



ORSU LOCAL GOVERNMENT AREA
IMO STATE GOVERNMENT
2025 APPROVED BUDGET

28th MARCH, 2025

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BUDGET SUMMARY

416322 - ORSU Local Government, Imo State - 2025 Budget: Summary

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Opening Balance		3,500,000.00			10,000,000.00
Recurrent Revenue	-	4,549,663,960.00	2,906,501.00	-	6,042,179,062.00
11 - LOCAL GOVT. SHARE OF FAAC	-	4,483,937,840.00	-	-	2,865,000,000.00
12 - Independent Revenue	-	65,726,120.00	2,906,501.00	-	3,177,179,062.00
Recurrent Expenditure	-	1,253,122,774.00	636,764,554.00	-	4,173,167,384.00
21 - Personnel Cost	-	886,682,774.00	636,764,554.00	-	2,829,597,384.00
22 - Other Recurrent Costs	-	366,440,000.00	-	-	1,343,570,000.00
Transfer to Capital Account	-	3,300,041,186.00	- 633,858,053.00	-	1,879,011,678.00
Capital Receipts	-	2,423,549,151.00	-	-	3,222,581,678.00
13 - AID AND GRANTS	-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	2,423,549,151.00	-	-	3,222,581,678.00
23 - Capital Expenditure	-	314,000,000.00	-	-	312,000,000.00
Total Revenue (including OB)	-	6,976,713,111.00	2,906,501.00	-	9,274,760,740.00
Total Expenditure	-	1,567,122,774.00	636,764,554.00	-	4,485,167,384.00
Closing Balance	-	5,409,590,337.00	- 633,858,053.00	-	4,789,593,356.00

TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION

416322 - ORSU 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
	Total Revenue	-	6,973,213,111.00	2,906,501.00	-	9,264,760,740.00
010000000000	Administrative	-	9,339,000.00	688,167.00	-	10,007,667.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	9,339,000.00	688,167.00	-	10,007,667.00
011100100100	Chairman	-	9,339,000.00	688,167.00	-	10,007,667.00
020000000000	Economic	-	6,963,874,111.00	2,218,334.00	-	9,254,753,073.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	4,540,324,960.00	2,218,334.00	-	6,032,171,395.00
022002000100	Revenue Section	-	4,540,324,960.00	2,218,334.00	-	6,032,171,395.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	2,423,549,151.00	-	-	3,222,581,678.00
023800100100	Budget, Planning, Research and Statistics	-	2,423,549,151.00	-	-	3,222,581,678.00

REVENUE BY ECONOMIC CLASSIFICATION

416322 - ORSU 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	-	6,973,213,111.00	2,906,501.00	-	9,264,760,740.00
11	LOCAL GOVT. SHARE OF FAAC	-	4,483,937,840.00	-	-	2,865,000,000.00
1101	LOCAL GOVT. SHARE OF FAAC	-	4,483,937,840.00	-	-	2,865,000,000.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	3,445,905,000.00	-	-	1,965,000,000.00
11010101	Statutory Allocation	-	3,445,905,000.00	-	-	1,965,000,000.00
110102	LOCAL GOVT. SHARE OF VAT	-	485,900,680.00	-	-	130,000,000.00
11010201	Share of VAT	-	485,900,680.00	-	-	130,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	552,132,160.00	-	-	770,000,000.00
11010301	Excess Crude Oil Revenue	-	293,452,941.00	-	-	350,000,000.00
11010310	NNPC Refund	-	258,679,219.00	-	-	420,000,000.00
12	Independent Revenue	-	65,726,120.00	2,906,501.00	-	3,177,179,062.00
1201	TAX REVENUE	-	6,182,353.00	-	-	3,131,329,937.00
120101	PERSONAL TAXES	-	6,182,353.00	-	-	3,131,329,937.00
12010118	Other Personal Tax	-	6,182,353.00	-	-	3,131,329,937.00
1202	NON-TAX REVENUE	-	59,543,767.00	2,906,501.00	-	45,849,125.00
120201	Licenses - General	-	9,886,061.00	688,167.00	-	10,007,667.00
12020167	Other Licences	-	9,886,061.00	688,167.00	-	10,007,667.00
120204	Fees - General	-	9,339,000.00	688,167.00	-	10,007,667.00
12020499	Other Fees	-	9,339,000.00	688,167.00	-	10,007,667.00
120205	Fines - General	-	9,339,000.00	688,167.00	-	10,007,667.00
12020501	Fines	-	9,339,000.00	688,167.00	-	10,007,667.00
120207	Earnings - General	-	18,150,000.00	-	-	7,913,062.00
12020711	Earnings from Commercial Activities	-	18,150,000.00	-	-	7,913,062.00
120214	Rate - General	-	7,247,353.00	842,000.00	-	7,913,062.00
12021401	Rate	-	7,247,353.00	842,000.00	-	7,913,062.00
120215	Miscellaneous	-	5,582,353.00	-	-	-
12021501	Miscellaneous	-	5,582,353.00	-	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	2,423,549,151.00	-	-	3,222,581,678.00
1402	OTHER CAPITAL RECEIPTS	-	2,423,549,151.00	-	-	3,222,581,678.00
140201	Other Capital Receipts	-	2,423,549,151.00	-	-	3,222,581,678.00
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG	-	2,423,549,151.00	-	-	3,222,581,678.00

CAPITAL RECEIPTS

416322 - ORSU Local Government, Imo State - 2025 Budget: Capital Receipts

Receipt Description	Economic Code and Description		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Total Capital Receipts		-	2,423,549,151.00	-	-	3,222,581,678.00
Opening Balance	14020103 - Other Capital Receipts to CDF (Receipt / R	-	5,000,000.00	-	-	10,000,000.00
Transfer from Recurrent Budget surplus	14020103 - Other Capital Receipts to CDF (Receipt / R	-	2,418,549,151.00	-	-	3,212,581,678.00

TOTAL EXPENDITURE BY ADMIN UNIT

416322 - ORSU 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	-	1,567,122,774.00	636,764,554.00	-	4,485,167,384.00
010000000000	Administrative	-	960,989,954.00	-	-	3,369,392,302.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	726,018,220.00	-	-	2,403,882,602.00
011100100100	Chairman	-	726,018,220.00	-	-	2,403,882,602.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	111,439,474.00	-	-	604,259,970.00
011200100100	Legislative Council	-	111,439,474.00	-	-	604,259,970.00
012500000000	ADMIN AND GENERAL SERVICES	-	123,532,260.00	-	-	361,249,730.00
012500100100	Office of the Director Admin and General Services	-	123,532,260.00	-	-	361,249,730.00
020000000000	Economic	-	375,992,070.00	636,764,554.00	-	589,397,732.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	74,894,440.00	-	-	104,115,680.00
021500100100	Agriculture and Natural Resources	-	55,894,440.00	-	-	81,115,680.00
021500200100	Forestry Section	-	7,000,000.00	-	-	7,500,000.00
021500300100	Livestock Section (Veterinary)	-	12,000,000.00	-	-	15,500,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	80,381,270.00	-	-	182,199,520.00
022001000100	Finance and Supply	-	80,381,270.00	-	-	182,199,520.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	157,521,740.00	636,764,554.00	-	188,174,692.00
023400100100	Works,Transport,Housing,Lands and Survey	-	157,521,740.00	636,764,554.00	-	188,174,692.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	63,194,620.00	-	-	114,907,840.00
023800100100	Budget, Planning, Research and Statistics	-	43,194,620.00	-	-	94,907,840.00
023800400100	Procurement Section	-	20,000,000.00	-	-	20,000,000.00
050000000000	Social	-	230,140,750.00	-	-	526,377,350.00
052100000000	PRIMARY HEALTH CARE	-	192,084,060.00	-	-	292,784,060.00
052100100100	Primary Health Care	-	192,084,060.00	-	-	292,784,060.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	38,056,690.00	-	-	233,593,290.00
055100300100	Social Welfare Section	-	35,056,690.00	-	-	228,593,290.00
055100500100	Traditional/Religious Affairs	-	3,000,000.00	-	-	5,000,000.00

PERSONNEL EXPENDITURE BY ADMIN UNIT

416322 - ORSU 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	-	886,682,774.00	636,764,554.00	-	2,829,597,384.00
010000000000	Administrative	-	476,739,954.00	-	-	1,937,142,302.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	249,918,220.00	-	-	1,014,882,602.00
011100100100	Chairman	-	249,918,220.00	-	-	1,014,882,602.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	111,439,474.00	-	-	604,259,970.00
011200100100	Legislative Council	-	111,439,474.00	-	-	604,259,970.00
012500000000	ADMIN AND GENERAL SERVICES	-	115,382,260.00	-	-	317,999,730.00
012500100100	Office of the Director Admin and General Services	-	115,382,260.00	-	-	317,999,730.00
020000000000	Economic	-	196,702,070.00	636,764,554.00	-	388,077,732.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	43,294,440.00	-	-	69,615,680.00
021500100100	Agriculture and Natural Resources	-	43,294,440.00	-	-	69,615,680.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	72,891,270.00	-	-	164,579,520.00
022001000100	Finance and Supply	-	72,891,270.00	-	-	164,579,520.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	40,121,740.00	636,764,554.00	-	65,274,692.00
023400100100	Works,Transport,Housing,Lands and Survey	-	40,121,740.00	636,764,554.00	-	65,274,692.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	40,394,620.00	-	-	88,607,840.00
023800100100	Budget, Planning, Research and Statistics	-	40,394,620.00	-	-	88,607,840.00
050000000000	Social	-	213,240,750.00	-	-	504,377,350.00
052100000000	PRIMARY HEALTH CARE	-	180,784,060.00	-	-	280,784,060.00
052100100100	Primary Health Care	-	180,784,060.00	-	-	280,784,060.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	32,456,690.00	-	-	223,593,290.00
055100300100	Social Welfare Section	-	32,456,690.00	-	-	223,593,290.00

OTHER RECURRENT EXPENDITURE BY ADMIN 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	-	366,440,000.00	-	-	1,343,570,000.00
Administrative	-	340,750,000.00	-	-	1,288,750,000.00
OFFICE OF THE LG CHAIRMAN	-	332,600,000.00	-	-	1,245,500,000.00
Chairman	-	332,600,000.00	-	-	1,245,500,000.00
ADMIN AND GENERAL SERVICES	-	8,150,000.00	-	-	43,250,000.00
Office of the Director Admin and General Services	-	8,150,000.00	-	-	43,250,000.00
Economic	-	18,790,000.00	-	-	42,820,000.00
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	4,100,000.00	-	-	9,000,000.00
Agriculture and Natural Resources	-	4,100,000.00	-	-	9,000,000.00
DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	7,490,000.00	-	-	17,620,000.00
Finance and Supply	-	7,490,000.00	-	-	17,620,000.00
DEPARTMENT OF WORKS & HOUSING	-	4,400,000.00	-	-	9,900,000.00
Works,Transport,Housing,Lands and Survey	-	4,400,000.00	-	-	9,900,000.00
DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	2,800,000.00	-	-	6,300,000.00
Budget, Planning, Research and Statistics	-	2,800,000.00	-	-	6,300,000.00
Social	-	6,900,000.00	-	-	12,000,000.00
PRIMARY HEALTH CARE	-	1,300,000.00	-	-	2,000,000.00
Primary Health Care	-	1,300,000.00	-	-	2,000,000.00
DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	5,600,000.00	-	-	10,000,000.00
Social Welfare Section	-	2,600,000.00	-	-	5,000,000.00
Traditional/Religious Affairs	-	3,000,000.00	-	-	5,000,000.00

CAPITAL EXPENDITURE BY ADMIN UNIT

416322 - ORSU 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	-	314,000,000.00	-	-	312,000,000.00
010000000000	Administrative	-	143,500,000.00	-	-	143,500,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	143,500,000.00	-	-	143,500,000.00
011100100100	Chairman	-	143,500,000.00	-	-	143,500,000.00
020000000000	Economic	-	160,500,000.00	-	-	158,500,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	27,500,000.00	-	-	25,500,000.00
021500100100	Agriculture and Natural Resources	-	8,500,000.00	-	-	2,500,000.00
021500200100	Forestry Section	-	7,000,000.00	-	-	7,500,000.00
021500300100	Livestock Section (Veterinary)	-	12,000,000.00	-	-	15,500,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	113,000,000.00	-	-	113,000,000.00
023400100100	Works,Transport,Housing,Lands and Survey	-	113,000,000.00	-	-	113,000,000.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	20,000,000.00	-	-	20,000,000.00
023800400100	Procurement Section	-	20,000,000.00	-	-	20,000,000.00
050000000000	Social	-	10,000,000.00	-	-	10,000,000.00
052100000000	PRIMARY HEALTH CARE	-	10,000,000.00	-	-	10,000,000.00
052100100100	Primary Health Care	-	10,000,000.00	-	-	10,000,000.00

TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

416322 - ORSU 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	-	1,567,122,774.00	636,764,554.00	-	4,485,167,384.00
21	Personnel Cost	-	886,682,774.00	636,764,554.00	-	2,829,597,384.00
2101	SALARY	-	465,203,220.00	636,764,554.00	-	985,905,612.00
210101	Salaries and Wages	-	465,203,220.00	636,764,554.00	-	985,905,612.00
21010101	Salary	-	357,459,690.00	636,764,554.00	-	589,830,782.00
21010103	Consolidated Revenue Fund Charges - Salaries	-	107,743,530.00	-	-	396,074,830.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	421,479,554.00	-	-	1,843,691,772.00
210201	ALLOWANCES	-	421,479,554.00	-	-	1,843,691,772.00
21020106	Utility Allowance	-	22,841,310.00	-	-	64,480,500.00
21020113	Hazard / Hardship Allowance	-	19,487,830.00	-	-	19,278,960.00
21020134	Allowance for Committee Chairmen (LG Council)	-	109,700,650.00	-	-	777,336,030.00
21020137	Medical Allowance	-	92,458,110.00	-	-	92,458,110.00
21020149	Consolidated Allowance	-	176,991,654.00	-	-	890,138,172.00
22	Other Recurrent Costs	-	366,440,000.00	-	-	1,343,570,000.00
2202	OVERHEAD COST	-	360,440,000.00	-	-	1,333,570,000.00
220201	Transport & Travelling - General	-	7,550,000.00	-	-	34,800,000.00
22020101	Local Travel & Transport - Training	-	5,300,000.00	-	-	18,800,000.00
22020102	Local Travel & Transport - Others	-	2,250,000.00	-	-	16,000,000.00
220202	Utilities General	-	1,300,000.00	-	-	2,400,000.00
22020205	Water rates & Charges	-	300,000.00	-	-	1,000,000.00
22020210	Other Utility Charges	-	1,000,000.00	-	-	1,400,000.00
220203	Materials and Supplies - General	-	7,500,000.00	-	-	27,500,000.00
22020301	Office Materials and Consumables	-	7,500,000.00	-	-	27,500,000.00
220204	Maintenance Services - General	-	8,400,000.00	-	-	22,730,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	4,800,000.00	-	-	15,600,000.00
22020402	Maintenance of Office Furniture	-	3,600,000.00	-	-	7,130,000.00
220205	Training - General	-	6,800,000.00	-	-	25,000,000.00
22020501	Local Training	-	6,800,000.00	-	-	25,000,000.00
220206	Other Services - General	-	3,290,000.00	-	-	10,640,000.00
22020602	Office/Store Rent	-	200,000.00	-	-	2,500,000.00
22020608	Rental of Plants, Equipments & Machinaries	-	500,000.00	-	-	500,000.00
22020614	Hotels and Temporary Accommodation	-	1,390,000.00	-	-	6,890,000.00
22020617	Postage and Courier Payments & Services	-	1,200,000.00	-	-	750,000.00
220207	Consulting and Professional Services	-	500,000.00	-	-	1,500,000.00
22020702	Information Technology Consulting	-	500,000.00	-	-	1,500,000.00
220210	Miscellaneous Expenses - General	-	325,100,000.00	-	-	1,209,000,000.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	-	1,000,000.00	-	-	2,000,000.00
22021004	Medical Expenses	-	3,000,000.00	-	-	5,000,000.00
22021007	Welfare Packages	-	1,500,000.00	-	-	2,500,000.00
22021085	Other Miscellaneous Expenses	-	319,600,000.00	-	-	1,199,500,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	-	6,000,000.00	-	-	10,000,000.00
220401	Local Grants and Contributions	-	6,000,000.00	-	-	10,000,000.00
22040114	Grant to Professional Bodies	-	6,000,000.00	-	-	10,000,000.00
23	Capital Expenditure	-	314,000,000.00	-	-	312,000,000.00

416322 - ORSU Local Government, Imo State - 2025 Budget: Expenditure by Economic Classification

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
2301	FIXED ASSETS PURCHASED	-	20,000,000.00	-	-	20,000,000.00
230101	Purchase of Fixed Assets - General	-	20,000,000.00	-	-	20,000,000.00
23010105	Purchase Of Motor Vehicles	-	20,000,000.00	-	-	20,000,000.00
2302	CONSTRUCTION / PROVISION	-	79,000,000.00	-	-	82,500,000.00
230201	Contruction/ Provision of Fixed Assets - General	-	79,000,000.00	-	-	82,500,000.00
23020103	Construction/Provision Of Electricity / Solar Power	-	20,000,000.00	-	-	20,000,000.00
23020105	Construction/Provision Of Water Facilities	-	26,000,000.00	-	-	26,000,000.00
23020112	Construction / Provision Of Sporting Facilities	-	6,000,000.00	-	-	6,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	-	12,000,000.00	-	-	15,500,000.00
23020124	Construction Of Markets/Parks	-	10,000,000.00	-	-	10,000,000.00
23020142	Construction of Sanitation Facilities	-	5,000,000.00	-	-	5,000,000.00
2303	REHABILITATION / REPAIRS	-	47,000,000.00	-	-	47,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	-	47,000,000.00	-	-	47,000,000.00
23030103	Rehabilitation/Repairs - Housing	-	17,000,000.00	-	-	17,000,000.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	20,000,000.00	-	-	20,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	-	10,000,000.00	-	-	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	98,000,000.00	-	-	92,500,000.00
230401	Preservation of the Environment - General	-	98,000,000.00	-	-	92,500,000.00
23040101	Tree Planting	-	8,500,000.00	-	-	2,500,000.00
23040102	Erosion & Flood Control	-	89,500,000.00	-	-	90,000,000.00
2305	OTHER CAPITAL PROJECTS	-	70,000,000.00	-	-	70,000,000.00
230501	Acquisition of Non-Tangible Asset	-	70,000,000.00	-	-	70,000,000.00
23050102	Computer Software Acquisition	-	20,000,000.00	-	-	20,000,000.00
23050108	Special Intervention Programmes and Projects	-	20,000,000.00	-	-	20,000,000.00
23050137	Capital Project Historical Liabilities	-	30,000,000.00	-	-	30,000,000.00

TOTAL EXPENDITURE BY FUNCTION

416322 - ORSU 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	-	1,567,122,774.00	636,764,554.00	-	4,485,167,384.00
701	GENERAL PUBLIC SERVICES	-	1,019,760,284.00	-	-	3,623,515,342.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	434,248,964.00	-	-	1,783,722,092.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	361,357,694.00	-	-	1,619,142,572.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	72,891,270.00	-	-	164,579,520.00
7013	GENERAL SERVICES	-	583,411,320.00	-	-	1,824,293,250.00
70131	GENERAL PERSONNEL SERVICES	-	85,532,610.00	-	-	137,350,598.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	40,394,620.00	-	-	88,607,840.00
70133	OTHER GENERAL SERVICES	-	457,484,090.00	-	-	1,598,334,812.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	2,100,000.00	-	-	15,500,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	2,100,000.00	-	-	15,500,000.00
704	ECONOMIC AFFAIRS	-	26,500,000.00	-	-	24,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	13,500,000.00	-	-	10,500,000.00
70421	AGRICULTURE	-	13,500,000.00	-	-	10,500,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	6,000,000.00	-	-	6,000,000.00
70442	MANUFACTURING	-	6,000,000.00	-	-	6,000,000.00
7048	R & D ECONOMIC AFFAIRS	-	7,000,000.00	-	-	7,500,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	-	7,000,000.00	-	-	7,500,000.00
705	ENVIRONMENTAL PROTECTION	-	89,500,000.00	-	-	90,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	20,000,000.00	-	-	20,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	20,000,000.00	-	-	20,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	-	19,500,000.00	-	-	20,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	-	19,500,000.00	-	-	20,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	50,000,000.00	-	-	50,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	50,000,000.00	-	-	50,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	123,121,740.00	636,764,554.00	-	148,274,692.00
7061	HOUSING DEVELOPMENT	-	35,796,580.00	-	-	49,593,160.00
70611	HOUSING DEVELOPMENT	-	35,796,580.00	-	-	49,593,160.00
7062	COMMUNITY DEVELOPMENT	-	61,000,000.00	-	-	61,000,000.00
70621	COMMUNITY DEVELOPMENT	-	61,000,000.00	-	-	61,000,000.00

416322 - ORSU Local Government, Imo State - 2025 Budget: Total Expenditure by Function

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	26,325,160.00	636,764,554.00	-	37,681,532.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	26,325,160.00	636,764,554.00	-	37,681,532.00
707	HEALTH	-	205,784,060.00	-	-	305,784,060.00
7072	OUTPATIENT SERVICES	-	190,784,060.00	-	-	290,784,060.00
70721	GENERAL MEDICAL SERVICES	-	180,784,060.00	-	-	280,784,060.00
70722	SPECIALIZED MEDICAL SERVICES	-	10,000,000.00	-	-	10,000,000.00
7073	HOSPITAL SERVICES	-	10,000,000.00	-	-	10,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	10,000,000.00	-	-	10,000,000.00
7074	PUBLIC HEALTH SERVICES	-	5,000,000.00	-	-	5,000,000.00
70741	PUBLIC HEALTH SERVICES	-	5,000,000.00	-	-	5,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	20,000,000.00	-	-	20,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-	20,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-	20,000,000.00
709	EDUCATION	-	20,000,000.00	-	-	20,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	20,000,000.00	-	-	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	20,000,000.00	-	-	20,000,000.00
710	SOCIAL PROTECTION	-	62,456,690.00	-	-	253,593,290.00
7105	UNEMPLOYMENT	-	30,000,000.00	-	-	30,000,000.00
71051	UNEMPLOYMENT	-	30,000,000.00	-	-	30,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	32,456,690.00	-	-	223,593,290.00
71091	SOCIAL PROTECTION N.E.C.	-	32,456,690.00	-	-	223,593,290.00

PERSONNEL EXPENDITURE BY FUNCTION

416322 - ORSU 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	-	886,682,774.00	636,764,554.00	-	2,829,597,384.00
701	GENERAL PUBLIC SERVICES	-	633,320,284.00	-	-	2,259,945,342.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	434,248,964.00	-	-	1,783,722,092.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	361,357,694.00	-	-	1,619,142,572.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	72,891,270.00	-	-	164,579,520.00
7013	GENERAL SERVICES	-	199,071,320.00	-	-	476,223,250.00
70131	GENERAL PERSONNEL SERVICES	-	84,032,610.00	-	-	122,100,598.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	40,394,620.00	-	-	88,607,840.00
70133	OTHER GENERAL SERVICES	-	74,644,090.00	-	-	265,514,812.00
706	HOUSING AND COMMUNITY AMMENITIES	-	40,121,740.00	636,764,554.00	-	65,274,692.00
7061	HOUSING DEVELOPMENT	-	13,796,580.00	-	-	27,593,160.00
70611	HOUSING DEVELOPMENT	-	13,796,580.00	-	-	27,593,160.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	26,325,160.00	636,764,554.00	-	37,681,532.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	26,325,160.00	636,764,554.00	-	37,681,532.00
707	HEALTH	-	180,784,060.00	-	-	280,784,060.00
7072	OUTPATIENT SERVICES	-	180,784,060.00	-	-	280,784,060.00
70721	GENERAL MEDICAL SERVICES	-	180,784,060.00	-	-	280,784,060.00
710	SOCIAL PROTECTION	-	32,456,690.00	-	-	223,593,290.00
7109	SOCIAL PROTECTION N.E.C.	-	32,456,690.00	-	-	223,593,290.00
71091	SOCIAL PROTECTION N.E.C.	-	32,456,690.00	-	-	223,593,290.00

OTHER RECURRENT EXPENDITURE BY FUNCTION

416322 - ORSU 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>366,440,000.00</i>	-	-	<i>1,343,570,000.00</i>
701	GENERAL PUBLIC SERVICES	-	366,440,000.00	-	-	1,343,570,000.00
7013	GENERAL SERVICES	-	364,340,000.00	-	-	1,328,070,000.00
70131	GENERAL PERSONNEL SERVICES	-	1,500,000.00	-	-	15,250,000.00
70133	OTHER GENERAL SERVICES	-	362,840,000.00	-	-	1,312,820,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	2,100,000.00	-	-	15,500,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	2,100,000.00	-	-	15,500,000.00

CAPITAL EXPENDITURE BY FUNCTION

416322 - ORSU 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	-	314,000,000.00	-	-	312,000,000.00
701	GENERAL PUBLIC SERVICES	-	20,000,000.00	-	-	20,000,000.00
7013	GENERAL SERVICES	-	20,000,000.00	-	-	20,000,000.00
70133	OTHER GENERAL SERVICES	-	20,000,000.00	-	-	20,000,000.00
704	ECONOMIC AFFAIRS	-	26,500,000.00	-	-	24,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	13,500,000.00	-	-	10,500,000.00
70421	AGRICULTURE	-	13,500,000.00	-	-	10,500,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	6,000,000.00	-	-	6,000,000.00
70442	MANUFACTURING	-	6,000,000.00	-	-	6,000,000.00
7048	R & D ECONOMIC AFFAIRS	-	7,000,000.00	-	-	7,500,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	-	7,000,000.00	-	-	7,500,000.00
705	ENVIRONMENTAL PROTECTION	-	89,500,000.00	-	-	90,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	20,000,000.00	-	-	20,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	20,000,000.00	-	-	20,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	-	19,500,000.00	-	-	20,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	-	19,500,000.00	-	-	20,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	50,000,000.00	-	-	50,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	50,000,000.00	-	-	50,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	83,000,000.00	-	-	83,000,000.00
7061	HOUSING DEVELOPMENT	-	22,000,000.00	-	-	22,000,000.00
70611	HOUSING DEVELOPMENT	-	22,000,000.00	-	-	22,000,000.00
7062	COMMUNITY DEVELOPMENT	-	61,000,000.00	-	-	61,000,000.00
70621	COMMUNITY DEVELOPMENT	-	61,000,000.00	-	-	61,000,000.00
707	HEALTH	-	25,000,000.00	-	-	25,000,000.00
7072	OUTPATIENT SERVICES	-	10,000,000.00	-	-	10,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	-	10,000,000.00	-	-	10,000,000.00
7073	HOSPITAL SERVICES	-	10,000,000.00	-	-	10,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	10,000,000.00	-	-	10,000,000.00
7074	PUBLIC HEALTH SERVICES	-	5,000,000.00	-	-	5,000,000.00
70741	PUBLIC HEALTH SERVICES	-	5,000,000.00	-	-	5,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	20,000,000.00	-	-	20,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-	20,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-	20,000,000.00
709	EDUCATION	-	20,000,000.00	-	-	20,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	20,000,000.00	-	-	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	20,000,000.00	-	-	20,000,000.00
710	SOCIAL PROTECTION	-	30,000,000.00	-	-	30,000,000.00
7105	UNEMPLOYMENT	-	30,000,000.00	-	-	30,000,000.00
71051	UNEMPLOYMENT	-	30,000,000.00	-	-	30,000,000.00

TOTAL EXPENDITURE BY LOCATION

416322 - ORSU 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	1,567,122,774.00	636,764,554.00	0.00	4,485,167,384.00
4163	Imo West	0.00	1,567,122,774.00	636,764,554.00	0.00	4,485,167,384.00
416322	ORSU	-	1,567,122,774.00	636,764,554.00	-	4,485,167,384.00
41632204	Awo Idemili	-	1,424,122,774.00	636,764,554.00	-	4,342,167,384.00
41632215	LG Wide	-	143,000,000.00	-	-	143,000,000.00

PERSONEL EXPENDITURE BY LOCATION

416322 - ORSU Local Government, Imo State - 2025 Budget: Personnel Expenditure by Location

Code	Item		2024 Approved Budget	2024 Performance January to September
416	IMO STATE	0.00	886,682,774.00	636,764,554.00
4163	Imo West	0.00	886,682,774.00	636,764,554.00
416322	ORSU	0.00	886,682,774.00	636,764,554.00
41632204	Awo Idemili	-	886,682,774.00	636,764,554.00

OTHER RECURRENT EXPENDITURE BY LOCATION

416322 - ORSU 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	366,440,000.00	0.00	0.00	1,343,570,000.00
4163	Imo West	0.00	366,440,000.00	0.00	0.00	1,343,570,000.00
416322	ORSU	-	366,440,000.00	-	-	1,343,570,000.00
41632204	Awo Idemili	-	366,440,000.00	-	-	1,343,570,000.00

CAPTIAL EXPENDITURE BY LOCATION

416322 - ORSU 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	314,000,000.00	0.00	0.00	312,000,000.00
4163	Imo West	0.00	314,000,000.00	0.00	0.00	312,000,000.00
416322	ORSU	-	314,000,000.00	-	-	312,000,000.00
41632204	Awo Idemili	-	171,000,000.00	-	-	169,000,000.00
41632215	LG Wide	-	143,000,000.00	-	-	143,000,000.00

CAPITAL PROJECTS

416322 - ORSU 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							314,000,000.00		314,000,000.00
establishment of pure water industry	0	011100100100 - Chairman	23020105 - Construction/Provision Of Water Facilities	70462 - MANUFACTURING	41632215 - LG Wide	-	6,000,000.00	-	6,000,000.00
extension of electric lights	0	011100100100 - Chairman	23020103 - Construction/Provision Of Electricity / Solar Power	70621 - COMMUNITY DEVELOPMENT	41632204 - Awa Idemili	-	10,000,000.00	-	10,000,000.00
provision of solar energy	0	011100100100 - Chairman	23020103 - Construction/Provision Of Electricity / Solar Power	70621 - COMMUNITY DEVELOPMENT	41632204 - Awa Idemili	-	10,000,000.00	-	10,000,000.00
development of markets and motor park	0	011100100100 - Chairman	23020124 - Construction Of Markets/Ports	70611 - HOUSING DEVELOPMENT	41632215 - LG Wide	-	10,000,000.00	-	10,000,000.00
payment of workers at ICT	0	011100100100 - Chairman	23050102 - Computer Software Acquisition	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41632204 - Awa Idemili	-	20,000,000.00	-	20,000,000.00
payment of pastors/chaplain in the chapel	0	011100100100 - Chairman	23050108 - Special Intervention Programmes and Projects	70941 - RELIGIOUS AND OTHER COMMUNITY SERVICES	41632204 - Awa Idemili	-	20,000,000.00	-	20,000,000.00
drilling of solar powered water boreholes	0	011100100100 - Chairman	23020105 - Construction/Provision Of Water Facilities	70621 - COMMUNITY DEVELOPMENT	41632215 - LG Wide	-	20,000,000.00	-	20,000,000.00
fencing and landscaping of the secretariat	0	011100100100 - Chairman	23040102 - Erosion & Flood Control	70551 - R & D ENVIRONMENTAL PROTECTION	41632204 - Awa Idemili	-	12,500,000.00	-	12,500,000.00
construction of toilet facility with overhead tank	0	011100100100 - Chairman	23030141 - Construction of Sanitation Facilities	70741 - PUBLIC HEALTH SERVICES	41632204 - Awa Idemili	-	5,000,000.00	-	5,000,000.00
making donation/partnering communities engaging worthwhile dev. Proj.	0	011100100100 - Chairman	23050137 - Capital Project Historical Liabilities	71051 - UNEMPLOYMENT	41632204 - Awa Idemili	-	30,000,000.00	-	30,000,000.00
production of Cassava pastilles, maize, etc.	0	021500100100 - Agriculture and Natural Resources	23040101 - Tree Planting	70461 - AGRICULTURE	41632204 - Awa Idemili	-	500,000.00	-	2,000,000.00
Maintenance of Palm Plantation project	0	021500100100 - Agriculture and Natural Resources	23040101 - Tree Planting	70461 - AGRICULTURE	41632204 - Awa Idemili	-	8,000,000.00	-	500,000.00
Planting of erosion control trees	0	021500200100 - Forestry Section	23040102 - Erosion & Flood Control	70551 - R & D ENVIRONMENTAL PROTECTION	41632204 - Awa Idemili	-	7,000,000.00	-	7,500,000.00
Maintenance of poultry farm	0	021500300100 - Livestock Section (Veterinary)	23020113 - Construction / Provision Of Agricultural Facilities	70461 - AGRICULTURE	41632204 - Awa Idemili	-	5,000,000.00	-	6,000,000.00
Maintenance of Fish Pond	0	021500300100 - Livestock Section (Veterinary)	23020113 - Construction / Provision Of Agricultural Facilities	70462 - R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	41632204 - Awa Idemili	-	7,000,000.00	-	7,500,000.00
road grading and asphaltting	0	023400100100 - Works, Transport/Housing/Lands and Survey	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C	41632215 - LG Wide	-	50,000,000.00	-	50,000,000.00
rural road maintenance	0	023400100100 - Works, Transport/Housing/Lands and Survey	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41632215 - LG Wide	-	20,000,000.00	-	20,000,000.00
rehabilitation/renovation of collapsed perimeter fence	0	023400100100 - Works, Transport/Housing/Lands and Survey	23030103 - Rehabilitation/Repairs - Housing	70621 - COMMUNITY DEVELOPMENT	41632215 - LG Wide	-	5,000,000.00	-	5,000,000.00
reconstruction/rehabilitation/renovation of primary school blocks	0	023400100100 - Works, Transport/Housing/Lands and Survey	23030106 - Rehabilitation/Repairs - Public Schools	70621 - COMMUNITY DEVELOPMENT	41632215 - LG Wide	-	10,000,000.00	-	10,000,000.00
reconstruction, equipping and fencing of health center	0	023400100100 - Works, Transport/Housing/Lands and Survey	23030105 - Rehabilitation/Repairs-Hospital/Health Centres	70731 - MEDICAL AND MATERNITY CENTRE SERVICES	41632215 - LG Wide	-	10,000,000.00	-	10,000,000.00
stadium development project	0	023400100100 - Works, Transport/Housing/Lands and Survey	23020112 - Construction / Provision Of Sporting Facilities	70621 - COMMUNITY DEVELOPMENT	41632204 - Awa Idemili	-	3,000,000.00	-	3,000,000.00
construction of a new stadium	0	023400100100 - Works, Transport/Housing/Lands and Survey	23020112 - Construction / Provision Of Sporting Facilities	70621 - COMMUNITY DEVELOPMENT	41632204 - Awa Idemili	-	3,000,000.00	-	3,000,000.00
renovation/rehabilitation of chairman,DPO andn Chief Magistrate/D.M.G.	0	023400100100 - Works, Transport/Housing/Lands and Survey	23030103 - Rehabilitation/Repairs - Housing	70611 - HOUSING DEVELOPMENT	41632215 - LG Wide	-	12,000,000.00	-	12,000,000.00
purchase of utility motor vehicle for office use	0	023800400100 - Procurement Section	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	41632204 - Awa Idemili	-	20,000,000.00	-	20,000,000.00
primary health care and TB programmes	0	052100100100 - Primary Health Care	23030105 - Rehabilitation/Repairs-Hospital/Health Centres	70722 - SPECIALIZED MEDICAL SERVICES	41632204 - Awa Idemili	-	10,000,000.00	-	10,000,000.00