



ORU-EAST LOCAL GOVERNMENT AREA
IMO STATE GOVERNMENT
2025 APPROVED BUDGET

28th MARCH, 2025

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BUDGET SUMMARY

416323 - ORU EAST Local Government, Imo State - 2025 Budget: Summary

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Opening Balance					
Recurrent Revenue	-	3,556,359,210.00	95,504,312.00	-	3,611,281,446.00
11 - LOCAL GOVT. SHARE OF FAAC	-	3,476,100,610.00	-	-	3,486,878,284.00
12 - Independent Revenue	-	80,258,600.00	95,504,312.00	-	124,403,162.00
Recurrent Expenditure	-	377,836,320.00	-	-	1,277,569,360.00
21 - Personnel Cost	-	342,010,320.00	-	-	1,207,039,360.00
22 - Other Recurrent Costs	-	35,826,000.00	-	-	70,530,000.00
Transfer to Capital Account	-	3,178,522,890.00	95,504,312.00	-	2,333,712,086.00
Capital Receipts	-	2,198,081,470.00	-	-	3,550,673,380.00
13 - AID AND GRANTS	-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	2,198,081,470.00	-	-	3,550,673,380.00
23 - Capital Expenditure	-	1,820,497,000.00	-	-	7,811,552,720.00
Total Revenue (including OB)	-	5,754,440,680.00	95,504,312.00	-	7,161,954,826.00
Total Expenditure	-	2,198,333,320.00	-	-	9,089,122,080.00
Closing Balance	-	3,556,107,360.00	95,504,312.00	-	1,927,167,254.00

TOTAL REVENUE BY ADMINISTRATIVE UNIT

416323 - ORU EAST 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>5,754,440,680.00</i>	<i>95,504,312.00</i>	-	<i>7,161,954,826.00</i>
020000000000	Economic	-	5,754,440,680.00	95,504,312.00	-	7,161,954,826.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	3,556,359,210.00	95,504,312.00	-	3,611,281,446.00
022002000100	Revenue Section	-	3,556,359,210.00	95,504,312.00	-	3,611,281,446.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	2,198,081,470.00	-	-	3,550,673,380.00
023800100100	Budget Planning Research & Statistics	-	2,198,081,470.00	-	-	3,550,673,380.00

TOTAL REVENUE BY ECONOMIC CLASSIFICATION

416323 - ORU EAST 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	-	5,754,440,680.00	95,504,312.00	-	7,161,954,826.00
11	LOCAL GOVT. SHARE OF FAAC	-	3,476,100,610.00	-	-	3,486,878,284.00
1101	LOCAL GOVT. SHARE OF FAAC	-	3,476,100,610.00	-	-	3,486,878,284.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	2,437,566,950.00	-	-	2,559,445,300.00
11010101	Statutory Allocation	-	2,437,566,950.00	-	-	2,559,445,300.00
110102	LOCAL GOVT. SHARE OF VAT	-	572,738,520.00	-	-	601,376,450.00
11010201	Share of VAT	-	572,738,520.00	-	-	601,376,450.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	465,795,140.00	-	-	326,056,534.00
11010301	Excess Crude Oil Revenue	-	155,265,080.00	-	-	-
11010310	NNPC Refund	-	77,632,540.00	-	-	81,514,134.00
11010313	State Infrastructure & Security	-	232,897,520.00	-	-	244,542,400.00
12	Independent Revenue	-	80,258,600.00	95,504,312.00	-	124,403,162.00
1201	TAX REVENUE	-	11,920,000.00	6,450,000.00	-	25,140,000.00
120101	PERSONAL TAXES	-	11,920,000.00	6,450,000.00	-	25,140,000.00
12010118	Other Personal Tax	-	11,920,000.00	6,450,000.00	-	25,140,000.00
1202	NON-TAX REVENUE	-	68,338,600.00	89,054,312.00	-	99,263,162.00
120201	Licenses - General	-	31,964,300.00	11,476,500.00	-	44,974,600.00
12020167	Other Licences	-	31,964,300.00	11,476,500.00	-	44,974,600.00
120204	Fees - General	-	11,986,612.00	4,299,687.00	-	21,514,437.00
12020499	Other Fees	-	11,986,612.00	4,299,687.00	-	21,514,437.00
120205	Fines - General	-	19,977,688.00	71,728,125.00	-	28,109,125.00
12020501	Fines	-	19,977,688.00	71,728,125.00	-	28,109,125.00
120214	Rate - General	-	4,410,000.00	1,550,000.00	-	4,665,000.00
12021401	Rate	-	4,410,000.00	1,550,000.00	-	4,665,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	2,198,081,470.00	-	-	3,550,673,380.00
1402	OTHER CAPITAL RECEIPTS	-	2,198,081,470.00	-	-	3,550,673,380.00
140201	Other Capital Receipts	-	2,198,081,470.00	-	-	3,550,673,380.00
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG	-	2,198,081,470.00	-	-	3,550,673,380.00

CAPITAL RECIEPT

416323 - ORU EAST 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		-	2,198,081,470.00	-	-	3,550,673,380.00
Opening Balance	14020103 - Other Capital Receipts to CDF (Receipt / R	-	2,000,000.00	-	-	2,000,000.00
Transfer from Recurrent Budget Surplus	14020103 - Other Capital Receipts to CDF (Receipt / R	-	2,196,081,470.00	-	-	3,548,673,380.00

TOTAL EXPENDITURE BY ADMINISTRATIVE UNIT

416323 - ORU EAST 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	-	2,198,333,320.00	-	-	9,089,122,080.00
010000000000	Administrative	-	314,975,980.00	-	-	345,639,770.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	104,144,140.00	-	-	109,099,620.00
011100100100	Chairman	-	96,194,580.00	-	-	104,949,180.00
011100200100	Vice-Chairman	-	853,060.00	-	-	853,060.00
011105000100	Adviser/Assistant to Chairman	-	3,800,300.00	-	-	-
011106000100	SUPERVISOR	-	3,296,200.00	-	-	3,297,380.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	71,332,590.00	-	-	79,605,990.00
011200100100	Legislative Council	-	71,332,590.00	-	-	79,605,990.00
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	-	138,689,950.00	-	-	156,124,860.00
012500100100	Office of the Director Admin and General Services	-	138,689,950.00	-	-	156,124,860.00
020000000000	Economic	-	1,354,158,340.00	-	-	7,714,412,310.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	58,420,000.00	-	-	152,940,000.00
021500100100	Ariculture & Natural Resources	-	42,170,000.00	-	-	122,690,000.00
021500200100	Forestry Section	-	7,000,000.00	-	-	10,000,000.00
021500300100	Livestock Section (Veterinary)	-	9,250,000.00	-	-	20,250,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	92,291,340.00	-	-	954,899,440.00
022001000100	Finance & Supply	-	92,291,340.00	-	-	954,899,440.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	1,200,647,000.00	-	-	6,593,572,720.00
023400100100	Works transport ,Housing Survey	-	1,034,647,000.00	-	-	5,754,544,120.00
023400300100	Electrical Section	-	52,000,000.00	-	-	305,028,600.00
023400500100	Building Section	-	114,000,000.00	-	-	534,000,000.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	2,800,000.00	-	-	13,000,150.00
023800100100	Budget Planning Research &Statistics	-	2,100,000.00	-	-	3,000,150.00
023800400100	Procurement Section	-	700,000.00	-	-	10,000,000.00
050000000000	Social	-	529,199,000.00	-	-	1,029,070,000.00
051700000000	LOCAL EDUCATION AUTHORITY	-	150,000,000.00	-	-	155,000,000.00
051700400100	Other Education	-	150,000,000.00	-	-	155,000,000.00
052100000000	PRIMARY HEALTH CARE	-	209,450,000.00	-	-	507,000,000.00
052100100100	Primary Health Care	-	209,450,000.00	-	-	507,000,000.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	-	29,000,000.00	-	-	150,000,000.00
053500300100	Rural Water Supply	-	29,000,000.00	-	-	150,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	140,749,000.00	-	-	217,070,000.00
055100100100	Sosial Development,Information,Education, Youth & Culture	-	135,000,000.00	-	-	166,000,000.00
055100300100	Social Welfare Section	-	749,000.00	-	-	1,070,000.00
055100500100	Traditional/Religious Affairs	-	5,000,000.00	-	-	50,000,000.00

PERSONNEL EXPENDITURE BY ADMINISTRATIVE UNIT

416323 - ORU EAST 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	-	342,010,320.00	-	-	1,207,039,360.00
010000000000	Administrative	-	254,408,980.00	-	-	259,739,770.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	74,728,740.00	-	-	70,929,620.00
011100100100	Chairman	-	66,779,180.00	-	-	66,779,180.00
011100200100	Vice-Chairman	-	853,060.00	-	-	853,060.00
011105000100	Adviser/Assistant to Chairman	-	3,800,300.00	-	-	-
011106000100	SUPERVISOR	-	3,296,200.00	-	-	3,297,380.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	65,430,990.00	-	-	65,430,990.00
011200100100	Legislative Council	-	65,430,990.00	-	-	65,430,990.00
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	-	113,439,950.00	-	-	122,569,860.00
012500100100	Office of the Director Admin and General Services	-	113,439,950.00	-	-	122,569,860.00
020000000000	Economic	-	87,601,340.00	-	-	947,299,590.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	87,601,340.00	-	-	947,299,440.00
022001000100	Finance & Supply	-	87,601,340.00	-	-	947,299,440.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	-	-	-	150.00
023800100100	Budget Planning Research & Statistics	-	-	-	-	150.00

OTHER RECURRENT EXPENDITURE BY ADMINISTRATIVE UNIT

416323 - ORU EAST 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	-	35,826,000.00	-	-	70,530,000.00
010000000000	Administrative	-	15,567,000.00	-	-	40,810,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	4,415,400.00	-	-	13,170,000.00
011100100100	Chairman	-	4,415,400.00	-	-	13,170,000.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	5,901,600.00	-	-	14,175,000.00
011200100100	Legislative Council	-	5,901,600.00	-	-	14,175,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	5,250,000.00	-	-	13,465,000.00
012500100100	Office of the Director Admin and General Services	-	5,250,000.00	-	-	13,465,000.00
020000000000	Economic	-	15,060,000.00	-	-	21,650,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	3,670,000.00	-	-	5,550,000.00
021500100100	Ariculture & Natural Resources	-	3,670,000.00	-	-	5,550,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	4,690,000.00	-	-	7,600,000.00
022001000100	Finance & Supply	-	4,690,000.00	-	-	7,600,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	4,600,000.00	-	-	5,500,000.00
023400100100	Works transport ,Housing Survey	-	4,600,000.00	-	-	5,500,000.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	2,100,000.00	-	-	3,000,000.00
023800100100	Budget Planning Research &Statistics	-	2,100,000.00	-	-	3,000,000.00
050000000000	Social	-	5,199,000.00	-	-	8,070,000.00
052100000000	PRIMARY HEALTH CARE	-	4,450,000.00	-	-	7,000,000.00
052100100100	Primary Health Care	-	4,450,000.00	-	-	7,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	749,000.00	-	-	1,070,000.00
055100300100	Social Welfare Section	-	749,000.00	-	-	1,070,000.00

CAPITAL EXPENDITURE BY ADMINISTRATIVE UNIT

416323 - ORU EAST 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	-	1,820,497,000.00	-	-	7,811,552,720.00
010000000000	Administrative	-	45,000,000.00	-	-	45,090,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	25,000,000.00	-	-	25,000,000.00
011100100100	Chairman	-	25,000,000.00	-	-	25,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	20,000,000.00	-	-	20,090,000.00
012500100100	Office of the Director Admin and General Services	-	20,000,000.00	-	-	20,090,000.00
020000000000	Economic	-	1,251,497,000.00	-	-	6,745,462,720.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	54,750,000.00	-	-	147,390,000.00
021500100100	Ariculture & Natural Resourses	-	38,500,000.00	-	-	117,140,000.00
021500200100	Forestry Section	-	7,000,000.00	-	-	10,000,000.00
021500300100	Livestock Section (Veterinary)	-	9,250,000.00	-	-	20,250,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	1,196,047,000.00	-	-	6,588,072,720.00
023400100100	Works transport ,Housing Survey	-	1,030,047,000.00	-	-	5,749,044,120.00
023400300100	Electrical Section	-	52,000,000.00	-	-	305,028,600.00
023400500100	Building Section	-	114,000,000.00	-	-	534,000,000.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	700,000.00	-	-	10,000,000.00
023800400100	Procurement Section	-	700,000.00	-	-	10,000,000.00
050000000000	Social	-	524,000,000.00	-	-	1,021,000,000.00
051700000000	LOCAL EDUCATION AUTHORITY	-	150,000,000.00	-	-	155,000,000.00
051700400100	Other Education	-	150,000,000.00	-	-	155,000,000.00
052100000000	PRIMARY HEALTH CARE	-	205,000,000.00	-	-	500,000,000.00
052100100100	Primary Health Care	-	205,000,000.00	-	-	500,000,000.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	-	29,000,000.00	-	-	150,000,000.00
053500300100	Rural Water Supply	-	29,000,000.00	-	-	150,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	140,000,000.00	-	-	216,000,000.00
055100100100	Sosial Development, Information, Education, Youth & Culture	-	135,000,000.00	-	-	166,000,000.00
055100500100	Traditional/Religious Affairs	-	5,000,000.00	-	-	50,000,000.00

TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

416323 - ORU EAST 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	-	2,198,333,320.00	-	-	9,089,122,080.00
21	Personnel Cost	-	342,010,320.00	-	-	1,207,039,360.00
2101	SALARY	-	217,068,800.00	-	-	1,073,067,840.00
210101	Salaries and Wages	-	217,068,800.00	-	-	1,073,067,840.00
21010101	Salary	-	196,071,290.00	-	-	1,055,869,450.00
21010103	Consolidated Revenue Fund Charges - Salaries	-	20,997,510.00	-	-	17,198,390.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	124,941,520.00	-	-	133,971,520.00
210201	ALLOWANCES	-	124,941,520.00	-	-	133,971,520.00
21020147	Administrative Allowances	-	4,970,000.00	-	-	14,000,000.00
21020149	Consolidated Allowance	-	119,971,520.00	-	-	119,971,520.00
22	Other Recurrent Costs	-	35,826,000.00	-	-	70,530,000.00
2202	OVERHEAD COST	-	35,826,000.00	-	-	70,530,000.00
220201	Transport & Travelling - General	-	5,928,500.00	-	-	10,980,000.00
22020101	Local Travel & Transport - Training	-	5,928,500.00	-	-	10,980,000.00
220202	Utilities General	-	511,000.00	-	-	3,990,000.00
22020202	Telephone Charges	-	210,000.00	-	-	1,000,000.00
22020210	Other Utility Charges	-	301,000.00	-	-	2,990,000.00
220203	Materials and Supplies - General	-	3,897,500.00	-	-	6,400,000.00
22020301	Office Materials and Consumables	-	2,777,500.00	-	-	4,800,000.00
22020305	Printing of Non-security Documents	-	1,120,000.00	-	-	1,600,000.00
220204	Maintenance Services - General	-	6,240,000.00	-	-	14,165,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	4,730,000.00	-	-	7,065,000.00
22020402	Maintenance of Office Furniture	-	1,510,000.00	-	-	4,800,000.00
22020406	Other Maintenance Services	-	-	-	-	2,300,000.00
220205	Training - General	-	6,622,500.00	-	-	8,600,000.00
22020501	Local Training	-	6,622,500.00	-	-	8,600,000.00
220206	Other Services - General	-	7,489,500.00	-	-	15,925,000.00
22020602	Office/Store Rent	-	220,500.00	-	-	1,000,000.00
22020603	Residential Rent	-	414,400.00	-	-	1,120,000.00
22020608	Rental of Plants, Equipments & Machinaries	-	2,941,000.00	-	-	4,500,000.00
22020614	Hotels and Temporary Accomodation	-	2,968,000.00	-	-	7,655,000.00
22020617	Postage and Courier Payments & Services	-	945,600.00	-	-	1,650,000.00

416323 - ORU EAST Local Government, Imo State - 2025 Budget: Expenditure by Economic Classification

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
220207	Consulting and Professional Services	-	3,835,000.00	-	-	7,390,000.00
22020701	Financial Consulting	-	2,697,500.00	-	-	4,850,000.00
22020702	Information Technology Consulting	-	1,137,500.00	-	-	2,540,000.00
220210	Miscellaneous Expenses - General	-	1,302,000.00	-	-	3,080,000.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	-	1,001,000.00	-	-	2,650,000.00
22021044	Committees and Commissions	-	56,000.00	-	-	80,000.00
22021062	Economic/Investment Promotion Activities	-	245,000.00	-	-	350,000.00
23	Capital Expenditure	-	1,820,497,000.00	-	-	7,811,552,720.00
2301	FIXED ASSETS PURCHASED	-	530,700,000.00	-	-	821,000,000.00
230101	Purchase of Fixed Assets - General	-	530,700,000.00	-	-	821,000,000.00
23010105	Purchase Of Motor Vehicles	-	120,000,000.00	-	-	140,000,000.00
23010122	Purchase Of Health / Medical Equipment	-	205,000,000.00	-	-	500,000,000.00
23010123	Purchase Of Fire Fighting Equipment	-	700,000.00	-	-	10,000,000.00
23010129	Purchase Of Industrial Equipment	-	155,000,000.00	-	-	155,000,000.00
23010146	Purchase of other ICT equipment	-	50,000,000.00	-	-	16,000,000.00
2302	CONSTRUCTION / PROVISION	-	477,047,000.00	-	-	5,720,072,720.00
230201	Contruction/ Provision of Fixed Assets - General	-	477,047,000.00	-	-	5,720,072,720.00
23020101	Construction/Provision Of Office Buildings	-	274,047,000.00	-	-	863,044,120.00
23020103	Construction/Provision Of Electricity / Solar Power	-	52,000,000.00	-	-	305,028,600.00
23020105	Construction/Provision Of Water Facilities	-	24,000,000.00	-	-	100,000,000.00
23020114	Construction / Provision Of Roads	-	85,000,000.00	-	-	4,250,000,000.00
23020118	Construction / Provision Of Infrastructure	-	35,000,000.00	-	-	200,000,000.00
23020144	Construction of Agricultural Facilities	-	7,000,000.00	-	-	2,000,000.00
2303	REHABILITATION / REPAIRS	-	715,000,000.00	-	-	1,030,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	-	715,000,000.00	-	-	1,030,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	-	150,000,000.00	-	-	155,000,000.00
23030113	Rehabilitation / Repairs - Roads	-	515,000,000.00	-	-	645,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	-	50,000,000.00	-	-	230,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	52,750,000.00	-	-	195,390,000.00
230401	Preservation of the Environment - General	-	52,750,000.00	-	-	195,390,000.00
23040101	Tree Planting	-	21,500,000.00	-	-	65,000,000.00
23040103	Wildlife & Nature Conservation	-	19,250,000.00	-	-	70,390,000.00
23040105	Water and Environmental Pollution Prevention & Control	-	5,000,000.00	-	-	50,000,000.00
23040107	Forests and Shelterbelts	-	7,000,000.00	-	-	10,000,000.00
2305	OTHER CAPITAL PROJECTS	-	45,000,000.00	-	-	45,090,000.00
230501	Acquisition of Non-Tangible Asset	-	45,000,000.00	-	-	45,090,000.00
23050101	Research & Development and Census/Surveys	-	20,000,000.00	-	-	20,090,000.00
23050138	Recapitalization and Investments	-	25,000,000.00	-	-	25,000,000.00

TOTAL EXPENDITURE BY FUNCTION

416323 - ORU EAST 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	-	2,198,333,320.00	-	-	9,089,122,080.00
701	GENERAL PUBLIC SERVICES	-	1,109,836,320.00	-	-	6,722,687,960.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	165,384,430.00	-	-	170,429,910.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	165,384,430.00	-	-	170,429,910.00
7013	GENERAL SERVICES	-	944,451,890.00	-	-	6,552,258,050.00
70131	GENERAL PERSONNEL SERVICES	-	201,041,290.00	-	-	1,069,869,450.00
70133	OTHER GENERAL SERVICES	-	743,410,600.00	-	-	5,482,388,600.00
704	ECONOMIC AFFAIRS	-	54,750,000.00	-	-	147,390,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	54,750,000.00	-	-	147,390,000.00
70421	AGRICULTURE	-	54,750,000.00	-	-	147,390,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	509,047,000.00	-	-	1,188,044,120.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	509,047,000.00	-	-	1,188,044,120.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	509,047,000.00	-	-	1,188,044,120.00
707	HEALTH	-	205,000,000.00	-	-	500,000,000.00
7076	HEALTH N.E.C.	-	205,000,000.00	-	-	500,000,000.00
70761	HEALTH N.E.C.	-	205,000,000.00	-	-	500,000,000.00
709	EDUCATION	-	150,000,000.00	-	-	155,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	150,000,000.00	-	-	155,000,000.00
70912	PRIMARY EDUCATION	-	150,000,000.00	-	-	155,000,000.00
710	SOCIAL PROTECTION	-	169,700,000.00	-	-	376,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	169,700,000.00	-	-	376,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	169,700,000.00	-	-	376,000,000.00

PERSONNEL EXPENDITURE BY FUNCTION

416323 - ORU EAST 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>342,010,320.00</i>	-	-	<i>1,207,039,360.00</i>
701	GENERAL PUBLIC SERVICES	-	342,010,320.00	-	-	1,207,039,360.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	140,969,030.00	-	-	137,169,910.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	140,969,030.00	-	-	137,169,910.00
7013	GENERAL SERVICES	-	201,041,290.00	-	-	1,069,869,450.00
70131	GENERAL PERSONNEL SERVICES	-	201,041,290.00	-	-	1,069,869,450.00

OTHER RECURRENT EXPENDITURE BY FUNCTION

416323 - ORU EAST 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>35,826,000.00</i>	-	-	<i>70,530,000.00</i>
701	GENERAL PUBLIC SERVICES	-	35,826,000.00	-	-	70,530,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	4,415,400.00	-	-	13,170,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	4,415,400.00	-	-	13,170,000.00
7013	GENERAL SERVICES	-	31,410,600.00	-	-	57,360,000.00
70133	OTHER GENERAL SERVICES	-	31,410,600.00	-	-	57,360,000.00

CAPITAL EXPENDITURE BY FUNCTION

416323 - ORU EAST 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	-	1,820,497,000.00	-	-	7,811,552,720.00
701	GENERAL PUBLIC SERVICES	-	732,000,000.00	-	-	5,445,118,600.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	20,000,000.00	-	-	20,090,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	20,000,000.00	-	-	20,090,000.00
7013	GENERAL SERVICES	-	712,000,000.00	-	-	5,425,028,600.00
70133	OTHER GENERAL SERVICES	-	712,000,000.00	-	-	5,425,028,600.00
704	ECONOMIC AFFAIRS	-	54,750,000.00	-	-	147,390,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	54,750,000.00	-	-	147,390,000.00
70421	AGRICULTURE	-	54,750,000.00	-	-	147,390,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	509,047,000.00	-	-	1,188,044,120.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	509,047,000.00	-	-	1,188,044,120.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	509,047,000.00	-	-	1,188,044,120.00
707	HEALTH	-	205,000,000.00	-	-	500,000,000.00
7076	HEALTH N.E.C.	-	205,000,000.00	-	-	500,000,000.00
70761	HEALTH N.E.C.	-	205,000,000.00	-	-	500,000,000.00
709	EDUCATION	-	150,000,000.00	-	-	155,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	150,000,000.00	-	-	155,000,000.00
70912	PRIMARY EDUCATION	-	150,000,000.00	-	-	155,000,000.00
710	SOCIAL PROTECTION	-	169,700,000.00	-	-	376,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	169,700,000.00	-	-	376,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	169,700,000.00	-	-	376,000,000.00

TOTAL EXPENDITURE BY LOCATION

416323 - ORU EAST 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	2,198,333,320.00	0.00	0.00	9,089,122,080.00
4163	Imo West	0.00	2,198,333,320.00	0.00	0.00	9,089,122,080.00
416323	ORU EAST	-	2,198,333,320.00	-	-	9,089,122,080.00
41632307	Umuhu Omuma	-	2,188,333,320.00	-	-	9,038,982,080.00
41632313	Ozuh Omuma	-	10,000,000.00	-	-	50,140,000.00

PERSONNEL EXPENDITURE BY LOCATION

416323 - ORU EAST 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	342,010,320.00	0.00	0.00	1,207,039,360.00
4163	Imo West	0.00	342,010,320.00	0.00	0.00	1,207,039,360.00
416323	ORU EAST	0.00	342,010,320.00	0.00	0.00	1,207,039,360.00
41632307	Umuhu Omuma	-	342,010,320.00	-	-	1,207,039,360.00

OTHER RECURRENT EXPENDITURE BY LOCATION

416323 - ORU EAST 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	35,826,000.00	0.00	0.00	70,530,000.00
4163	Imo West	0.00	35,826,000.00	0.00	0.00	70,530,000.00
416323	ORU EAST	-	35,826,000.00	-	-	70,530,000.00
41632307	Umuhu Omuma	-	35,826,000.00	-	-	70,530,000.00

CAPITAL EXPENDITURE BY LOCATION

416323 - ORU EAST 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	1,820,497,000.00	0.00	0.00	7,811,552,720.00
4163	Imo West	0.00	1,820,497,000.00	0.00	0.00	7,811,552,720.00
416323	ORU EAST	-	1,820,497,000.00	-	-	7,811,552,720.00
41632307	Umuhu Omuma	-	1,810,497,000.00	-	-	7,761,412,720.00
41632313	Ozuh Omuma	-	10,000,000.00	-	-	50,140,000.00

CAPITAL PROJECTS

416323 - ORU EAST 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 Indicators	2025 Approved Budget
Total Capital Expenditure						1,820,497,000.00		7,811,552,720.00
RAMP counterpart funding	0	011100100100 - Chairman	23050138 - Recapitalization and Investments	70133 - OTHER GENERAL SERVICES	41632307 - Umuhu Omuma	-	-	25,000,000.00
Community development matching grants to communities	0	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41632307 - Umuhu Omuma	-	-	20,090,000.00
Food and Cash Crop/ Cassava Production at the LGA Headquarters/Establishme	0	021500100100 - Ariculture & Natural Resources	23040101 - Tree Planting	70421 - AGRICULTURE	41632307 - Umuhu Omuma	-	-	65,000,000.00
poultry/Small/Piggy production at the LGA Hqtrs Omuma	0	021500100100 - Ariculture & Natural Resources	23040103 - Wildlife & Nature Conservation	70421 - AGRICULTURE	41632313 - Oguzh Omuma	-	-	50,140,000.00
installation of machinized oilpalm/kernel oilfactory	0	021500100100 - Ariculture & Natural Resources	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	41632307 - Umuhu Omuma	-	-	2,000,000.00
Forestry (erision control checking, planting of grass at erision sites)	0	021500200100 - Forestry Section	23040107 - Forests and Shelterbelts	70421 - AGRICULTURE	41632307 - Umuhu Omuma	-	-	10,000,000.00
Fishry at LGA head Qtrs	0	021500300100 - Livestock Section (Veterinary)	23040103 - Wildlife & Nature Conservation	70421 - AGRICULTURE	41632307 - Umuhu Omuma	-	-	20,250,000.00
Construction of roads/Maintenance of roads across LGAs	0	023400100100 - Works transport, Housing Survey	23020114 - Construction / Provision Of Roads	70133 - OTHER GENERAL SERVICES	41632307 - Umuhu Omuma	-	-	4,250,000,000.00
maintenance of identified ring roads	0	023400100100 - Works transport, Housing Survey	23030113 - Rehabilitation / Repairs - Roads	70133 - OTHER GENERAL SERVICES	41632307 - Umuhu Omuma	-	-	10,000,000.00
Grading of rural roads in Oru East LGA	0	023400100100 - Works transport, Housing Survey	23030113 - Rehabilitation / Repairs - Roads	70133 - OTHER GENERAL SERVICES	41632307 - Umuhu Omuma	-	-	635,000,000.00
Construction of Magistrates qrts	0	023400100100 - Works transport, Housing Survey	23020101 - Construction/Provision Of Office Buildings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41632307 - Umuhu Omuma	-	-	29,044,120.00
Purchase of vehicles	0	023400100100 - Works transport, Housing Survey	23010105 - Purchase Of Motor Vehicles	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41632307 - Umuhu Omuma	-	-	140,000,000.00
painting of council blocks/maintenance of roof	0	023400100100 - Works transport, Housing Survey	23030121 - Rehabilitation / Repairs Of Office Buildings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41632307 - Umuhu Omuma	-	-	180,000,000.00
staff housing/chairman's grts building	0	023400100100 - Works transport, Housing Survey	23020101 - Construction/Provision Of Office Buildings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41632307 - Umuhu Omuma	-	-	350,000,000.00
Purchase of earth moving equipments	0	023400100100 - Works transport, Housing Survey	23010129 - Purchase Of Industrial Equipment	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41632307 - Umuhu Omuma	-	-	155,000,000.00
painting of Transformers/poles and electrification/energizing of high tension elect	0	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70133 - OTHER GENERAL SERVICES	41632307 - Umuhu Omuma	-	-	305,028,600.00
Construction/rehabilitation of Hqs/Lock-up stores/Abattoirs across communities	0	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	41632307 - Umuhu Omuma	-	-	200,000,000.00
completion of two storey building Administrative block	0	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41632307 - Umuhu Omuma	-	-	334,000,000.00
Procurement of fire fighting equipments	0	023800400100 - Procurement Section	23010123 - Purchase Of Fire Fighting Equipment	71091 - SOCIAL PROTECTION N.E.C.	41632307 - Umuhu Omuma	-	-	10,000,000.00
Renovation of Primary schools/desks and learning materials in the LGA and Adula	0	051700400100 - Other Education	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	41632307 - Umuhu Omuma	-	-	155,000,000.00
Completion, furnishing & equping of General Hospital Omuma Hqtrs	0	052100100100 - Primary Health Care	23010122 - Purchase Of Health / Medical Equipment	70761 - HEALTH N.E.C.	41632307 - Umuhu Omuma	-	-	100,000,000.00
Rehabilitation/Renovation/Purchase of modern equipments/immunizing program	0	052100100100 - Primary Health Care	23010122 - Purchase Of Health / Medical Equipment	70761 - HEALTH N.E.C.	41632307 - Umuhu Omuma	-	-	400,000,000.00
Construction of water boreholes at some of the wards in Oru East LGA	0	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	71091 - SOCIAL PROTECTION N.E.C.	41632307 - Umuhu Omuma	-	-	100,000,000.00
Environmental sewage &drainages	0	053500300100 - Rural Water Supply	23040105 - Water and Environmental Pollution Prevention & Cont	71091 - SOCIAL PROTECTION N.E.C.	41632307 - Umuhu Omuma	-	-	50,000,000.00
Establishment of skill acquisition/Equipins, Trainings/ Expansion of JAMB/ACT centre	0	055100100100 - Social Development,Information,Education, Youth & Cu	23010146 - Purchase of other ICT equipment	71091 - SOCIAL PROTECTION N.E.C.	41632307 - Umuhu Omuma	-	-	16,000,000.00
Construction of stadium & a rest house in Omuma	0	055100100100 - Social Development,Information,Education, Youth & Cu	23020101 - Construction/Provision Of Office Buildings	71091 - SOCIAL PROTECTION N.E.C.	41632307 - Umuhu Omuma	-	-	150,000,000.00
Administration & Maintenance of a chapel at the LGA	0	055100500100 - Traditional/Religious Affairs	23030121 - Rehabilitation / Repairs Of Office Buildings	71091 - SOCIAL PROTECTION N.E.C.	41632307 - Umuhu Omuma	-	-	50,000,000.00