



OBOWO LOCAL GOVERNMENT AREA
IMO STATE GOVERNMENT
2025 APPROVED BUDGET

28th MARCH, 2025

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BUDGET SUMMMERY

416216 - OBOWO Local Government, Imo State - 2025 Budget: Summary

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget			
Opening Balance								-
Recurrent Revenue	-	3,041,206,172.00	-	-	5,355,544,330.00	-	-	-
11 - LOCAL GOVT. SHARE OF FAAC	-	2,986,220,872.00	-	-	5,284,170,400.00	-	-	-
12 - Independent Revenue	-	54,985,300.00	-	-	71,373,930.00	-	-	-
Recurrent Expenditure	-	1,922,783,056.00	-	-	2,264,749,432.00	-	-	-
21 - Personnel Cost	-	1,613,665,756.00	-	-	1,739,533,702.00	-	-	-
22 - Other Recurrent Costs	-	309,117,300.00	-	-	525,215,730.00	-	-	-
Transfer to Capital Account	-	1,118,423,116.00	-	-	3,090,794,898.00	-	-	-
Capital Receipts	-	-	-	-	-	-	-	-
13 - AID AND GRANTS	-	-	-	-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-	-	-	-
23 - Capital Expenditure	-	1,500,297,498.00	-	-	2,886,402,064.00	-	-	-
Total Revenue (including OB)	-	3,041,206,172.00	-	-	5,355,544,330.00	-	-	-
Total Expenditure	-	3,423,080,554.00	-	-	5,151,151,496.00	-	-	-
Closing Balance	-	- 381,874,382.00	-	-	204,392,834.00	-	-	-

TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION

416216 - OBOWO Local Government, Imo State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget			
	<i>Total Revenue</i>	-	<i>3,041,206,172.00</i>	-	-	<i>5,355,544,330.00</i>	-	-	-
0200000000000	Agriculture and Natural Resources	-	3,041,206,172.00	-	-	5,355,544,330.00	-	-	-
0220000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	3,041,206,172.00	-	-	5,355,544,330.00	-	-	-
022002000100	Revenue Section	-	3,041,206,172.00	-	-	5,355,544,330.00	-	-	-

REVENUE BY ECONOMIC CLASSIFICATION

416216 - OBOWO 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	-	3,041,206,172.00	-	-	5,355,544,330.00	-	-	-
11	LOCAL GOVT. SHARE OF FAAC	-	2,986,220,872.00	-	-	5,284,170,400.00	-	-	-
1101	LOCAL GOVT. SHARE OF FAAC	-	2,986,220,872.00	-	-	5,284,170,400.00	-	-	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	2,880,469,840.00	-	-	3,679,316,820.00	-	-	-
11010101	Statutory Allocation	-	2,880,469,840.00	-	-	3,679,316,820.00	-	-	-
110102	LOCAL GOVT. SHARE OF VAT	-	22,276,621.00	-	-	1,475,205,450.00	-	-	-
11010201	Share of VAT	-	22,276,621.00	-	-	1,475,205,450.00	-	-	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	83,474,411.00	-	-	129,648,130.00	-	-	-
11010301	Excess Crude Oil Revenue	-	40,261,214.00	-	-	73,774,270.00	-	-	-
11010310	NNPC Refund	-	31,765,197.00	-	-	43,853,460.00	-	-	-
11010313	State Infrastructure & Security	-	11,448,000.00	-	-	12,020,400.00	-	-	-
12	Independent Revenue	-	54,985,300.00	-	-	71,373,930.00	-	-	-
1201	TAX REVENUE	-	2,279,000.00	-	-	2,506,900.00	-	-	-
120101	PERSONAL TAXES	-	2,279,000.00	-	-	2,506,900.00	-	-	-
12010118	Other Personal Tax	-	2,279,000.00	-	-	2,506,900.00	-	-	-
1202	NON-TAX REVENUE	-	52,706,300.00	-	-	68,867,030.00	-	-	-
120201	Licenses - General	-	11,621,150.00	-	-	27,346,630.00	-	-	-
12020167	Other Licences	-	11,621,150.00	-	-	27,346,630.00	-	-	-
120204	Fees - General	-	10,760,575.00	-	-	13,163,342.00	-	-	-
12020453	Applications Fees	-	10,760,575.00	-	-	13,163,342.00	-	-	-
120205	Fines - General	-	10,760,575.00	-	-	11,836,658.00	-	-	-
12020501	Fines	-	10,760,575.00	-	-	11,836,658.00	-	-	-
120207	Earnings - General	-	14,264,000.00	-	-	10,690,400.00	-	-	-
12020737	Other Earnings	-	14,264,000.00	-	-	10,690,400.00	-	-	-
120214	Rate - General	-	5,300,000.00	-	-	5,830,000.00	-	-	-
12021401	Rate	-	5,300,000.00	-	-	5,830,000.00	-	-	-

TOTAL EXPENDITURE ADMINISTRATIVE UNIT

416216 - OBOWO 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	-	3,423,080,554.00	-	-	5,160,936,496.00	-	-	-
010000000000	Administrative	-	786,321,747.00	-	-	1,318,427,098.00	-	-	-
011100000000	OFFICE OF THE LG CHAIRMAN	-	421,908,065.00	-	-	634,573,662.00	-	-	-
011100100100	Chairman	-	395,836,006.00	-	-	608,501,603.00	-	-	-
011100200100	Vice-Chairman	-	11,260,189.00	-	-	11,260,189.00	-	-	-
011105000100	Adviser/Assistant to Chairman	-	13,447,437.00	-	-	13,447,437.00	-	-	-
011106000100	Supervisors	-	1,364,433.00	-	-	1,364,433.00	-	-	-
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	203,728,603.00	-	-	364,238,603.00	-	-	-
011200100100	Legislative Council	-	203,728,603.00	-	-	364,238,603.00	-	-	-
011600000000	Secretary to the Local Government Council	-	11,216,433.00	-	-	11,216,433.00	-	-	-
011601000100	Secretary to the Local Government Council	-	11,216,433.00	-	-	11,216,433.00	-	-	-
012500000000	ADMIN AND GENERAL SERVICES	-	149,468,646.00	-	-	308,398,400.00	-	-	-
012500100100	Office of the Director Admin and General Services	-	149,468,646.00	-	-	308,398,400.00	-	-	-
020000000000	Agriculture and Natural Resources	-	1,748,963,051.00	-	-	1,404,350,438.00	-	-	-
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	290,707,805.00	-	-	216,081,977.00	-	-	-
021500100100	Agriculture and Natural Resources	-	290,707,805.00	-	-	216,081,977.00	-	-	-
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	167,052,603.00	-	-	171,326,870.00	-	-	-
022001000100	Finance and Supply	-	167,052,603.00	-	-	171,326,870.00	-	-	-
023400000000	DEPARTMENT OF WORKS & HOUSING	-	1,290,202,643.00	-	-	1,011,941,591.00	-	-	-
023400100100	Works, Transport, Housing, Lands and Survey	-	1,121,507,427.00	-	-	959,034,257.00	-	-	-
023400500100	Budget, Planning, Research and Statistics	-	168,695,216.00	-	-	52,907,334.00	-	-	-
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	1,000,000.00	-	-	5,000,000.00	-	-	-
023800400100	Procurement Section	-	1,000,000.00	-	-	5,000,000.00	-	-	-
050000000000	Social	-	887,795,756.00	-	-	2,438,158,960.00	-	-	-
051700000000	LOCAL EDUCATION AUTHORITY	-	50,500,000.00	-	-	190,000,000.00	-	-	-
051700400100	Other Education	-	50,500,000.00	-	-	190,000,000.00	-	-	-
052100000000	PRIMARY HEALTH CARE	-	303,775,606.00	-	-	1,263,428,982.00	-	-	-
052100100100	Primary Health Care	-	303,775,606.00	-	-	1,263,428,982.00	-	-	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	533,520,150.00	-	-	984,729,978.00	-	-	-
055100100100	Social Development, Information, Education, Youth and Culture	-	407,155,150.00	-	-	641,729,978.00	-	-	-
055100200100	Community Development	-	126,365,000.00	-	-	343,000,000.00	-	-	-

PERSONNEL EXPENDITURE BY ADMINISTRATION UNIT

416216 - OBOWO Local Government, Imo State - 2025 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget			
	Total Personnel Expenditure	-	1,613,665,756.00	-	-	1,739,533,702.00	-	-	-
010000000000	Administrative	-	503,833,747.00	-	-	811,948,598.00	-	-	-
011100000000	OFFICE OF THE LG CHAIRMAN	-	149,138,065.00	-	-	208,333,662.00	-	-	-
011100100100	Chairman	-	123,066,006.00	-	-	182,261,603.00	-	-	-
011100200100	Vice-Chairman	-	11,260,189.00	-	-	11,260,189.00	-	-	-
011105000100	Adviser/Assistant to Chairman	-	13,447,437.00	-	-	13,447,437.00	-	-	-
011106000100	Supervisors	-	1,364,433.00	-	-	1,364,433.00	-	-	-
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	199,128,603.00	-	-	299,128,603.00	-	-	-
011200100100	Legislative Council	-	199,128,603.00	-	-	299,128,603.00	-	-	-
011600000000	Secretary to the Local Government Council	-	11,216,433.00	-	-	11,216,433.00	-	-	-
011601000100	Secretary to the Local Government Council	-	11,216,433.00	-	-	11,216,433.00	-	-	-
012500000000	ADMIN AND GENERAL SERVICES	-	144,350,646.00	-	-	293,269,900.00	-	-	-
012500100100	Office of the Director Admin and General Services	-	144,350,646.00	-	-	293,269,900.00	-	-	-
020000000000	Agriculture and Natural Resources	-	838,871,155.00	-	-	354,367,715.00	-	-	-
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	232,937,805.00	-	-	95,109,977.00	-	-	-
021500100100	Agriculture and Natural Resources	-	232,937,805.00	-	-	95,109,977.00	-	-	-
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	160,852,603.00	-	-	164,506,870.00	-	-	-
022001000100	Finance and Supply	-	160,852,603.00	-	-	164,506,870.00	-	-	-
023400000000	DEPARTMENT OF WORKS & HOUSING	-	445,080,747.00	-	-	94,750,868.00	-	-	-
023400100100	Works, Transport, Housing, Lands and Survey	-	280,192,431.00	-	-	52,031,124.00	-	-	-
023400500100	Budget, Planning, Research and Statistics	-	164,888,316.00	-	-	42,719,744.00	-	-	-
050000000000	Social	-	270,960,854.00	-	-	573,217,389.00	-	-	-
052100000000	PRIMARY HEALTH CARE	-	107,905,704.00	-	-	434,777,411.00	-	-	-
052100100100	Primary Health Care	-	107,905,704.00	-	-	434,777,411.00	-	-	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	163,055,150.00	-	-	138,439,978.00	-	-	-
055100100100	Social Development, Information, Education, Youth and Culture	-	163,055,150.00	-	-	138,439,978.00	-	-	-

OTHER 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	-	309,117,300.00	-	-	535,000,730.00	-	-	-
Administrative	-	282,488,000.00	-	-	506,478,500.00	-	-	-
OFFICE OF THE LG CHAIRMAN	-	272,770,000.00	-	-	426,240,000.00	-	-	-
Chairman	-	272,770,000.00	-	-	426,240,000.00	-	-	-
LOCAL GOVT LEGISLATIVES COUNCIL	-	4,600,000.00	-	-	65,110,000.00	-	-	-
Legislative Council	-	4,600,000.00	-	-	65,110,000.00	-	-	-
ADMIN AND GENERAL SERVICES	-	5,118,000.00	-	-	15,128,500.00	-	-	-
Office of the Director Admin and General Services	-	5,118,000.00	-	-	15,128,500.00	-	-	-
Agriculture and Natural Resources	-	18,476,900.00	-	-	20,324,590.00	-	-	-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	4,520,000.00	-	-	4,972,000.00	-	-	-
Agriculture and Natural Resources	-	4,520,000.00	-	-	4,972,000.00	-	-	-
DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	6,200,000.00	-	-	6,820,000.00	-	-	-
Finance and Supply	-	6,200,000.00	-	-	6,820,000.00	-	-	-
DEPARTMENT OF WORKS & HOUSING	-	7,756,900.00	-	-	8,532,590.00	-	-	-
Works, Transport, Housing, Lands and Survey	-	3,950,000.00	-	-	4,345,000.00	-	-	-
Budget, Planning, Research and Statistics	-	3,806,900.00	-	-	4,187,590.00	-	-	-
Social	-	8,152,400.00	-	-	8,197,640.00	-	-	-
PRIMARY HEALTH CARE	-	4,052,400.00	-	-	3,907,640.00	-	-	-
Primary Health Care	-	4,052,400.00	-	-	3,907,640.00	-	-	-
DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	4,100,000.00	-	-	4,290,000.00	-	-	-
Social Development, Information, Education, Youth and Culture	-	4,100,000.00	-	-	4,290,000.00	-	-	-

CAPITAL EXPENDITURE BY ADMINISTRATION UNIT

416216 - OBOWO 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	-	1,500,297,498.00	-	-	2,886,402,064.00	-	-	-
020000000000	Agriculture and Natural Resources	-	891,614,996.00	-	-	1,029,658,133.00	-	-	-
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	53,250,000.00	-	-	116,000,000.00	-	-	-
021500100100	Agriculture and Natural Resources	-	53,250,000.00	-	-	116,000,000.00	-	-	-
023400000000	DEPARTMENT OF WORKS & HOUSING	-	837,364,996.00	-	-	908,658,133.00	-	-	-
023400100100	Works, Transport, Housing, Lands and Survey	-	837,364,996.00	-	-	902,658,133.00	-	-	-
023400500100	Budget, Planning, Research and Statistics	-	-	-	-	6,000,000.00	-	-	-
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	1,000,000.00	-	-	5,000,000.00	-	-	-
023800400100	Procurement Section	-	1,000,000.00	-	-	5,000,000.00	-	-	-
050000000000	Social	-	608,682,502.00	-	-	1,856,743,931.00	-	-	-
051700000000	LOCAL EDUCATION AUTHORITY	-	50,500,000.00	-	-	190,000,000.00	-	-	-
051700400100	Other Education	-	50,500,000.00	-	-	190,000,000.00	-	-	-
052100000000	PRIMARY HEALTH CARE	-	191,817,502.00	-	-	824,743,931.00	-	-	-
052100100100	Primary Health Care	-	191,817,502.00	-	-	824,743,931.00	-	-	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	366,365,000.00	-	-	842,000,000.00	-	-	-
055100100100	Social Development, Information, Education, Youth and Culture	-	240,000,000.00	-	-	499,000,000.00	-	-	-
055100200100	Community Development	-	126,365,000.00	-	-	343,000,000.00	-	-	-

TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

416216 - OBOWO 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	-	3,423,080,554.00	-	-	5,151,151,496.00	-	-	-
21	Personnel Cost	-	1,613,665,756.00	-	-	1,739,533,702.00	-	-	-
2101	SALARY	-	856,580,599.00	-	-	916,044,872.00	-	-	-
210101	Salaries and Wages	-	856,580,599.00	-	-	916,044,872.00	-	-	-
21010101	Salary	-	668,293,822.00	-	-	768,562,498.00	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	188,286,777.00	-	-	147,482,374.00	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	757,085,157.00	-	-	823,488,830.00	-	-	-
210201	ALLOWANCES	-	757,085,157.00	-	-	823,488,830.00	-	-	-
21020147	Administrative Allowances	-	585,888,833.00	-	-	452,292,506.00	-	-	-
21020149	Consolidated Allowance	-	171,196,324.00	-	-	371,196,324.00	-	-	-
22	Other Recurrent Costs	-	309,117,300.00	-	-	525,215,730.00	-	-	-
2202	OVERHEAD COST	-	309,117,300.00	-	-	523,215,730.00	-	-	-
220201	Transport & Travelling - General	-	6,500,000.00	-	-	25,830,000.00	-	-	-
22020101	Local Travel & Transport - Training	-	5,000,000.00	-	-	15,230,000.00	-	-	-
22020102	Local Travel & Transport - Others	-	1,500,000.00	-	-	10,600,000.00	-	-	-
220202	Utilities General	-	1,677,400.00	-	-	6,918,640.00	-	-	-
22020202	Telephone Charges	-	50,000.00	-	-	5,054,000.00	-	-	-
22020210	Other Utility Charges	-	1,627,400.00	-	-	1,864,640.00	-	-	-
220203	Materials and Supplies - General	-	4,299,900.00	-	-	9,547,590.00	-	-	-
22020305	Printing of Non-security Documents	-	1,143,000.00	-	-	1,160,000.00	-	-	-
22020306	Printing of Security Documents	-	3,156,900.00	-	-	8,387,590.00	-	-	-
220204	Maintenance Services - General	-	5,770,000.00	-	-	23,757,000.00	-	-	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	2,000,000.00	-	-	7,185,000.00	-	-	-
22020402	Maintenance of Office Furniture	-	1,150,000.00	-	-	13,710,000.00	-	-	-
22020406	Other Maintenance Services	-	1,120,000.00	-	-	1,262,000.00	-	-	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	-	1,500,000.00	-	-	1,600,000.00	-	-	-
220205	Training - General	-	8,325,000.00	-	-	28,820,000.00	-	-	-
22020501	Local Training	-	8,225,000.00	-	-	28,700,000.00	-	-	-
22020503	Manpower Planning and Other Staff Development Expen	-	100,000.00	-	-	120,000.00	-	-	-
220206	Other Services - General	-	8,275,000.00	-	-	25,825,000.00	-	-	-
22020602	Office/Store Rent	-	1,700,000.00	-	-	1,800,000.00	-	-	-
22020609	Guidance and Counselling Services	-	75,000.00	-	-	85,000.00	-	-	-
22020614	Hotels and Temporary Accommodation	-	6,500,000.00	-	-	23,940,000.00	-	-	-
220207	Consulting and Professional Services	-	2,400,000.00	-	-	7,137,500.00	-	-	-
22020702	Information Technology Consulting	-	2,400,000.00	-	-	7,137,500.00	-	-	-
220208	Fuel and Lubricant - General	-	4,350,000.00	-	-	11,580,000.00	-	-	-
22020801	Motor Vehicle Fuel Cost	-	3,100,000.00	-	-	10,230,000.00	-	-	-
22020807	Lubricants and Other Oils	-	1,250,000.00	-	-	1,350,000.00	-	-	-
220210	Miscellaneous Expenses - General	-	267,520,000.00	-	-	383,800,000.00	-	-	-
22021007	Welfare Packages	-	1,200,000.00	-	-	3,350,000.00	-	-	-
22021020	Election Logistic Supports	-	-	-	-	4,110,000.00	-	-	-
22021047	Community Engagement, Sensitization & Mobilization Ac	-	-	-	-	5,000,000.00	-	-	-
22021073	Guidance & Counselling Activities	-	500,000.00	-	-	550,000.00	-	-	-
22021085	Other Mislenous Expenses	-	265,820,000.00	-	-	370,790,000.00	-	-	-

OBOWO LGA, IMO STATE 2025 APPROVED BUDGET

416216 - OBOWO Local Government, Imo State - 2025 Budget: Expenditure by Economic Classification

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget			
2204	GRANTS AND CONTRIBUTIONS - GENERAL	-	-	-	-	2,000,000.00	-	-	-
220401	Local Grants and Contributions	-	-	-	-	2,000,000.00	-	-	-
22040104	Grants to State Governments – Contribution to LG Audit	-	-	-	-	2,000,000.00	-	-	-
23	Capital Expenditure	-	1,500,297,498.00	-	-	2,886,402,064.00	-	-	-
2301	FIXED ASSETS PURCHASED	-	254,615,000.00	-	-	632,000,000.00	-	-	-
230101	Purchase of Fixed Assets - General	-	254,615,000.00	-	-	632,000,000.00	-	-	-
23010105	Purchase Of Motor Vehicles	-	100,865,000.00	-	-	250,000,000.00	-	-	-
23010113	Purchase Of Computers	-	-	-	-	6,000,000.00	-	-	-
23010123	Purchase Of Fire Fighting Equipment	-	1,000,000.00	-	-	5,000,000.00	-	-	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	-	52,750,000.00	-	-	111,000,000.00	-	-	-
23010129	Purchase Of Industrial Equipment	-	-	-	-	80,000,000.00	-	-	-
23010144	Purchase of Heavy Plants and Equipment	-	100,000,000.00	-	-	180,000,000.00	-	-	-
2302	CONSTRUCTION / PROVISION	-	556,864,996.00	-	-	764,658,133.00	-	-	-
230201	Construction/Provision of Fixed Assets - General	-	556,864,996.00	-	-	764,658,133.00	-	-	-
23020102	Construction/Provision Of Residential Buildings	-	70,000,000.00	-	-	134,658,133.00	-	-	-
23020104	Construction/Provision Of Housing	-	40,000,000.00	-	-	80,000,000.00	-	-	-
23020107	Construction/Provision Of Public Schools	-	50,000,000.00	-	-	150,000,000.00	-	-	-
23020111	Construction / Provision Of Libraries	-	500,000.00	-	-	40,000,000.00	-	-	-
23020132	Construction/Provision Of Other Institutional Structures	-	50,000,000.00	-	-	110,000,000.00	-	-	-
23020139	Construction of Bridges and Culverts	-	336,364,996.00	-	-	230,000,000.00	-	-	-
23020148	Construction/Provision of Environment Facilities	-	10,000,000.00	-	-	20,000,000.00	-	-	-
2303	REHABILITATION / REPAIRS	-	623,817,502.00	-	-	1,387,743,931.00	-	-	-
230301	Rehabilitation/Repairs of Fixed Assets - General	-	623,817,502.00	-	-	1,387,743,931.00	-	-	-
23030104	Rehabilitation/Repairs - Water Facilities	-	20,000,000.00	-	-	80,000,000.00	-	-	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	177,817,502.00	-	-	794,743,931.00	-	-	-
23030113	Rehabilitation / Repairs - Roads	-	301,000,000.00	-	-	153,000,000.00	-	-	-
23030118	Rehabilitation / Repairs - Recreational Facilities	-	70,000,000.00	-	-	225,000,000.00	-	-	-
23030124	Rehabilitation/Repairs- Markets/Parks	-	15,000,000.00	-	-	70,000,000.00	-	-	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	-	40,000,000.00	-	-	65,000,000.00	-	-	-
2304	PRESERVATION OF THE ENVIRONMENT	-	1,000,000.00	-	-	8,000,000.00	-	-	-
230401	Preservation of the Environment - General	-	1,000,000.00	-	-	8,000,000.00	-	-	-
23040107	Forests and Shelterbelts	-	500,000.00	-	-	5,000,000.00	-	-	-
23040109	Alternative Energy Development	-	500,000.00	-	-	3,000,000.00	-	-	-
2305	OTHER CAPITAL PROJECTS	-	64,000,000.00	-	-	94,000,000.00	-	-	-
230501	Acquisition of Non-Tangible Asset	-	64,000,000.00	-	-	94,000,000.00	-	-	-
23050101	Research & Development and Census/Surveys	-	50,000,000.00	-	-	64,000,000.00	-	-	-
23050102	Computer Software Acquisition	-	14,000,000.00	-	-	30,000,000.00	-	-	-

TOTAL EXPENDITURE BY FUNCTION

416216 - OBOWO Local Government, Imo State - 2025 Budget: Total Expenditure by Function

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget			
	Total Expenditure	-	3,423,080,554.00	-	-	5,151,151,496.00	-	-	-
701	GENERAL PUBLIC SERVICES	-	3,294,880,554.00	-	-	4,780,351,496.00	-	-	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	-	796,005,704.00	-	-	1,161,735,568.00	-	-	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	635,153,101.00	-	-	997,228,698.00	-	-	-
70112	FINANCIAL AND FISCAL AFFAIRS	-	160,852,603.00	-	-	164,506,870.00	-	-	-
7013	GENERAL SERVICES	-	2,498,874,850.00	-	-	3,618,615,928.00	-	-	-
70131	GENERAL PERSONNEL SERVICES	-	101,073,215.00	-	-	167,992,469.00	-	-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	164,888,316.00	-	-	42,719,744.00	-	-	-
70133	OTHER GENERAL SERVICES	-	2,232,913,319.00	-	-	3,407,903,715.00	-	-	-
704	ECONOMIC AFFAIRS	-	15,700,000.00	-	-	118,200,000.00	-	-	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	700,000.00	-	-	48,200,000.00	-	-	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	500,000.00	-	-	46,000,000.00	-	-	-
70412	GENERAL LABOUR AFFAIRS	-	200,000.00	-	-	2,200,000.00	-	-	-
7048	R & D ECONOMIC AFFAIRS	-	15,000,000.00	-	-	70,000,000.00	-	-	-
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	-	15,000,000.00	-	-	70,000,000.00	-	-	-
705	ENVIRONMENTAL PROTECTION	-	1,000,000.00	-	-	8,000,000.00	-	-	-
7055	R&D ENVIRONMENTAL PROTECTION	-	1,000,000.00	-	-	8,000,000.00	-	-	-
70551	R & D ENVIRONMENTAL PROTECTION	-	1,000,000.00	-	-	8,000,000.00	-	-	-
706	HOUSING AND COMMUNITY AMMENITIES	-	50,000,000.00	-	-	150,000,000.00	-	-	-
7062	COMMUNITY DEVELOPMENT	-	50,000,000.00	-	-	150,000,000.00	-	-	-
70621	COMMUNITY DEVELOPMENT	-	50,000,000.00	-	-	150,000,000.00	-	-	-
708	RECREATION, CULTURE AND RELIGION	-	50,000,000.00	-	-	64,000,000.00	-	-	-
7082	CULTURAL SERVICES	-	50,000,000.00	-	-	64,000,000.00	-	-	-
70821	CULTURAL SERVICES	-	50,000,000.00	-	-	64,000,000.00	-	-	-
710	SOCIAL PROTECTION	-	11,500,000.00	-	-	30,600,000.00	-	-	-
7109	SOCIAL PROTECTION N.E.C.	-	11,500,000.00	-	-	30,600,000.00	-	-	-
71091	SOCIAL PROTECTION N.E.C.	-	11,500,000.00	-	-	30,600,000.00	-	-	-

PERSONEL EXPENDITURE BY FUNCTION

416216 - OBOWO 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	-	1,613,665,756.00	-	-	1,739,533,702.00	-	-	-
701	GENERAL PUBLIC SERVICES	-	1,613,665,756.00	-	-	1,739,533,702.00	-	-	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	-	520,335,704.00	-	-	683,185,568.00	-	-	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	359,483,101.00	-	-	518,678,698.00	-	-	-
70112	FINANCIAL AND FISCAL AFFAIRS	-	160,852,603.00	-	-	164,506,870.00	-	-	-
7013	GENERAL SERVICES	-	1,093,330,052.00	-	-	1,056,348,134.00	-	-	-
70131	GENERAL PERSONNEL SERVICES	-	101,073,215.00	-	-	167,992,469.00	-	-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	164,888,316.00	-	-	42,719,744.00	-	-	-
70133	OTHER GENERAL SERVICES	-	827,368,521.00	-	-	845,635,921.00	-	-	-

OTHER RECURRENT EXPENDITURE BY FUNCTION

416216 - OBOWO 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	-	309,117,300.00	-	-	525,215,730.00	-	-	-
701	GENERAL PUBLIC SERVICES	-	307,417,300.00	-	-	512,415,730.00	-	-	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	-	275,670,000.00	-	-	478,550,000.00	-	-	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	275,670,000.00	-	-	478,550,000.00	-	-	-
7013	GENERAL SERVICES	-	31,747,300.00	-	-	33,865,730.00	-	-	-
70133	OTHER GENERAL SERVICES	-	31,747,300.00	-	-	33,865,730.00	-	-	-
704	ECONOMIC AFFAIRS	-	200,000.00	-	-	2,200,000.00	-	-	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	200,000.00	-	-	2,200,000.00	-	-	-
70412	GENERAL LABOUR AFFAIRS	-	200,000.00	-	-	2,200,000.00	-	-	-
710	SOCIAL PROTECTION	-	1,500,000.00	-	-	10,600,000.00	-	-	-
7109	SOCIAL PROTECTION N.E.C.	-	1,500,000.00	-	-	10,600,000.00	-	-	-
71091	SOCIAL PROTECTION N.E.C.	-	1,500,000.00	-	-	10,600,000.00	-	-	-

CAPITAL EXPENDITURE BY FUNCTION

416216 - OBOWO 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	-	1,500,297,498.00	-	-	2,886,402,064.00	-	-	-
701	GENERAL PUBLIC SERVICES	-	1,373,797,498.00	-	-	2,528,402,064.00	-	-	-
7013	GENERAL SERVICES	-	1,373,797,498.00	-	-	2,528,402,064.00	-	-	-
70133	OTHER GENERAL SERVICES	-	1,373,797,498.00	-	-	2,528,402,064.00	-	-	-
704	ECONOMIC AFFAIRS	-	15,500,000.00	-	-	116,000,000.00	-	-	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	500,000.00	-	-	46,000,000.00	-	-	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	500,000.00	-	-	46,000,000.00	-	-	-
7048	R & D ECONOMIC AFFAIRS	-	15,000,000.00	-	-	70,000,000.00	-	-	-
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	-	15,000,000.00	-	-	70,000,000.00	-	-	-
705	ENVIRONMENTAL PROTECTION	-	1,000,000.00	-	-	8,000,000.00	-	-	-
7055	R&D ENVIRONMENTAL PROTECTION	-	1,000,000.00	-	-	8,000,000.00	-	-	-
70551	R & D ENVIRONMENTAL PROTECTION	-	1,000,000.00	-	-	8,000,000.00	-	-	-
706	HOUSING AND COMMUNITY AMMENITIES	-	50,000,000.00	-	-	150,000,000.00	-	-	-
7062	COMMUNITY DEVELOPMENT	-	50,000,000.00	-	-	150,000,000.00	-	-	-
70621	COMMUNITY DEVELOPMENT	-	50,000,000.00	-	-	150,000,000.00	-	-	-
708	RECREATION, CULTURE AND RELIGION	-	50,000,000.00	-	-	64,000,000.00	-	-	-
7082	CULTURAL SERVICES	-	50,000,000.00	-	-	64,000,000.00	-	-	-
70821	CULTURAL SERVICES	-	50,000,000.00	-	-	64,000,000.00	-	-	-
710	SOCIAL PROTECTION	-	10,000,000.00	-	-	20,000,000.00	-	-	-
7109	SOCIAL PROTECTION N.E.C.	-	10,000,000.00	-	-	20,000,000.00	-	-	-
71091	SOCIAL PROTECTION N.E.C.	-	10,000,000.00	-	-	20,000,000.00	-	-	-

TOTAL EXPENDITURE BY LOCATION

416216 - OBOWO 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	3,423,080,554.00	0.00	0.00	5,160,936,496.00	0.00	0.00	0.00
4162	Imo North	0.00	3,423,080,554.00	0.00	0.00	5,160,936,496.00	0.00	0.00	0.00
416216	OBOWO	-	3,423,080,554.00	-	-	5,160,936,496.00	-	-	-
41621604	Ehume	-	1,922,783,056.00	-	-	2,274,534,432.00	-	-	-
41621607	LG Wide	-	1,500,297,498.00	-	-	2,886,402,064.00	-	-	-

PERSONNEL EXPENDITURE BY LOCATION

416216 - OOWO 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	1,613,665,756.00	0.00	0.00	1,739,533,702.00	0.00	0.00	0.00
4162	Imo North	0.00	1,613,665,756.00	0.00	0.00	1,739,533,702.00	0.00	0.00	0.00
416216	OOWO	0.00	1,613,665,756.00	0.00	0.00	1,739,533,702.00	0.00	0.00	0.00
41621604	Ehume	-	1,613,665,756.00	-	-	1,739,533,702.00	-	-	-

OTHER RECURRENT EXPENDITURE BY LOCATION

416216 - OOWO 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	309,117,300.00	0.00	0.00	535,000,730.00	0.00	0.00	0.00
4162	Imo North	0.00	309,117,300.00	0.00	0.00	535,000,730.00	0.00	0.00	0.00
416216	OOWO	-	309,117,300.00	-	-	535,000,730.00	-	-	-
41621604	Ehume	-	309,117,300.00	-	-	535,000,730.00	-	-	-

CAPITAL EXPENDITURE BY LOCATION

416216 - OOWO 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	1,500,297,498.00	0.00	0.00	2,886,402,064.00	0.00	0.00	0.00
4162	Imo North	0.00	1,500,297,498.00	0.00	0.00	2,886,402,064.00	0.00	0.00	0.00
416216	OOWO	-	1,500,297,498.00	-	-	2,886,402,064.00	-	-	-
41621607	LG Wide	-	1,500,297,498.00	-	-	2,886,402,064.00	-	-	-

OBOWO LGA, IMO STATE 2025 APPROVED BUDGET

CAPITAL PROJECTS

416216 - OBOWO Local Government, Imo State - 2025 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget			
Total Capital Expenditure													
Salvage of Lenders at the Coastal Farm @ Okoko	D	021100100100 Agriculture and Natural Resources	23010127 Purchase Of Agricultural Equipment and Improved Inputs	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	1,600,787,488.00	-	-	2,886,492,064.00	-	-	-
Site planing at the Local Government Secretariat, Okoko	D	001500100100 Agriculture and Natural Resources	23040107 Fences and Shelterbelts	20551 - B & D ENVIRONMENTAL PROTECTION	41621602 - LG W06	-	36,750.00	-	-	14,000,000.00	-	-	-
Construction/Rehabilitation/Grading of Rehabilitation of Ntem Road in Obowo Local	D	021400100100 Works, Transport, Housing, Lands and Survey	23020139 Construction of Bridges and Culverts	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	500,000.00	-	-	5,000,000.00	-	-	-
Reurfacing of Udi Road	D	021400100100 Works, Transport, Housing, Lands and Survey	23020131 Rehabilitation / Repairs / Roads	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	226,864,000.00	-	-	300,000,000.00	-	-	-
Acquisition/Procurement of Chairman's Office, Legislative Chamber	D	021400100100 Works, Transport, Housing, Lands and Survey	23020102 Construction/Provision Of Residential Buildings	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	701,000,000.00	-	-	114,000,111.00	-	-	-
Acquisition/Procurement of Vice Chairman's Office	D	021400100100 Works, Transport, Housing, Lands and Survey	23020104 Construction/Provision Of Housing	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	40,000,000.00	-	-	20,700,000.00	-	-	-
Acquisition/Procurement of HDCA JHFI offices with Tablets	D	021400100100 Works, Transport, Housing, Lands and Survey	23020118 Rehabilitation / Repairs / Recreational Facilities	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	20,000,000.00	-	-	225,000,000.00	-	-	-
Grading of Sode Boro/boho / Rehabilitation / Reconstruction of Boreholes in Obowo	D	021400100100 Works, Transport, Housing, Lands and Survey	23020104 Rehabilitation/Repairs - Water Facilities	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	20,000,000.00	-	-	20,000,000.00	-	-	-
Construction of Sewage Drainage System & Construction of Culvert & drainage	D	021400100100 Works, Transport, Housing, Lands and Survey	23020139 Construction of Bridges and Culverts	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	10,000,000.00	-	-	100,000,000.00	-	-	-
Purchase of 101 Two Laptops, 300 Ink Generator etc for computerized / Production	D	021400100100 Budget, Planning, Research and Statistics	23020111 Purchase Of Computers	70141 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41621607 - LG W06	-	8,000,000.00	-	-	8,000,000.00	-	-	-
Provision of Fire Fighting Equipment at the Local Government Secretariat	D	021400100100 Procurement Section	23010142 Purchase of Fire Fighting Equipment	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	1,000,000.00	-	-	5,000,000.00	-	-	-
Construction and Equipments of all Childrens Blocks in all the Autonomous Communities	D	051120050100 Other Education	23020102 Construction/Provision Of Public Schools	20641 - COMMUNITY DEVELOPMENT	41621607 - LG W06	-	36,000,000.00	-	-	150,000,000.00	-	-	-
Furnishing and equipment of Information and Communication Technology (ICT) Lab	D	051120050100 Other Education	23020111 Construction / Provision Of Libraries	70141 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41621607 - LG W06	-	500,000.00	-	-	40,000,000.00	-	-	-
Renovation of an Ultra-Modern General Hospital	D	051120050100 Primary Health Care	23020105 Rehabilitation/Repairs-Hospital/Health Centres	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	66,000,000.00	-	-	60,000,000.00	-	-	-
Mounting Enlightenment Campaign on Personal Hygiene	D	051120050100 Primary Health Care	23020102 Computer Software Acquisition	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	14,000,000.00	-	-	30,300,000.00	-	-	-
Rehabilitation / Renovation of all the health centres in Obowo Local Government	D	051120050100 Primary Health Care	23020105 Rehabilitation/Repairs-Hospital/Health Centres	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	111,817,552.00	-	-	285,745,511.00	-	-	-
Procurement, Distribution and Installation of 500 Solar powered street lights in OBO	D	051120050100 Social Development, Information, Education, Youth and Culture	23020144 Purchase of Heavy Plants and Equipment	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	100,000,000.00	-	-	100,000,000.00	-	-	-
Curriculum Delivery / Akpaoku Lecture/Development of mini Stadium / Organizing	D	051120050100 Social Development, Information, Education, Youth and Culture	23020129 Purchase of Industrial Equipment	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	50,000,000.00	-	-	64,000,000.00	-	-	-
Reconstruction of Magistrate Quarters, Police Quarters Land Quarters, SSS Quarters	D	051120050100 Social Development, Information, Education, Youth and Culture	23020111 Research & Development and Census/Surveys	70601 - CULTURAL SERVICES	41621607 - LG W06	-	40,000,000.00	-	-	55,000,000.00	-	-	-
Matching Grant to Communities/ Conversion of Achiangali into Water Silo, Control	D	051120050100 Social Development, Information, Education, Youth and Culture	23020132 Construction/Provision Of Other Institutional Structures	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	50,000,000.00	-	-	110,000,000.00	-	-	-
Purchase of the Camry Car, Mercedes Camry, Ultra Spinx van.	D	051120050100 Community Development	23010125 Purchase Of Motor Vehicles	70131 - OTHER GENERAL SERVICES	41621607 - LG W06	-	100,855,000.00	-	-	250,000,000.00	-	-	-
Building / Rehabilitation of Markets in Obowo	D	051120050100 Community Development	23020124 Rehabilitation/Repairs- Markets/Parks	70401 - B & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	41621607 - LG W06	-	15,000,000.00	-	-	70,000,000.00	-	-	-
Development of Obowo City Centre	D	051120050100 Community Development	23020148 Construction/Provision Of Environment Facilities	71051 - SOCIAL PROTECTION N.E.C.	41621607 - LG W06	-	10,000,000.00	-	-	20,000,000.00	-	-	-
Purchase of Public Address System, Video Camera, Digital Photo Camera, DVDs	D	051120050100 Community Development	23020109 Alternative Energy Development	70551 - B & D ENVIRONMENTAL PROTECTION	41621607 - LG W06	-	500,000.00	-	-	3,000,000.00	-	-	-