



OGUTA LOCAL GOVERNMENT AREA
IMO STATE GOVERNMENT
2025 APPROVED BUDGET

28th MARCH, 2025

Contents

BUDGET SUMMARY	2
TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION	3
REVENUE BY ECONOMIC CLASSIFICATION	4
TOTAL EXPENDIURE BY ADMINISTRATIVE UNIT	5
PERSONNEL EXPENDITURE BY ADMINISTRATIVE UNIT	6
OTHER RECURRENT EXPENDITURE BY ADMINISTRATIVE UNIT	7
CAPITAL EXPENDITURE BY ADMINISTRATIVE UNIT	8
TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION	9
TOTAL EXPENDITURE BY FUNCTION	10
PERSONNEL EXPENDITURE BY FUNCTION	12
OTHER RECURRENT EXPENDITURE BY FUNCTION	13
CAPITAL EXPENDITURE BY FUNCION	14
TOTAL EXPENDITURE BY LOCATION	15
PERSONNEL EXPENDITURE BY LOCATION	16
OTHER RECURRENT EXPENDITURE BY LOCATION	17
CAPITAL EXPENDITURE BY LOCATION	18
CAPITAL PROJECTS	19

BUDGET SUMMARY**416317 - OGUTA Local Government, Imo State - 2025 Budget: Summary**

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Opening Balance		5,000.00			1,000,000.00
Recurrent Revenue	-	3,333,486,424.00	-	-	4,495,914,917.00
11 - LOCAL GOVT. SHARE OF FAAC	-	3,228,978,359.00	-	-	4,308,984,141.00
12 - Independent Revenue	-	104,508,065.00	-	-	186,930,776.00
Recurrent Expenditure	-	1,075,921,947.00	-	-	1,375,411,512.00
21 - Personnel Cost	-	686,647,587.00	-	-	694,593,444.00
22 - Other Recurrent Costs	-	389,274,360.00	-	-	680,818,068.00
Transfer to Capital Account	-	2,257,569,477.00	-	-	3,121,503,405.00
Capital Receipts	-	-	-	-	-
13 - AID AND GRANTS	-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-
23 - Capital Expenditure	-	2,093,950,740.20	-	-	2,902,998,168.00
Total Revenue (including OB)	-	3,333,491,424.00	-	-	4,496,914,917.00
Total Expenditure	-	3,169,872,687.20	-	-	4,278,409,680.00
Closing Balance	-	163,618,736.80	-	-	218,505,237.00

TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION

416317 - OGUTA Local Government, Imo State - 2025 Budget: Total Revenue by Administrative Unit

Code	Adminstrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Revenue	-	3,333,486,424.00	-	-	4,495,914,917.00
020000000000	Economic	-	3,333,486,424.00	-	-	4,495,914,917.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	3,333,486,424.00	-	-	4,495,914,917.00
022002000100	Revenue Section	-	3,333,486,424.00	-	-	4,495,914,917.00

REVENUE BY ECONOMIC CLASSIFICATION

416317 - OGUTA 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	-	3,333,486,424.00	-	-	4,495,914,917.00
11	LOCAL GOVT. SHARE OF FAAC	-	3,228,978,359.00	-	-	4,308,984,141.00
1101	LOCAL GOVT. SHARE OF FAAC	-	3,228,978,359.00	-	-	4,308,984,141.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	2,296,822,066.00	-	-	3,283,612,270.00
11010101	Statutory Allocation	-	2,296,822,066.00	-	-	3,283,612,270.00
110102	LOCAL GOVT. SHARE OF VAT	-	809,453,074.00	-	-	890,398,331.00
11010201	Share of VAT	-	809,453,074.00	-	-	890,398,331.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	122,703,219.00	-	-	134,973,540.00
11010301	Excess Crude Oil Revenue	-	92,646,129.00	-	-	101,910,741.00
11010310	NNPC Refund	-	30,057,090.00	-	-	33,062,799.00
12	Independent Revenue	-	104,508,065.00	-	-	186,930,776.00
1201	TAX REVENUE	-	13,010,000.00	-	-	23,050,000.00
120101	PERSONAL TAXES	-	13,010,000.00	-	-	23,050,000.00
12010118	Other Personal Tax	-	13,010,000.00	-	-	23,050,000.00
1202	NON-TAX REVENUE	-	91,498,065.00	-	-	163,880,776.00
120201	Licenses - General	-	20,000,000.00	-	-	22,000,000.00
12020167	Other Licences	-	20,000,000.00	-	-	22,000,000.00
120204	Fees - General	-	4,000,000.00	-	-	7,500,000.00
12020499	Other Fees	-	4,000,000.00	-	-	7,500,000.00
120205	Fines - General	-	1,105,095.00	-	-	788,201.00
12020501	Fines	-	1,105,095.00	-	-	788,201.00
120207	Earnings - General	-	4,796,575.00	-	-	4,796,575.00
12020737	Other Earnings	-	4,796,575.00	-	-	4,796,575.00
120209	Rent on Land & Others - General	-	596,395.00	-	-	1,796,000.00
12020906	Rents on Government Properties	-	596,395.00	-	-	1,796,000.00
120214	Rate - General	-	61,000,000.00	-	-	123,000,000.00
12021401	Rate	-	61,000,000.00	-	-	123,000,000.00
120215	Miscellaneous	-	-	-	-	4,000,000.00
12021501	Miscellaneous	-	-	-	-	4,000,000.00

TOTAL EXPENDITURE BY ADMINISTRATIVE UNIT**416317 - OGUTA Local Government, Imo State - 2025 Budget: Total Expenditure by Administrative Unit**

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to		2025 Approved Budget
	Total Expenditure	-	3,168,372,687.20	-	-	4,280,408,581.00
010000000000	Administrative	-	578,827,551.00	-	-	791,027,551.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	375,779,020.00	-	-	539,979,020.00
011100100100	Chairman	-	364,088,000.00	-	-	528,288,000.00
011100200100	Vice-Chairman	-	853,060.00	-	-	853,060.00
011105000100	Adviser/Assistant to Chairman	-	7,600,760.00	-	-	7,600,760.00
011106000100	Supervisors	-	3,237,200.00	-	-	3,237,200.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	38,708,400.00	-	-	81,208,400.00
011200100100	Legislative Council	-	38,708,400.00	-	-	81,208,400.00
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
012500000000	ADMIN AND GENERAL SERVICES	-	163,530,831.00	-	-	169,030,831.00
012500100100	Office of the Director Admin and General Services	-	163,530,831.00	-	-	169,030,831.00
020000000000	Economic	-	2,042,224,755.20	-	-	2,203,382,990.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	85,939,075.00	-	-	114,643,777.00
021500100100	Agriculture and Natural Resources	-	85,939,075.00	-	-	114,643,777.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	265,715,345.20	-	-	383,042,141.00
022001000100	Finance and Supply	-	265,715,345.20	-	-	383,042,141.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	1,634,074,932.00	-	-	1,654,641,669.00
023400100100	Works, Transport, Houseing, Lands and Survey	-	1,634,074,932.00	-	-	1,654,641,669.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	56,495,403.00	-	-	51,055,403.00
023800100100	Budget, Planing, Research and Satistics	-	56,495,403.00	-	-	51,055,403.00
050000000000	Social	-	547,320,381.00	-	-	1,285,998,040.00
051700000000	LOCAL EDUCATION AUTHORITY	-	8,377,866.00	-	-	80,420,475.00
051700300100	Adult Education	-	500,000.00	-	-	500,000.00
051700400100	Other Education	-	7,877,866.00	-	-	79,920,475.00
052100000000	PRIMARY HEALTH CARE	-	291,060,304.00	-	-	544,345,354.00
052100100100	Primary Health Care	-	291,060,304.00	-	-	544,345,354.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	247,882,211.00	-	-	661,232,211.00
055100100100	Social Development, Information, Education, Syouth and Culture	-	247,882,211.00	-	-	661,232,211.00

PERSONNEL EXPENDITURE BY ADMINISTRATIVE UNIT

416317 - OGUTA 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	-	686,647,587.00	-	-	694,593,444.00
010000000000	Administrative	-	231,527,551.00	-	-	231,527,551.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	58,479,020.00	-	-	58,479,020.00
011100100100	Chairman	-	46,788,000.00	-	-	46,788,000.00
011100200100	Vice-Chairman	-	853,060.00	-	-	853,060.00
011105000100	Adviser/Assistant to Chairman	-	7,600,760.00	-	-	7,600,760.00
011106000100	Supervisors	-	3,237,200.00	-	-	3,237,200.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	31,708,400.00	-	-	31,708,400.00
011200100100	Legislative Council	-	31,708,400.00	-	-	31,708,400.00
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
012500000000	ADMIN AND GENERAL SERVICES	-	140,530,831.00	-	-	140,530,831.00
012500100100	Office of the Director Admin and General Services	-	140,530,831.00	-	-	140,530,831.00
020000000000	Economic	-	223,639,015.00	-	-	226,584,872.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	37,529,075.00	-	-	37,529,075.00
021500100100	Agriculture and Natural Resources	-	37,529,075.00	-	-	37,529,075.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	111,596,284.00	-	-	114,542,141.00
022001000100	Finance and Supply	-	111,596,284.00	-	-	114,542,141.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	31,658,253.00	-	-	31,658,253.00
023400100100	Works, Transport, Houseing, Lands and Survey	-	31,658,253.00	-	-	31,658,253.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	42,855,403.00	-	-	42,855,403.00
023800100100	Budget, Planing, Research and Statistics	-	42,855,403.00	-	-	42,855,403.00
050000000000	Social	-	231,481,021.00	-	-	236,481,021.00
051700000000	LOCAL EDUCATION AUTHORITY	-	6,103,506.00	-	-	6,103,506.00
051700400100	Other Education	-	6,103,506.00	-	-	6,103,506.00
052100000000	PRIMARY HEALTH CARE	-	173,545,304.00	-	-	173,545,304.00
052100100100	Primary Health Care	-	173,545,304.00	-	-	173,545,304.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	51,832,211.00	-	-	56,832,211.00
055100100100	Social Development, Information, Education, Syouth and Culture	-	51,832,211.00	-	-	56,832,211.00

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	-	387,774,360.00	-	-	682,816,969.00
Administrative	-	345,300,000.00	-	-	549,500,000.00
OFFICE OF THE LG CHAIRMAN	-	317,300,000.00	-	-	481,500,000.00
Chairman	-	317,300,000.00	-	-	481,500,000.00
LOCAL GOVT LEGISLATIVES COUNCIL	-	7,000,000.00	-	-	49,500,000.00
Legislative Council	-	7,000,000.00	-	-	49,500,000.00
ADMIN AND GENERAL SERVICES	-	21,000,000.00	-	-	18,500,000.00
Office of the Director Admin and General Services	-	21,000,000.00	-	-	18,500,000.00
Economic	-	34,635,000.00	-	-	38,800,000.00
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	3,410,000.00	-	-	12,500,000.00
Agriculture and Natural Resources	-	3,410,000.00	-	-	12,500,000.00
DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	11,700,000.00	-	-	10,500,000.00
Finance and Supply	-	11,700,000.00	-	-	10,500,000.00
DEPARTMENT OF WORKS & HOUSING	-	5,885,000.00	-	-	7,600,000.00
Works, Transport, Houseing, Lands and Survey	-	5,885,000.00	-	-	7,600,000.00
DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	13,640,000.00	-	-	8,200,000.00
Budget, Planing, Research and Satistics	-	13,640,000.00	-	-	8,200,000.00
Social	-	7,839,360.00	-	-	94,516,969.00
LOCAL EDUCATION AUTHORITY	-	2,274,360.00	-	-	74,316,969.00
Adult Education	-	500,000.00	-	-	500,000.00
Other Education	-	1,774,360.00	-	-	73,816,969.00
PRIMARY HEALTH CARE	-	4,515,000.00	-	-	15,800,000.00
Primary Health Care	-	4,515,000.00	-	-	15,800,000.00
DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	1,050,000.00	-	-	4,400,000.00
Social Development, Information, Education, Syouth and Culture	-	1,050,000.00	-	-	4,400,000.00

CAPITAL EXPENDITURE ADMINISTRATIVE UNIT**416317 - OGUTA 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	-	2,093,950,740.20	-	-	2,902,998,168.00
010000000000	Administrative	-	2,000,000.00	-	-	10,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	2,000,000.00	-	-	10,000,000.00
012500100100	Office of the Director Admin and General Services	-	2,000,000.00	-	-	10,000,000.00
020000000000	Economic	-	1,783,950,740.20	-	-	1,937,998,118.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	45,000,000.00	-	-	64,614,702.00
021500100100	Agriculture and Natural Resources	-	45,000,000.00	-	-	64,614,702.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	142,419,061.20	-	-	258,000,000.00
022001000100	Finance and Supply	-	142,419,061.20	-	-	258,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	1,596,531,679.00	-	-	1,615,383,416.00
023400100100	Works, Transport, Houseing, Lands and Survey	-	1,596,531,679.00	-	-	1,615,383,416.00
050000000000	Social	-	308,000,000.00	-	-	955,000,050.00
052100000000	PRIMARY HEALTH CARE	-	113,000,000.00	-	-	355,000,050.00
052100100100	Primary Health Care	-	113,000,000.00	-	-	355,000,050.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	195,000,000.00	-	-	600,000,000.00
055100100100	Social Development, Information, Education, Syouth and Culture	-	195,000,000.00	-	-	600,000,000.00

TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

416317 - OGUTA 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	-	3,169,872,687.20	-	-	4,278,409,680.00
21	Personnel Cost	-	686,647,587.00	-	-	694,593,444.00
2101	SALARY	-	462,165,335.00	-	-	443,958,939.00
210101	Salaries and Wages	-	462,165,335.00	-	-	443,958,939.00
21010101	Salary	-	437,987,245.00	-	-	419,780,849.00
21010103	Consolidated Revenue Fund Charges - Salaries	-	24,178,090.00	-	-	24,178,090.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	224,482,252.00	-	-	250,634,505.00
210201	ALLOWANCES	-	224,482,252.00	-	-	250,634,505.00
21020144	Legislative Allowances	-	20,938,940.00	-	-	20,938,940.00
21020147	Administrative Allowances	-	157,663,622.00	-	-	183,815,875.00
21020149	Consolidated Allowance	-	45,879,690.00	-	-	45,879,690.00
22	Other Recurrent Costs	-	389,274,360.00	-	-	680,818,068.00
2202	OVERHEAD COST	-	389,274,360.00	-	-	680,818,068.00
220201	Transport & Travelling - General	-	9,650,000.00	-	-	42,800,000.00
22020101	Local Travel & Transport - Training	-	5,000,000.00	-	-	30,000,000.00
22020102	Local Travel & Transport - Others	-	4,650,000.00	-	-	12,800,000.00
220203	Materials and Supplies - General	-	24,710,000.00	-	-	101,118,068.00
22020305	Printing of Non-security Documents	-	24,710,000.00	-	-	101,118,068.00
220204	Maintenance Services - General	-	16,884,360.00	-	-	21,700,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	8,884,360.00	-	-	11,700,000.00
22020406	Other Maintenance Services	-	8,000,000.00	-	-	10,000,000.00
220205	Training - General	-	10,500,000.00	-	-	32,000,000.00
22020501	Local Training	-	10,500,000.00	-	-	32,000,000.00
220206	Other Services - General	-	5,650,000.00	-	-	21,500,000.00
22020614	Hotels and Temporary Accommodation	-	5,650,000.00	-	-	21,500,000.00
220207	Consulting and Professional Services	-	2,920,000.00	-	-	6,000,000.00
22020703	Legal Service	-	2,920,000.00	-	-	6,000,000.00
220210	Miscellaneous Expenses - General	-	318,960,000.00	-	-	455,700,000.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	-	18,160,000.00	-	-	20,200,000.00
22021085	Other Miscellaneous Expenses	-	300,800,000.00	-	-	435,500,000.00
23	Capital Expenditure	-	2,093,950,740.20	-	-	2,902,998,168.00
2301	FIXED ASSETS PURCHASED	-	85,000,000.00	-	-	10,000,000.00
230101	Purchase of Fixed Assets - General	-	85,000,000.00	-	-	10,000,000.00
23010105	Purchase Of Motor Vehicles	-	75,000,000.00	-	-	-
23010123	Purchase Of Fire Fighting Equipment	-	10,000,000.00	-	-	10,000,000.00
2302	CONSTRUCTION / PROVISION	-	1,419,950,740.20	-	-	1,627,383,416.00
230201	Construction/Provision of Fixed Assets - General	-	1,419,950,740.20	-	-	1,627,383,416.00
23020101	Construction/Provision Of Office Buildings	-	18,500,000.00	-	-	290,383,416.00

416317 - OGUTA Local Government, Imo State - 2025 Budget: Expenditure by Economic Classification

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
23020103	Construction/Provision Of Electricity / Solar Power	-	518,031,679.00	-	-	200,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	-	21,000,000.00	-	-	29,000,000.00
23020114	Construction / Provision Of Roads	-	800,000,000.00	-	-	800,000,000.00
23020118	Construction / Provision Of Infrastructure	-	-	-	-	50,000,000.00
23020124	Construction Of Markets/Parks	-	62,419,061.20	-	-	258,000,000.00
2303	REHABILITATION / REPAIRS	-	474,000,000.00	-	-	965,614,702.00
230301	Rehabilitation/Repairs of Fixed Assets - General	-	474,000,000.00	-	-	965,614,702.00
23030104	Rehabilitation/Repairs - Water Facilities	-	60,000,000.00	-	-	160,000,000.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	110,000,000.00	-	-	125,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	-	75,000,000.00	-	-	500,000,000.00
23030111	Rehabilitation / Repairs - Sporting Facilities	-	20,000,000.00	-	-	-
23030112	Rehabilitation / Repairs - Agricultural Facilities	-	4,000,000.00	-	-	25,614,702.00
23030121	Rehabilitation / Repairs Of Office Buildings	-	175,000,000.00	-	-	155,000,000.00
23030133	Rehabilitation/Repairs of Other facilities	-	30,000,000.00	-	-	-
2304	PRESERVATION OF THE ENVIRONMENT	-	43,000,000.00	-	-	240,000,050.00
230401	Preservation of the Environment - General	-	43,000,000.00	-	-	240,000,050.00
23040102	Erosion & Flood Control	-	10,000,000.00	-	-	-
23040103	Wildlife & Nature Conservation	-	5,000,000.00	-	-	5,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	-	3,000,000.00	-	-	230,000,050.00
23040106	Nurseries and Seedlings	-	5,000,000.00	-	-	5,000,000.00
23040108	Parks and Gardens	-	20,000,000.00	-	-	-
2305	OTHER CAPITAL PROJECTS	-	72,000,000.00	-	-	60,000,000.00
230501	Acquisition of Non-Tangible Asset	-	72,000,000.00	-	-	60,000,000.00
23050102	Computer Software Acquisition	-	70,000,000.00	-	-	50,000,000.00
23050103	Monitoring And Evaluation	-	2,000,000.00	-	-	10,000,000.00

TOTAL EXPENDITURE BY FUNCTION

416317 - OGUTA 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	-	3,164,872,687.20	-	-	4,273,409,680.00
701	GENERAL PUBLIC SERVICES	-	1,413,841,008.20	-	-	1,890,800,215.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	-	541,031,295.00	-	-	649,232,394.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	446,031,295.00	-	-	649,232,394.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	95,000,000.00	-	-	-
7013	GENERAL SERVICES	-	810,390,652.00	-	-	983,567,821.00
70131	GENERAL PERSONNEL SERVICES	-	419,252,670.00	-	-	497,934,977.00
70133	OTHER GENERAL SERVICES	-	391,137,982.00	-	-	485,632,844.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	62,419,061.20	-	-	258,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	62,419,061.20	-	-	258,000,000.00
704	ECONOMIC AFFAIRS	-	915,000,000.00	-	-	914,614,702.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	45,000,000.00	-	-	64,614,702.00
70421	AGRICULTURE	-	45,000,000.00	-	-	64,614,702.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	800,000,000.00	-	-	800,000,000.00
70443	CONSTRUCTION	-	800,000,000.00	-	-	800,000,000.00
7046	COMMUNICATION	-	70,000,000.00	-	-	50,000,000.00
70461	COMMUNICATION	-	70,000,000.00	-	-	50,000,000.00
705	ENVIRONMENTAL PROTECTION	-	13,000,000.00	-	-	240,000,050.00
7051	WASTE MANAGEMENT	-	3,000,000.00	-	-	230,000,050.00
70511	WASTE MANAGEMENT	-	3,000,000.00	-	-	230,000,050.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	10,000,000.00	-	-	10,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	10,000,000.00	-	-	10,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	588,031,679.00	-	-	602,994,713.00
7061	HOUSING DEVELOPMENT	-	10,000,000.00	-	-	192,994,713.00
70611	HOUSING DEVELOPMENT	-	10,000,000.00	-	-	192,994,713.00
7062	COMMUNITY DEVELOPMENT	-	-	-	-	50,000,000.00
70621	COMMUNITY DEVELOPMENT	-	-	-	-	50,000,000.00
7063	WATER SUPPLY	-	60,000,000.00	-	-	160,000,000.00
70631	WATER SUPPLY	-	60,000,000.00	-	-	160,000,000.00
7064	STREET LIGHTING	-	518,031,679.00	-	-	200,000,000.00
70641	STREET LIGHTING	-	518,031,679.00	-	-	200,000,000.00
707	HEALTH	-	110,000,000.00	-	-	125,000,000.00
7072	OUTPATIENT SERVICES	-	70,000,000.00	-	-	125,000,000.00
70721	GENERAL MEDICAL SERVICES	-	70,000,000.00	-	-	125,000,000.00
7073	HOSPITAL SERVICES	-	40,000,000.00	-	-	-
70731	GENERAL HOSPITAL SERVICES	-	40,000,000.00	-	-	-
708	RECREATION, CULTURE AND RELIGION	-	50,000,000.00	-	-	-
7081	RECREATIONAL AND SPORTING SERVICES	-	20,000,000.00	-	-	-
70811	RECREATIONAL AND SPORTING SERVICES	-	20,000,000.00	-	-	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	30,000,000.00	-	-	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	30,000,000.00	-	-	-
709	EDUCATION	-	75,000,000.00	-	-	500,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	75,000,000.00	-	-	500,000,000.00
70912	PRIMARY EDUCATION	-	75,000,000.00	-	-	500,000,000.00

PERSONNEL EXPENDITURE BY FUNCTION

416317 - OGUTA Local Government, Imo State - 2025 Budget: Personnel Expenditure by Function

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	<i>Total Personnel Expenditure</i>	-	<i>686,647,587.00</i>	-	-	<i>694,593,444.00</i>
701	GENERAL PUBLIC SERVICES	-	686,647,587.00	-	-	694,593,444.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	-	120,231,295.00	-	-	120,231,295.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	120,231,295.00	-	-	120,231,295.00
7013	GENERAL SERVICES	-	566,416,292.00	-	-	574,362,149.00
70131	GENERAL PERSONNEL SERVICES	-	408,752,670.00	-	-	390,546,274.00
70133	OTHER GENERAL SERVICES	-	157,663,622.00	-	-	183,815,875.00

OTHER RECURRENT EXPENDITURE BY FUCNTION

416317 - OGUTA Local Government, Imo State - 2025 Budget: Other Recurrent Expenditure by Function

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	-	<i>389,274,360.00</i>	-	-	<i>680,818,068.00</i>
701	GENERAL PUBLIC SERVICES	-	389,274,360.00	-	-	680,818,068.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	-	325,800,000.00	-	-	529,001,099.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	325,800,000.00	-	-	529,001,099.00
7013	GENERAL SERVICES	-	63,474,360.00	-	-	151,816,969.00
70133	OTHER GENERAL SERVICES	-	63,474,360.00	-	-	151,816,969.00

CAPITAL EXPENDITURE BY FUCNTION

416317 - OGUTA 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	-	2,088,950,740.20	-	-	2,897,998,168.00
701	GENERAL PUBLIC SERVICES	-	337,919,061.20	-	-	515,388,703.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	-	95,000,000.00	-	-	-
70112	FINANCIAL AND FISCAL AFFAIRS	-	95,000,000.00	-	-	-
7013	GENERAL SERVICES	-	180,500,000.00	-	-	257,388,703.00
70131	GENERAL PERSONNEL SERVICES	-	10,500,000.00	-	-	107,388,703.00
70133	OTHER GENERAL SERVICES	-	170,000,000.00	-	-	150,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	62,419,061.20	-	-	258,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	62,419,061.20	-	-	258,000,000.00
704	ECONOMIC AFFAIRS	-	915,000,000.00	-	-	914,614,702.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	45,000,000.00	-	-	64,614,702.00
70421	AGRICULTURE	-	45,000,000.00	-	-	64,614,702.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	800,000,000.00	-	-	800,000,000.00
70443	CONSTRUCTION	-	800,000,000.00	-	-	800,000,000.00
7046	COMMUNICATION	-	70,000,000.00	-	-	50,000,000.00
70461	COMMUNICATION	-	70,000,000.00	-	-	50,000,000.00
705	ENVIRONMENTAL PROTECTION	-	13,000,000.00	-	-	240,000,050.00
7051	WASTE MANAGEMENT	-	3,000,000.00	-	-	230,000,050.00
70511	WASTE MANAGEMENT	-	3,000,000.00	-	-	230,000,050.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	10,000,000.00	-	-	10,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	10,000,000.00	-	-	10,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	588,031,679.00	-	-	602,994,713.00
7061	HOUSING DEVELOPMENT	-	10,000,000.00	-	-	192,994,713.00
70611	HOUSING DEVELOPMENT	-	10,000,000.00	-	-	192,994,713.00
7062	COMMUNITY DEVELOPMENT	-	-	-	-	50,000,000.00
70621	COMMUNITY DEVELOPMENT	-	-	-	-	50,000,000.00
7063	WATER SUPPLY	-	60,000,000.00	-	-	160,000,000.00
70631	WATER SUPPLY	-	60,000,000.00	-	-	160,000,000.00
7064	STREET LIGHTING	-	518,031,679.00	-	-	200,000,000.00
70641	STREET LIGHTING	-	518,031,679.00	-	-	200,000,000.00
707	HEALTH	-	110,000,000.00	-	-	125,000,000.00
7072	OUTPATIENT SERVICES	-	70,000,000.00	-	-	125,000,000.00
70721	GENERAL MEDICAL SERVICES	-	70,000,000.00	-	-	125,000,000.00
7073	HOSPITAL SERVICES	-	40,000,000.00	-	-	-
70731	GENERAL HOSPITAL SERVICES	-	40,000,000.00	-	-	-
708	RECREATION, CULTURE AND RELIGION	-	50,000,000.00	-	-	-
7081	RECREATIONAL AND SPORTING SERVICES	-	20,000,000.00	-	-	-
70811	RECREATIONAL AND SPORTING SERVICES	-	20,000,000.00	-	-	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	30,000,000.00	-	-	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	30,000,000.00	-	-	-
709	EDUCATION	-	75,000,000.00	-	-	500,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	75,000,000.00	-	-	500,000,000.00
70912	PRIMARY EDUCATION	-	75,000,000.00	-	-	500,000,000.00

TOTAL EXPENDITURE BY LOCATION

416317 - OGUTA 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	3,168,372,687.20	0.00	0.00	4,280,408,581.00
4163	Imo West	0.00	3,168,372,687.20	0.00	0.00	4,280,408,581.00
416317	OGUTA	-	3,168,372,687.20	-	-	4,280,408,581.00
41631711	LGA Wide	-	1,610,450,740.20	-	-	2,328,614,752.00
41631720	Oguta	-	1,557,921,947.00	-	-	1,951,793,829.00

PERSONNEL EXPENDITURE BY LOCATION

416317 - OGUTA 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	686,647,587.00	0.00	0.00	694,593,444.00	0.00	0.00	0.00
4163	Imo West	0.00	686,647,587.00	0.00	0.00	694,593,444.00	0.00	0.00	0.00
416317	OGUTA	0.00	686,647,587.00	0.00	0.00	694,593,444.00	0.00	0.00	0.00
41631720	Oguta	-	686,647,587.00	-	-	694,593,444.00	-	-	-

OTHER RECURRENT EXPENDITURE BY LOCATION

416317 - OGUTA 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	387,774,360.00	0.00	0.00	682,816,969.00	0.00	0.00	0.00
4163	Imo West	0.00	387,774,360.00	0.00	0.00	682,816,969.00	0.00	0.00	0.00
416317	OGUTA	-	387,774,360.00	-	-	682,816,969.00	-	-	-
41631720	Oguta	-	387,774,360.00	-	-	682,816,969.00	-	-	-

CAPITAL EXPENDITURE BY LOCATION

416317 - OGUTA 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	2,093,950,740.20	0.00	0.00	2,902,998,168.00
4163	Imo West	0.00	2,093,950,740.20	0.00	0.00	2,902,998,168.00
416317	OGUTA	-	2,093,950,740.20	-	-	2,902,998,168.00
41631711	LGA Wide	-	1,610,450,740.20	-	-	2,328,614,752.00
41631720	Oguta	-	483,500,000.00	-	-	574,383,416.00

OGUTA LGA, IMO STATE 2025 APPROVED BUDGET

CAPITAL PROJECTS

416317 - OGUTA 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							3,093,996,740.20			3,093,996,168.00
Staff training/in house workshop	0	01.2500100100 - Office of the Director Admin and General Services	23050101 - Monitoring And Evaluation	70131 - GENERAL PERSONNEL SERVICES	41631720 - Oguta	-	2,000,000.00	-	-	10,000,000.00
Production of food & cash crops	0	02.1500100100 - Agriculture and Natural Resources	23040106 - Nurseries and Seedlings	70421 - AGRICULTURE	41631720 - Oguta	-	5,000,000.00	-	-	5,000,000.00
Renovation of poultry house & stocking	0	02.1500100100 - Agriculture and Natural Resources	23050114 - Rehabilitation / Repairs - Agricultural Facilities	70421 - AGRICULTURE	41631720 - Oguta	-	2,000,000.00	-	-	10,000,000.00
Construction of Sundry farm	0	02.1500100100 - Agriculture and Natural Resources	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	41631720 - Oguta	-	14,000,000.00	-	-	5,000,000.00
Piggery farming, construction & stocking	0	02.1500100100 - Agriculture and Natural Resources	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	41631720 - Oguta	-	6,000,000.00	-	-	24,000,000.00
Engrain & food control	0	02.1500100100 - Agriculture and Natural Resources	23040104 - Engrain & Food Control	70421 - AGRICULTURE	41631720 - Oguta	-	10,000,000.00	-	-	-
Irish production	0	02.1500100100 - Agriculture and Natural Resources	23040101 - Wildlife and Nature Conservation	70421 - AGRICULTURE	41631720 - Oguta	-	5,000,000.00	-	-	5,000,000.00
Reactivation of gari processing industry	0	02.1500100100 - Agriculture and Natural Resources	23050114 - Rehabilitation / Repairs - Agricultural Facilities	70421 - AGRICULTURE	41631711 - LGA Wide	-	2,000,000.00	-	-	3,617,700.00
Establishment of soap making industry	0	02.1500100100 - Agriculture and Natural Resources	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	41631720 - Oguta	-	3,000,000.00	-	-	-
Construction of Market through stall	0	02.2001000100 - Finance and Supply	23020124 - Construction Of Markets/Parks	70161 - GENERAL PUBLIC SERVICES N.E.C.	41631711 - LGA Wide	-	62,415,000.20	-	-	258,000,000.00
Matching grants in cash or materials to Communities	0	02.2001000100 - Finance and Supply	23040108 - Parks and Gardens	70132 - FINANCIAL AND FISCAL AFFAIRS	41631711 - LGA Wide	-	20,000,000.00	-	-	100
Purchasing of 4 (Four) Motor Vehicles	0	02.2001000100 - Finance and Supply	23010105 - Purchase Of Motor Vehicles	70132 - FINANCIAL AND FISCAL AFFAIRS	41631720 - Oguta	-	60,000,000.00	-	-	100
Installation of transformers and provisions of high tension poles and cables	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	41631711 - LGA Wide	-	118,011,679.00	-	-	200,000,000.00
Construction of Roads	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23020114 - Construction / Provision Of Roads	70643 - CONSTRUCTION	41631711 - LGA Wide	-	800,000,000.00	-	-	800,000,000.00
Installation of the fire service equipment	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23010121 - Purchase Of Fire Fighting Equipment	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41631720 - Oguta	-	10,000,000.00	-	-	10,000,000.00
Provision of solar water borehole	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	41631711 - LGA Wide	-	60,000,000.00	-	-	160,000,000.00
Renovating of LGA Secretariat	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	41631720 - Oguta	-	170,000,000.00	-	-	150,000,000.00
Completion/ Renovation of Sec Complex	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23030121 - Rehabilitation / Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	41631720 - Oguta	-	3,500,000.00	-	-	3,500,000.00
Renovation of staff canteen	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23030121 - Rehabilitation / Repairs Of Office Buildings	0	41631720 - Oguta	-	5,000,000.00	-	-	5,000,000.00
Construction of staff conference	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23020101 - Construction/Provision Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	41631720 - Oguta	-	3,000,000.00	-	-	91,868,703.00
Completion & furnishing of Council Hall	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23020101 - Construction/Provision Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	41631720 - Oguta	-	2,000,000.00	-	-	100
Completion of police station	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23020101 - Construction/Provision Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	41631720 - Oguta	-	15,000,000.00	-	-	100
Purchase of 8 (Eight) Seven Buses for the DAGS	0	02.3400100100 - Works, Transport, Housing, Lands and Survey	23010105 - Purchase Of Motor Vehicles	70132 - FINANCIAL AND FISCAL AFFAIRS	41631720 - Oguta	-	40,000,000.00	-	-	100
Furnishing & equipping of new general hospital	0	02.5100100100 - Primary Health Care	23010105 - Purchase Of Motor Vehicles	70131 - GENERAL HOSPITAL SERVICES	41631711 - LGA Wide	-	70,000,000.00	-	-	125,000,000.00
Reconstruction of existing health centre	0	02.5100100100 - Primary Health Care	23010105 - Purchase Of Motor Vehicles	70131 - GENERAL MEDICAL SERVICES	41631711 - LGA Wide	-	3,000,000.00	-	-	230,000,000.00
Removal of refuse at deserving areas	0	02.5100100100 - Primary Health Care	23040105 - Water and Environmental Pollution Prevention & Control	70511 - WASTE MANAGEMENT	41631711 - LGA Wide	-	75,000,000.00	-	-	50,000,000.00
Completion & furnishing of school	0	02.55100100100 - Social Development, Information, Education, Youth and Culture	23010108 - Rehabilitation/Repairs - Public Schools	70612 - PRIMARY EDUCATION	41631711 - LGA Wide	-	70,000,000.00	-	-	50,000,000.00
Installation of computers at the office	0	02.55100100100 - Social Development, Information, Education, Youth and Culture	23050102 - Computer Software Acquisition	70461 - COMMUNICATION	41631720 - Oguta	-	20,000,000.00	-	-	100
Development of a standard stadium with sports facilities of the councils	0	02.55100100100 - Social Development, Information, Education, Youth and Culture	23030111 - Rehabilitation / Repairs - Sporting Facilities	70611 - RECREATIONAL AND SPORTING SERVICES	41631720 - Oguta	-	30,000,000.00	-	-	100
Completion, furnishing & equipping of child	0	02.55100100100 - Social Development, Information, Education, Youth and Culture	23030113 - Rehabilitation/Repairs of Other facilities	70941 - RELIGIOUS AND OTHER COMMUNITY SERVICES	41631720 - Oguta	-	30,000,000.00	-	-	100
Construction of skill acquisition/civic center/town hall centre	0	02.55100100100 - Social Development, Information, Education, Youth and Culture	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	41631711 - LGA Wide	-	100	-	-	50,000,000.00