



NJABA LOCAL GOVERNMENT AREA
IMO STATE GOVERNMENT
2025 APPROVED BUDGET

28th MARCH, 2025

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BUDGET SUMMARY

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Opening Balance					
Recurrent Revenue	-	2,020,144,815.53	-	-	5,474,673,860.00
11 - LOCAL GOVT. SHARE OF FAAC	-	1,898,263,464.26	-	-	5,348,333,140.00
12 - Independent Revenue	-	121,881,351.27	-	-	126,340,720.00
Recurrent Expenditure	-	1,259,624,102.00	-	-	1,490,524,100.00
21 - Personnel Cost	-	947,424,102.00	-	-	947,424,100.00
22 - Other Recurrent Costs	-	312,200,000.00	-	-	543,100,000.00
Transfer to Capital Account	-	760,520,713.53	-	-	3,984,149,760.00
Capital Receipts	-	850,520,713.53	-	-	4,116,145,760.00
13 - AID AND GRANTS	-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	850,520,713.53	-	-	4,116,145,760.00
23 - Capital Expenditure	-	850,520,713.53	-	-	4,116,149,760.00
Total Revenue (including OB)	-	2,870,665,529.06	-	-	9,590,819,620.00
Total Expenditure	-	2,110,144,815.53	-	-	5,606,673,860.00
Closing Balance	-	760,520,713.53	-	-	3,984,145,760.00

TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	<i>Total Revenue</i>	-	<i>2,870,665,529.06</i>	-	-	<i>9,590,819,620.00</i>
020000000000	Economic	-	2,870,665,529.06	-	-	9,590,819,620.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	2,020,144,815.53	-	-	5,474,673,860.00
022002000100	Revenue Section	-	2,020,144,815.53	-	-	5,474,673,860.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	850,520,713.53	-	-	4,116,145,760.00
023800100100	Budget, Planning, Research and Statistics	-	850,520,713.53	-	-	4,116,145,760.00

TOTAL REVENUE BY CAPITAL RECEIPT

416313 - NJABA Local Government, Imo State - 2025 Budget: Total Revenue by Economic Classification

Code	Economic		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
1	Revenue	-	2,870,665,529.06	-	-	9,590,819,620.00
11	LOCAL GOVT. SHARE OF FAAC	-	1,898,263,464.26	-	-	5,348,333,140.00
1101	LOCAL GOVT. SHARE OF FAAC	-	1,898,263,464.26	-	-	5,348,333,140.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	164,799,184.26	-	-	1,213,443,000.00
11010101	Statutory Allocation	-	164,799,184.26	-	-	1,213,443,000.00
110102	LOCAL GOVT. SHARE OF VAT	-	166,932,291.00	-	-	1,346,675,280.00
11010201	Share of VAT	-	166,932,291.00	-	-	1,346,675,280.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	1,566,531,989.00	-	-	2,788,214,860.00
11010301	Excess Crude Oil Revenue	-	601,923,379.00	-	-	1,163,592,020.00
11010310	NNPC Refund	-	516,225,733.00	-	-	1,243,197,040.00
11010313	State Infrastructure & Security	-	448,382,877.00	-	-	381,425,800.00
12	Independent Revenue	-	121,881,351.27	-	-	126,340,720.00
1201	TAX REVENUE	-	61,724,900.80	-	-	68,993,828.00
120101	PERSONAL TAXES	-	11,724,900.80	-	-	5,760,660.00
12010118	Other Personal Tax	-	11,724,900.80	-	-	5,760,660.00
120103	Other Taxes	-	50,000,000.00	-	-	63,233,168.00
12010305	Other Service Taxes	-	50,000,000.00	-	-	63,233,168.00
1202	NON-TAX REVENUE	-	60,156,450.47	-	-	57,346,892.00
120201	Licenses - General	-	12,487,933.00	-	-	13,233,166.00
12020167	Other Licences	-	12,487,933.00	-	-	13,233,166.00
120204	Fees - General	-	9,243,966.00	-	-	6,616,583.00
12020499	Other Fees	-	9,243,966.00	-	-	6,616,583.00
120205	Fines - General	-	9,243,966.00	-	-	6,616,583.00
12020501	Fines	-	9,243,966.00	-	-	6,616,583.00
120207	Earnings - General	-	17,030,585.47	-	-	17,330,560.00
12020737	Other Earnings	-	17,030,585.47	-	-	17,330,560.00
120214	Rate - General	-	12,150,000.00	-	-	13,550,000.00
12021401	Rate	-	12,150,000.00	-	-	13,550,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	850,520,713.53	-	-	4,116,145,760.00
1402	OTHER CAPITAL RECEIPTS	-	850,520,713.53	-	-	4,116,145,760.00
140201	Other Capital Receipts	-	850,520,713.53	-	-	4,116,145,760.00
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG	-	850,520,713.53	-	-	4,116,145,760.00

CAPITAL RECEIPT

416313 - NJABA Local Government, Imo State - 2025 Budget: Capital Receipts

Receipt Description	Economic Code and Description		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Total Capital Receipts		-	850,520,713.53	-	-	4,116,145,760.00
Opening Balance	14020103 - Other Capital Receipts to CDF (Receipt / R	-	30,000,000.00	-	-	70,000,000.00
Transfer from Recurent Budget Surplus	14020103 - Other Capital Receipts to CDF (Receipt / R	-	760,520,713.53	-	-	3,986,145,760.00
Grants	14020103 - Other Capital Receipts to CDF (Receipt / R	-	60,000,000.00	-	-	60,000,000.00

TOTAL EXPENDITURE BY ADMINISTRATIVE UNIT

416313 - NJABA Local Government, Imo State - 2025 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Expenditure	-	2,110,144,815.53	-	-	5,606,673,860.00
010000000000	Administrative	-	541,174,459.00	-	-	754,392,882.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	378,565,684.98	-	-	573,124,107.98
011100100100	Chairman	-	372,195,264.98	-	-	566,753,687.98
011100200100	Vice-Chairman	-	853,060.00	-	-	853,060.00
011105000100	Adviser/Assistant to Chairman	-	3,237,120.00	-	-	3,237,120.00
011106000100	Supervisors	-	2,280,240.00	-	-	2,280,240.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	62,744,940.00	-	-	62,844,940.00
011200100100	Legislative Council	-	62,744,940.00	-	-	62,844,940.00
011600000000	Secretary to the Local Government Council	-	809,300.00	-	-	809,300.00
011601000100	Secretary to the Local Government Council	-	809,300.00	-	-	809,300.00
014800000000	Local Government Electoral Office	-	90,000.00	-	-	900,000.00
014800100100	Local Government Electoral Office	-	90,000.00	-	-	900,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	98,964,534.02	-	-	116,714,534.02
012500100100	Office of the Director Admin and General Services	-	98,964,534.02	-	-	116,714,534.02
020000000000	Economic	-	953,764,517.53	-	-	3,885,488,269.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	157,986,410.00	-	-	165,891,410.00
021500100100	Agriculture and Natural Resources	-	157,986,410.00	-	-	165,891,410.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	93,116,870.00	-	-	99,816,870.00
022001000100	Finance and Supply	-	93,116,870.00	-	-	99,816,870.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	679,045,797.53	-	-	3,592,132,974.00
023400100100	Works, Transport, Housing, Lands and Survey	-	679,045,797.53	-	-	3,592,132,974.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	23,615,440.00	-	-	27,647,015.00
023800100100	Budget, Planning, Research and Statistics	-	23,615,440.00	-	-	27,647,015.00
050000000000	Social	-	615,205,839.00	-	-	966,792,709.00
052100000000	PRIMARY HEALTH CARE	-	427,935,499.00	-	-	556,735,499.00
052100100100	Primary Health Care Manager	-	427,935,499.00	-	-	556,735,499.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	187,270,340.00	-	-	410,057,210.00
055100100100	Social Development, Information, Education, Youth and Culture	-	187,270,340.00	-	-	410,057,210.00

Code	Administrative Unit		2024 Approved Budget
	<i>Total Personnel Expenditure</i>	-	947,424,102.00
010000000000	Administrative	-	250,174,459.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	95,165,684.98
011100100100	Chairman	-	88,795,264.98
011100200100	Vice-Chairman	-	853,060.00
011105000100	Adviser/Assistant to Chairman	-	3,237,120.00
011106000100	Supervisors	-	2,280,240.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	58,244,940.00
011200100100	Legislative Council	-	58,244,940.00
011600000000	Secretary to the Local Government Council	-	809,300.00
011601000100	Secretary to the Local Government Council	-	809,300.00
014800000000	Local Government Electoral Office	-	90,000.00
014800100100	Local Government Electoral Office	-	90,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	95,864,534.02
012500100100	Office of the Director Admin and General Services	-	95,864,534.02
020000000000	Economic	-	216,143,804.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	64,341,410.00
021500100100	Agriculture and Natural Resources	-	64,341,410.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	90,116,870.00
022001000100	Finance and Supply	-	90,116,870.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	40,070,084.00
023400100100	Works, Transport, Housing, Lands and Survey	-	40,070,084.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	21,615,440.00
023800100100	Budget, Planning, Research and Statistics	-	21,615,440.00
050000000000	Social	-	481,105,839.00
052100000000	PRIMARY HEALTH CARE	-	395,835,499.00
052100100100	Primary Health Care Manager	-	395,835,499.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	85,270,340.00
055100100100	Social Development, Information, Education, Youth and Culture	-	85,270,340.00

OTHER RECURRENT EXPENDITURE BY ADMINISTRATIVE UNIT

Government, Imo State - 2025 Budget: Other Recurrent Expenditure by Administrative Unit

Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Total Other Recurrent Expenditure	-	312,200,000.00	-	-	543,100,000.00
Administrative	-	291,000,000.00	-	-	505,350,000.00
OFFICE OF THE LG CHAIRMAN	-	283,400,000.00	-	-	480,500,000.00
Chairman	-	283,400,000.00	-	-	480,500,000.00
LOCAL GOVT LEGISLATIVES COUNCIL	-	4,500,000.00	-	-	14,600,000.00
Legislative Council	-	4,500,000.00	-	-	14,600,000.00
ADMIN AND GENERAL SERVICES	-	3,100,000.00	-	-	10,250,000.00
Office of the Director Admin and General Services	-	3,100,000.00	-	-	10,250,000.00
Economic	-	9,100,000.00	-	-	27,050,000.00
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	2,100,000.00	-	-	5,550,000.00
Agriculture and Natural Resources	-	2,100,000.00	-	-	5,550,000.00
DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	3,000,000.00	-	-	9,700,000.00
Finance and Supply	-	3,000,000.00	-	-	9,700,000.00
DEPARTMENT OF WORKS & HOUSING	-	2,000,000.00	-	-	6,900,000.00
Works, Transport, Housing, Lands and Survey	-	2,000,000.00	-	-	6,900,000.00
DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	2,000,000.00	-	-	4,900,000.00
Budget, Planning, Research and Statistics	-	2,000,000.00	-	-	4,900,000.00
Social	-	12,100,000.00	-	-	10,700,000.00
PRIMARY HEALTH CARE	-	10,100,000.00	-	-	5,900,000.00
Primary Health Care Manager	-	10,100,000.00	-	-	5,900,000.00
DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	2,000,000.00	-	-	4,800,000.00
Social Development, Information, Education, Youth and Culture	-	2,000,000.00	-	-	4,800,000.00

CAPITAL EXPENDITURE BY ADMINISTRATIVE UNIT

416313 - NJABA Local Government, Imo State - 2025 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Capital Expenditure	-	850,520,713.53	-	-	4,116,149,760.00
020000000000	Economic	-	728,520,713.53	-	-	3,641,162,890.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	91,545,000.00	-	-	96,000,000.00
021500100100	Agriculture and Natural Resources	-	91,545,000.00	-	-	96,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	636,975,713.53	-	-	3,545,162,890.00
023400100100	Works, Transport, Housing, Lands and Survey	-	636,975,713.53	-	-	3,545,162,890.00
050000000000	Social	-	122,000,000.00	-	-	474,986,870.00
052100000000	PRIMARY HEALTH CARE	-	22,000,000.00	-	-	155,000,000.00
052100100100	Primary Health Care Manager	-	22,000,000.00	-	-	155,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	100,000,000.00	-	-	319,986,870.00
055100100100	Social Development, Information, Education, Youth and Culture	-	100,000,000.00	-	-	319,986,870.00

TOTAL EXPENDITURE BY LOCATION

416313 - NJABA Local Government, Imo State - 2025 Budget: Total Expenditure by Location

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	2,110,144,815.53	0.00	0.00	5,606,673,860.00
4163	Imo West	0.00	2,110,144,815.53	0.00	0.00	5,606,673,860.00
416313	NJABA	-	2,110,144,815.53	-	-	5,606,673,860.00
41631304	Nkume	-	1,259,624,102.00	-	-	1,490,524,100.00
41631308	LG Wide	-	850,520,713.53	-	-	4,116,149,760.00

416313 - NJABA Local Government, Imo State - 2025 Budget: Expenditure by Economic Classification

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
2	EXPENDITURES	-	2,110,144,815.53	-	-	5,606,673,860.00
21	Personnel Cost	-	947,424,102.00	-	-	947,424,100.00
2101	SALARY	-	505,944,086.16	-	-	518,485,661.16
210101	Salaries and Wages	-	505,944,086.16	-	-	518,485,661.16
21010101	Salary	-	44,516,880.00	-	-	44,516,880.00
21010103	Consolidated Revenue Fund Charges - Salaries	-	461,427,206.16	-	-	473,968,781.16
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	441,480,015.84	-	-	428,938,438.84
210201	ALLOWANCES	-	441,480,015.84	-	-	428,938,438.84
21020149	Consolidated Allowance	-	441,480,015.84	-	-	428,938,438.84
22	Other Recurrent Costs	-	312,200,000.00	-	-	543,100,000.00
2202	OVERHEAD COST	-	311,700,000.00	-	-	541,600,000.00
220201	Transport & Travelling - General	-	2,500,000.00	-	-	7,100,000.00
22020101	Local Travel & Transport - Training	-	2,100,000.00	-	-	6,100,000.00
22020102	Local Travel & Transport - Others	-	400,000.00	-	-	1,000,000.00
220202	Utilities General	-	200,000.00	-	-	300,000.00
22020201	Electricity Charges	-	100,000.00	-	-	100,000.00
22020202	Telephone Charges	-	100,000.00	-	-	200,000.00
220203	Materials and Supplies - General	-	9,300,000.00	-	-	6,950,000.00
22020301	Office Materials and Consumables	-	9,000,000.00	-	-	5,350,000.00
22020302	Books	-	300,000.00	-	-	1,600,000.00
220204	Maintenance Services - General	-	8,200,000.00	-	-	15,750,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	2,000,000.00	-	-	5,950,000.00
22020402	Maintenance of Office Furniture	-	700,000.00	-	-	2,400,000.00
22020403	Maintenance of Office Building / Residential Quarters	-	500,000.00	-	-	500,000.00
22020404	Maintenance of Office / IT Equipment	-	4,300,000.00	-	-	6,100,000.00
22020406	Other Maintenance Services	-	700,000.00	-	-	800,000.00
220205	Training - General	-	7,100,000.00	-	-	15,500,000.00
22020501	Local Training	-	7,100,000.00	-	-	15,500,000.00
220206	Other Services - General	-	6,000,000.00	-	-	21,700,000.00
22020602	Office/Store Rent	-	1,100,000.00	-	-	8,100,000.00
22020605	Cleaning and Fumigation Services	-	2,100,000.00	-	-	6,400,000.00
22020607	Rescues Services	-	-	-	-	1,000,000.00
22020608	Rental of Plants, Equipments & Machinaries	-	300,000.00	-	-	1,200,000.00
22020610	Environmental Services	-	2,500,000.00	-	-	5,000,000.00
220207	Consulting and Professional Services	-	500,000.00	-	-	10,400,000.00
22020701	Financial Consulting	-	-	-	-	3,000,000.00
22020702	Information Technology Consulting	-	-	-	-	2,700,000.00
22020703	Legal Service	-	100,000.00	-	-	600,000.00
22020707	Agricultural Consulting	-	200,000.00	-	-	2,800,000.00
22020708	Medical Consulting	-	200,000.00	-	-	1,300,000.00
220210	Miscellaneous Expenses - General	-	277,900,000.00	-	-	463,900,000.00
22021085	Other Miscellaneous Expenses	-	277,900,000.00	-	-	463,900,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	-	500,000.00	-	-	1,500,000.00
220401	Local Grants and Contributions	-	500,000.00	-	-	1,500,000.00
22040101	Grants to State Governments – PHCs Salary (60%)	-	500,000.00	-	-	1,500,000.00
23	Capital Expenditure	-	850,520,713.53	-	-	4,116,149,760.00
2301	FIXED ASSETS PURCHASED	-	85,000,000.00	-	-	85,000,000.00
230101	Purchase of Fixed Assets - General	-	85,000,000.00	-	-	85,000,000.00
23010127	Purchase Of Agricultural Equipment and Improved Input	-	85,000,000.00	-	-	85,000,000.00
2302	CONSTRUCTION / PROVISION	-	547,473,713.53	-	-	3,951,567,530.00
230201	Construction/Provision of Fixed Assets - General	-	547,473,713.53	-	-	3,951,567,530.00
23020101	Construction/Provision Of Office Buildings	-	100,000,000.00	-	-	319,986,870.00
23020103	Construction/Provision Of Electricity / Solar Power	-	70,000,000.00	-	-	370,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	-	22,000,000.00	-	-	155,000,000.00
23020114	Construction / Provision Of Roads	-	300,473,713.53	-	-	3,041,580,660.00
23020124	Construction Of Markets/Parks	-	35,000,000.00	-	-	45,000,000.00
23020127	Construction Of ICT Infrastructures	-	20,000,000.00	-	-	20,000,000.00
2303	REHABILITATION / REPAIRS	-	211,502,000.00	-	-	68,582,230.00

EXPENDITURE BY

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
22040101	Grants to State Governments – PHCs Salary (60%)	-	500,000.00	-	-	1,500,000.00
23	Capital Expenditure	-	850,520,713.53	-	-	4,116,149,760.00
2301	FIXED ASSETS PURCHASED	-	85,000,000.00	-	-	85,000,000.00
230101	Purchase of Fixed Assets - General	-	85,000,000.00	-	-	85,000,000.00
23010127	Purchase Of Agricultural Equipment and Improved Input	-	85,000,000.00	-	-	85,000,000.00
2302	CONSTRUCTION / PROVISION	-	547,473,713.53	-	-	3,951,567,530.00
230201	Contruction/ Provision of Fixed Assets - General	-	547,473,713.53	-	-	3,951,567,530.00
23020101	Construction/Provision Of Office Buildings	-	100,000,000.00	-	-	319,986,870.00
23020103	Construction/Provision Of Electricity / Solar Power	-	70,000,000.00	-	-	370,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	-	22,000,000.00	-	-	155,000,000.00
23020114	Construction / Provision Of Roads	-	300,473,713.53	-	-	3,041,580,660.00
23020124	Construction Of Markets/Parks	-	35,000,000.00	-	-	45,000,000.00
23020127	Construction Of ICT Infrastructures	-	20,000,000.00	-	-	20,000,000.00
2303	REHABILITATION / REPAIRS	-	211,502,000.00	-	-	68,582,230.00
230301	Rehabilitation/Repairs of Fixed Assets - General	-	211,502,000.00	-	-	68,582,230.00
23030124	Rehabilitation/Repairs- Markets/Parks	-	211,502,000.00	-	-	68,582,230.00
2304	PRESERVATION OF THE ENVIRONMENT	-	6,545,000.00	-	-	11,000,000.00
230401	Preservation of the Environment - General	-	6,545,000.00	-	-	11,000,000.00
23040101	Tree Planting	-	6,545,000.00	-	-	11,000,000.00

PERSONNEL EXPENDITURE BY FUNCTION

416313 - NJABA Local Government, Imo State - 2025 Budget: Personnel Expenditure by Function

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Personnel Expenditure	-	947,424,102.00	-	-	947,424,100.00
701	GENERAL PUBLIC SERVICES	-	507,071,723.00	-	-	507,071,721.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	160,309,924.98	-	-	159,178,347.98
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	160,309,924.98	-	-	159,178,347.98
7013	GENERAL SERVICES	-	346,761,798.02	-	-	347,893,373.02
70131	GENERAL PERSONNEL SERVICES	-	69,921,933.16	-	-	69,921,933.16
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	21,615,440.00	-	-	22,747,015.00
70133	OTHER GENERAL SERVICES	-	255,224,424.86	-	-	255,224,424.86
705	ENVIRONMENTAL PROTECTION	-	44,516,880.00	-	-	44,516,880.00
7051	WASTE MANAGEMENT	-	44,516,880.00	-	-	44,516,880.00
70511	WASTE MANAGEMENT	-	44,516,880.00	-	-	44,516,880.00
707	HEALTH	-	395,835,499.00	-	-	395,835,499.00
7072	OUTPATIENT SERVICES	-	395,835,499.00	-	-	395,835,499.00
70721	GENERAL MEDICAL SERVICES	-	395,835,499.00	-	-	395,835,499.00

OTHER RECURRENT EXPENDITURE BY LOCATION

416313 - NJABA Local Government, Imo State - 2025 Budget: Other Recurrent Expenditure by Function

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Other Recurrent Expenditure	-	312,200,000.00	-	-	543,100,000.00
701	GENERAL PUBLIC SERVICES	-	296,000,000.00	-	-	519,950,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	290,900,000.00	-	-	504,800,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	287,900,000.00	-	-	495,100,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	3,000,000.00	-	-	9,700,000.00
7013	GENERAL SERVICES	-	5,100,000.00	-	-	15,150,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	2,000,000.00	-	-	4,900,000.00
70133	OTHER GENERAL SERVICES	-	3,100,000.00	-	-	10,250,000.00
704	ECONOMIC AFFAIRS	-	2,100,000.00	-	-	5,550,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	2,100,000.00	-	-	5,550,000.00
70421	AGRICULTURE	-	2,100,000.00	-	-	5,550,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	2,000,000.00	-	-	6,900,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	2,000,000.00	-	-	6,900,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	2,000,000.00	-	-	6,900,000.00
707	HEALTH	-	10,100,000.00	-	-	5,900,000.00
7076	HEALTH N.E.C.	-	10,100,000.00	-	-	5,900,000.00
70761	HEALTH N.E.C.	-	10,100,000.00	-	-	5,900,000.00
710	SOCIAL PROTECTION	-	2,000,000.00	-	-	4,800,000.00
7109	SOCIAL PROTECTION N.E.C.	-	2,000,000.00	-	-	4,800,000.00
71091	SOCIAL PROTECTION N.E.C.	-	2,000,000.00	-	-	4,800,000.00

CAPITAL EXPENDITURE BY FUNCTION

416313 - NJABA Local Government, Imo State - 2025 Budget: Capital Expenditure by Function

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Capital Expenditure	-	850,520,713.53	-	-	4,116,149,760.00
704	ECONOMIC AFFAIRS	-	91,545,000.00	-	-	96,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	91,545,000.00	-	-	96,000,000.00
70421	AGRICULTURE	-	91,545,000.00	-	-	96,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	636,975,713.53	-	-	3,545,162,890.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	636,975,713.53	-	-	3,545,162,890.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	636,975,713.53	-	-	3,545,162,890.00
707	HEALTH	-	22,000,000.00	-	-	155,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	22,000,000.00	-	-	155,000,000.00
70712	OTHER MEDICAL PRODUCTS	-	22,000,000.00	-	-	155,000,000.00
710	SOCIAL PROTECTION	-	100,000,000.00	-	-	319,986,870.00
7109	SOCIAL PROTECTION N.E.C.	-	100,000,000.00	-	-	319,986,870.00
71091	SOCIAL PROTECTION N.E.C.	-	100,000,000.00	-	-	319,986,870.00

TOTAL EXPENDITURE BY LOCATION

416313 - NJABA Local Government, Imo State - 2025 Budget: Total Expenditure by Location

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	2,110,144,815.53	0.00	0.00	5,606,673,860.00
4163	Imo West	0.00	2,110,144,815.53	0.00	0.00	5,606,673,860.00
416313	NJABA	-	2,110,144,815.53	-	-	5,606,673,860.00
41631304	Nkume	-	1,259,624,102.00	-	-	1,490,524,100.00
41631308	LG Wide	-	850,520,713.53	-	-	4,116,149,760.00

TOTAL EXPENDITURE BY FUNCTION

Government, Imo State - 2025 Budget: Total Expenditure by Function

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Total Expenditure	-	2,110,144,815.53	-	-	5,606,673,860.00
GENERAL PUBLIC SERVICES	-	803,071,723.00	-	-	1,027,021,721.00
EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	451,209,924.98	-	-	663,978,347.98
EXECUTIVE AND LEGISLATIVE ORGANS	-	448,209,924.98	-	-	654,278,347.98
FINANCIAL AND FISCAL AFFAIRS	-	3,000,000.00	-	-	9,700,000.00
GENERAL SERVICES	-	351,861,798.02	-	-	363,043,373.02
GENERAL PERSONNEL SERVICES	-	69,921,933.16	-	-	69,921,933.16
OVERALL PLANNING AND STATISTICAL SERVICES	-	23,615,440.00	-	-	27,647,015.00
OTHER GENERAL SERVICES	-	258,324,424.86	-	-	265,474,424.86
ECONOMIC AFFAIRS	-	93,645,000.00	-	-	101,550,000.00
AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	93,645,000.00	-	-	101,550,000.00
AGRICULTURE	-	93,645,000.00	-	-	101,550,000.00
ENVIRONMENTAL PROTECTION	-	44,516,880.00	-	-	44,516,880.00
WASTE MANAGEMENT	-	44,516,880.00	-	-	44,516,880.00
WASTE MANAGEMENT	-	44,516,880.00	-	-	44,516,880.00
HOUSING AND COMMUNITY AMMENITIES	-	638,975,713.53	-	-	3,552,062,890.00
HOUSING AND COMMUNITY AMENITIES N.E.C.	-	638,975,713.53	-	-	3,552,062,890.00
HOUSING AND COMMUNITY AMENITIES N.E.C.	-	638,975,713.53	-	-	3,552,062,890.00
HEALTH	-	427,935,499.00	-	-	556,735,499.00
MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	22,000,000.00	-	-	155,000,000.00
OTHER MEDICAL PRODUCTS	-	22,000,000.00	-	-	155,000,000.00
OUTPATIENT SERVICES	-	395,835,499.00	-	-	395,835,499.00
GENERAL MEDICAL SERVICES	-	395,835,499.00	-	-	395,835,499.00
HEALTH N.E.C.	-	10,100,000.00	-	-	5,900,000.00
HEALTH N.E.C.	-	10,100,000.00	-	-	5,900,000.00
SOCIAL PROTECTION	-	102,000,000.00	-	-	324,786,870.00
SOCIAL PROTECTION N.E.C.	-	102,000,000.00	-	-	324,786,870.00
SOCIAL PROTECTION N.E.C.	-	102,000,000.00	-	-	324,786,870.00

PERSONNEL EXPENDITURE BY LOCATION

416313 - NJABA Local Government, Imo State - 2025 Budget: Personnel Expenditure by Location

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	947,424,102.00	0.00	0.00	947,424,100.00
4163	Imo West	0.00	947,424,102.00	0.00	0.00	947,424,100.00
416313	NJABA	0.00	947,424,102.00	0.00	0.00	947,424,100.00
41631304	Nkume	-	947,424,102.00	-	-	947,424,100.00

OTHER RECURRENT EXPENDITURE BY LOCATION

416313 - NJABA Local Government, Imo State - 2025 Budget: Other Recurrent Expenditure by Location

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	312,200,000.00	0.00	0.00	543,100,000.00
4163	Imo West	0.00	312,200,000.00	0.00	0.00	543,100,000.00
416313	NJABA	-	312,200,000.00	-	-	543,100,000.00
41631304	Nkume	-	312,200,000.00	-	-	543,100,000.00

CAPITAL EXPENDITURE BY LOCATION

416313 - NJABA Local Government, Imo State - 2025 Budget: Capital Expenditure by Location

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	850,520,713.53	0.00	0.00	4,116,149,760.00
4163	Imo West	0.00	850,520,713.53	0.00	0.00	4,116,149,760.00
416313	NJABA	-	850,520,713.53	-	-	4,116,149,760.00
41631308	LG Wide	-	850,520,713.53	-	-	4,116,149,760.00

CAPITAL PROJECT

416313 - NJABA Local Government, Imo State - 2025 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description
Total Capital Expenditure				
Procurement/Maintenance of Farm tools at LGA Quarters	0	021500100100 - Agriculture and Natural Resources	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE
Procurement/Maintenance of Farm tools at LGA Quarters	0	021500100100 - Agriculture and Natural Resources	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE
provision of food and cash crops for the LGA	0	021500100100 - Agriculture and natural resources	23040101 - Tree Planting	70421 - AGRICULTURE
Extension of Electricity Supply to Communities	0	023400100100 - Works ,transport, housing, lands and survey	23020103 - Construction/Provision Of Electricity / Solar Power	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.
Provision of Solar Energy light for the entire LGA	0	023400100100 - Works ,transport, housing, lands and survey	23020103 - Construction/Provision Of Electricity / Solar Power	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.
Construction of Skill Acquisition Centre/ ICT Learning Centre at Amiyi Ibele	0	023400100100 - Works ,transport, housing, lands and survey	23020127 - Construction Of ICT Infrastructures	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.
Purchase and installation of transformers /elect. Poles for the entire LGA	0	023400100100 - Works ,transport, housing, lands and survey	23020103 - Construction/Provision Of Electricity / Solar Power	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.
Construction and Development of Modern Market, motor parks, abattoirs in the LGA	0	023400100100 - Works ,transport, housing, lands and survey	23020124 - Construction Of Markets/Parks	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.
Construction and rehabilitation of Tarring of rural roads in various communities	0	023400100100 - Works ,transport, housing, lands and survey	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.
Rehabilitation and Development of Markets and Motor Parks in various communities	0	023400100100 - Works ,transport, housing, lands and survey	23030124 - Rehabilitation/Repairs- Markets/Parks	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.
Renovation, Rehabilitation Reconstruction and equipping of Health centers that are in various communities	0	052100100100 - Primary health care	23020106 - Construction/Provision Of Hospitals/Health Centres	70712 - OTHER MEDICAL PRODUCTS
Completion, fencing, furnishing of modern School Buildings in various communities	0	055100100100 - Social Development, Information, Youth and Culture	23020101 - Construction/Provision Of Office Buildings	71091 - SOCIAL PROTECTION N.E.C.