



OWERRI NORTH LOCAL GOVERNMENT AREA

IMO STATE GOVERNMENT 2025 APPROVED BUDGET

28th MARCH, 2025

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BUDGET SUMMARY TABLE

416126 - OWERRI NORTH Local Government, Imo State - 2025 Budget: Summary

Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Opening Balance		10,000,000.00			30,000,000.00
Recurrent Revenue	-	4,684,917,700.00	-	-	7,398,623,780.00
11 - LOCAL GOVT. SHARE OF FAAC	-	4,182,667,700.00	-	-	6,314,848,780.00
12 - Independent Revenue	-	502,250,000.00	-	-	1,083,775,000.00
Recurrent Expenditure	-	883,837,060.00	-	-	1,789,978,690.00
21 - Personnel Cost	-	824,787,060.00	-	-	1,105,756,690.00
22 - Other Recurrent Costs	-	59,050,000.00	-	-	684,222,000.00
Transfer to Capital Account	-	3,811,080,640.00	-	-	5,638,645,090.00
Capital Receipts	-	-	-	-	-
13 - AID AND GRANTS	-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-
23 - Capital Expenditure	-	3,269,899,720.00	-	-	5,565,000,000.00
Total Revenue (including OB)	-	4,694,917,700.00	-	-	7,428,623,780.00
Total Expenditure	-	4,153,736,780.00	-	-	7,354,978,690.00
Closing Balance	-	541,180,920.00	-	-	73,645,090.00

TOTAL REVENUE BY ADMINISTRATIVE UNIT

416126 - OWERRI NORTH 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>4,684,917,700.00</i>	-	-	<i>7,398,623,780.00</i>
020000000000	Economic	-	4,684,917,700.00	-	-	7,398,623,780.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	4,684,917,700.00	-	-	7,398,623,780.00
022002000100	Revenue Section	-	4,684,917,700.00	-	-	7,398,623,780.00

TOTAL REVENUE BY ECONOMIC CLASSIFICATION

Code	Economic		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
1	Revenue	-	4,684,917,700.00	-	-	7,398,623,780.00
11	LOCAL GOVT. SHARE OF FAAC	-	4,182,667,700.00	-	-	6,314,848,780.00
1101	LOCAL GOVT. SHARE OF FAAC	-	4,182,667,700.00	-	-	6,314,848,780.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	2,913,439,000.00	-	-	4,117,379,730.00
11010101	Statutory Allocation	-	2,913,439,000.00	-	-	4,117,379,730.00
110102	LOCAL GOVT. SHARE OF VAT	-	569,184,000.00	-	-	697,643,200.00
11010201	Share of VAT	-	569,184,000.00	-	-	697,643,200.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	700,044,700.00	-	-	1,499,825,850.00
11010301	Excess Crude Oil Revenue	-	524,353,000.00	-	-	598,135,350.00
11010303	Exchange Gain	-	-	-	-	650,998,800.00
11010310	NNPC Refund	-	145,691,700.00	-	-	245,691,700.00
11010313	State Infrastructure & Security	-	30,000,000.00	-	-	5,000,000.00
12	Independent Revenue	-	502,250,000.00	-	-	1,083,775,000.00
1201	TAX REVENUE	-	40,000,000.00	-	-	36,400,000.00
120101	PERSONAL TAXES	-	40,000,000.00	-	-	36,400,000.00
12010118	Other Personal Tax	-	40,000,000.00	-	-	36,400,000.00
1202	NON-TAX REVENUE	-	462,250,000.00	-	-	1,047,375,000.00
120201	Licenses - General	-	186,962,500.00	-	-	439,913,750.00
12020167	Other Licences	-	186,962,500.00	-	-	439,913,750.00
120204	Fees - General	-	81,675,000.00	-	-	207,652,500.00
12020499	Other Fees	-	81,675,000.00	-	-	207,652,500.00
120205	Fines - General	-	13,612,500.00	-	-	34,608,750.00
12020501	Fines	-	13,612,500.00	-	-	34,608,750.00
120207	Earnings - General	-	61,000,000.00	-	-	135,900,000.00
12020711	Earnings from Commercial Activities	-	61,000,000.00	-	-	135,900,000.00
120210	REPAYMENTS - GENERAL	-	-	-	-	10,000,000.00
12021022	Other Repayments	-	-	-	-	10,000,000.00
120214	Rate - General	-	119,000,000.00	-	-	219,300,000.00
12021401	Rate	-	119,000,000.00	-	-	219,300,000.00

TOTAL EXPENDITURE BY ADMINISTRATIVE UNIT

Code	Economic		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
1	Revenue	-	4,684,917,700.00	-	-	7,398,623,780.00
11	LOCAL GOVT. SHARE OF FAAC	-	4,182,667,700.00	-	-	6,314,848,780.00
1101	LOCAL GOVT. SHARE OF FAAC	-	4,182,667,700.00	-	-	6,314,848,780.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	-	2,913,439,000.00	-	-	4,117,379,730.00
11010101	Statutory Allocation	-	2,913,439,000.00	-	-	4,117,379,730.00
110102	LOCAL GOVT. SHARE OF VAT	-	569,184,000.00	-	-	697,643,200.00
11010201	Share of VAT	-	569,184,000.00	-	-	697,643,200.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	-	700,044,700.00	-	-	1,499,825,850.00
11010301	Excess Crude Oil Revenue	-	524,353,000.00	-	-	598,135,350.00
11010303	Exchange Gain	-	-	-	-	650,998,800.00
11010310	NNPC Refund	-	145,691,700.00	-	-	245,691,700.00
11010313	State Infrastructure & Security	-	30,000,000.00	-	-	5,000,000.00
12	Independent Revenue	-	502,250,000.00	-	-	1,083,775,000.00
1201	TAX REVENUE	-	40,000,000.00	-	-	36,400,000.00
120101	PERSONAL TAXES	-	40,000,000.00	-	-	36,400,000.00
12010118	Other Personal Tax	-	40,000,000.00	-	-	36,400,000.00
1202	NON-TAX REVENUE	-	462,250,000.00	-	-	1,047,375,000.00
120201	Licenses - General	-	186,962,500.00	-	-	439,913,750.00
12020167	Other Licences	-	186,962,500.00	-	-	439,913,750.00
120204	Fees - General	-	81,675,000.00	-	-	207,652,500.00
12020499	Other Fees	-	81,675,000.00	-	-	207,652,500.00
120205	Fines - General	-	13,612,500.00	-	-	34,608,750.00
12020501	Fines	-	13,612,500.00	-	-	34,608,750.00
120207	Earnings - General	-	61,000,000.00	-	-	135,900,000.00
12020711	Earnings from Commercial Activities	-	61,000,000.00	-	-	135,900,000.00
120210	REPAYMENTS - GENERAL	-	-	-	-	10,000,000.00
12021022	Other Repayments	-	-	-	-	10,000,000.00
120214	Rate - General	-	119,000,000.00	-	-	219,300,000.00
12021401	Rate	-	119,000,000.00	-	-	219,300,000.00

PERSONNEL EXPENDITURE BY ADMINISTRATIVE UNIT

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Personnel Expenditure	-	824,787,060.00	-	-	1,105,756,690.00
010000000000	Administrative	-	232,860,746.00	-	-	398,674,170.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	32,260,000.00	-	-	86,910,000.00
011100100100	Chairman	-	23,380,000.00	-	-	78,030,000.00
011100200100	Vice-Chairman	-	2,400,000.00	-	-	2,400,000.00
011105000100	Adviser/Assistant to Chairman	-	1,680,000.00	-	-	1,680,000.00
011106000100	Supervisors	-	4,800,000.00	-	-	4,800,000.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	-	86,907,084.00	-	-	115,620,000.00
011200100100	Legislative Council	-	86,907,084.00	-	-	115,620,000.00
011600000000	Secretary to the Local Government Council	-	1,800,000.00	-	-	1,800,000.00
011601000100	Secretary to the Local Government Council	-	1,800,000.00	-	-	1,800,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	111,893,662.00	-	-	194,344,170.00
012500100100	Office of the Director Admin and General Services	-	111,893,662.00	-	-	194,344,170.00
020000000000	Economic	-	257,037,470.00	-	-	209,634,010.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	83,829,010.00	-	-	77,453,470.00
021500100100	Agriculture and Natural Resources	-	83,829,010.00	-	-	77,453,470.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	112,746,580.00	-	-	85,820,220.00
022001000100	Finance and Supply	-	112,746,580.00	-	-	85,820,220.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	42,921,630.00	-	-	25,471,750.00
023400100100	Works, Transport, Housing, Lands and Survey	-	42,921,630.00	-	-	25,471,750.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	17,540,250.00	-	-	20,888,570.00
023800100100	Budget, Planning, Research and Statistics	-	17,540,250.00	-	-	20,888,570.00
050000000000	Social	-	334,888,844.00	-	-	497,448,510.00
052100000000	PRIMARY HEALTH CARE	-	230,376,214.00	-	-	445,649,660.00
052100100100	Primary Health Care	-	230,376,214.00	-	-	445,649,660.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	104,512,630.00	-	-	51,798,850.00
055100100100	Social Development, Information, Education, Youths and Culture	-	54,112,630.00	-	-	50,492,040.00
055100300100	Community Development	-	-	-	-	1,306,810.00
055100500100	Traditional/Religious Affairs	-	50,400,000.00	-	-	-

OTHER RECURRENT EXPENDITURE BY ADMINISTRATIVE UNIT

Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
Total Other Recurrent Expenditure	-	59,050,000.00	-	-	684,222,000.00
Administrative	-	21,900,000.00	-	-	581,128,000.00
OFFICE OF THE LG CHAIRMAN	-	7,500,000.00	-	-	518,285,000.00
Chairman	-	7,500,000.00	-	-	518,285,000.00
LOCAL GOVT LEGISLATIVES COUNCIL	-	6,700,000.00	-	-	21,433,000.00
Legislative Council	-	6,700,000.00	-	-	21,433,000.00
ADMIN AND GENERAL SERVICES	-	7,700,000.00	-	-	41,410,000.00
Office of the Director Admin and General Services	-	7,700,000.00	-	-	41,410,000.00
Economic	-	22,900,000.00	-	-	69,650,000.00
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	6,100,000.00	-	-	27,075,000.00
Agriculture and Natural Resources	-	6,100,000.00	-	-	27,075,000.00
DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	5,600,000.00	-	-	11,275,000.00
Finance and Supply	-	5,600,000.00	-	-	11,275,000.00
DEPARTMENT OF WORKS & HOUSING	-	5,200,000.00	-	-	22,575,000.00
Works, Transport, Housing, Lands and Survey	-	5,200,000.00	-	-	22,575,000.00
DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	6,000,000.00	-	-	8,725,000.00
Budget, Planning, Research and Statistics	-	6,000,000.00	-	-	8,725,000.00
Social	-	14,250,000.00	-	-	33,444,000.00
PRIMARY HEALTH CARE	-	7,500,000.00	-	-	18,765,000.00
Primary Health Care	-	7,500,000.00	-	-	18,765,000.00
DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	6,750,000.00	-	-	14,679,000.00
Social Development, Information, Education, Youths and Culture	-	6,750,000.00	-	-	5,639,000.00
Community Development	-	-	-	-	9,040,000.00

CAPITAL EXPENDITURE BY ADMINISTRATIVE UNIT

Code	Administrative Unit		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Capital Expenditure	-	3,269,899,720.00	-	-	5,565,000,000.00
010000000000	Administrative	-	16,000,000.00	-	-	700,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	-	16,000,000.00	-	-	700,000,000.00
012500100100	Office of the Director Admin and General Services	-	16,000,000.00	-	-	700,000,000.00
020000000000	Economic	-	3,014,821,430.00	-	-	3,665,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	32,000,000.00	-	-	140,000,000.00
021500100100	Agriculture and Natural Resources	-	32,000,000.00	-	-	140,000,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	-	-	-	100,000,000.00
022001000100	Finance and Supply	-	-	-	-	100,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	-	2,972,821,430.00	-	-	3,405,000,000.00
023400100100	Works, Transport, Housing, Lands and Survey	-	2,922,821,430.00	-	-	3,135,000,000.00
023400300100	Electrical Section	-	50,000,000.00	-	-	270,000,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	10,000,000.00	-	-	20,000,000.00
023800100100	Budget, Planning, Research and Statistics	-	10,000,000.00	-	-	20,000,000.00
050000000000	Social	-	239,078,290.00	-	-	1,200,000,000.00
052100000000	PRIMARY HEALTH CARE	-	65,000,000.00	-	-	235,000,000.00
052100100100	Primary Health Care	-	65,000,000.00	-	-	235,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	-	174,078,290.00	-	-	965,000,000.00
055100100100	Social Development, Information, Education, Youths and Culture	-	174,078,290.00	-	-	965,000,000.00

BUDGET BY ECONOMIC CLASSIFICATION

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
2	EXPENDITURES	-	4,153,736,780.00	-	-	7,354,978,690.00
21	Personnel Cost	-	824,787,060.00	-	-	1,105,756,690.00
2101	SALARY	-	562,024,429.00	-	-	617,265,520.00
210101	Salaries and Wages	-	562,024,429.00	-	-	617,265,520.00
21010101	Salary	-	503,644,429.00	-	-	576,705,520.00
21010103	Consolidated Revenue Fund Charges - Salaries	-	58,380,000.00	-	-	40,560,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	262,762,631.00	-	-	488,491,170.00
210201	ALLOWANCES	-	262,762,631.00	-	-	488,491,170.00
21020147	Administrative Allowances	-	200,175,547.00	-	-	324,721,170.00
21020149	Consolidated Allowance	-	62,587,084.00	-	-	163,770,000.00
22	Other Recurrent Costs	-	59,050,000.00	-	-	684,222,000.00
2202	OVERHEAD COST	-	55,050,000.00	-	-	683,472,000.00
220201	Transport & Travelling - General	-	15,100,000.00	-	-	45,288,000.00
22020101	Local Travel & Transport - Training	-	11,100,000.00	-	-	32,620,000.00
22020102	Local Travel & Transport - Others	-	4,000,000.00	-	-	12,668,000.00
220202	Utilities General	-	-	-	-	11,000,000.00
22020201	Electricity Charges	-	-	-	-	11,000,000.00
220204	Maintenance Services - General	-	16,100,000.00	-	-	43,000,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	8,200,000.00	-	-	28,600,000.00
22020402	Maintenance of Office Furniture	-	7,900,000.00	-	-	14,400,000.00
220205	Training - General	-	10,950,000.00	-	-	25,200,000.00
22020501	Local Training	-	6,450,000.00	-	-	7,900,000.00
22020503	Manpower Planning and Other Staff Development Exper	-	4,500,000.00	-	-	17,300,000.00
220206	Other Services - General	-	8,300,000.00	-	-	24,964,000.00
22020602	Office/Store Rent	-	6,300,000.00	-	-	17,754,000.00
22020605	Cleaning and Fumigation Services	-	2,000,000.00	-	-	7,210,000.00
220207	Consulting and Professional Services	-	500,000.00	-	-	6,000,000.00
22020703	Legal Service	-	500,000.00	-	-	4,500,000.00
22020707	Agricultural Consulting	-	-	-	-	1,500,000.00
220210	Miscellaneous Expenses - General	-	4,100,000.00	-	-	528,020,000.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	-	2,600,000.00	-	-	11,870,000.00
22021007	Welfare Packages	-	-	-	-	6,000,000.00
22021046	Livestock feeding and Medicament	-	1,500,000.00	-	-	16,650,000.00
22021085	Other Miscellaneous Expenses	-	-	-	-	493,500,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	-	4,000,000.00	-	-	750,000.00
220401	Local Grants and Contributions	-	4,000,000.00	-	-	-
22040112	Grant to Academic Institutions	-	4,000,000.00	-	-	-
220402	FOREIGN GRANTS AND CONTRIBUTIONS	-	-	-	-	750,000.00

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
22040203	Grants and Contribution to International Organizations	-	-	-	-	750,000.00
23	Capital Expenditure	-	3,269,899,720.00	-	-	5,565,000,000.00
2301	FIXED ASSETS PURCHASED	-	71,000,000.00	-	-	900,000,000.00
230101	Purchase of Fixed Assets - General	-	71,000,000.00	-	-	900,000,000.00
23010105	Purchase Of Motor Vehicles	-	16,000,000.00	-	-	700,000,000.00
23010113	Purchase Of Computers	-	10,000,000.00	-	-	20,000,000.00
23010127	Purchase Of Agricultural Equipment and Improved Input	-	30,000,000.00	-	-	155,000,000.00
23010128	Purchase Of Security Equipment	-	10,000,000.00	-	-	10,000,000.00
23010140	Purchase of Information / Communication Equipment	-	5,000,000.00	-	-	15,000,000.00
2302	CONSTRUCTION / PROVISION	-	2,910,665,880.00	-	-	3,450,000,000.00
230201	Construction/ Provision of Fixed Assets - General	-	2,910,665,880.00	-	-	3,450,000,000.00
23020101	Construction/Provision Of Office Buildings	-	126,620,000.00	-	-	365,000,000.00
23020102	Construction/Provision Of Residential Buildings	-	50,000,000.00	-	-	265,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power	-	50,000,000.00	-	-	270,000,000.00
23020105	Construction/Provision Of Water Facilities	-	105,000,000.00	-	-	110,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	-	-	-	-	10,000,000.00
23020107	Construction/Provision Of Public Schools	-	68,078,290.00	-	-	250,000,000.00
23020112	Construction / Provision Of Sporting Facilities	-	-	-	-	20,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	-	8,000,000.00	-	-	30,000,000.00
23020114	Construction / Provision Of Roads	-	2,397,967,590.00	-	-	1,930,000,000.00
23020124	Construction Of Markets/Parks	-	105,000,000.00	-	-	200,000,000.00
2303	REHABILITATION / REPAIRS	-	194,233,840.00	-	-	895,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	-	194,233,840.00	-	-	895,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	-	-	-	-	35,000,000.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	15,000,000.00	-	-	150,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	-	25,000,000.00	-	-	470,000,000.00
23030113	Rehabilitation / Repairs - Roads	-	128,233,840.00	-	-	200,000,000.00
23030133	Rehabilitation/Repairs of Other facilities	-	26,000,000.00	-	-	40,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	60,000,000.00	-	-	100,000,000.00
230401	Preservation of the Environment - General	-	60,000,000.00	-	-	100,000,000.00
23040101	Tree Planting	-	10,000,000.00	-	-	50,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	-	50,000,000.00	-	-	50,000,000.00
2305	OTHER CAPITAL PROJECTS	-	34,000,000.00	-	-	220,000,000.00
230501	Acquisition of Non-Tangible Asset	-	34,000,000.00	-	-	220,000,000.00
23050108	Special Intervention Programmes and Projects	-	34,000,000.00	-	-	95,000,000.00
23050137	Capital Project Historical Liabilities	-	-	-	-	100,000,000.00
23050141	Grants to State Governments – Primary Health Care	-	-	-	-	25,000,000.00

TOTAL EXPENDITURE BY FUNCTION

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Expenditure	-	4,153,736,780.00	-	-	7,354,978,690.00
701	GENERAL PUBLIC SERVICES	-	1,083,357,060.00	-	-	3,070,693,690.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	135,167,084.00	-	-	350,548,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	135,167,084.00	-	-	250,548,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	-	-	-	100,000,000.00
7013	GENERAL SERVICES	-	948,189,976.00	-	-	2,720,145,690.00
70131	GENERAL PERSONNEL SERVICES	-	718,464,429.00	-	-	1,652,585,520.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	6,000,000.00	-	-	8,725,000.00
70133	OTHER GENERAL SERVICES	-	223,725,547.00	-	-	1,058,835,170.00
703	PUBLIC ORDER AND SAFETY	-	10,000,000.00	-	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	-	10,000,000.00	-	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	-	10,000,000.00	-	-	10,000,000.00
704	ECONOMIC AFFAIRS	-	2,785,301,430.00	-	-	3,077,075,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	2,757,201,430.00	-	-	2,960,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	2,757,201,430.00	-	-	2,960,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	28,100,000.00	-	-	117,075,000.00
70421	AGRICULTURE	-	28,100,000.00	-	-	117,075,000.00
705	ENVIRONMENTAL PROTECTION	-	62,000,000.00	-	-	107,210,000.00
7051	WASTE MANAGEMENT	-	2,000,000.00	-	-	7,210,000.00
70511	WASTE MANAGEMENT	-	2,000,000.00	-	-	7,210,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	-	60,000,000.00	-	-	100,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	60,000,000.00	-	-	100,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	105,000,000.00	-	-	145,000,000.00
7063	WATER SUPPLY	-	105,000,000.00	-	-	145,000,000.00
70631	WATER SUPPLY	-	105,000,000.00	-	-	145,000,000.00
707	HEALTH	-	15,000,000.00	-	-	185,000,000.00
7072	OUTPATIENT SERVICES	-	-	-	-	35,000,000.00
70721	GENERAL MEDICAL SERVICES	-	-	-	-	10,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	-	-	-	-	25,000,000.00
7073	HOSPITAL SERVICES	-	15,000,000.00	-	-	150,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	15,000,000.00	-	-	150,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	-	-	-	20,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	-	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	-	20,000,000.00
709	EDUCATION	-	93,078,290.00	-	-	740,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	88,078,290.00	-	-	700,000,000.00
70912	PRIMARY EDUCATION	-	88,078,290.00	-	-	700,000,000.00
7094	TERTIARY EDUCATION	-	-	-	-	20,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-	-	-	20,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	5,000,000.00	-	-	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	5,000,000.00	-	-	20,000,000.00

PERSONNEL EXPENDITURE BY FUNCTION

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	<i>Total Personnel Expenditure</i>	-	<i>824,787,060.00</i>	-	-	<i>1,105,756,690.00</i>
701	GENERAL PUBLIC SERVICES	-	824,787,060.00	-	-	1,105,756,690.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	120,967,084.00	-	-	204,330,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	120,967,084.00	-	-	204,330,000.00
7013	GENERAL SERVICES	-	703,819,976.00	-	-	901,426,690.00
70131	GENERAL PERSONNEL SERVICES	-	503,644,429.00	-	-	576,705,520.00
70133	OTHER GENERAL SERVICES	-	200,175,547.00	-	-	324,721,170.00

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>59,050,000.00</i>	-	-	<i>684,222,000.00</i>
701	GENERAL PUBLIC SERVICES	-	50,950,000.00	-	-	649,937,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	14,200,000.00	-	-	46,218,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	14,200,000.00	-	-	46,218,000.00
7013	GENERAL SERVICES	-	36,750,000.00	-	-	603,719,000.00
70131	GENERAL PERSONNEL SERVICES	-	23,200,000.00	-	-	560,880,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	6,000,000.00	-	-	8,725,000.00
70133	OTHER GENERAL SERVICES	-	7,550,000.00	-	-	34,114,000.00
704	ECONOMIC AFFAIRS	-	6,100,000.00	-	-	27,075,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	6,100,000.00	-	-	27,075,000.00
70421	AGRICULTURE	-	6,100,000.00	-	-	27,075,000.00
705	ENVIRONMENTAL PROTECTION	-	2,000,000.00	-	-	7,210,000.00
7051	WASTE MANAGEMENT	-	2,000,000.00	-	-	7,210,000.00
70511	WASTE MANAGEMENT	-	2,000,000.00	-	-	7,210,000.00

CAPITAL EXPENDITURE BY FUNCTION

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
	Total Capital Expenditure	-	3,269,899,720.00	-	-	5,565,000,000.00
701	GENERAL PUBLIC SERVICES	-	207,620,000.00	-	-	1,315,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	-	-	-	-	100,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	-	-	-	100,000,000.00
7013	GENERAL SERVICES	-	207,620,000.00	-	-	1,215,000,000.00
70131	GENERAL PERSONNEL SERVICES	-	191,620,000.00	-	-	515,000,000.00
70133	OTHER GENERAL SERVICES	-	16,000,000.00	-	-	700,000,000.00
703	PUBLIC ORDER AND SAFETY	-	10,000,000.00	-	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	-	10,000,000.00	-	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	-	10,000,000.00	-	-	10,000,000.00
704	ECONOMIC AFFAIRS	-	2,779,201,430.00	-	-	3,050,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	2,757,201,430.00	-	-	2,960,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	2,757,201,430.00	-	-	2,960,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	22,000,000.00	-	-	90,000,000.00
70421	AGRICULTURE	-	22,000,000.00	-	-	90,000,000.00
705	ENVIRONMENTAL PROTECTION	-	60,000,000.00	-	-	100,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	60,000,000.00	-	-	100,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	60,000,000.00	-	-	100,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	105,000,000.00	-	-	145,000,000.00
7063	WATER SUPPLY	-	105,000,000.00	-	-	145,000,000.00
70631	WATER SUPPLY	-	105,000,000.00	-	-	145,000,000.00
707	HEALTH	-	15,000,000.00	-	-	185,000,000.00
7072	OUTPATIENT SERVICES	-	-	-	-	35,000,000.00
70721	GENERAL MEDICAL SERVICES	-	-	-	-	10,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	-	-	-	-	25,000,000.00
7073	HOSPITAL SERVICES	-	15,000,000.00	-	-	150,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	15,000,000.00	-	-	150,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	-	-	-	20,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	-	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	-	20,000,000.00
709	EDUCATION	-	93,078,290.00	-	-	740,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	88,078,290.00	-	-	700,000,000.00
70912	PRIMARY EDUCATION	-	88,078,290.00	-	-	700,000,000.00
7094	TERTIARY EDUCATION	-	-	-	-	20,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-	-	-	20,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	5,000,000.00	-	-	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	5,000,000.00	-	-	20,000,000.00

TOTAL EXPENDITURE BY LOCATION

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	4,153,736,780.00	0.00	0.00	7,354,978,690.00
4161	Imo East	0.00	4,153,736,780.00	0.00	0.00	7,354,978,690.00
416126	OWERRI NORTH	-	4,153,736,780.00	-	-	7,354,978,690.00
41612608	Orji/Uratta	-	31,863,750.00	-	-	37,743,590.00
41612611	Obibi/Uratta	-	500,000.00	-	-	1,855,000.00
41612613	Ezimba	-	26,000,000.00	-	-	40,000,000.00
41612616	Orie/Uratta	-	1,151,093,310.00	-	-	3,315,380,100.00
41612619	LGA Wide	-	2,944,279,720.00	-	-	3,960,000,000.00

PERSONNEL EXPENDITURE BY LOCATION

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	824,787,060.00	0.00	0.00	1,105,756,690.00
4161	Imo East	0.00	824,787,060.00	0.00	0.00	1,105,756,690.00
416126	OWERRI NORTH	0.00	824,787,060.00	0.00	0.00	1,105,756,690.00
41612608	Orji/Uratta	-	29,413,750.00	-	-	32,593,590.00
41612616	Orie/Uratta	-	795,373,310.00	-	-	1,073,163,100.00

OTHER RECURRENT EXPENDITURE BY LOCATION

Code	Item		2024 Approved Budget
416	IMO STATE	0.00	59,050,000.00
4161	Imo East	0.00	59,050,000.00
416126	OWERRI NORTH	-	59,050,000.00
41612608	Orji/Uratta	-	2,450,000.00
41612611	Obibi/Uratta	-	500,000.00
41612616	Orie/Uratta	-	56,100,000.00

CAPITAL EXPENDITURE BY LOCATION

Code	Item		2024 Approved Budget	2024 Performance January to September		2025 Approved Budget
416	IMO STATE	0.00	3,269,899,720.00	0.00	0.00	5,565,000,000.00
4161	Imo East	0.00	3,269,899,720.00	0.00	0.00	5,565,000,000.00
416126	OWERRI NORTH	-	3,269,899,720.00	-	-	5,565,000,000.00
41612613	Ezimba	-	26,000,000.00	-	-	40,000,000.00
41612616	Orie/Uratta	-	299,620,000.00	-	-	1,565,000,000.00
41612619	LGA Wide	-	2,944,279,720.00	-	-	3,960,000,000.00

OWERRI NORTH LGA, IMO STATE 2025 APPROVED BUDGET

CAPITAL PROJECTS

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description
Total Capital Expenditure					
Procurement of Official and earthmoving vehicles	0	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	41612616 - Orie/Uratta
Establishment of integrated agricultural farm at Owerri North Local Government	0	021500100100 - Agriculture and Natural Resources	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	41612616 - Orie/Uratta
Periodic sponsorship of agricultural shows and exhibitions	0	021500100100 - Agriculture and Natural Resources	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	41612616 - Orie/Uratta
Procurement and maintenance of moving machines and other farm implements	0	021500100100 - Agriculture and Natural Resources	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	41612616 - Orie/Uratta
Planting of trees in the vast area of Owerri North LGA.	0	021500100100 - Agriculture and Natural Resources	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41612619 - LGA Wide
Planting of flowers and grasses at the LGA Hqtrs.	0	021500100100 - Agriculture and Natural Resources	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41612616 - Orie/Uratta
Re-payment of debts owed to local contractors at the Local Government Headqu	0	022001000100 - Finance and Supply	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	41612616 - Orie/Uratta
Construction and Development of Modern Market Lock-up Shops and open shade	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Construction and Tarring of rural roads	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020114 - Construction / Provision Of Roads	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Maintenance and grading of earth roads at the 21 autonomous communities in O	0	023400100100 - Works, Transport, Housing, Lands and Survey	23030113 - Rehabilitation / Repairs - Roads	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Construction of a mini stadium at Orie Uratta	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020112 - Construction / Provision Of Sporting Facilities	70811 - RECREATIONAL AND SPORTING SERVICES	41612616 - Orie/Uratta
Purchase and installation of firefighting equipment at the Local Government Head	0	023400100100 - Works, Transport, Housing, Lands and Survey	23010128 - Purchase Of Security Equipment	70321 - FIRE PROTECTION SERVICES	41612616 - Orie/Uratta
Rural water supply, sinking of boreholes and reticulation of water in 10 autonomo	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	41612619 - LGA Wide
Reactivation of the existing water boreholes in 10 communities of the LGA.	0	023400100100 - Works, Transport, Housing, Lands and Survey	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	41612619 - LGA Wide
Reticulation of water in all the offices and strategic points in the LGA Hqtrs	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	41612616 - Orie/Uratta
Development of commercial and residential layouts at three strategic places in O	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020102 - Construction/Provision Of Residential Buildings	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Landscaping of Local Government compound / premises	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020101 - Construction/Provision Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	41612616 - Orie/Uratta
Construction, completion, renovation of office buildings at the LGA Hqtrs	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020101 - Construction/Provision Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	41612616 - Orie/Uratta
Construction and furnishing lodges for LGAs officials	0	023400100100 - Works, Transport, Housing, Lands and Survey	23020102 - Construction/Provision Of Residential Buildings	70131 - GENERAL PERSONNEL SERVICES	41612616 - Orie/Uratta
Purchase and installation of transformers at ten communities in Owerri North LGA	0	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Purchase and supply of electric poles, cables and other accessories in ten commu	0	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Procurement and installations of computers systems and accessories for use in v	0	023800100100 - Budget, Planning, Research and Statistics	23010113 - Purchase Of Computers	70131 - GENERAL PERSONNEL SERVICES	41612616 - Orie/Uratta
Furnishing and equipping Health Facility at the Owerri North Hqtrs.	0	052100100100 - Primary Health Care	23020106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	41612616 - Orie/Uratta
Renovation, equipping, fencing and water reticulation in the Health Centre	0	052100100100 - Primary Health Care	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	41612619 - LGA Wide
Contribution to World Health Assisted Programmes	0	052100100100 - Primary Health Care	23050141 - Grants to State Governments – Primary Health Care	70722 - SPECIALIZED MEDICAL SERVICES	41612616 - Orie/Uratta
Refuse collection and disposal from designated places in the vast area of the LGA	0	052100100100 - Primary Health Care	23040105 - Water and Environmental Pollution Prevention & Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41612616 - Orie/Uratta
Train youths and women in various skills from each of the 21 autonomous commo	0	055100100100 - Social Development, Information, Education, Youths and Culture	23050108 - Special Intervention Programmes and Projects	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Youth and women empowerment in SMEs at various communities of Owerri North	0	055100100100 - Social Development, Information, Education, Youths and Culture	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612619 - LGA Wide
Renovation of Primary Schools Buildings	0	055100100100 - Social Development, Information, Education, Youths and Culture	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	41612619 - LGA Wide
Furnishing and Equipping renovated primary school blocks	0	055100100100 - Social Development, Information, Education, Youths and Culture	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	41612619 - LGA Wide
Fencing of Renovated Primary Schools	0	055100100100 - Social Development, Information, Education, Youths and Culture	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	41612619 - LGA Wide
Rehabilitation and revival of Adult Education Centres in Owerri North.	0	055100100100 - Social Development, Information, Education, Youths and Culture	23030106 - Rehabilitation/Repairs - Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41612619 - LGA Wide
Procurement of Televisions, decoders, and accessories for office use in Owerri N	0	055100100100 - Social Development, Information, Education, Youths and Culture	23010140 - Purchase of Information / Communication Equipment	70131 - GENERAL PERSONNEL SERVICES	41612616 - Orie/Uratta
Procurement and installations of CCTVs Owerri North LGA.	0	055100100100 - Social Development, Information, Education, Youths and Culture	23010140 - Purchase of Information / Communication Equipment	70131 - GENERAL PERSONNEL SERVICES	41612616 - Orie/Uratta
Award of scholarship to 42 indigent university students of the 21 Autonomous Com	0	055100100100 - Social Development, Information, Education, Youths and Culture	23050108 - Special Intervention Programmes and Projects	70942 - SECOND STAGE OF TERTIARY EDUCATION	41612616 - Orie/Uratta
To visit remote and backward communities and sensitize them in addition to local	0	055100100100 - Social Development, Information, Education, Youths and Culture	23030133 - Rehabilitation/Repairs of Other facilities	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41612613 - Ezimba