



ORLU LOCAL GOVERNMENT AREA
IMO STATE GOVERNMENT
2025 APPROVED BUDGET

28th MARCH, 2025

Contents

SUMMARY OVERVIEW	2
TOTAL REVENUE BY ADMINISTRATIVE UNIT	3
TOTAL REVENUE BY ECONOMIC CLASSIFICATION	4
TOTAL EXPENDITURE BY ADMINISTRATIVE UNIT	5
PERSONNEL EXPENDITURE BY ADMINISTRATIVE UNIT	6
OTHER RECURRENT EXPENDITURE BY ADMINISTRATIVE UNIT	7
CAPITAL EXPENDITURE BY ADMINISTRATIVE UNIT	8
EXPENDITURE BY ECONOMIC CLASSIFICATION	9
EXPENDITURE BY ECONOMIC CLASSIFICATION	10-11
TOTAL EXPENDITURE BY FUNCTION	12
PERSONNEL EXPENDITURE BY FUNCTION	13
OTHER RECURRENT EXPENDITURE BY FUNCTION	14
CAPITAL EXPENDITURE BY FUNCTION	15
TOTAL EXPENDITURE BY LOCATION	16
PERSONNEL EXPENDITURE BY LOCATION	17
OTHER RECURRENT EXPENDITURE BY LOCATION	18
CAPITAL EXPENDITURE BY LOCATION	19
CAPITAL PROJECTS	20

SUMMARY OVERVIEW**416321 - ORLU Local Government, Imo State - 2025 Budget: Summary**

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Opening Balance					
Recurrent Revenue	-	3,009,026,514.00	-	-	5,686,036,165.00
11 - LOCAL GOVT. SHARE OF FAAC	-	2,737,010,070.00	-	-	5,142,003,285.00
12 - Independent Revenue	-	272,016,444.00	-	-	544,032,880.00
Recurrent Expenditure	-	1,238,033,524.00	-	-	1,580,578,244.00
21 - Personnel Cost	-	916,318,914.00	-	-	1,100,628,244.00
22 - Other Recurrent Costs	-	321,714,610.00	-	-	479,950,000.00
Transfer to Capital Account	-	1,770,992,990.00	-	-	4,105,457,921.00
Capital Receipts	-	-	-	-	-
13 - AID AND GRANTS	-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-
23 - Capital Expenditure	-	1,591,495,910.00	-	-	4,131,000,000.00
Total Revenue (including OB)	-	3,009,026,514.00	-	-	5,686,036,165.00
Total Expenditure	-	2,829,529,434.00	-	-	5,711,578,244.00
Closing Balance	-	179,497,080.00	-	-	25,542,079.00

TOTAL REVENUE BY ADMINISTRATIVE UNIT

416321 - ORLU 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
	<i>Total Revenue</i>	-	<i>3,009,026,514.00</i>	-	-	<i>5,686,036,165.00</i>
020000000000	Economic	-	3,009,026,514.00	-	-	5,686,036,165.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	3,009,026,514.00	-	-	5,686,036,165.00
022002000100	Revenue Section	-	3,009,026,514.00	-	-	5,686,036,165.00

TOTAL REVENUE BY ECONOMIC CLASSIFICATION**416321 - ORLU 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	-	3,009,026,514.00	-	-	5,686,036,165.00
11	LOCAL GOVT. SHARE OF FAAC	-	2,737,010,070.00	-	-	5,142,003,285.00
1101	LOCAL GOVT. SHARE OF FAAC	-	2,737,010,070.00	-	-	5,142,003,285.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	2,162,700,510.00	-	-	4,108,246,077.00
11010101	Statutory Allocation	-	2,162,700,510.00	-	-	4,108,246,077.00
110102	LOCAL GOVT. SHARE OF VAT	-	457,072,780.00	-	-	822,731,004.00
11010201	Share of VAT	-	457,072,780.00	-	-	822,731,004.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	117,236,780.00	-	-	211,026,204.00
11010301	Excess Crude Oil Revenue	-	117,236,780.00	-	-	211,026,204.00
12	Independent Revenue	-	272,016,444.00	-	-	544,032,880.00
1201	TAX REVENUE	-	68,250,000.00	-	-	218,250,000.00
120101	PERSONAL TAXES	-	68,250,000.00	-	-	218,250,000.00
12010118	Other Personal Tax	-	68,250,000.00	-	-	218,250,000.00
1202	NON-TAX REVENUE	-	203,766,444.00	-	-	325,782,880.00
120201	Licenses - General	-	33,071,230.00	-	-	43,071,230.00
12020167	Other Licences	-	33,071,230.00	-	-	43,071,230.00
120204	Fees - General	-	16,535,615.00	-	-	21,535,615.00
12020499	Other Fees	-	16,535,615.00	-	-	21,535,615.00
120205	Fines - General	-	16,535,615.00	-	-	21,535,615.00
12020501	Fines	-	16,535,615.00	-	-	21,535,615.00
120207	Earnings - General	-	35,881,760.00	-	-	93,881,760.00
12020737	Other Earnings	-	35,881,760.00	-	-	93,881,760.00
120208	Rent on Government Buildings - General	-	6,300,000.00	-	-	19,509,864.00
12020806	Other Rent	-	6,300,000.00	-	-	19,509,864.00
120214	Rate - General	-	73,250,000.00	-	-	103,250,000.00
12021401	Rate	-	73,250,000.00	-	-	103,250,000.00
120215	Miscellaneous	-	22,192,224.00	-	-	22,998,796.00
12021501	Miscellaneous	-	22,192,224.00	-	-	22,998,796.00

TOTAL EXPENDITURE BY ADMINISTRATIVE UNIT**416321 - ORLU 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	-	2,829,529,434.00	-	-	5,711,578,244.00
010000000000	Administrative	-	628,582,410.00	-	-	834,102,300.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	370,927,620.00	-	-	520,814,210.00
011100100100	Chairman	-	351,529,146.00	-	-	507,566,600.00
011105000100	Adviser/Assistant to Chairman	-	13,800,300.00	-	-	3,647,610.00
011106000100	Supervisors	-	5,598,174.00	-	-	9,600,000.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	95,004,970.00	-	-	143,847,570.00
011200100100	Legislative Council	-	95,004,970.00	-	-	143,847,570.00
011600000000	Secretary to the Local Government Council	-	809,300.00	-	-	1,800,000.00
011601000100	Secretary to the Local Government Council	-	809,300.00	-	-	1,800,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	161,840,520.00	-	-	167,640,520.00
012500100100	Office of the Director Admin and General Services	-	161,840,520.00	-	-	167,640,520.00
020000000000	Economic	-	1,598,401,314.00	-	-	3,653,007,794.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	143,932,354.00	-	-	227,328,234.00
021500100100	Agriculture and Natural Resources	-	143,932,354.00	-	-	227,328,234.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	84,126,050.00	-	-	88,778,440.00
022001000100	Finance and Supply	-	84,126,050.00	-	-	88,778,440.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	1,280,391,630.00	-	-	3,121,499,840.00
023400100100	Works, Transport, Housing, Lands and Survey	-	1,280,391,630.00	-	-	3,121,499,840.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	89,951,280.00	-	-	215,401,280.00
023800100100	Budget, Planning, Research and Statistics	-	29,951,280.00	-	-	35,401,280.00
023800400100	Procurement Section	-	60,000,000.00	-	-	180,000,000.00
050000000000	Social	-	602,545,710.00	-	-	1,224,468,150.00
052100000000	PRIMARY HEALTH CARE	-	517,472,590.00	-	-	1,143,295,030.00
052100100100	Primary Health Care Manager	-	517,472,590.00	-	-	1,143,295,030.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	85,073,120.00	-	-	81,173,120.00
055100100100	Social Development, Information, Education, Youth and Culture	-	85,073,120.00	-	-	81,173,120.00

PERSONNEL EXPENDITURE BY ADMINISTRATIVE UNIT

416321 - ORLU 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	-	916,318,914.00	-	-	1,100,628,244.00
010000000000	Administrative	-	331,615,410.00	-	-	384,702,300.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	95,298,020.00	-	-	101,914,210.00
011100100100	Chairman	-	75,899,546.00	-	-	88,666,600.00
011105000100	Adviser/Assistant to Chairman	-	13,800,300.00	-	-	3,647,610.00
011106000100	Supervisors	-	5,598,174.00	-	-	9,600,000.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	81,367,570.00	-	-	126,847,570.00
011200100100	Legislative Council	-	81,367,570.00	-	-	126,847,570.00
011600000000	Secretary to the Local Government Council	-	809,300.00	-	-	1,800,000.00
011601000100	Secretary to the Local Government Council	-	809,300.00	-	-	1,800,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	154,140,520.00	-	-	154,140,520.00
012500100100	Office of the Director Admin and General Services	-	154,140,520.00	-	-	154,140,520.00
020000000000	Economic	-	226,557,794.00	-	-	226,457,794.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	67,828,234.00	-	-	67,828,234.00
021500100100	Agriculture and Natural Resources	-	67,828,234.00	-	-	67,828,234.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	76,778,440.00	-	-	76,778,440.00
022001000100	Finance and Supply	-	76,778,440.00	-	-	76,778,440.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	57,999,840.00	-	-	57,999,840.00
023400100100	Works, Transport, Housing, Lands and Survey	-	57,999,840.00	-	-	57,999,840.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	23,951,280.00	-	-	23,851,280.00
023800100100	Budget, Planning, Research and Statistics	-	23,951,280.00	-	-	23,851,280.00
050000000000	Social	-	358,145,710.00	-	-	489,468,150.00
052100000000	PRIMARY HEALTH CARE	-	283,472,590.00	-	-	414,795,030.00
052100100100	Primary Health Care Manager	-	283,472,590.00	-	-	414,795,030.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	74,673,120.00	-	-	74,673,120.00
055100100100	Social Development, Information, Education, Youth and Culture	-	74,673,120.00	-	-	74,673,120.00

OTHER RECURRENT EXPENDITURE BY ADMINISTRATIVE UNIT

416321 - ORLU Local Government, Imo State - 2025 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Other Recurrent Expenditure	-	321,714,610.00	-	-	479,950,000.00
010000000000	Administrative	-	293,967,000.00	-	-	429,400,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	272,629,600.00	-	-	398,900,000.00
011100100100	Chairman	-	272,629,600.00	-	-	398,900,000.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	13,637,400.00	-	-	17,000,000.00
011200100100	Legislative Council	-	13,637,400.00	-	-	17,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	7,700,000.00	-	-	13,500,000.00
012500100100	Office of the Director Admin and General Services	-	7,700,000.00	-	-	13,500,000.00
020000000000	Economic	-	19,347,610.00	-	-	35,550,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	3,000,000.00	-	-	6,500,000.00
021500100100	Agriculture and Natural Resources	-	3,000,000.00	-	-	6,500,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	7,347,610.00	-	-	12,000,000.00
022001000100	Finance and Supply	-	7,347,610.00	-	-	12,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	3,000,000.00	-	-	5,500,000.00
023400100100	Works, Transport, Housing, Lands and Survey	-	3,000,000.00	-	-	5,500,000.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	6,000,000.00	-	-	11,550,000.00
023800100100	Budget, Planning, Research and Statistics	-	6,000,000.00	-	-	11,550,000.00
050000000000	Social	-	8,400,000.00	-	-	15,000,000.00
052100000000	PRIMARY HEALTH CARE	-	5,000,000.00	-	-	8,500,000.00
052100100100	Primary Health Care Manager	-	5,000,000.00	-	-	8,500,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	3,400,000.00	-	-	6,500,000.00
055100100100	Social Development, Information, Education, Youth and Culture	-	3,400,000.00	-	-	6,500,000.00

CAPITAL EXPENDITURE BY ADMINISTRATIVE UNIT

416321 - ORLU 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	-	1,591,495,910.00	-	-	4,131,000,000.00
010000000000	Administrative	-	3,000,000.00	-	-	20,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	3,000,000.00	-	-	20,000,000.00
011100100100	Chairman	-	3,000,000.00	-	-	20,000,000.00
020000000000	Economic	-	1,352,495,910.00	-	-	3,391,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	73,104,120.00	-	-	153,000,000.00
021500100100	Agriculture and Natural Resources	-	73,104,120.00	-	-	153,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	1,219,391,790.00	-	-	3,058,000,000.00
023400100100	Works, Transport, Housing, Lands and Survey	-	1,219,391,790.00	-	-	3,058,000,000.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	60,000,000.00	-	-	180,000,000.00
023800400100	Procurement Section	-	60,000,000.00	-	-	180,000,000.00
050000000000	Social	-	236,000,000.00	-	-	720,000,000.00
052100000000	PRIMARY HEALTH CARE	-	229,000,000.00	-	-	720,000,000.00
052100100100	Primary Health Care Manager	-	229,000,000.00	-	-	720,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	7,000,000.00	-	-	-
055100100100	Social Development, Information, Education, Youth and Culture	-	7,000,000.00	-	-	-

EXPENDITURE BY ECONOMIC CLASSIFICATION

416321 - ORLU 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	-	2,829,529,434.00	-	-	5,711,578,244.00
21	Personnel Cost	-	916,318,914.00	-	-	1,100,628,244.00
2101	SALARY	-	589,399,158.00	-	-	742,026,964.00
210101	Salaries and Wages	-	589,399,158.00	-	-	742,026,964.00
21010101	Salary	-	568,283,074.00	-	-	718,579,354.00
21010103	Consolidated Revenue Fund Charges - Salaries	-	21,116,084.00	-	-	23,447,610.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	326,919,756.00	-	-	358,601,280.00
210201	ALLOWANCES	-	326,919,756.00	-	-	358,601,280.00
21020144	Legislative Allowances	-	58,567,570.00	-	-	58,567,570.00
21020147	Administrative Allowances	-	193,360,950.00	-	-	219,767,110.00
21020149	Consolidated Allowance	-	74,991,236.00	-	-	80,266,600.00
22	Other Recurrent Costs	-	321,714,610.00	-	-	479,950,000.00
2202	OVERHEAD COST	-	321,714,610.00	-	-	479,950,000.00
220201	Transport & Travelling - General	-	11,229,600.00	-	-	16,550,000.00
22020102	Local Travel & Transport - Others	-	9,629,600.00	-	-	13,550,000.00
22020104	International Travel & Transport - Others	-	1,600,000.00	-	-	3,000,000.00
220202	Utilities General	-	985,010.00	-	-	8,000,000.00
22020202	Telephone Charges	-	337,400.00	-	-	500,000.00
22020210	Other Utility Charges	-	647,610.00	-	-	7,500,000.00
220203	Materials and Supplies - General	-	9,500,000.00	-	-	19,500,000.00
22020301	Office Materials and Consumables	-	1,200,000.00	-	-	2,500,000.00
22020305	Printing of Non-security Documents	-	8,300,000.00	-	-	17,000,000.00
220204	Maintenance Services - General	-	7,600,000.00	-	-	16,500,000.00
22020402	Maintenance of Office Furniture	-	7,600,000.00	-	-	16,500,000.00
220205	Training - General	-	9,700,000.00	-	-	19,000,000.00
22020501	Local Training	-	8,500,000.00	-	-	16,500,000.00
22020503	Manpower Planning and Other Staff Development Expenses	-	1,200,000.00	-	-	2,500,000.00
220206	Other Services - General	-	7,500,000.00	-	-	9,450,000.00
22020614	Hotels and Temporary Accommodation	-	7,500,000.00	-	-	9,450,000.00
220207	Consulting and Professional Services	-	2,000,000.00	-	-	1,000,000.00
22020710	Research and Documentation	-	2,000,000.00	-	-	1,000,000.00
220208	Fuel and Lubricant - General	-	4,000,000.00	-	-	5,500,000.00
22020802	Other Transport Equipment Fuel Cost	-	1,500,000.00	-	-	2,000,000.00
22020803	Plant / Generator Fuel Cost	-	2,500,000.00	-	-	3,500,000.00
220210	Miscellaneous Expenses - General	-	269,200,000.00	-	-	384,450,000.00
22021002	Honorarium and Sitting Allowance Payments	-	1,700,000.00	-	-	4,950,000.00
22021064	Emergency Preparedness and Response	-	1,000,000.00	-	-	1,500,000.00
22021080	Special Services & Other Security Expenses	-	2,000,000.00	-	-	2,500,000.00
22021085	Other Miscellaneous Expenses	-	264,500,000.00	-	-	375,500,000.00
23	Capital Expenditure	-	1,591,495,910.00	-	-	4,131,000,000.00
2301	FIXED ASSETS PURCHASED	-	90,000,000.00	-	-	338,000,000.00
230101	Purchase of Fixed Assets - General	-	90,000,000.00	-	-	338,000,000.00
23010144	Purchase of Heavy Plants and Equipment	-	90,000,000.00	-	-	338,000,000.00
2302	CONSTRUCTION / PROVISION	-	1,365,495,910.00	-	-	3,593,000,000.00

416321 - ORLU Local Government, Imo State - 2025 Budget: Expenditure by Economic Classification

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
230201	Construction/Provision of Fixed Assets - General	-	1,365,495,910.00	-	-	3,593,000,000.00
23020101	Construction/Provision Of Office Buildings	-	62,104,120.00	-	-	153,000,000.00
23020102	Construction/Provision Of Residential Buildings	-	10,000,000.00	-	-	-
23020104	Construction/Provision Of Housing	-	180,600,000.00	-	-	680,000,000.00
23020105	Construction/Provision Of Water Facilities	-	90,000,000.00	-	-	500,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	-	335,000,000.00	-	-	840,000,000.00
23020107	Construction/Provision Of Public Schools	-	5,000,000.00	-	-	-
23020110	Construction / Provision Of Fire Fighting Stations	-	3,000,000.00	-	-	-
23020112	Construction / Provision Of Sporting Facilities	-	30,000,000.00	-	-	-
23020118	Construction / Provision Of Infrastructure	-	31,000,030.00	-	-	150,000,000.00
23020124	Construction Of Markets/Parks	-	30,000,000.00	-	-	300,000,000.00
23020127	Construction Of ICT Infrastructures	-	53,791,760.00	-	-	-
23020132	Construction/Provision Of Other Institutional Structures	-	30,000,000.00	-	-	70,000,000.00
23020144	Construction of Agricultural Facilities	-	500,000,000.00	-	-	900,000,000.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	-	5,000,000.00	-	-	-
2303	REHABILITATION / REPAIRS	-	71,000,000.00	-	-	-
230301	Rehabilitation/Repairs of Fixed Assets - General	-	71,000,000.00	-	-	-
23030103	Rehabilitation/Repairs - Housing	-	1,000,000.00	-	-	-
23030106	Rehabilitation/Repairs - Public Schools	-	70,000,000.00	-	-	-
2304	PRESERVATION OF THE ENVIRONMENT	-	2,000,000.00	-	-	-
230401	Preservation of the Environment - General	-	2,000,000.00	-	-	-
23040101	Tree Planting	-	2,000,000.00	-	-	-
2305	OTHER CAPITAL PROJECTS	-	60,000,000.00	-	-	180,000,000.00
230501	Acquisition of Non-Tangible Asset	-	60,000,000.00	-	-	180,000,000.00
23050108	Special Intervention Programmes and Projects	-	60,000,000.00	-	-	180,000,000.00
2306	DEPRECIATION CHARGES FOR THE YEAR	-	3,000,000.00	-	-	20,000,000.00
230601	Depreciation Charge for the Year - General	-	3,000,000.00	-	-	20,000,000.00
23060105	Depreciation Charge - Furniture & Fittings	-	3,000,000.00	-	-	20,000,000.00

TOTAL EXPENDITURE BY FUNCTION

416321 - ORLU 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	-	2,829,529,434.00	-	-	5,711,578,244.00
701	GENERAL PUBLIC SERVICES	-	1,497,633,524.00	-	-	2,144,578,244.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	-	471,089,500.00	-	-	658,461,780.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	463,741,890.00	-	-	646,461,780.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	7,347,610.00	-	-	12,000,000.00
7013	GENERAL SERVICES	-	760,544,024.00	-	-	909,616,464.00
70131	GENERAL PERSONNEL SERVICES	-	703,200,374.00	-	-	840,222,814.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	6,000,000.00	-	-	11,550,000.00
70133	OTHER GENERAL SERVICES	-	51,343,650.00	-	-	57,843,650.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	266,000,000.00	-	-	576,500,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	266,000,000.00	-	-	576,500,000.00
704	ECONOMIC AFFAIRS	-	807,104,150.00	-	-	1,691,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	73,104,120.00	-	-	153,000,000.00
70421	AGRICULTURE	-	71,104,120.00	-	-	153,000,000.00
70422	FORESTRY	-	2,000,000.00	-	-	-
7043	FUEL AND ENERGY	-	90,000,000.00	-	-	338,000,000.00
70435	ELECTRICITY	-	90,000,000.00	-	-	338,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	100,000,000.00	-	-	-
70443	CONSTRUCTION	-	100,000,000.00	-	-	-
7045	TRANSPORT	-	500,000,000.00	-	-	900,000,000.00
70451	ROAD TRANSPORT	-	500,000,000.00	-	-	900,000,000.00
7047	OTHER INDUSTRIES	-	30,000,000.00	-	-	300,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	30,000,000.00	-	-	300,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	-	14,000,030.00	-	-	-
70491	ECONOMIC AFFAIRS N.E.C.	-	14,000,030.00	-	-	-
705	ENVIRONMENTAL PROTECTION	-	97,000,000.00	-	-	500,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	97,000,000.00	-	-	500,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	97,000,000.00	-	-	500,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	30,000,000.00	-	-	650,000,000.00
7061	HOUSING DEVELOPMENT	-	30,000,000.00	-	-	650,000,000.00
70611	HOUSING DEVELOPMENT	-	30,000,000.00	-	-	650,000,000.00
707	HEALTH	-	332,000,000.00	-	-	726,000,000.00
7072	OUTPATIENT SERVICES	-	3,000,000.00	-	-	6,000,000.00
70721	GENERAL MEDICAL SERVICES	-	3,000,000.00	-	-	6,000,000.00
7073	HOSPITAL SERVICES	-	329,000,000.00	-	-	720,000,000.00
70731	GENERAL HOSPITAL SERVICES	-	100,000,000.00	-	-	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	229,000,000.00	-	-	720,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	53,791,760.00	-	-	-
7081	RECREATIONAL AND SPORTING SERVICES	-	53,791,760.00	-	-	-
70811	RECREATIONAL AND SPORTING SERVICES	-	53,791,760.00	-	-	-
709	EDUCATION	-	12,000,000.00	-	-	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	12,000,000.00	-	-	-
70912	PRIMARY EDUCATION	-	12,000,000.00	-	-	-

PERSONNEL EXPENDITURE BY FUNCTION

416321 - ORLU 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>916,318,914.00</i>	-	-	<i>1,100,628,244.00</i>
701	GENERAL PUBLIC SERVICES	-	916,318,914.00	-	-	1,100,628,244.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	-	177,474,890.00	-	-	230,561,780.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	177,474,890.00	-	-	230,561,780.00
7013	GENERAL SERVICES	-	738,844,024.00	-	-	870,066,464.00
70131	GENERAL PERSONNEL SERVICES	-	695,500,374.00	-	-	826,722,814.00
70133	OTHER GENERAL SERVICES	-	43,343,650.00	-	-	43,343,650.00

OTHER RECURRENT EXPENDITURE BY FUNCTION

416321 - ORLU 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>321,714,610.00</i>	-	-	<i>479,950,000.00</i>
701	GENERAL PUBLIC SERVICES	-	318,714,610.00	-	-	473,950,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	-	293,614,610.00	-	-	427,900,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	286,267,000.00	-	-	415,900,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	7,347,610.00	-	-	12,000,000.00
7013	GENERAL SERVICES	-	21,700,000.00	-	-	39,550,000.00
70131	GENERAL PERSONNEL SERVICES	-	7,700,000.00	-	-	13,500,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	6,000,000.00	-	-	11,550,000.00
70133	OTHER GENERAL SERVICES	-	8,000,000.00	-	-	14,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	3,400,000.00	-	-	6,500,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	3,400,000.00	-	-	6,500,000.00
707	HEALTH	-	3,000,000.00	-	-	6,000,000.00
7072	OUTPATIENT SERVICES	-	3,000,000.00	-	-	6,000,000.00
70721	GENERAL MEDICAL SERVICES	-	3,000,000.00	-	-	6,000,000.00

CAPITAL EXPENDITURE BY FUNCTION

416321 - ORLU 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	-	1,591,495,910.00	-	-	4,131,000,000.00
701	GENERAL PUBLIC SERVICES	-	262,600,000.00	-	-	570,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	262,600,000.00	-	-	570,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	262,600,000.00	-	-	570,000,000.00
704	ECONOMIC AFFAIRS	-	807,104,150.00	-	-	1,691,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	73,104,120.00	-	-	153,000,000.00
70421	AGRICULTURE	-	71,104,120.00	-	-	153,000,000.00
70422	FORESTRY	-	2,000,000.00	-	-	-
7043	FUEL AND ENERGY	-	90,000,000.00	-	-	338,000,000.00
70435	ELECTRICITY	-	90,000,000.00	-	-	338,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	100,000,000.00	-	-	-
70443	CONSTRUCTION	-	100,000,000.00	-	-	-
7045	TRANSPORT	-	500,000,000.00	-	-	900,000,000.00
70451	ROAD TRANSPORT	-	500,000,000.00	-	-	900,000,000.00
7047	OTHER INDUSTRIES	-	30,000,000.00	-	-	300,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	30,000,000.00	-	-	300,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	-	14,000,030.00	-	-	-
70491	ECONOMIC AFFAIRS N.E.C.	-	14,000,030.00	-	-	-
705	ENVIRONMENTAL PROTECTION	-	97,000,000.00	-	-	500,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	97,000,000.00	-	-	500,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	97,000,000.00	-	-	500,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	30,000,000.00	-	-	650,000,000.00
7061	HOUSING DEVELOPMENT	-	30,000,000.00	-	-	650,000,000.00
70611	HOUSING DEVELOPMENT	-	30,000,000.00	-	-	650,000,000.00
707	HEALTH	-	329,000,000.00	-	-	720,000,000.00
7073	HOSPITAL SERVICES	-	329,000,000.00	-	-	720,000,000.00
70731	GENERAL HOSPITAL SERVICES	-	100,000,000.00	-	-	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	229,000,000.00	-	-	720,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	53,791,760.00	-	-	-
7081	RECREATIONAL AND SPORTING SERVICES	-	53,791,760.00	-	-	-
70811	RECREATIONAL AND SPORTING SERVICES	-	53,791,760.00	-	-	-
709	EDUCATION	-	12,000,000.00	-	-	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	12,000,000.00	-	-	-
70912	PRIMARY EDUCATION	-	12,000,000.00	-	-	-

TOTAL EXPENDITURE BY LOCATION

416321 - ORLU 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	2,829,529,434.00	0.00	0.00	5,711,578,244.00
4163	Imo West	0.00	2,829,529,434.00	0.00	0.00	5,711,578,244.00
416321	ORLU	-	2,829,529,434.00	-	-	5,711,578,244.00
41632107	Amanator Okporo	-	70,000,000.00	-	-	80,000,000.00
41632113	Isiala Okporo	-	100,000,000.00	-	-	-
41632116	Orlu	-	1,693,529,404.00	-	-	2,723,578,244.00
41632119	Obor	-	966,000,030.00	-	-	2,908,000,000.00

PERSONNEL EXPENDITURE BY LOCATION

416321 - ORLU 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	916,318,914.00	0.00	0.00	1,100,628,244.00
4163	Imo West	0.00	916,318,914.00	0.00	0.00	1,100,628,244.00
416321	ORLU	0.00	916,318,914.00	0.00	0.00	1,100,628,244.00
41632116	Orlu	-	916,318,914.00	-	-	1,100,628,244.00

OTHER RECURRENT EXPENDITURE BY LOCATION

416321 - ORLU 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	321,714,610.00	0.00	0.00	479,950,000.00
4163	Imo West	0.00	321,714,610.00	0.00	0.00	479,950,000.00
416321	ORLU	-	321,714,610.00	-	-	479,950,000.00
41632116	Orlu	-	321,714,610.00	-	-	479,950,000.00

CAPITAL EXPENDITURE BY LOCATION

416321 - ORLU 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	1,591,495,910.00	0.00	0.00	4,131,000,000.00
4163	Imo West	0.00	1,591,495,910.00	0.00	0.00	4,131,000,000.00
416321	ORLU	-	1,591,495,910.00	-	-	4,131,000,000.00
41632107	Amanator Okporo	-	70,000,000.00	-	-	80,000,000.00
41632113	Isiala Okporo	-	100,000,000.00	-	-	-
41632116	Orlu	-	455,495,880.00	-	-	1,143,000,000.00
41632119	Obor	-	966,000,030.00	-	-	2,908,000,000.00

CAPITAL PROJECTS

416321 - ORLU Local Government, Imo State - 2025 Budget: Capital Projects						2024 Approved Budget	2024 Performance	2025 Approved Budget
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description		January to September	
Total Capital Expenditure						-	1,591,495,910.00	-
Payment of debt (Outstanding liabilities)	0	011100100100 - Chairman	23060105 - Depreciation Charge - Furniture & Fittings	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	3,000,000.00	-
Plant and cash crop production	0	021500100100 - Agriculture and Natural Resources	23020102 - Construction/Provision Of Residential Buildings	70421 - AGRICULTURE	41632116 - Orlu	-	10,000,000.00	-
Renovation and rehabilitation of poultry farm	0	021500100100 - Agriculture and Natural Resources	23030101 - Rehabilitation/Repairs - Housing	70421 - AGRICULTURE	41632116 - Orlu	-	1,000,000.00	-
Establishment of five modern poultry farm	0	021500100100 - Agriculture and Natural Resources	23020101 - Construction/Provision Of Office Buildings	70422 - FORESTRY	41632116 - Orlu	-	2,000,000.00	-
Re-activation of cassava farm	0	021500100100 - Agriculture and Natural Resources	23020101 - Construction/Provision Of Office Buildings	70421 - AGRICULTURE	41632116 - Orlu	-	5,000,000.00	-
Tree planting/forestry	0	021500100100 - Agriculture and Natural Resources	23040101 - Tree Planting	70421 - AGRICULTURE	41632116 - Orlu	-	2,000,000.00	-
Construction and renovation of fish pond	0	021500100100 - Agriculture and Natural Resources	23020101 - Construction/Provision Of Office Buildings	70421 - AGRICULTURE	41632116 - Orlu	-	3,000,000.00	-
Construction of molten farm	0	021500100100 - Agriculture and Natural Resources	23020101 - Construction/Provision Of Office Buildings	70421 - AGRICULTURE	41632116 - Orlu	-	500,000.00	-
Renovation of soap industry	0	021500100100 - Agriculture and Natural Resources	23020101 - Construction/Provision Of Office Buildings	70421 - AGRICULTURE	41632116 - Orlu	-	38,604,120.00	-
100 hectares will be planted with cassava and maize, and about 500 pineapple suckers	0	021500100100 - Agriculture and Natural Resources	23020101 - Construction/Provision Of Office Buildings	70421 - AGRICULTURE	41632116 - Orlu	-	5,000,000.00	-
To Reactivate an abandoned poultry farm at Council headquarter Orlu, and Stocking	0	021500100100 - Agriculture and Natural Resources	23020101 - Construction/Provision Of Office Buildings	70421 - AGRICULTURE	41632116 - Orlu	-	6,000,000.00	-
Establishment modern poultry farms at some Autonomous Community as follows 16	0	023400100100 - Works, Transport, Housing, Lands and Survey	2301044 - Purchase of Heavy Parts and Equipment	70425 - ELECTRICITY	41632119 - LG Wide	-	90,000,000.00	-
Construction of market stalls and construction of motor parks	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020124 - Construction Of Markets/Parks	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	41632119 - LG Wide	-	30,000,000.00	-
Construction Rehabilitation and tarring of rural roads at Amaefake, Owerre-Ebene	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020144 - Construction of Agricultural Facilities	70453 - ROAD TRANSPORT	41632119 - LG Wide	-	500,000,000.00	-
Rehabilitation of Primary Schools at Umualae, Umulobu, Amaefake, Umuina, Obinla	0	023400100100 - Works, Transport, Housing, Lands and Survey	23030106 - Rehabilitation/Repairs - Public Schools	70481 - CONSTRUCTION	41632119 - LG Wide	-	70,000,000.00	-
Perimeter fencing of all the 10 selected Primary schools in 10 Communities in Orlu	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	41632119 - LG Wide	-	5,000,000.00	-
Furnishing and equipping of a new hospital at Ogori	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020106 - Construction/Provision Of Hospitals/Health Centres	70731 - GENERAL HOSPITAL SERVICES	41632113 - Jesta Ogori	-	100,000,000.00	-
Installation of Radio Equipment and ICT gadgets at the Council Headquarters	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020127 - Construction Of ICT Infrastructures	70811 - RECREATIONAL AND SPORTING SERVICES	41632116 - Orlu	-	53,791,760.00	-
Construction of mini-station at the Local Government Headquarters	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020112 - Construction / Provision Of Security Facilities	70443 - CONSTRUCTION	41632116 - Orlu	-	30,000,000.00	-
Purchase of 3 firefighting equipment for the Executive and Administration	0	023400100100 - Works, Transport, Housing, Lands and Survey	23030116 - Construction / Provision Of Fire Fighting Stations	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	3,000,000.00	-
Sinking of 18 water boreholes systems in 18 Communities which include: Amaefake, Owerre-Ebene and Umuina	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020105 - Construction/Provision Of Water Facilities	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41632119 - LG Wide	-	50,000,000.00	-
Control of Erosion at Owerre-Ebene and Umuina Communities	0	023400100100 - Works, Transport, Housing, Lands and Survey	23030118 - Construction / Provision Of Infrastructure	70591 - TECHNOLOGICAL AFFAIRS N.E.C.	41632119 - LG Wide	-	14,000,010.00	-
Landscaping the local government secretariats	0	023400100100 - Works, Transport, Housing, Lands and Survey	23030118 - Construction / Provision Of Infrastructure	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41632116 - Orlu	-	7,000,000.00	-
Matching grants to Umuina, Ekechi, Ogori, and Prossia communities	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	41632119 - LG Wide	-	10,000,000.00	-
Construction, Completion and furnishing of New office blocks	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70611 - HOUSING DEVELOPMENT	41632116 - Orlu	-	20,000,000.00	-
Establishment of skill acquisition centers at Ogori, Umuina and Council HQ/Quarters	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020112 - Construction/Provision Of Other Institutional Structures	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632119 - LG Wide	-	10,000,000.00	-
Counterpart Funding Support for CSOP, IFAD, etc. project programme in Orlu L.G.A	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020106 - Construction/Provision Of Hospitals/Health Centres	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	6,000,000.00	-
Reconstruction and renovation of staff quarters in the Council Headquarters	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	5,000,000.00	-
Reconstruction of Chairman's quarters	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	10,000,000.00	-
Construction of Housing estates in the Local Government Area	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	10,000,000.00	-
Construction / Rehabilitation of Burnt office buildings in the Council	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	50,000,000.00	-
Furnishing and equipping of new Govt. Chapel	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	5,000,000.00	-
Completion and furnishing of General Hospital Ogori	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632107 - Amamator Ogori	-	50,000,000.00	-
Construction of 62.24 new Chief Magistrate quarters	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	10,000,000.00	-
Construction of new CHQ at Ogori	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020104 - Construction/Provision Of Housing	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632107 - Amamator Ogori	-	20,000,000.00	-
Acquisition of earth moving machines for the Local Government	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020112 - Construction/Provision Of Other Institutional Structures	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	20,000,000.00	-
Purchase of vehicles for Executive and Administrative Offices	0	023800400100 - Procurement Section	23020106 - Construction/Provision Of Other Institutional Structures	70161 - GENERAL PUBLIC SERVICES N.E.C.	41632116 - Orlu	-	60,000,000.00	-
Reconstruction and renovation of Health Centers at Obiwawa, Okwada, Isikoko and	0	025100100100 - Primary Health Care	23020106 - Construction/Provision Of Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	41632119 - LG Wide	-	45,000,000.00	-
Annual hospitals at HCC programme sponsorship by Primary Health Care	0	025100100100 - Primary Health Care	23020106 - Construction/Provision Of Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	41632116 - Orlu	-	84,000,000.00	-
Equipping of HCCentres at Okwada, Obiwawa and at the Council HQ/Quarters etc.	0	025100100100 - Primary Health Care	23020106 - Construction/Provision Of Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	41632119 - LG Wide	-	100,000,000.00	-
Establishment of library in Orlu LG Headquarters	0	0251100100100 - Social Development, Information, Education, Youth and Culture	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	41632116 - Orlu	-	5,000,000.00	-
Establishment of 7 Adult Education centres at Orlu town, Umuina, Amaefake and Ogori	0	0251100100100 - Social Development, Information, Education, Youth and Culture	23020101 - Construction/Provision Of Office Buildings	70912 - PRIMARY EDUCATION	41632119 - LG Wide	-	2,000,000.00	-