.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>754,000.00</b>	<b>2,050,000.00</b>	<b>2,050,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	450,000.00	500,000.00	500,000.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	50,000.00	300,000.00	300,000.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	150,000.00	150,000.00
<b>22020404</b>	<b>Office Equipment</b>	0.00	0.00	200,000.00	200,000.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	254,000.00	400,000.00	400,000.00
<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	500,000.00	500,000.00
<b>220205</b>	<b>Tranning</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>700,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**OFFICE OF THE CHAIRMAN : ADMINSTRATIVE CODE: 011100100100**

<b>Economic Code</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>22020501</b>	<b>Local Training</b>	0.00	0.00	231,000.00	700,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>10,200,000.00</b>	<b>11,000,000.00</b>	<b>11,550,000.00</b>	<b>13,500,000.00</b>
<b>22020601</b>	<b>Security Votes for the maint. of Law &amp; Orders across the LGA.</b>	10,200,000.00	11,000,000.00	11,550,000.00	13,000,000.00
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	500,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>2,278,000.00</b>	<b>0.00</b>	<b>5,544,000.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	1,750,000.00	0.00	4,620,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	448,000.00	0.00	346,500.00	0.00
22020803	Plant /Generator Fuel Cost	80,000.00	0.00	577,500.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>1,070,000.00</b>	<b>5,775,000.00</b>	<b>5,600,000.00</b>
22021001	Refreshments/Meals	0.00	150,000.00	1,155,000.00	900,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
220210003	Honorarium & Sitting Allowance	0.00	920,000.00	2,310,000.00	2,500,000.00
22021004	Welfare Package / Financial Assistance	0.00	0.00	2,310,000.00	2,200,000.00
	<b>OVERHEAD TOTAL</b>	<b>12,478,000.00</b>	<b>12,847,000.00</b>	<b>27,746,500.00</b>	<b>24,400,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>12,478,000.00</b>	<b>12,847,000.00</b>	<b>27,746,500.00</b>	<b>24,400,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**OFFICE OF THE VICE CHAIRMAN : ADMINSTRATIVE CODE: 011100100200**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>450,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>300,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>115,500.00</b>	<b>150,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>120,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>120,000.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>0.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>115,000.00</b>	<b>1,780,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>115,000.00</b>	<b>200,000.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020404</b>	<b>office Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,000.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350,000.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	300,000.00
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>1,501,000.00</b>	<b>1,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	1,155,000.00	800,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	115,000.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	231,000.00	200,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	500,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	500,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,540,000.00</b>	<b>5,350,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,540,000.00</b>	<b>5,350,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

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

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>1,350,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	1,155,000.00	850,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	577,500.00	500,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	0.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	0.00	0.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	0.00	0.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	0.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	0.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	0.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	300,000.00
	<b>Office Building</b>	0.00	0.00	0.00	0.00
	<b>Office Equipment</b>	0.00	0.00	0.00	0.00
	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	0.00
	<b>Other Maintenance Services</b>	0.00	0.00	0.00	0.00
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	0.00
<b>22020502</b>	<b>Foregin Training</b>				
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00

<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	0.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	200,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>1,850,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>1,850,000.00</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**OFFICE OF THE SECRETARY TO LG. : ADMINSTRATIVE CODE: 011101300100**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>1,000,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	115,500.00	500,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	115,500.00	500,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	0.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00		0.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>500,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	346,500.00	300,000.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	115,500.00	200,000.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	0.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	0.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>1,500,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	231,000.00	500,000.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	115,500.00	200,000.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	300,000.00
<b>22020404</b>	<b>Office Equipment</b>	0.00	0.00	115,500.00	200,000.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	300,000.00

<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	0.00
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>200,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	231,000.00	200,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	500,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	500,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,386,000.00</b>	<b>4,200,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,386,000.00</b>	<b>4,200,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**INTERNAL AUDIT : ADMINSTRATIVE CODE: 011118300100**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	0.00	200,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	0.00	200,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	0.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	0.00	0.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	0.00	300,000.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	0.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	0.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	0.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	0.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	0.00	0.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	0.00
<b>22020404</b>	<b>Office Equipment</b>	0.00	0.00	0.00	0.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	250,000.00
<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	0.00

<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	Local Training	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	300,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	0.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,250,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,250,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**THE LEGISLATIVE COUNCIL : ADMINSTRATIVE CODE: 011200100100**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	0.00	2,000,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	0.00	1,000,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	300,000.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	0.00	500,000.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,800,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	0.00	2,500,000.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	500,000.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	300,000.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	500,000.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,700,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	1,500,000.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	0.00	2,000,000.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	1,000,000.00
<b>22020404</b>	<b>Office Equipment</b>	0.00	0.00	0.00	700,000.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	500,000.00
<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	2,000,000.00

<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22020501	Local Training	0.00	0.00	0.00	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	500,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,700,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	1,200,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	500,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	2,000,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	3,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,500,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,500,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**OFFICE OF THE Asst./ Adv./ To the Leg. council : ADMINSTRATIVE CODE: 011200500100**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	0.00	0.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	0.00	0.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	0.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	0.00	0.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	0.00	0.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	0.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	0.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	0.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	0.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	0.00	0.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	0.00
<b>22020404</b>	<b>Office Equipment</b>	0.00	0.00	0.00	0.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	0.00
<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	0.00

<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	Local Training	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	0.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	0.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**COUNCIL COMMITTEES : ADMINSTRATIVE CODE: 011200700100**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
22020101	Local travel & transport=---Training	0.00	0.00	0.00	0.00
22020102	local travel & transport=---Others	0.00	0.00	0.00	200,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020201	Electricity Charges	0.00	0.00	0.00	0.00
22020202	Telephone Charges	0.00	0.00	0.00	0.00
22020203	Internet Access Charges	0.00	0.00	0.00	0.00
22020204	Software Charges & Renewal	0.00	0.00	0.00	
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020301	Office Stationaries & Computer Consumables	0.00	0.00	0.00	0.00
22020302	Books	0.00	0.00	0.00	0.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	0.00	0.00	0.00
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	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	0.00	0.00
22020402	Office Furniture	0.00	0.00	0.00	0.00
22020403	Office Building	0.00	0.00	0.00	0.00
22020404	Office Equipment	0.00	0.00	0.00	0.00
22020405	Plants & Generator	0.00	0.00	0.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	0.00

<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	Local Training	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	300,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	500,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**OFFICE OF THE HOUSE LEADER : ADMINSTRATIVE CODE: 011202100100**

<b>CODE</b>		<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>2,200,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	1,155,000.00	1,200,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	577,500.00	1,000,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>1,270,500.00</b>	<b>1,700,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	500,000.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	1,270,500.00	1,200,000.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>1,250,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	1,386,000.00	500,000.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	500,000.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	346,500.00	250,000.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	0.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>6,200,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	1,200,000.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	0.00	1,000,000.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	2,000,000.00
<b>22020404</b>	<b>Office Equipment</b>	0.00	0.00	577,500.00	500,000.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	500,000.00

<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	1,000,000.00
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>1,155,000.00</b>	<b>1,500,000.00</b>
<b>22020501</b>	<b>Local Training</b>	0.00	0.00	1,155,000.00	1,500,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>3,465,000.00</b>	<b>1,700,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	3,465,000.00	1,200,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	300,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	200,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>1,200,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	577,500.00	500,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	1,155,000.00	700,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665,500.00</b>	<b>15,750,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665,500.00</b>	<b>15,750,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**CLERK TO THE HOUSE : ADMINSTRATIVE CODE: 011202200100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500,000.00</b>
22020101	Local travel & transport=---Training	0.00	0.00	0.00	1,500,000.00
22020102	local travel & transport=---Others	0.00	0.00	0.00	2,000,000.00
22020103	International Travel & Transport	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>
22020201	Electricity Charges	0.00	0.00	0.00	0.00
22020202	Telephone Charges	0.00	0.00	0.00	300,000.00
22020203	Internet Access Charges	0.00	0.00	0.00	200,000.00
22020204	Software Charges & Renewal	0.00	0.00	0.00	300,000.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,250,000.00</b>
22020301	Office Stationaries & Computer Consumables	0.00	0.00	0.00	500,000.00
22020302	Books	0.00	0.00	0.00	500,000.00
22020303	Newspapers	0.00	0.00	0.00	0.00
22020304	Printing	0.00	0.00	0.00	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	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,200,000.00</b>
22020401	Motor Vehicle / Transport Equipments	0.00	0.00	0.00	1,200,000.00
22020402	Office Furniture	0.00	0.00	0.00	2,500,000.00
22020403	Office Building	0.00	0.00	0.00	1,500,000.00
22020404	Office Equipment	0.00	0.00	0.00	1,500,000.00
22020405	Plants & Generator	0.00	0.00	0.00	500,000.00
22020406	Other Maintenance Services	0.00	0.00	0.00	1,000,000.00

<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
22020501	Local Training	0.00	0.00	0.00	500,000.00
22020502	Foregin Training				
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>600,000.00</b>
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	600,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,100,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	1,200,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	500,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	400,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,200,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	1,200,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	2,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,150,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,150,000.00</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**LOCAL GOVERNMENT ADMINISTRATION : ADMINISTRATIVE CODE 012500100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>	<b>DETAILS OF EXPENDITURE</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	0.00	500,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	0.00	500,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	300,000.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	0.00	200,000.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	0.00	500,000.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	200,000.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	100,000.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	0.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,200,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	500,000.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	0.00	500,000.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	500,000.00
<b>22020404</b>	<b>Office Equipment</b>	0.00	0.00	0.00	600,000.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	600,000.00
<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	500,000.00

<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22020501	Local Training	0.00	0.00	0.00	1,000,000.00
22020502	Foregin Training	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,600,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	500,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	400,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	700,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,200,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	1,200,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	1,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,300,000.00</b>
	<b>OTHER RECURRENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,300,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**GENERAL SERVICES : ADMINSTRATIVE CODE: 011200800100**

<b>Economic CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
	<b>SOCIAL BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22010101	Provision For GRATUITY .....Civil Servants/ PRY SC	0.00			
22010102	Pension Benefits For Retired Civil Servants/ PRY SCH T	0.00			
22010103	Provision For Death Benefits of Staffers in Service				
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,700,000.00</b>
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>
	Dispatch of mails & correspondence	0.00	0.00	0.00	200,000.00
	Travel and Transport (GENERAL )	0.00	0.00	0.00	200,000.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
	Other forms of Activities on record update and Related r	0.00	0.00	0.00	500,000.00
	Printing of Payment Vouchers,Treasury receipts etc	0.00	0.00	0.00	500,000.00
	Organisation	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,000,000.00</b>
22020402	Maintenance of LG Equipments E.g LG generating set	0.00	0.00	0.00	10,000,000.00
22020401	Maintainance of Local Govt.Transport pool	0.00	0.00	0.00	5,000,000.00
22020413	Maintanance of Minor Roads : Grading, Delsilting ,	0.00	0.00	0.00	20,000,000.00
<b>220205</b>	<b>Tranning</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000,000.00</b>
	Conferences,training,workshop and meetings For civil s	0.00	0.00	0.00	500,000.00
	Workshop ,Seminar & Capacity Building Training for F	0.00	0.00	0.00	1,000,000.00
	Training of Public Citizens e.g Food Vendors	0.00	0.00	0.00	1,200,000.00
	Education Fund for Sponsorship programmes	0.00	0.00	0.00	300,000.00
	Sponsorship Award Scheme for the deserving Staffers.	0.00	0.00	0.00	500,000.00
	Bursary & Scholarship Awards for Students (Non-Staff)	0.00	0.00	0.00	500,000.00

	Workshop ,Seminar & Capacity Building Training for C	0.00	0.00	0.00	5,000,000.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,600,000.00</b>
22020602	Office Rent	0.00	0.00	0.00	0.00
22020603	Residential Rent	0.00	0.00	0.00	0.00
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	500,000.00
22020606	Swearing-in -Ceremonies of Pol. Appointees/Elected Pub	0.00	0.00	0.00	1,000,000.00
22020607	Hosting of Conferences organized for the Civil Servants	0.00	0.00	0.00	500,000.00
22020608	Hosting of Conferences organized for the Political Class	0.00	0.00	0.00	500,000.00
22020609	Sponsorship of Muslim Prilgimage to Mecca	0.00	0.00	0.00	0.00
22020610	Sponsorship of Christian Prilgimage to Jerusalem	0.00	0.00	0.00	0.00
22020611	Gifts and Presents (Cash and Kind ) during Muslim Fest	0.00	0.00	0.00	1,000,000.00
22020612	Gifts and Presents (Cash and Kind ) during Christian Fe	0.00	0.00	0.00	2,000,000.00
22020613	Logistics support to srenghten inter-denominational	0.00	0.00	0.00	300,000.00
22020614	Renumeration for standing Local Govt.Committees	0.00	0.00	0.00	600,000.00
22020615	Other Forms of Societal Re-orientation Activities	0.00	0.00	0.00	200,000.00
22020616	Financial Assistance for Members of the Communities	0.00	0.00	0.00	500,000.00
22020617	Logistics for the conduct of screening and verification ex	0.00	0.00	0.00	500,000.00
220207	Consulting and Professional Services ( GENERAL)	0.00	0.00	0.00	200,000.00
220208	Fuel and Lubricant ( GENERAL)	0.00	0.00	0.00	0.00
220209	Financial Charges ( GENERAL)	0.00	0.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
	Hosting and Participation in Departmental Conf by Pol.Class	0.00	0.00	0.00	500,000.00
<b>2203</b>	<b>LOANS AND ADVANCES ( GENERAL)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	LOANS & ADVANCES.....LG Staff	0.00	0.00	0.00	0.00
	LOANS AND ADVANCES.....POLITICAL CLASS	0.00	0.00	0.00	0.00
	LOANS & ADVANCES.....OTHERS	0.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>	<b>0.00</b>	<b>663,338,776.65</b>	<b>0.00</b>	<b>841,399,069.60</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS TO LOCAL GOVERNMENT AGENCIES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	LGSC AND TRAINING SCHOOL RG	0.00	28,073,122.78	0.00	32,000,000.00
22040102	LOANS BOARD RG	0.00	10,993,306.76	0.00	12,000,000.00
22040103	PENSION BOARD RG	0.00	7,333,333.36	0.00	10,000,000.00
22040104	AUDITOR GENERAL FOR THE LOCAL GOVT.	0.00	1,744,444.44	0.00	22,000,000.00

22040105	SUBEB	0.00	0.00	0.00	15,000,000.00
22040106	PHC BOARD	0.00	24,999,999.98	0.00	35,000,000.00
22040107	MINISTRY OF LOCAL GOVT. & CH. AFFAIRS	0.00	590,194,569.33	0.00	675,399,069.60
220402	GRANTS TO OTHERS BODIES	0.00	0.00	0.00	0.00
22040201	GRANTS TO COMMUNITIES - LCDAs	0.00	0.00	0.00	40,000,000.00
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	0.00	6,100,000.00
	Other forms of contribution to Youth and Sport Programmes	0.00	0.00	0.00	600,000.00
	Stipends to Bankroll Old-Age Scheme	0.00	0.00	0.00	500,000.00
	Other forms of Supportive Scheme/Programmes	0.00	0.00	0.00	500,000.00
	Social Supports: Education, Health etc.	0.00	0.00	0.00	500,000.00
	Family Support Programmes.e.g Gbebiro	0.00	0.00	0.00	2,000,000.00
	Provisin for installation & Corronation Logistics of Traditional Rulers	0.00	0.00	0.00	1,000,000.00
	Provision for OBAS paraphenalia of Office & working tools	0.00	0.00	0.00	1,000,000.00
	<b>OTHERS SUB-TOTAL</b>	<b>0.00</b>	<b>663,338,776.65</b>	<b>0.00</b>	<b>847,499,069.60</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>663,338,776.65</b>	<b>0.00</b>	<b>901,199,069.60</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**GENERAL ADMIN ISTRATION : ADMINSTRATIVE CODE: 012500100200**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>246,400.00</b>	<b>1,155,000.00</b>	<b>1,350,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>246,400.00</b>	<b>577,500.00</b>	<b>650,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>700,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>550,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>115,500.00</b>	<b>250,000.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>115,500.00</b>	<b>300,000.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>575,200.00</b>	<b>0.00</b>	<b>1,732,500.00</b>	<b>2,900,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>346,400.00</b>	<b>0.00</b>	<b>1,155,000.00</b>	<b>1,500,000.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>228,800.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>1,200,000.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>1,912,000.00</b>	<b>0.00</b>	<b>4,851,000.00</b>	<b>7,200,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>662,000.00</b>	<b>0.00</b>	<b>2,310,000.00</b>	<b>4,000,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>250,000.00</b>	<b>0.00</b>	<b>693,000.00</b>	<b>700,000.00</b>
<b>22020403</b>	<b>Maintenance of office / IT Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020404</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>115,500.00</b>	<b>500,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>22020406</b>	<b>Other Maintenance Services</b>	1,000,000.00	0.00	1,732,500.00	2,000,000.00
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	1,000,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>500,000.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00
<b>22020601</b>	<b>Security Sevices</b>	0.00	0.00	346,500.00	500,000.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>4,018,700.00</b>	<b>0.00</b>	<b>5,775,000.00</b>	<b>6,700,000.00</b>
22020801	Motor Vehicle Fuel Cost	3,172,000.00	0.00	4,620,000.00	5,000,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	500,000.00
22020803	Plant /Generator Fuel Cost	846,700.00	0.00	1,155,000.00	1,200,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>3,606,960.00</b>	<b>0.00</b>	<b>6,006,000.00</b>	<b>5,000,000.00</b>
22021001	Refreshments/Meals	1,125,375.00	0.00	2,310,000.00	2,000,000.00
22021002	Honorarium & Sitting Allowance	1,477,000.00	0.00	2,310,000.00	1,500,000.00
22021003	Publicity & Advertisements	100,000.00	0.00	231,000.00	500,000.00
22021004	Postage & Courier Services	0.00	0.00	0.00	0.00
22021005	Welfare Package / Financial Assistance	904,585.00	0.00	1,155,000.00	1,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>10,112,860.00</b>	<b>246,400.00</b>	<b>20,097,000.00</b>	<b>25,200,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>10,112,860.00</b>	<b>246,400.00</b>	<b>20,097,000.00</b>	<b>25,200,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**AGRIC & NATURAL RESOURCES : ADMINSTRATIVE CODE: 021500100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>1,000,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>500,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>115,500.00</b>	<b>500,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>288,750.00</b>	<b>600,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>0.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020308</b>	<b>Field &amp; Camping Materials Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>57,750.00</b>	<b>0.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,050,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>600,000.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	462,000.00	600,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,000.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	300,000.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	500,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>924,000.00</b>	<b>1,400,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	693,000.00	700,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	500,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	231,000.00	200,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>808,500.00</b>	<b>1,500,000.00</b>
22021001	Refreshments/Meals		0.00	462,000.00	500,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	346,500.00	1,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,945,250.00</b>	<b>8,050,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,945,250.00</b>	<b>8,050,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**FINANCE AND SUPPLIES : ADMINSTRATIVE CODE: 022000100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>1,212,750.00</b>	<b>2,000,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>727,650.00</b>	<b>1,500,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>485,100.00</b>	<b>500,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>363,825.00</b>	<b>1,000,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>242,550.00</b>	<b>500,000.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>121,275.00</b>	<b>300,000.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>3,638,250.00</b>	<b>8,200,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>2,425,500.00</b>	<b>3,500,000.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>1,212,750.00</b>	<b>3,000,000.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,000.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>2,546,775.00</b>	<b>3,900,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>1,455,300.00</b>	<b>1,200,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>242,550.00</b>	<b>500,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>485,100.00</b>	<b>700,000.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>363,825.00</b>	<b>1,000,000.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>242,550.00</b>	<b>500,000.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	242,550.00	500,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>700,000.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	200,000.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	500,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES- GENI</b>	0.00	0.00	363,825.00	300,000.00
22020701	Financial Consulting	0.00	0.00	363,825.00	300,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>3,153,150.00</b>	<b>2,550,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	2,425,500.00	1,500,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	121,275.00	250,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	606,375.00	800,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	200,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,576,575.00</b>	<b>3,300,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	1,212,750.00	1,500,000.00
22021002	Honorarium & sitting Allowances	0.00	0.00	0.00	400,000.00
22021003	Postage & Courier Services	0.00	0.00	0.00	200,000.00
22021004	Welfare Package / Financial Assistance	0.00	0.00	363,825.00	1,200,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>13,097,700.00</b>	<b>22,350,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>13,097,700.00</b>	<b>22,350,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**BUDGET AND PLANNING : ADMINSTRATIVE CODE: 022000300100**

<b>Economic CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>900,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	231,000.00	500,000.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	231,000.00	400,000.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>5,200,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	346,500.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	200,000.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	0.00	3,000,000.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	2,000,000.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>1,300,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	231,000.00	500,000.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	200,000.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	0.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	115,500.00	100,000.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	500,000.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>2,300,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	500,000.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	0.00	500,000.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	400,000.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	346,500.00	600,000.00
<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	300,000.00
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	1,000,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	500,000.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	500,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES- GENI</b>	0.00	0.00	1,155,000.00	2,000,000.00
<b>22020709</b>	<b>Budget Defence</b>	0.00	0.00	1,155,000.00	2,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>924,000.00</b>	<b>1,500,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	693,000.00	700,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	231,000.00	300,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	500,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>808,500.00</b>	<b>2,000,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	577,500.00	1,000,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	231,000.00	1,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,389,000.00</b>	<b>17,200,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,389,000.00</b>	<b>17,200,000.00</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**OTHER RECURRENT COSTS**

**WORKS/ LANDS/ TRANS. AND HOUS. : ADMINSTRATIVE CODE: 023400100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>350,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>50,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>300,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>924,000.00</b>	<b>6,300,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>924,000.00</b>	<b>5,000,000.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>1,400,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>600,000.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>6,583,500.00</b>	<b>19,000,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>2,310,000.00</b>	<b>6,000,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>1,000,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>1,155,000.00</b>	<b>2,000,000.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>1,386,000.00</b>	<b>3,000,000.00</b>
<b>22020407</b>	<b>Minor Road Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>1,155,000.00</b>	<b>2,000,000.00</b>

<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
22020501	Local Training	0.00	0.00	0.00	300,000.00
22020502	Foregin Training	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
22020605	Logistics for Official Participation in Public functions	0.00	0.00	0.00	500,000.00
22020618	Special Services rendered by the Department	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>2,425,500.00</b>	<b>10,500,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	693,000.00	2,500,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	577,500.00	5,000,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	1,155,000.00	3,000,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>1,600,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	577,500.00	600,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	1,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,550,000.00</b>	<b>39,950,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11,550,000.00</b>	<b>39,950,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**LEGAL DEPARTMENT. : ADMINSTRATIVE CODE: 032600100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>242,550.00</b>	<b>800,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>242,550.00</b>	<b>300,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>363,825.00</b>	<b>900,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>121,275.00</b>	<b>200,000.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>242,550.00</b>	<b>300,000.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>121,275.00</b>	<b>1,300,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>121,275.00</b>	<b>300,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>242,550.00</b>	<b>500,000.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	242,550.00	500,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	500,000.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	500,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES-GENE</b>	0.00	0.00	121,275.00	1,000,000.00
<b>22020703</b>	<b>Legal Services</b>	0.00	0.00	121,275.00	1,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>727,650.00</b>	<b>500,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	727,650.00	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	0.00	200,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>363,825.00</b>	<b>1,000,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	363,825.00	500,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	500,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,182,950.00</b>	<b>6,200,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,182,950.00</b>	<b>6,200,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**LG PRY SCH. : ADMINSTRATIVE CODE: 051702600000**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	0.00	0.00	0.00	0.00
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	0.00	0.00	0.00	0.00
<b>22020103</b>	<b>International Travel &amp; Transport</b>	0.00	0.00	0.00	0.00
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	0.00	0.00	0.00	0.00
<b>22020202</b>	<b>Telephone Charges</b>	0.00	0.00	0.00	0.00
<b>22020203</b>	<b>Internet Access Charges</b>	0.00	0.00	0.00	0.00
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	0.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	0.00	0.00	0.00	0.00
<b>22020302</b>	<b>Books</b>	0.00	0.00	0.00	0.00
<b>22020303</b>	<b>Newspapers</b>	0.00	0.00	0.00	0.00
<b>22020304</b>	<b>Printing</b>	0.00	0.00	0.00	0.00
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	0.00	0.00	0.00	0.00
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	0.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	0.00	0.00	0.00	0.00
<b>22020402</b>	<b>Office Furniture</b>	0.00	0.00	0.00	0.00
<b>22020403</b>	<b>Office Building</b>	0.00	0.00	0.00	0.00
<b>22020405</b>	<b>Plants &amp; Generator</b>	0.00	0.00	0.00	0.00
<b>22020406</b>	<b>Other Maintenance Services</b>	0.00	0.00	0.00	0.00
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	0.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	0.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	0.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**MED. AND HEALTH SERV. : ADMINSTRATIVE CODE: 052100100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	0.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	0.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	0.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	0.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**ENVIRONMENTAL SERVICES : ADMINSTRATIVE CODE: 053500100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>900,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>500,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>400,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>500,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>200,000.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>1,600,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>500,000.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	500,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>1,155,000.00</b>	<b>8,500,000.00</b>
<b>22020604</b>	Cleaning & Fumigation Services (Environmental Sanitation)	0.00	2,400,000.00	1,155,000.00	8,000,000.00
<b>22020605</b>	Logistics for Official Participation in Public functions	0.00	0.00	0.00	500,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>600,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	300,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	462,000.00	300,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>808,500.00</b>	<b>2,100,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	346,500.00	600,000.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	1,000,000.00
22021004	Publicity &Advertisements	0.00	0.00	462,000.00	500,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>3,696,000.00</b>	<b>14,700,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>3,696,000.00</b>	<b>14,700,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**TRADITIONAL COUNCIL : ADMINSTRATIVE CODE: 055200100100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	0.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	0.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	0.00	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	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	0.00	0.00
22021002	Postage & Courier Services	0.00	0.00	0.00	0.00
22021003	Welfare Package / Financial Assistance	0.00	0.00	0.00	1,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**OTHER RECURRENT COSTS**  
**COMM. DEV. AND SPORTS : ADMINSTRATIVE CODE: 055100300100**

<b>CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>ACTUAL JAN-DEC., 2024</b>	<b>ACTUAL JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>Economic</b>					
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220201</b>	<b>Travel and Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>577,500.00</b>	<b>800,000.00</b>
<b>22020101</b>	<b>Local travel &amp; transport=---Training</b>	<b>0.00</b>	<b>0.00</b>	<b>346,500.00</b>	<b>500,000.00</b>
<b>22020102</b>	<b>local travel &amp; transport=---Others</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>300,000.00</b>
<b>22020103</b>	<b>International Travel &amp; Transport</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220202</b>	<b>Utilities- General</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020201</b>	<b>Electricity Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22020202</b>	<b>Telephone Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22020203</b>	<b>Internet Access Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22020204</b>	<b>Software Charges &amp; Renewal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>519,750.00</b>	<b>1,450,000.00</b>
<b>22020301</b>	<b>Office Stationaries &amp; Computer Consumables</b>	<b>0.00</b>	<b>0.00</b>	<b>231,000.00</b>	<b>250,000.00</b>
<b>22020302</b>	<b>Books</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22020303</b>	<b>Newspapers</b>	<b>0.00</b>	<b>0.00</b>	<b>115,500.00</b>	<b>350,000.00</b>
<b>22020304</b>	<b>Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>173,250.00</b>	<b>300,000.00</b>
<b>22020305</b>	<b>Teaching Aids &amp; Instructional Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350,000.00</b>
<b>22020306</b>	<b>Supply of Stationaries and other Office materials in the Organisation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,400,000.00</b>
<b>22020401</b>	<b>Motor Vehicle / Transport Equipments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22020402</b>	<b>Office Furniture</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>
<b>22020403</b>	<b>Office Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>
<b>22020405</b>	<b>Plants &amp; Generator</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>
<b>22020406</b>	<b>Other Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>220205</b>	<b>TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>

<b>22020501</b>	<b>Local Training</b>	0.00	0.00	0.00	500,000.00
<b>22020502</b>	<b>Foregin Training</b>	0.00	0.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,000.00</b>
<b>22020605</b>	<b>Logistics for Official Participation in Public functions</b>	0.00	0.00	0.00	500,000.00
<b>22020618</b>	<b>Special Services rendered by the Department</b>	0.00	0.00	0.00	1,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANT</b>	<b>0.00</b>	<b>0.00</b>	<b>462,000.00</b>	<b>1,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	462,000.00	500,000.00
22020802	Other Transport Equipment Fuel Cost		0.00	0.00	300,000.00
22020803	Plant /Generator Fuel Cost	0.00	0.00	0.00	200,000.00
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,656,500.00</b>	<b>8,300,000.00</b>
22021001	Refreshments/Meals	0.00	0.00	924,000.00	1,200,000.00
22021002	Honorarium & sitting Allowances	0.00	0.00	1,155,000.00	800,000.00
22021003	Publicity & Advertisements	0.00	0.00	231,000.00	3,000,000.00
22021004	Postage & Courier Services	0.00	0.00	0.00	0.00
22021005	Welfare Package / Financial Assistance	0.00	0.00	346,500.00	1,300,000.00
220210006	Sporting Activities	0.00	0.00	0.00	2,000,000.00
	<b>OVERHEAD TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,215,750.00</b>	<b>15,150,000.00</b>
	<b>OTHER RECURRENT COST : TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,215,750.00</b>	<b>15,150,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**

**SUMMARY OF PROJECTS: ADMINISTRATIVE (SECTOR)**

<b>GEO CODE</b>	<b>S/N</b>	<b>SECTOR</b>	<b>DEPARTMENT</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
1		ADMINISTRATION	GEN. ADMIN	0.00	343,000,000.00	405,000,000.00	60,000,000.00
			BPRS	0.00	1,700,000.00	17,610,000.00	27,000,000.00
		<b>SUB TOTAL</b>		<b>0.00</b>	<b>344,700,000.00</b>	<b>422,610,000.00</b>	<b>87,000,000.00</b>
2		ECONOMIC	FINANCE	0.00	5,500,000.00	5,500,000.00	5,500,000.00
			WORKS	6,168,500.00	3,400,000.00	387,315,000.00	659,500,000.00
			AGRIC	0.00	1,968,000.00	3,783,000.00	10,000,000.00
		<b>SUB TOTAL</b>		<b>6,168,500.00</b>	<b>10,868,000.00</b>	<b>396,598,000.00</b>	<b>675,000,000.00</b>
3		LAW & JUSTICE	LEGAL	0.00	0.00	26,500,000.00	26,500,000.00
		<b>SUB TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>26,500,000.00</b>	<b>26,500,000.00</b>
4		<b>REGIONAL</b>		<b>N.A</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>
5		SOCIAL SERVICE	PRY EDUC	0.00	0.00	40,000,000.00	40,000,000.00
			PHC	0.00	0.00	90,000,000.00	70,000,000.00
			ENVIROMENTAL	8,500,000.00	0.00	58,000,000.00	168,000,000.00
			COMMUNITY DEV.	0.00	0.00	46,500,000.00	103,500,000.00
		<b>SUB TOTAL</b>		<b>8,500,000.00</b>	<b>0.00</b>	<b>234,500,000.00</b>	<b>381,500,000.00</b>
<b>TOTAL</b>				<b>14,668,500.00</b>	<b>355,568,000.00</b>	<b>1,080,208,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**SUMMARY OF PROJECTS: ADMINISTRATIVE (DEPT / OFFICE)**

<b>ADMIN CODE</b>	<b>S/N</b>	<b>DEPARTMENT/OFFICES</b>	<b>SUPERVISORY OFF./I/</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
012500100100	1	Admin, and General services	DGSA	0.00	343,000,000.00	405,000,000.00	60,000,000.00
021500100100	2	Agric and Natural Resources	DIRECTOR- Agric.	0.00	1,968,000.00	3,783,000.00	10,000,000.00
022000100100	3	Finance and Supplies	DIRECTOR- F/S	0.00	5,500,000.00	5,500,000.00	5,500,000.00
022000300100	4	Budget and Planning	DIRECTOR- BPRS	0.00	1,700,000.00	17,610,000.00	27,000,000.00
023400100100	5	Works, Land Trans. & Housing	DIRECTOR-WORKS	6,168,500.00	3,400,000.00	387,315,000.00	659,500,000.00
051702600000	6	Legal Services	DIRECTOR LEGAL SER	0.00	0.00	26,500,000.00	26,500,000.00
052100100100	7	PRIMARY EDUCATION	EDUCATION SECR	0.00	0.00	40,000,000.00	40,000,000.00
053500100100	8	Medical and Health Services	COORDINATOR PHC	0.00	0.00	90,000,000.00	70,000,000.00
055100200100	9	Environmetal Services	DIRECTOR- ENVIR	8,500,000.00	0.00	58,000,000.00	168,000,000.00
055100300100	10	Comm Dev. & Sports	DIRECTOR- COMM	0.00	0.00	46,500,000.00	103,500,000.00
<b>TOTAL</b>		<b>ALL CAP. PROJECTS (ADMINISTRATIVE )</b>		<b>14,668,500.00</b>	<b>355,568,000.00</b>	<b>1,080,208,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**SUMMARY OF PROJECTS BY ECONOMIC SEGMENT**

<b>FUND CODE</b>	<b>ECO CODE</b>	<b>S/</b>	<b>DETAILS OF EXPENDITURES</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
	23010000	1	PURCHASE OF FIXED ASSETS	0.00	315,000,000.00	315,000,000.00	50,000,000.00
	23020000	2	CONSTRUCTION & PROV. OF FIXEI	6,168,500.00	4,368,000.00	236,598,000.00	258,000,000.00
	23030000	3	MAINTENANCE, REHABILITATION	0.00	0.00	332,315,000.00	704,500,000.00
	23040000	4	PRESERVATION OF THE ENVIROM	3,500,000.00	0.00	18,000,000.00	30,000,000.00
	23050000	5	OTHER CAPITAL PROJECTS	0.00	700,000.00	66,310,000.00	185,600,000.00
	23060000	6	PROV. FOR THE YEAR DEPRECIAT	0.00	2,200,000.00	2,200,000.00	2,200,000.00
	2400 -2800	7	OTHER ACCUMULATED PROVISIO	0.00	2,700,000.00	2,700,000.00	2,700,000.00
<b>GRAND TOTAL</b>				<b>9,668,500.00</b>	<b>324,968,000.00</b>	<b>973,123,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**SUMMARY OF CAPITAL PROJECT BY PROGRAMME SEGMENT**

<b>PROGRAMME CODE</b>	<b>S/N</b>	<b>PROGRAMME DESCRIPTION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
01		Economic Empowerment Through Agriculture(General)	0.00	968,000.00	2,783,000.00	10,000,000.00
02		Societal Re-orientation(General)	0.00	0.00	5,000,000.00	5,000,000.00
03		Poverty Alleviation(General)	0.00	0.00	23,315,000.00	113,500,000.00
04		Improvement to Human Health(General)	0.00	0.00	90,000,000.00	70,000,000.00
05		Enhacing Skills and Knowledge(General)	0.00	0.00	40,000,000.00	40,000,000.00
06		Housing and Urban Development(General)	6,168,500.00	3,400,000.00	197,000,000.00	297,000,000.00
07		Gender	0.00	0.00	0.00	1,000,000.00
08		Youth	0.00	0.00	4,000,000.00	7,000,000.00
09		Environmental Improvement(General)	3,500,000.00	0.00	8,000,000.00	20,000,000.00
10		Water Resources and Rural Development(general)	0.00	0.00	10,000,000.00	10,000,000.00
11		Information, Comm. and Technology(General)	0.00	0.00	3,210,000.00	75,500,000.00
12		Growing the Private Sector And Comm. (General)	0.00	0.00	0.00	0.00
13		Reform of Govt. and Governace(General)	0.00	350,200,000.00	458,400,000.00	119,000,000.00
14		Power(General)	0.00	0.00	30,000,000.00	30,000,000.00
16		Water Ways(General)	0.00	0.00	0.00	0.00
17		Roads(General)	0.00	0.00	27,000,000.00	27,000,000.00
	<b>ALL</b>	<b>ALL CAPITAL PROJECTS{ FUNCTIONAL}</b>	<b>9,668,500.00</b>	<b>354,568,000.00</b>	<b>898,708,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**SUMMARY OF PROJECTS BY FUND SEGMENT**

<b>FUND CODE</b>	<b>REVENUE ITEMS .</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>01101</b>	<b>EDERATION ACC</b>	<b>9,668,500.00</b>	320,068,000.00	<b>921,723,000.00</b>	<b>1,066,100,000.00</b>
		9,668,500.00	320,068,000.00	921,723,000.00	1,066,100,000.00
<b>02101</b>	<b>CON,REV FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>03101</b>	<b>CAP DEV FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,700,000.00</b>
					13,700,000.00
<b>04101</b>	<b>CONT. FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>05101</b>	<b>EBT RELIEF GAI</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>06100</b>	<b>ECIAL TRUST FU</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>07100</b>	<b>OTHER FUND</b>	<b>0.00</b>	<b>2,200,000.00</b>	<b>41,700,000.00</b>	<b>100,200,000.00</b>
<b>07101</b>		0.00	2,200,000.00	41,700,000.00	100,200,000.00
<b>08000</b>	<b>AIDS &amp; GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>
<b>08101</b>		0.00	0.00	7,000,000.00	7,000,000.00
<b>09000</b>	<b>LOANS &amp; DEBT</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>
<b>09101</b>		0.00	5,500,000.00	5,500,000.00	5,500,000.00
<b>GRAND TOTAL</b>	<b>GRAND TOTAL</b>	<b>9,668,500.00</b>	<b>327,768,000.00</b>	<b>975,923,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**SUMMARY OF PROJECTS BY WARDS**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>WARD</b>	<b>ACTUAL ESTIMATES JAN-DEC., 2024</b>	<b>ACTUAL ESTIMATES JAN-DEC., 2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821800		Cummulative Capital Projects In the Ward		14,668,500.00	5,000,000.00	12,103,000.00	586,000,000.00
62821801		Cummulative Capital Projects In the Ward	WARD 1	0.00	0.00	1,210,000.00	57,000,000.00
62821802		Cummulative Capital Projects In the Ward	WARD 2	0.00	0.00	0.00	47,000,000.00
62821803		Cummulative Capital Projects In the Ward	WARD3	0.00	0.00	0.00	52,000,000.00
62821804		Cummulative Capital Projects In the Ward	WARD4	0.00	0.00	1,815,000.00	47,000,000.00
62821805		Cummulative Capital Projects In the Ward	WARD5	0.00	0.00	0.00	57,000,000.00
62821806		Cummulative Capital Projects In the Ward	WARD6	0.00	0.00	0.00	42,000,000.00
62821807		Cummulative Capital Projects In the Ward	WARD7	0.00	0.00	0.00	47,000,000.00
62821808		Cummulative Capital Projects In the Ward	WARD8	0.00	0.00	0.00	47,000,000.00
62821809		Cummulative Capital Projects In the Ward	WARD9	0.00	0.00	0.00	42,000,000.00
62821810		Cummulative Capital Projects In the Ward	WARD10	0.00	0.00	0.00	42,000,000.00
62821811		Cummulative Capital Projects In the Ward	WARD11	0.00	0.00	2,000,000.00	47,000,000.00
<b>GRAND TOTAL</b>		<b>ALL CAPITAL PROJECTS</b>		<b>14,668,500.00</b>	<b>5,000,000.00</b>	<b>17,128,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT            SECTORAL                    ADMIN CODE**  
**ADMIN            01                                012500100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821800	1	<b>Provision of working tools % Service Logistics</b>					
62821800	1	Supply of office equipment for Politicians	LG Sec.	0.00	5,000,000.00	5,000,000.00	5,000,000.00
62821800	2	Supply of office equipment for Civil Servants	LG Sec.	0.00	5,000,000.00	5,000,000.00	5,000,000.00
62821800	3	Purchase of Office Furniture & Fittings for staff & Poli	LG Sec.	0.00	3,000,000.00	3,000,000.00	3,000,000.00
62821800	4	Purchase of Landed Property by the Local Govt.	LG Sec.	0.00	2,000,000.00	2,000,000.00	2,000,000.00
62821800	5	Office Buildings	LG Sec	0.00	0.00	0.00	0.00
62821800	6	Purchase of Motor Vehicles & Staff Bus	LG Sec	0.00	300,000,000.00	300,000,000.00	35,000,000.00
62821800	7	Purchase of Air Conditioners, standing fans	LG Sec	0.00	5,000,000.00	5,000,000.00	5,000,000.00
62821800	8	Purchase of CCTV Cameras	LG Sec	0.00	5,000,000.00	5,000,000.00	5,000,000.00
62821800	9	Purchase of Leglatitve Bus	LG Sec	0.00	18,000,000.00	80,000,000.00	0.00
		<b>SUB- TOTAL</b>		<b>0.00</b>	<b>343,000,000.00</b>	<b>405,000,000.00</b>	<b>60,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT      SECTORAL                      ADMIN CODE**  
**AGRIC      02                                      021500100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821800	7	Provision of of Agricultural Inputs	LG Sec	0.00	363,000.00	363,000.00	2,000,000.00
62821800	8	Establishment of Oil Palm Plantation	LG Sec	0.00	0.00	0.00	3,000,000.00
62821800	9	Establishment of Cocoa Seedlings	LG Sec	0.00	605,000.00	605,000.00	1,000,000.00
62821800	10	Purchase of Fishing Equipment	LG Sec	0.00	0.00	0.00	0.00
62821800	11	Maintaining & Stocking of Poultry Farms	LG Sec	0.00	0.00	1,815,000.00	2,000,000.00
62821800	11b	Establishment of Vegetable/ Tomatoes Farm	LG Sec	0.00	1,000,000.00	1,000,000.00	2,000,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>1,968,000.00</b>	<b>3,783,000.00</b>	<b>10,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT      SECTORAL                      ADMIN CODE**  
**FIN.& SUPP.      02                                      022000100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821800	12	Trading, Commercialization of Goods & Commodities	LG Sec	0.00	0.00	0.00	0.00
62821800	13	Investment in Industry, Manufacturing etc	LG Sec	0.00	0.00	0.00	0.00
62821800	14	Investment in Shares & Capital Assets	LG Sec	0.00	0.00	0.00	0.00
62821800	15	investment in Landed Property	LG Sec	0.00	0.00	0.00	0.00
62821800	16	Investment in Infrastructural Facilities	LG Sec	0.00	0.00	0.00	0.00
62821800	17	Depreciation Charges For The Year	LG Sec	0.00	700,000.00	700,000.00	700,000.00
62821800	17a	Impairment Charges For The Year	LG Sec	0.00	500,000.00	500,000.00	500,000.00
62821800	17b	Amortization Charges For the Year	LG Sec	0.00	500,000.00	500,000.00	500,000.00
62821800	17c	Bad Debt	LG Sec	0.00	500,000.00	500,000.00	500,000.00
62821800	17d	Accumulated Depreciation Charges	LG Sec	0.00	700,000.00	700,000.00	700,000.00
62821800	17e	Accumulated Impairment Charges	LG sec	0.00	500,000.00	500,000.00	500,000.00
62821800	17f	Accumulated amortization Chardes	LG Sec	0.00	500,000.00	500,000.00	500,000.00
62821800	17g	Accumulated Bad Debt	LG sec	0.00	500,000.00	500,000.00	500,000.00
62821800	17h	Loss on Disposal	LG sec	0.00	500,000.00	500,000.00	500,000.00
62821800	18	Prov. For Marginal Increase in Govt. Projects Costs	LG sec	0.00	600,000.00	600,000.00	600,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT      SECTORAL                      ADMIN CODE**  
**BPRS      02                                      022000300100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821801	19	Operation & Running of ICT Centre in the LG	Ehin- Ogbe		0.00	1,210,000.00	5,000,000.00
62821801	19b	Creation and Maintaining of OWO Local Government Website	Ehin -Ogbe	0.00	0.00	3,000,000.00	3,000,000.00
62821801	20	Equipment of ICT Centre with Facilities	Ehin -Ogbe	0.00	0.00	2,000,000.00	2,000,000.00
62821800	21	Project Monitoring and Evaluation & Reports	LG Sec	0.00	100,000.00	1,500,000.00	1,500,000.00
62821800	22	Data Collection, Research, Survey & the Publication of Reports	LG Sec	0.00	0.00	3,000,000.00	3,000,000.00
62821800	23	Computer & Software Acquisition	LG Sec	0.00	0.00	5,000,000.00	5,000,000.00
62821800	23b	Stakeholders Meeting on Harvest of Inputs for BUDGET	LG sec	0.00	850,000.00	900,000.00	2,500,000.00
62821800	23c	Preparation and Production of Annual Budget	LG sec	0.00	750,000.00	1,000,000.00	3,000,000.00
62821800	23d	Official Presentation of Annual Budget	LG sec	0.00	0.00	0.00	2,000,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>1,700,000.00</b>	<b>17,610,000.00</b>	<b>27,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT      SECTORAL                      ADMIN CODE**  
**WORKS      02                                      023400100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>BUDGET ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821811	24	Market Construction	Usu Emure	0.00	0.00	2,000,000.00	10,000,000.00
62821800	25	Construction of Lock -up shops@ LG Frontage	LG Sec	0.00	0.00	1,815,000.00	30,000,000.00
62821805	26	Rural Electrification Project transformer @ Ipele	Ipele	0.00	0.00	30,000,000.00	30,000,000.00
62821800	a	Motorised Solar Power Boreholes	LG Sec	0.00	0.00	5,000,000.00	5,000,000.00
62821801	b	Motorised Solar Power Boreholes	Ehin- ogbe	0.00	0.00	5,000,000.00	5,000,000.00
62821802	c	Motorised Solar Power Boreholes	Igboroko 1	0.00	0.00	5,000,000.00	5,000,000.00
62821803	d	Motorised Solar Power Boreholes	Igboroko 2	0.00	0.00	5,000,000.00	5,000,000.00
62821804	e	Motorised Solar Power Boreholes	Ijebu 1	0.00	0.00	5,000,000.00	5,000,000.00
62821805	f	Motorised Solar Power Boreholes	Ijebu2	0.00	0.00	5,000,000.00	5,000,000.00
62821806	g	Motorised Solar Power Boreholes	Iloro	0.00	0.00	5,000,000.00	5,000,000.00
62821807	h	Motorised Solar Power Boreholes	Ipele	0.00	0.00	5,000,000.00	5,000,000.00
62821808	i	Motorised Solar Power Boreholes	Isaipen	0.00	0.00	5,000,000.00	5,000,000.00
62821809	j	Motorised Solar Power Boreholes	penmen & Isuad	0.00	0.00	5,000,000.00	5,000,000.00
62821810	k	Motorised Solar Power Boreholes	Iyere	0.00	0.00	5,000,000.00	5,000,000.00
62821811	l	Motorised Solar Power Boreholes	Usu-Emure	0.00	0.00	5,000,000.00	5,000,000.00
62821806	27	Road Rehabilitation /Patching of Pot holes@ in Iloro	Iloro	0.00	0.00	10,000,000.00	10,000,000.00
62821805	27a	Road Construction	Ijebu 2	0.00	0.00	10,000,000.00	10,000,000.00
62821807	27b	Road Construction	Ipele	0.00	0.00	10,000,000.00	10,000,000.00
62821801	27c	Grading of Roads	Ehin- ogbe	0.00	0.00	2,000,000.00	2,000,000.00
62821802	27d	Grading of Roads	Igboroko 1	0.00	0.00	2,000,000.00	2,000,000.00
62821803	27e	Grading of Roads	Igboroko 2	0.00	0.00	2,000,000.00	2,000,000.00
62821804	27f	Grading of Roads	Ijebu 1	0.00	0.00	2,000,000.00	2,000,000.00
62821805	27g	Grading of Roads	Ijebu2	0.00	0.00	2,000,000.00	2,000,000.00
62821806	27h	Grading of Roads	Iloro	0.00	0.00	2,000,000.00	2,000,000.00
62821807	27i	Grading of Roads	Ipele	0.00	0.00	2,000,000.00	2,000,000.00
62821808	27j	Grading of Roads @Ojara /Amenhintin road	Isaipen	0.00	0.00	2,000,000.00	2,000,000.00

62821809	27k	Grading of Roads@ Idasen ,Upenmen,Omisán,Agopanu,Isuada,Obasooto	penmen & Isuad	0.00	0.00	2,000,000.00	2,000,000.00
62821810	27i	Grading of Roads	Iyere	0.00	0.00	2,000,000.00	5,000,000.00
62821811	27m	Grading of Roads	Uso-Emure	0.00	0.00	2,000,000.00	5,000,000.00
62821802	27b	Clearing of Road Verges	Igboroko 1	0.00	0.00	10,000,000.00	10,000,000.00
62821807	29	Bridge Construction of Drainage @ Ipele	Ipele	0.00	0.00	5,000,000.00	5,000,000.00
62821801	29b	Construction of roads	Ehin Ogbe	0.00	0.00	5,000,000.00	5,000,000.00
62821807	30	Culvert Construction @Lala Junction	Ipele	0.00	0.00	5,000,000.00	5,000,000.00
62821803	31	Construction Of drainage @ Igboroko 2	Igboroko 2	0.00	0.00	5,000,000.00	5,000,000.00
62821800	32	Construction of Staff Quarters	LG Sec	0.00	0.00	20,000,000.00	150,000,000.00
62821800	33	Construction of Sign post @ LG Frontage	LG Sec	0.00	0.00	1,500,000.00	1,500,000.00
62821800		<b>REHABILITATION &amp; MAINTENANCE :</b>		0.00	0.00	0.00	0.00
62821800	34	Road linkage@		0.00	0.00	0.00	0.00
62821802	35	Water Ways	Igboroko 1	0.00	0.00	10,000,000.00	10,000,000.00
62821800	36	Health Facilities @		0.00	0.00	0.00	0.00
62821800	37	Educ. Facilities Renovation of Primry school		0.00	0.00	0.00	0.00
62821800	38	Renovation of Legislative Building	LG Sec	0.00	0.00	30,000,000.00	30,000,000.00
62821801	39	Land Scrapping of Oke Mapo	Ehin -Ogbe	0.00	0.00	20,000,000.00	120,000,000.00
62821807	40	Renovation of Ipele market	Ipele	0.00	0.00	5,000,000.00	5,000,000.00
62821800	41	Recreational Facilities		0.00	0.00	0.00	0.00
62821800	42	Social Facilities e.g Water Provision		0.00	0.00	0.00	0.00
62821805	43	Renovation of Ojomo market	Ijebu2	0.00	0.00	5,000,000.00	5,000,000.00
				<b>0.00</b>	<b>0.00</b>	<b>262,315,000.00</b>	<b>534,500,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT      SECTORAL                      ADMIN CODE**  
**WORKS      02                                      023400100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
		<b>CONSTRUCTION &amp; PROVISION OF :</b>		0.00	0.00	0.00	0.00
62821808	43	<b>C &amp; P</b> Road linkage@	Isaipen	0.00	0.00	10,000,000.00	10,000,000.00
62821800	44	C & P :                      Water Ways & Facilities@		0.00	0.00	0.00	0.00
62821811	45	C & P :                      Health Facilities @	Usu Emure	0.00	0.00	15,000,000.00	15,000,000.00
62821800	46	C & P :                      Educ. Facilities @		0.00	0.00	0.00	0.00
62821800	47	C & P                      Office Building	LG sec	6,168,500.00	3,400,000.00	0.00	0.00
62821800	48	C & P :                      Residential Building		0.00	0.00	0.00	0.00
62821800	49	C & P :                      Economic Facilities		0.00	0.00	0.00	0.00
62821800	50	C & P :                      Recreational Facilities		0.00	0.00	0.00	0.00
62821803	51	C & P :                      Social Facilities / Amenities	Igboroko 2	0.00	0.00	15,000,000.00	15,000,000.00
62821800	52	ICT Infrastrutures		0.00	0.00	0.00	0.00
62821800	53	Housing Facilities		0.00	0.00	0.00	0.00
62821804	54	Rural Development Project e.g Motor Park, Bus Stop	Ijebu 1	0.00	0.00	5,000,000.00	5,000,000.00
62821809	55	Community Development Project	penmen & Isuad	0.00	0.00	10,000,000.00	10,000,000.00
62821801	56	Provision of Commercial Facilities e.g Lock-up Shops	Ehin_Ogbe	0.00	0.00	10,000,000.00	10,000,000.00
62821802	57	Provision of Bore holes	Igboroko 1	0.00	0.00	5,000,000.00	5,000,000.00
62821804	58	Provision of Bore holes for Igede Community	Ijebu 1	0.00	0.00	5,000,000.00	5,000,000.00
62821807	59	Provision of Bore holes	Ipele	0.00	0.00	5,000,000.00	5,000,000.00
62821805	60	Provision of Bore holes	Ijebu 2	0.00	0.00	5,000,000.00	5,000,000.00
62821808	61	Provision of Bore holes	Isaipen	0.00	0.00	5,000,000.00	5,000,000.00
62821801	62	Provision of Bore holes	Ehin ogbe	0.00	0.00	5,000,000.00	5,000,000.00
62821811	63	Provision of Bore holes	Usu-Emure	0.00	0.00	5,000,000.00	5,000,000.00
62821806	64	Provision of Bore holes	Iloro	0.00	0.00	5,000,000.00	5,000,000.00
62821810	65	Provision of Bore holes	Iyere	0.00	0.00	5,000,000.00	5,000,000.00
62821803	66	Provision of Bore holes	Igboroko 2	0.00	0.00	5,000,000.00	5,000,000.00
62821809	67	Provision of Bore holes	penmen & Isuad	0.00	0.00	5,000,000.00	5,000,000.00
62821800	68	Provision of Bore holes	LG sec	0.00	0.00	5,000,000.00	5,000,000.00

			6,168,500.00	3,400,000.00	125,000,000.00	125,000,000.00
	<b>TOTAL</b>		6,168,500.00	3,400,000.00	387,315,000.00	659,500,000.00

**OWO LOCAL GOVERNMENT, OWO  
ESTIMATES 2026**

**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT                      SECTORAL                      ADMIN CODE  
LEGAL SERVICES        02                                      023400100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821800	57	Litigation Costs & Settlement of Court Order/Penalties	LG Sec	0.00	0.00	1,500,000.00	1,500,000.00
62821800	58	Stocking of Local Govt . Law .Library	LG Sec	0.00	0.00	500,000.00	500,000.00
62821800	59	Purchase of Law Books & Equipments	LG Sec	0.00	0.00	3,500,000.00	3,500,000.00
62821800	60	Acquisition of Updated Journal Reports	LG Sec	0.00	0.00	1,000,000.00	1,000,000.00
62821810	61	Customary Court	Iyere	0.00	0.00	10,000,000.00	10,000,000.00
62821810	62	Construction of Police Station	Iyere	0.00	0.00	10,000,000.00	10,000,000.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
		<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>26,500,000.00</b>	<b>26,500,000.00</b>



**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT                      SECTORAL                      ADMIN CODE**  
**PHC                        05                                052100100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821806	65	Health Centre	Iloro	0.00	0.00	10,000,000.00	0.00
62821811	66	CHC and BHC Renovation/rehabilitation	Uso Emure	0.00	0.00	10,000,000.00	10,000,000.00
62821808	67	Clinic/Maternity	Isaipen	0.00	0.00	10,000,000.00	10,000,000.00
62821802	68	BHC Construction	Igboroko 1	0.00	0.00	10,000,000.00	10,000,000.00
62821803	69	CHC Construction @Iselu	Igboroko 2	0.00	0.00	10,000,000.00	0.00
62821804	70	Clinic/Maternity Construction 2 Shagari Village	Ijebu 1	0.00	0.00	10,000,000.00	10,000,000.00
62821809	71	Health Centre	penmen & Isuad	0.00	0.00	20,000,000.00	20,000,000.00
62821800	72	Purchase of Drug & Equipment for HOSPITAL use		0.00	0.00	0.00	0.00
62821800	72b	Provision of Health Cares Facilities/Sanitation across the Local Government		0.00	0.00	0.00	0.00
62821810	73	Health Supporting Services & programme	Iyere	0.00	0.00	10,000,000.00	10,000,000.00
		Recruitment of Qualified Health Personnels		0.00	0.00	0.00	0.00
		Training and Retraining of Health Personnels		0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>70,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT**

**SECTORAL**

**ADMIN CODE**

**ENV. SERVICES**

**05**

**053500100100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821804	74	Canal & Drainage Maintainance	Ijebu 1	0.00	0.00	10,000,000.00	10,000,000.00
62821800	75	Water ways & Weed Clearings		0.00	0.00	0.00	0.00
62821800	76	Dumping Site maintainance	LG Sec	0.00	0.00	3,000,000.00	3,000,000.00
62821800	76b	Procurement of Waste Management Equipments	LG Sec	0.00	0.00	5,000,000.00	5,000,000.00
62821800	76c	Purchase of Uniforms and Other Cloths for Environmental Officers	LG Sec	0.00	0.00	2,000,000.00	0.00
62821800	77	Environmental cleaning and refuse control	LG Sec	3,500,000.00	0.00	5,000,000.00	5,000,000.00
62821802	77b	Construction of Public Toilets	Igboroko 1	0.00	0.00	5,000,000.00	5,000,000.00
62821800	77c	Purchase of Disinfectants and Chemicals	LG Sec	0.00	0.00	3,000,000.00	3,000,000.00
62821800	78	Tree Planting		0.00	0.00	0.00	0.00
62821800	78b	Landscaping and Beautification of Local Government Secretariat Complex	LG Sec	0.00	0.00	0.00	0.00
62821800	79	Erosion Control - General		0.00	0.00	0.00	12,000,000.00
62821800	80	Wildlife Conservation		0.00	0.00	0.00	0.00
62821800	80b	Construction of Modern Abbator		0.00	0.00	0.00	100,000,000.00
62821800	81	Industrial Pollution Prevention & control		0.00	0.00	0.00	0.00
62821800	82	Water Pollution Prevention & control		0.00	0.00	0.00	0.00
62821800	82a	Disiltig	LG Sec	5,000,000.00	0.00	10,000,000.00	10,000,000.00
62821807	83	Disilting of carnal across Ipele	Ipele	0.00	0.00	5,000,000.00	5,000,000.00
62821806	84	Disilting of carnal across Iloro	Iloro	0.00	0.00	10,000,000.00	10,000,000.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
				<b>8,500,000.00</b>	<b>0.00</b>	<b>58,000,000.00</b>	<b>168,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**

**ESTIMATES 2026**

**CAPITAL PROJECT BY ADMINISTRATIVE & GEO SEGMENTS**

**DEPT**

**SECTORAL**

**ADMIN CODE**

**COMMUNITY**

**05**

**055100300100**

<b>GEO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>PROJECT LOCATION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
62821800	83	MPP-9 Programme	LG Sec	0.00	0.00	0.00	0.00
62821800	84	World Bank / Intern.Assisted Programme	LG Sec	0.00	0.00	5,000,000.00	5,000,000.00
62821800	85	CBO Supported Projects	LG Sec	0.00	0.00	0.00	0.00
62821800	86	Private Organization Assisted (Partnership) Projects	LG Sec	0.00	0.00	0.00	0.00
62821800	87	Counterpart Funding & Prog	LG Sec	0.00	0.00	0.00	0.00
62821800	88	Sponsorship of Gender programme	LG Sec	0.00	0.00	1,000,000.00	1,000,000.00
62821800	89	Poverty Alleviation Programme	LG Sec	0.00	0.00	1,500,000.00	1,500,000.00
62821800	90	Community Driven Self-Help Project	LG Sec	0.00	0.00	2,000,000.00	2,000,000.00
62821800	91	Social & Cultural Re-integration	LG Sec	0.00	0.00	0.00	0.00
62821800	92	Anniversaries And Celebrations	LG Sec	0.00	0.00	10,000,000.00	10,000,000.00
62821800	93	Promotion & Purchase of Sporting Equipments	LG Sec	0.00	0.00	2,000,000.00	2,000,000.00
62821800	94	Old Age Support & Homes for Elderly	LG Sec	0.00	0.00	18,000,000.00	72,000,000.00
62821800	95	Tourism Supports	LG Sec	0.00	0.00	0.00	0.00
62821800	96	Sponsorship of Youth programme/ Football Tournament	LG Sec	0.00	0.00	2,000,000.00	5,000,000.00
62821800	97	Societal Re-Orientation & Social integration Prog.	LG Sec	0.00	0.00	5,000,000.00	5,000,000.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>46,500,000.00</b>	<b>103,500,000.00</b>
<b>GRAND TOTAL</b>		<b>ALL CAPITAL PROJECTS</b>		<b>14,668,500.00</b>	<b>355,568,000.00</b>	<b>1,080,208,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**SUMMARY OF PROJECTS--- ADMINISTRATIVE (SECTOR)**

<b>GEO CODE</b>	<b>S/N</b>	<b>SECTOR</b>	<b>DEPARTMEN</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
	1	ADMINISTRATION	GEN. ADMIN	0.00	343,000,000.00	405,000,000.00	60,000,000.00
			BPRS	0.00	1,700,000.00	17,610,000.00	27,000,000.00
		<b>SUB TOTAL</b>		<b>0.00</b>	<b>344,700,000.00</b>	<b>422,610,000.00</b>	<b>87,000,000.00</b>
	2	ECONOMIC	FINANCE	0.00	5,500,000.00	5,500,000.00	5,500,000.00
			WORKS	6,168,500.00	3,400,000.00	387,315,000.00	659,500,000.00
			AGRIC	0.00	1,968,000.00	3,783,000.00	10,000,000.00
		<b>SUB TOTAL</b>		<b>6,168,500.00</b>	<b>10,868,000.00</b>	<b>396,598,000.00</b>	<b>675,000,000.00</b>
	3	LAW & JUSTICE	LEGAL	0.00	0.00	26,500,000.00	26,500,000.00
		<b>SUB TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>26,500,000.00</b>	<b>26,500,000.00</b>
	4	REGIONAL		N.A	N.A	N.A	N.A
	5	SOCIAL SERVICE	PRY EDUC	0.00	0.00	40,000,000.00	40,000,000.00
			PHC	0.00	0.00	90,000,000.00	70,000,000.00
			ENVIROMENT	8,500,000.00	0.00	58,000,000.00	168,000,000.00
			COMMUNITY	0.00	0.00	46,500,000.00	103,500,000.00
		<b>SUB TOTAL</b>		<b>8,500,000.00</b>	<b>711,136,000.00</b>	<b>234,500,000.00</b>	<b>381,500,000.00</b>
<b>TOTAL</b>				<b>14,668,500.00</b>	<b>1,066,704,000.00</b>	<b>1,080,208,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS**  
**BREAKDOWN OF ACTIVITIES AND PROJECTS**  
**PURCHASE OF FIXED ASSETS**

<b>FUND CODE</b>	<b>ECO CODE</b>	<b>S/N</b>	<b>DETAILS OF EXPENDITURES</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
	23010100						
<b>01101</b>	23010112	1	Supply of office equipment for Politicians	0.00	5,000,000.00	5,000,000.00	5,000,000.00
<b>01101</b>	23010112	2	Supply of office equipment for civi servants	0.00	5,000,000.00	5,000,000.00	5,000,000.00
<b>01101</b>	23010112	3	Purchase of Office Furniture & Fittings	0.00	3,000,000.00	3,000,000.00	3,000,000.00
<b>01101</b>	23010101	4	Purchase of Landed Property by the Local Govt.	0.00	2,000,000.00	2,000,000.00	2,000,000.00
<b>01101</b>	23010102	5	Office Buildings	0.00	0.00	0.00	0.00
<b>01101</b>	23010105	6	Purchase of Motor Vehicles	0.00	300,000,000.00	300,000,000.00	35,000,000.00
<b>01101</b>	23010127	10	Purchase of Fishing Equipment	0.00	0.00	0.00	0.00
<b>01101</b>	23010122	72	Purchase of Drug & Equipment for HOSPITAL use	0.00	0.00	0.00	0.00
	<b>TOTAL</b>			<b>0.00</b>	<b>315,000,000.00</b>	<b>315,000,000.00</b>	<b>50,000,000.00</b>



**OWO LOCAL GOVERNMENT, OWO**  
**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	10,000,000.00	10,000,000.00
01101	23020116	44	Water Ways & Facilities@	0.00	0.00	0.00	0.00
01101	23020106	45	Health Facilities @	0.00	0.00	15,000,000.00	15,000,000.00
01101	23020107	46	Educ. Facilities @	0.00	0.00	0.00	0.00
01101	23020101	47	Office Building	6,168,500.00	3,400,000.00	0.00	0.00
01101	23020102	48	Residential Building	0.00	0.00	0.00	0.00
01101	23020128	49	Economic Facilities	0.00	0.00	0.00	0.00
01101	23020119	50	Recreational Facilities	0.00	0.00	0.00	0.00
01101	23020129	51	Social Facilities / Amenities	0.00	0.00	15,000,000.00	15,000,000.00
01101	23020127	52	ICT Infrastructures	0.00	0.00	0.00	0.00
01101	23020104	53	Housing Facilities	0.00	0.00	0.00	0.00
01101	23020124	54	Rural Development Project e.g Motor Park, Bus Stop	0.00	0.00	5,000,000.00	5,000,000.00
01101	23020130	55	Community Development Project	0.00	0.00	10,000,000.00	10,000,000.00
01101	23020124	56	Provision of Commercial Facilities e.g Lock-up Shops	0.00	0.00	10,000,000.00	10,000,000.00
01101	23020127	61	Pry School Construction & Prov. Of Educ. Facilities	0.00	0.00	10,000,000.00	10,000,000.00
01101	23020127	64	Provision of Educational Facilities & Infrastructures	0.00	0.00	10,000,000.00	10,000,000.00
01101	23030105	65	Health Centre Renovation	0.00	0.00	10,000,000.00	0.00
01101	23030105	66	CHC and BHC Renovation/rehabilitation	0.00	0.00	10,000,000.00	10,000,000.00
01101	23030105	67	Clinic/Maternity Renovation	0.00	0.00	10,000,000.00	10,000,000.00
01101	23020106	68	BHC Construction	0.00	0.00	10,000,000.00	10,000,000.00
01101	23020106	69	CHC Construction	0.00	0.00	10,000,000.00	0.00
01101	23020106	70	Clinic/Maternity Construction	0.00	0.00	10,000,000.00	10,000,000.00
01101	23030105	71	Health Centre Upgrading & Maintainance	0.00	0.00	20,000,000.00	20,000,000.00
01101	23030105	73	Health Supporting Services & programme	0.00	0.00	10,000,000.00	10,000,000.00
	<b>SUB-TOTAL</b>			<b>6,168,500.00</b>	<b>3,400,000.00</b>	<b>175,000,000.00</b>	<b>155,000,000.00</b>
	<b>TOTAL</b>			<b>6,168,500.00</b>	<b>4,368,000.00</b>	<b>236,598,000.00</b>	<b>258,000,000.00</b>





**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS**  
**BREAKDOWN OF ACTIVITIES AND PROJECTS**  
**OTHER CAPITAL PROJECTS**

FUND CODE	ECO CODE	S/N	DETAILS OF EXPENDITURES	ACTUAL ESTIMATES JAN-DEC.2024	ACTUAL ESTIMATES JAN-DEC.2025	APPROVED ESTIMATES 2025	ESTIMATES 2026
				0.00	0.00	0.00	0.00
09101	23050128	12	Trading ,Commercialization of Goods & Commodities	0.00	0.00	0.00	0.00
09101	23050129	13	Investment in Industry, Manufacturing etc	0.00	0.00	0.00	0.00
09101	23050130	14	Investment in Shares & Capital Assets	0.00	0.00	0.00	0.00
09101	23050131	15	investment in Landed Property	0.00	0.00	0.00	0.00
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	600,000.00	600,000.00	600,000.00
01101	23050133	19	Operation & Running of ICT Centre in the LG	0.00	0.00	1,210,000.00	5,000,000.00
01101	23050134	20	Equipment of ICT Centre with Facilities	0.00	0.00	2,000,000.00	2,000,000.00
01101	23050103	21	Project Monitoring and Evaluation & Reports	0.00	100,000.00	1,500,000.00	1,500,000.00
01101	23051001	22	Data Coll, Res , Survey & the Publication. of Reports	0.00	0.00	3,000,000.00	3,000,000.00
01101	23050102	23	Computer & Software Acquisition	0.00	0.00	5,000,000.00	5,000,000.00
01101	23050135	57	Litigation Costs & Settlement of Court Order/Penalties	0.00	0.00	1,500,000.00	1,500,000.00
01101	23050136	58	Stocking of Local Govt . Law .Library	0.00	0.00	500,000.00	500,000.00
01101	23050137	59	Purchase of Law Books & Equipments	0.00	0.00	3,500,000.00	3,500,000.00
01101	23050138	60	Acquisition of Updated Journal Reports	0.00	0.00	1,000,000.00	1,000,000.00
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	5,000,000.00	5,000,000.00
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	0.00
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	1,000,000.00	1,000,000.00
07101	23050146	89	Poverty Alleviation Programme	0.00	0.00	1,500,000.00	1,500,000.00
08101	23050147	90	Community Driven Self-Help Project	0.00	0.00	2,000,000.00	2,000,000.00
07101	23050148	91	Social & Cultural Re-integration	0.00	0.00	0.00	0.00

<b>07101</b>	23050104	92	Anniversaries And Celebrations	0.00	0.00	10,000,000.00	10,000,000.00
<b>07101</b>	23050149	93	Promotion & Purchase of Sporting Equipments	0.00	0.00	2,000,000.00	2,000,000.00
<b>07101</b>	23050150	94	Old Age Support & Social Empowerment Prog	0.00	0.00	18,000,000.00	72,000,000.00
<b>07101</b>		95	Tourism Supports	0.00	0.00	0.00	1,500,000.00
<b>07101</b>	23050152	96	Sponsorship of Youth programme	0.00	0.00	2,000,000.00	5,000,000.00
<b>07101</b>	23050153	97	Societal Re-Orientation & Social integration Prog.	0.00	0.00	5,000,000.00	5,000,000.00
	<b>TOTAL</b>			<b>0.00</b>	<b>700,000.00</b>	<b>66,310,000.00</b>	<b>128,600,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY ECONOMIC & FUND SEGMENTS**  
**BREAKDOWN OF ACTIVITIES AND PROJECTS**

**PROVISION FOR THE YEAR DEPRECIATION, IMPAIRMENT AMORTIZATION ,ETC**

<b>FUND CODE</b>	<b>ECO CODE</b>	<b>S/N</b>		<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>07101</b>	23060100	17	Depreciation Charges For The Year	0.00	700,000.00	700,000.00	700,000.00
<b>07101</b>	23060200	17a	Impairment Charges For The Year	0.00	500,000.00	500,000.00	500,000.00
<b>07101</b>	23060300	17b	Amortization Charges For the Year	0.00	500,000.00	500,000.00	500,000.00
<b>07101</b>	23060400	17c	Bad Debt	0.00	500,000.00	500,000.00	500,000.00
	<b>TOTAL</b>			<b>0.00</b>	<b>2,200,000.00</b>	<b>2,200,000.00</b>	<b>2,200,000.00</b>

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

<b>FUND CODE</b>	<b>ECO CODE</b>	<b>S/N</b>		<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>07101</b>	24010101	17d	Accumulated Depreciation Charges	0.00	700,000.00	700,000.00	700,000.00
<b>07101</b>	25010101	17e	Accumulated Impairment Charges	0.00	500,000.00	500,000.00	500,000.00
<b>07101</b>	26010101	17f	Accumulated amortization Charges	0.00	500,000.00	500,000.00	500,000.00
<b>07101</b>	27010101	17g	Accumulated Bad Debt	0.00	500,000.00	500,000.00	500,000.00
<b>07101</b>	28010101	17h	Loss on Disposal	0.00	500,000.00	500,000.00	500,000.00
	<b>TOTAL</b>			<b>0.00</b>	<b>2,700,000.00</b>	<b>2,700,000.00</b>	<b>2,700,000.00</b>
	<b>GRAND TOTAL</b>			<b>9,668,500.00</b>	<b>324,968,000.00</b>	<b>973,123,000.00</b>	<b>1,170,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**ESTIMATES 2026**  
**CAPITAL PROJECT BY PROGRAMME SEGMENT**

<b>PROGRAMME CODE</b>	<b>S/N</b>	<b>PROGRAMME DESCRIPTION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>01</b>		<b>BRINGINGI GOVT. IMPACTS INTO THE GRASSROOT</b>				
<b>0101</b>		<b>EMPOWERMENT THROUGH AGRICULTURE</b>				
<b>01010000010100</b>	<b>7</b>	Purchase of Agricultural Input	0.00	363,000.00	363,000.00	2,000,000.00
<b>'01010000020200</b>	<b>8</b>	Raising of Palm Seedling	0.00	0.00	0.00	3,000,000.00
<b>'01010000030300</b>	<b>78</b>	Tree Planting	0.00	0.00	0.00	0.00
<b>'01010000040400</b>	<b>9</b>	Renovation & Stocking of Poultry Farms	0.00	605,000.00	605,000.00	1,000,000.00
<b>'01010000050500</b>	<b>11</b>	Maintaining & Stocking of Poultry Farms	0.00	0.00	1,815,000.00	2,000,000.00
<b>'01010000060600</b>	<b>10</b>	Purchase of Fishing Equipment	0.00	0.00	0.00	0.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>968,000.00</b>	<b>2,783,000.00</b>	<b>8,000,000.00</b>
<b>0102</b>		<b>SOCIETAL RE-ORIENTATION (GENERAL)</b>				
<b>01020000010100</b>	<b>97</b>	<b>General Behavioural Change</b>	0.00	0.00	5,000,000.00	5,000,000.00
<b>01020000020200</b>	<b>91</b>	<b>Fight Against Corruption</b>	0.00	0.00	0.00	0.00
<b>01020000030300</b>	<b>0</b>	<b>Citizen`s Literacy</b>	0.00	0.00	0.00	0.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>
<b>0103</b>		<b>POVERTY ALLEVIATION /EMPOWERMENT</b>				
<b>01030000010100</b>	<b>12,24,25</b>	<b>Small &amp; Medium Scale Enterprises</b>	<b>0.00</b>	<b>0.00</b>	<b>3,815,000.00</b>	<b>40,000,000.00</b>
<b>01030000020200</b>		Access to Social Infrastructures				
01030000030300	13,14,1516	Provision Sundry Income Generating Facilities	0.00	0.00	0.00	0.00
01030000040400	89	Poverty Alleviation Programmes	0.00	0.00	1,500,000.00	1,500,000.00
01030000050500	94	Empowerment	0.00	0.00	18,000,000.00	72,000,000.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>23,315,000.00</b>	<b>113,500,000.00</b>
<b>0104</b>		<b>Improvement to Human Health(General)</b>				
		<b>Improvement to Human Health(General)</b>				
<b>01040000010100</b>	<b>65/73</b>	Access to PRIMARY HEALTH CARE	0.00	0.00	90,000,000.00	70,000,000.00
<b>01040000020200</b>		Control & Prevention of Transmittable Diseases				
<b>01040000030300</b>		Control & Prevention of Killer Diseases				
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>70,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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
<b>0105</b>		<b>Enhacing Skills and Knowledge(General)</b>				
01050000010100	61/64	Universal Basic Education	0.00	0.00	40,000,000.00	40,000,000.00
01050000020200		Provision of Basic Educational Facilities				
01050000030300		Free Education For Girl Child				
01050000040400		Empowerment & Motivation of Teachers				
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>
<b>0106</b>		<b>Housing and Community Development(General)</b>				
01060000010100	83/87	Mass HOUSING	0.00	0.00	5,000,000.00	5,000,000.00
01060000020200	34/42	Rural Development	0.00	0.00	65,000,000.00	165,000,000.00
01060000030300	43/56	Provision of Rural Development Infrastructures	6,168,500.00	3,400,000.00	125,000,000.00	125,000,000.00
01060000040400	90	Promotion of low cost Comm. Amen. Thro.Partnership	0.00	0.00	2,000,000.00	2,000,000.00
		<b>SUB TOTAL</b>	<b>6,168,500.00</b>	<b>3,400,000.00</b>	<b>197,000,000.00</b>	<b>297,000,000.00</b>
<b>0107</b>		<b>Gender(General)</b>				
01070000010100	88	Sponsorship of Gender Programme	0.00	0.00	1,000,000.00	1,000,000.00
		<b>SUB TOTAL</b>				<b>1,000,000.00</b>
<b>0108</b>		<b>Youth(General) /Sports &amp; Tourism</b>				
01080000010100	96	YOUTH EMPOWERMENT	0.00	0.00	2,000,000.00	5,000,000.00
01080000020200	95	Tourism Supports	0.00	0.00	0.00	0.00
01080000030300	93	Promotion & Purchase of Sporting Equipments	0.00	0.00	2,000,000.00	2,000,000.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>7,000,000.00</b>
<b>0109</b>		<b>Environmental Health Improvement(General)</b>				
01090000010100	76/81	Sustainable Enviromental Improvement	3,500,000.00	0.00	8,000,000.00	20,000,000.00
01090000020200		Provision of Water Pollution Control Facilities				
01090000030300		Training of Food Vendors				
01090000040400		Sensitiz. & Awareness Campaign on Human Hygiene				
		<b>SUB TOTAL</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>20,000,000.00</b>

**OWO LOCAL GOVERNMENT, OWO**  
**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
<b>0110</b>		<b>Water Resources and Rural Development(general)</b>				
<b>01100000010100</b>	<b>74,75</b>	Access to Safe Drinking Water	0.00	0.00	10,000,000.00	10,000,000.00
<b>01100000020200</b>	<b>82</b>	Water Pollution Prevention & control	0.00	0.00	0.00	0.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
<b>0111</b>		<b>Information, Comm.and Technology(General)</b>				
<b>01110000010100</b>	<b>19/20</b>	<b>ICT Literacy</b>	0.00	0.00	3,210,000.00	7,000,000.00
<b>01110000020200</b>		Equipment of ICT Centre For Commercial purpose				68,500,000.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>3,210,000.00</b>	<b>75,500,000.00</b>
<b>0112</b>		<b>Growing the Private Sector And Comm.(General)</b>				
<b>01100000010100</b>		Promotion of Private Sector Driven Economy				
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0113</b>		<b>Reform of Govt. and Governace(General)</b>				
<b>01130000010100</b>		Public Sector Reform				
<b>01130000020200</b>	<b>57/60</b>	Motivation of Public Servants	0.00	0.00	26,500,000.00	26,500,000.00
<b>01130000030300</b>	<b>17/18,21/23/92</b>	Governance	0.00	7,200,000.00	26,900,000.00	32,500,000.00
<b>01130000040400</b>	<b>1,2,3,4,5&amp;6</b>	Acquisition of Assets for the purpose of Governance	0.00	343,000,000.00	405,000,000.00	60,000,000.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>350,200,000.00</b>	<b>458,400,000.00</b>	<b>119,000,000.00</b>
<b>0114</b>		<b>Power(General)</b>				
<b>01140000010100</b>	<b>26</b>	Sustainable Power SUPPLY	0.00	0.00	30,000,000.00	30,000,000.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>

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**ESTIMATES 2026**  
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<b>PROGRAMME CODE</b>	<b>S/N</b>	<b>PROGRAMME DESCRIPTION</b>	<b>ACTUAL ESTIMATES JAN-DEC.2024</b>	<b>ACTUAL ESTIMATES JAN-DEC.2025</b>	<b>APPROVED ESTIMATES 2025</b>	<b>ESTIMATES 2026</b>
<b>0116</b>		<b>Water Ways(General)</b>				
<b>01160000010100</b>	<b>75</b>	Enhancing FreeWater Ways For Business ACTIVITIES	0.00	0.00	0.00	0.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0117</b>		<b>Roads(General)</b>				
<b>01170000010100</b>	<b>27/31</b>	Effective Road Transport System	-	-	27,000,000.00	27,000,000.00
		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>27,000,000.00</b>
		<b>GRAND TOTAL</b>	<b>9,668,500.00</b>	<b>354,568,000.00</b>	<b>898,708,000.00</b>	<b>1,170,000,000.00</b>