



## CITIZENS BUDGET



**"BUDGET OF WEALTH CREATION"  
APPROVED YEAR 2021 BUDGET**



**PRODUCED & PUBLISHED**

**BY**

**MINISTRY OF BUDGET, ECONOMIC PLANNING AND  
STATISTICS**

**BLOCK 6 STATE SECRETARIAT COMPLEX,  
PORT HARCOURT ROAD, OWERRI,  
IMO STATE, NIGERIA.**

**[www.imostate.gov.ng](http://www.imostate.gov.ng)**



## **FOREWORD**

This report is the Citizens Budget published for the year 2021. It is gratifying that the 2021 Citizens Budget which meets the World Bank directives on Open Budget System (OBS) is taking place under the able leadership of **His Excellency the Distinguished Senator Hope Uzodimma**, the Executive Governor of Imo State. The purpose of the Citizens Budget is for the Citizens to participate in the decision process of sitting projects in their various communities. In this way, the Citizens take ownership responsibility and understand the usefulness of these Government Projects towards their Economic sustainability.

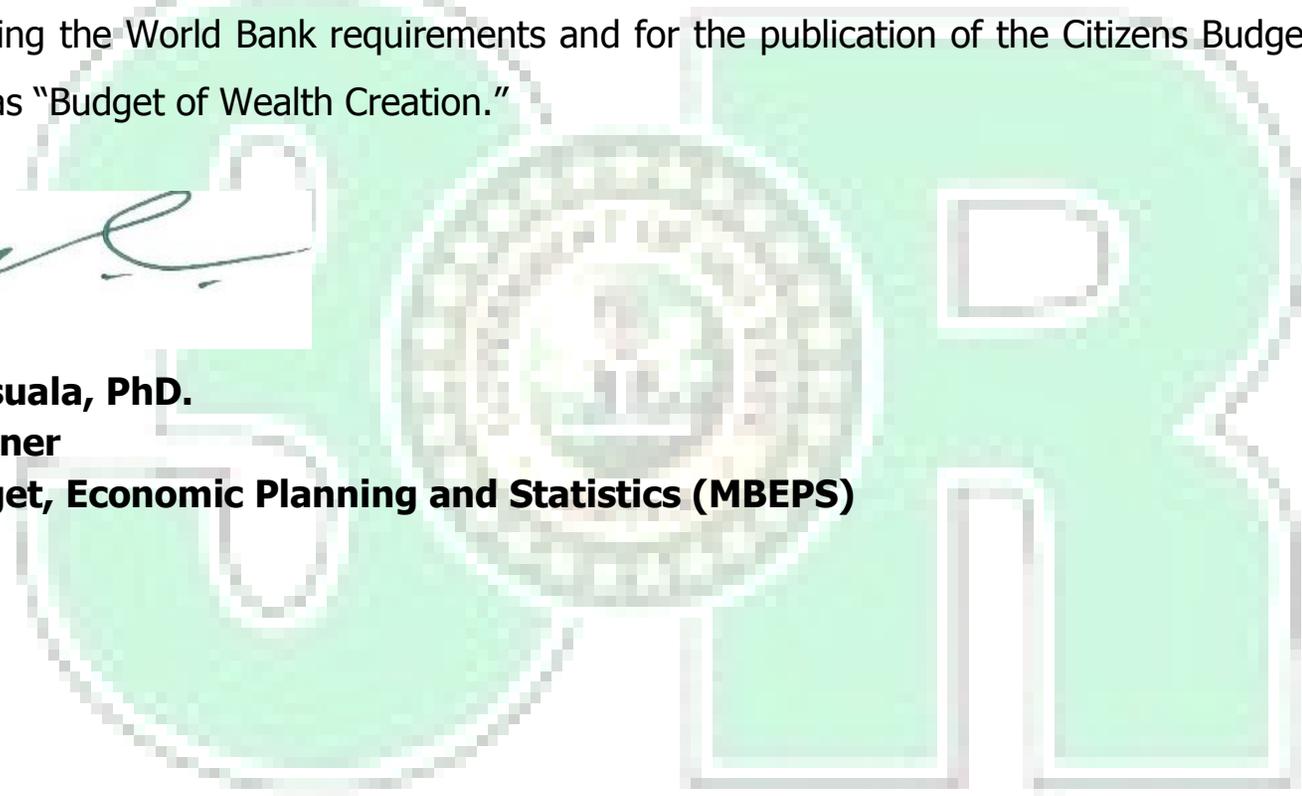
The Citizens Budget is equally an appropriation instrument supported by the World Bank to encourage the enforcement of State Fiscal Transparency, Accountability, and Sustainability (SFTAS) program in all the States in Nigeria. It is believed that the Citizens Budget Template will be found useful and acceptable by Imo Citizens for purpose of tracking public expenditure.

The scope of the Citizens Budget includes: Types of Budget, Budget Glossary, procedure of preparing a Budget, Budget assumption, approved Budget size, how Government gets the fund, how Government spends the fund, available Aids and Grants, Recurrent Expenditure, Capital Expenditure and Projects target for the appropriation year. In addition, projects estimated amount and projects location are component parts of the Citizens Budget to meet the Open Government Partnership (OGP) budgetary philosophy, in line with Open Budget System (OBS).

Finally, it is with sense of humility that I, as the Honourable Commissioner Ministry of Budget, Economic Planning & Statistics (MBEPS) expresses my gratitude, to all staffs of Ministry of Budget, Economic Planning and Statistics (MBEPS) for meeting the World Bank requirements and for the publication of the Citizens Budget in Imo State for the year 2021, alias "Budget of Wealth Creation."



**Rt. Hon. C. C. Osuala, PhD.**  
**Hon. Commissioner**  
**Ministry of Budget, Economic Planning and Statistics (MBEPS)**  
**Imo State.**





## **INTRODUCTION**

Time and money are scarce resources to all individuals, Government and as well organizations. The efficient and effective use of these resources requires planning. Planning alone however is not sufficient. Control is also necessary to ensure that plans are actually carried out. Thus, Budget is a tool that manages Plan and controls the use of scarce fiscal resources. Budget is the engine that guides the activities of the Government and it is just a written plan that details the financial goals of the Government for a future period as regards Revenue and Expenditure.

However, to make the rural dwellers feel the impact of Government, Citizens Budget should be implemented and simplified to the understanding of the citizens since they are the end-users of the budget.

Citizens Budget stands out as the only document developed by Government that is exclusively meant for the general public. Hence, it enables citizens to understand how Government is raising and spending its resources as well help to facilitate the engagement between citizens and their government for improved service delivery and societal development.

The Citizens Budget is based on the State's Approved Annual Budget and its objectives are to present State's budgetary information in a manner that is easily digestible for citizens. To make the most of a Citizens Budget, it should be simple and less ambiguous and should be widely and easily accessible by different users.

Furthermore, under the State Fiscal Transparency, Accountability and Sustainability (SFTAS) programs for result, the Citizens Budget has to be published online on an official State website for easy accessibility by the general public.

**WHAT IS A BUDGET?** A budget is a list of planned expenses and revenues. It is a plan for saving and spending for the near future. It can also be referred to as a comprehensive list of Expenditure, Revenue and Capital Project over a specific period of time. Budget is prepared and approved prior to the Budget Period and may show income, Expenditure and the Capital to be employed. It foretells details of revenue expected to be generated by the Government, grants and loans expected to be received and details of programmes and projects that government plans to spend the common wealth for the benefit of all.

### **WHAT IS THE MAIN PURPOSE FOR A BUDGET?**

1. To control resources and implementation guidelines.
2. For estimation of future projects
3. It is an important tool for decision making, monitoring economic performance and forecasting income and expenditure.



## **TYPES OF BUDGET**

**BALANCED BUDGET:** This means when the estimated Government expenditure is equal to the expected Government receipts in a given year. It is a budget in which the expenses do not exceed revenue. This type of budget helps the government to maintain economic stability if implemented successfully and it also helps abstain/refrain from imprudent spending. But the setback is that it restricts the government from spending on public welfare and does not offer solutions to problems such as unemployment.

**SURPLUS BUDGET:** This means when the expected government revenue from taxation, Customs Duties, etc; exceed the estimated government expenditure in a particular year. This type of budget is needed at times of inflation to reduce aggregate demand.

**NOTE:** Inflation means a general increase in prices and fall in the purchasing value of money.

**DEFICIT BUDGET:** This means when the estimated government expenditure exceeds the expected government revenue in a given year. That is, spending exceeds income. Government usually finances the Budget Deficit by selling bonds to the private sector or through public borrowing. It can be from multilateral institutions, investors, Capital markets or from banks.

**WHAT IS A CITIZENS BUDGET?** Citizen Budget fosters greater understanding of how public money is being managed. In other words, it should be a gateway to more information. Citizens Budget is a budget that enables the citizen to understand how government is raising and spending money. Therefore, it should be simpler, less technical version of a government's Budget that is produced timely and incorporate information that is relevant for the general public.

### **IMPORTANCE OF A CITIZENS BUDGET:**

Citizens budget is important because it enables citizens to understand government spending as it affects their daily lives from the taxes removed from their pay cheques to the social needs of all citizens. It is also a gateway to reliable information. They are not meant to replace more detailed Budget Document, but they are important for introducing citizens and Civil Societies to the knowledge they need to participate as informed stakeholders and hold the government accountable for how it manages public money. Furthermore, government ensures citizens have a firm understanding of the many ways the budget affects their lives; presenting budget information in a more accessible format than more standard Technical Budget Document to enable the general public understand government programmes and projects. Thus, citizens have to know the constraints the government is facing in its spending, whether in terms of revenue and expenditures.

## **BUDGET GLOSSARY**

### **Total Budget Expenditure**



## **Imo State Citizens Budget 2021**

This is the total budget size for the given period of time usually a year (12 months). It shows the expected revenue generation and capital disbursement of the government. It is the total Recurrent and Capital expenditure that explains how the government plans to finance the budget on behalf of the citizens, within the limited resources.

### **Recurrent Revenue**

This is the amount of money that the government intends to generate during the budget year. The government collects the money on behalf of the citizens. It includes taxes, licenses, fees, fines, sales, earnings, rent, investment income, grants and share of Federal Accounts Allocation (FAAC).

### **Capital Receipts**

These are the amount of money the government is expecting to receive through grants and loans both local and international etc. The government collects the money on behalf of the citizens.

### **Grants**

These are non-refundable funds disbursed to government to execute capital projects. They are like gifts to the government on behalf of the citizens by the international and local agencies.

### **Loans**

These are money the government borrowed from financial institutions on behalf of the citizens to finance its capital projects. These monies will be paid back with interest at an agreed term.

### **Recurrent Expenditure**

These are regular monthly, quarterly, semi-annually, or annual expenses. Also known as an operational budget, a recurrent budget includes personnel costs, overhead costs and consolidated revenue fund charges.

**Capital Expenditure** These are expenditures on capital projects. It is primarily expenditures on the creation of fixed assets and on the acquisition of lands, buildings and intangible assets. It includes the construction of roads, hospitals, bridges, schools and purchase of security equipment.

### **Budget Cycles**

Budget cycle refers to the tenure or life of a budget from the time the budget was created to the time it was evaluated/analyzed. There are four (4) segments of budget cycles namely;

- I. Preparation and Presentation to the House.
- II. Approval by the House.
- III. Execution

IV. Evaluation/Annual Progress Return.

**PROCEDURE OF PREPARING A BUDGET**

A budget process refers to the process by which governments create and approve a budget. They are as follows;

- a. Preparation of Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS).
- b. Pre-budget meeting with Stakeholders.
- c. Issue a call circular to MDAs for inputs.
- d. Form a Budget Committee for examination of inputs.
- e. Collation of Returns (Budget Proposals) from MDAs.
- f. Bi-lateral discussions with MDAs.
- g. Analysis of MDAs Submissions.
- h. Preparation of the draft budget.
- i. Presentation of the draft budget to the EXCO Members.
- j. Presentation of the draft budget by the Executive Governor of the State to the House of Assembly for approval.
- k. Approval by the House of Assembly.
- l. Assent by the Executive Governor for the Appropriation Bill.

Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS) provide analysis of recent economic development at global, national and state levels and consider the implication of these for the fiscal framework. It presents key economic indicators including the petroleum sector. It examines the prior year budget performance and the implications of the findings for the current year and next budget years.

**BASIC ASSUMPTION OF THE 2021 BUDGET**

**MACRO-ECONOMIC ENVIRONMENT:**

The 2021 Budget is based on the following Assumptions:

- FGN's Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP).
- FGN's adoption of an **Oil Price benchmark** of **\$40 (USD)** per barrel, daily oil production estimate of 1.86 million barrels per day and an Exchange Rate of **₦379 per US Dollar** for 2021.
- **National Growth Product (GDP) of 3%** in 2021, driven largely by Non-Oil output, as economic diversification accelerates as the enabling business environment improves.

# GENERAL FRAMEWORK



All Amount In Naira

## 346.2bn

2021 APPROVED BUDGET SIZE

**₦0BN**

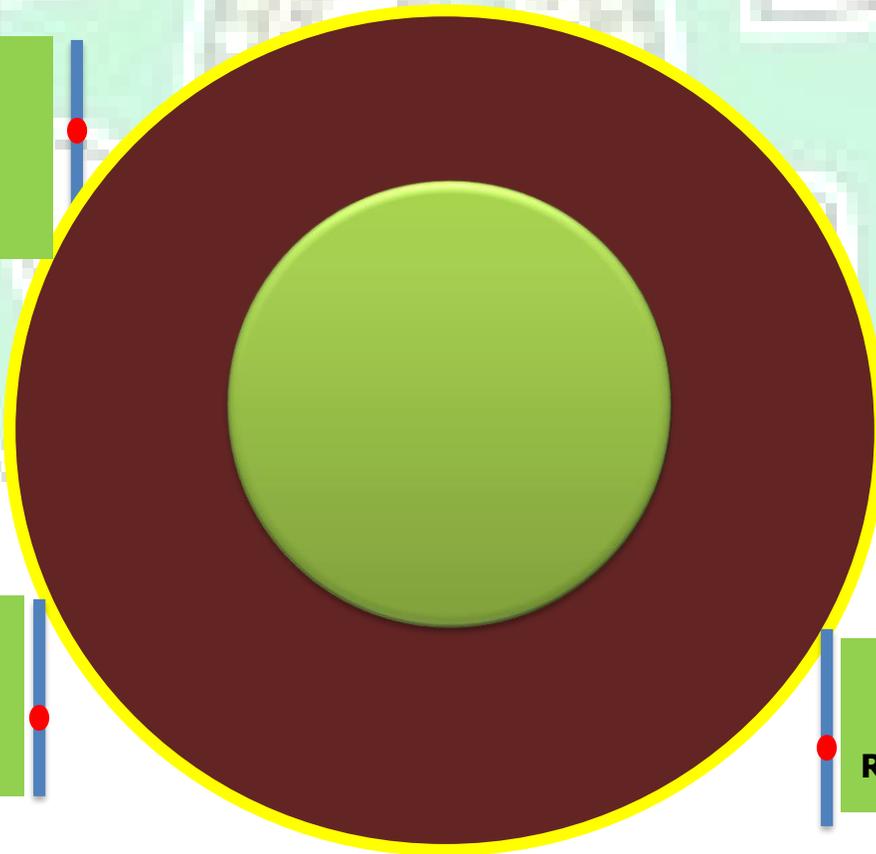
**BUDGET DEFICIT**

**₦346.2BN**

**TOTAL BUDGET EXPENDITURE**

**₦346.2BN**

**TOTAL BUDGET REVENUE AND GRANTS**



# WHERE WILL THE MONEY COME FROM?

|   |                        |  |                         |
|---|------------------------|--|-------------------------|
|  Internally Generated Revenue    | <b>N75,290,779,766</b> |  Foreign Grants         | <b>N158,127,551,352</b> |
|  Statutory Allocation            | <b>N32,325,871,062</b> |  Opening Balance        |                         |
|  Value Added Tax                 | <b>N13,800,679,997</b> |  Domestic Loans         | <b>N32,950,000,000</b>  |
|  Other Statutory Revenue        | <b>N4,817,710,081</b>  |  Foreign Loans         | <b>N5,320,000,000</b>   |
| Domestic Grants   | <b>N13,415,569,385</b> |  DEVELOPMENT PARTNERS | <b>N276,300,000</b>     |
|  Other Deficit Financing Items |                        |  |                         |

# WHERE DOES THE MONEY GO?



**₦346.2bn**  
**Total Expenditure**



**₦75.0bn**  
**Total Recurrent Expenditure**



**₦271.5bn**  
**Total Capital Expenditure**

# WHERE DOES THE MONEY GO?



## **₦346.2bn**

### **Total Expenditure**

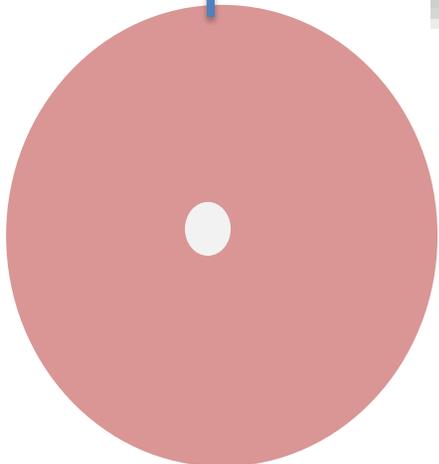
### **CONSOLIDATED REVENUE CHARGES**

**CAPITAL COST**

**OVERHEAD COST**

**PERSONNEL COST**

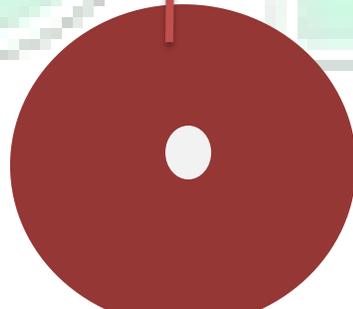
**SUBVENTION COST**



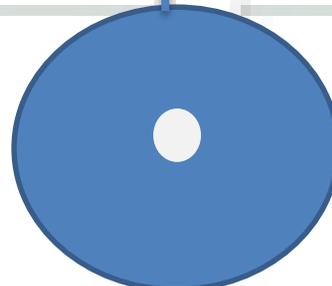
**₦271,525,730,144**



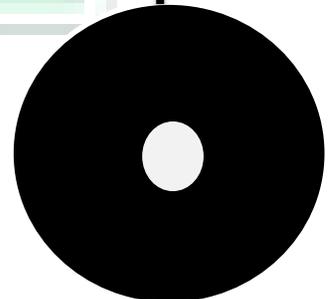
**₦33,273,644,910bn**



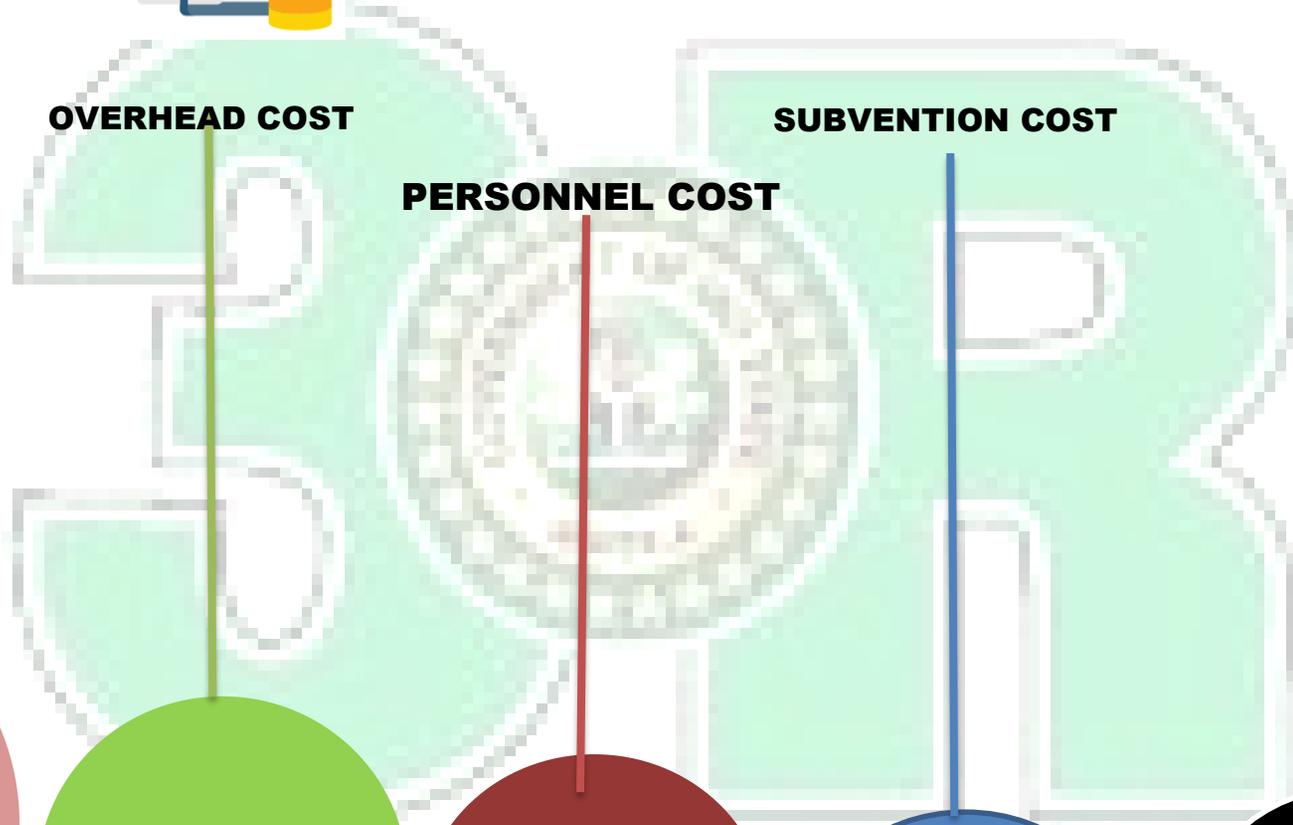
**₦14,120,082,285bn**



**₦13,462,316,398bn**



**₦13,338,198,348bn**



## HOW WILL THE GOVERNMENT SOURCE THE LOANS?

### DOMESTIC LOANS



**N32,950,000,000**

Total Domestic Loans

**COMMERCIAL BANKS LOAN TO THE STATE  
GOVERNMENT**

**N32,500,000,000**

**INTEGRATED FISH CAGE CULTURE**

**N450,000,000**

## FOREIGN LOANS



**N5,320,000,000**

Total Foreign Loans

SPECIAL AGRO-INDUSTRIAL PROCESSING  
ZONE PROJECT (SAPZ) IFAD/AFRICAN  
CONTINENTAL BANK

**N5,320,000,000**

# WHERE WILL THE MONEY COME FROM?

## DOMESTIC GRANTS

|  |                        |
|--|------------------------|
| <b>TET FUND IMO STATE POLYTECHNIC</b>  | <b>N484,500,000M</b>   |
| <b>IMO STATE POLYTECHNIC, OMUMA</b>  | <b>N3,064,300,000B</b> |
| <b>MGT. OF SEVERE ACUTE MALNUTRITION</b>   | <b>N43,412,500M</b>    |
| <b>PROVISION OF SIMPLE SOLAR POWERED BOREHOLE &amp; REHABILITATION/UPGRADE OF HAND PUMP TO SOLAR</b> | <b>N300,000,000M</b>   |
| <b>FGN/NDDC/IFAD - LIFE-ND PROJECT</b>   | <b>N633,333,333M</b>   |
| <b>OPERATION ROLL BACK MALARIA</b>   | <b>N8,031,000,000B</b> |
| <b>MICRONUTRIENT DEFICIENCY CONTROL</b>  | <b>N124,694,302M</b>   |
| <b>PROMOTION OF MATERNAL, ADOLESCENT &amp; GERIATRIC NUTRITION NEEDS</b>                             | <b>N21,729,250M</b>    |
| <b>FEMALE GENITAL MUTILATION PROG.</b>   | <b>N5,000,000M</b>     |
| <b>TUBERCULOSIS CONTROL PROG.</b>  | <b>N100,000,000M</b>   |
| <b>LEPROSY AND BURUILLI ALCER CONTROL PROG.</b>  | <b>N10,000,000M</b>    |
| <b>IMO STATE PRIMARY HEALTH CARE DEVT. AGENCY (ISPHCDA)</b>  | <b>N597,600,000m</b>   |

**TOTAL FOR DOMESTIC GRANTS**

**N13,415,569,383**

## WHERE WILL THE MONEY COME FROM?

### FOREIGN GRANTS

**LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT 'L-PRESS (WORLD BANK ASSISTED) N20,000,000**

**OWERRI REGIONAL WATER SCHEME (WORLD BANK/USAID) N545,000,000**

**EKE NGURU WATER SCHEME (WORLD BANK) N1,200,000,000**

**CSDP (WORLD BANK) N570,000,000**

**RAMP 2 N8,026,185352**

**NIGERIA EROSION AND WATERSHED MGT. (NEWMAP) (WORLD BANK) N18,878,666,000**

**E-WASH (USAID) N1,870,000,000**

**RAILWAY STANDARD GAUGE (EUROPEAN ECONOMIC DEVT. COUNCIL, EEDC) N77,000,000,000**

**FIFA WORLD CLASS STADIUM CITY (EUROPEAN ECONOMIC DEVT. COUNCIL, EEDC) N50,000,000,000**

**BABY FRIENDLY INITIATIVE (ADB) N17,700,000**

**TOTAL FOR FOREIGN GRANTS N158,127,551,352bn**

## WHERE WILL THE MONEY COME FROM?

**DOMESTIC GRANTS**

**N13,415,569,383bn**



**FOREIGN GRANTS**

**N158,127,551,352bn**

**TOTAL FOR GRANTS**

**N171,543,120,737bn**

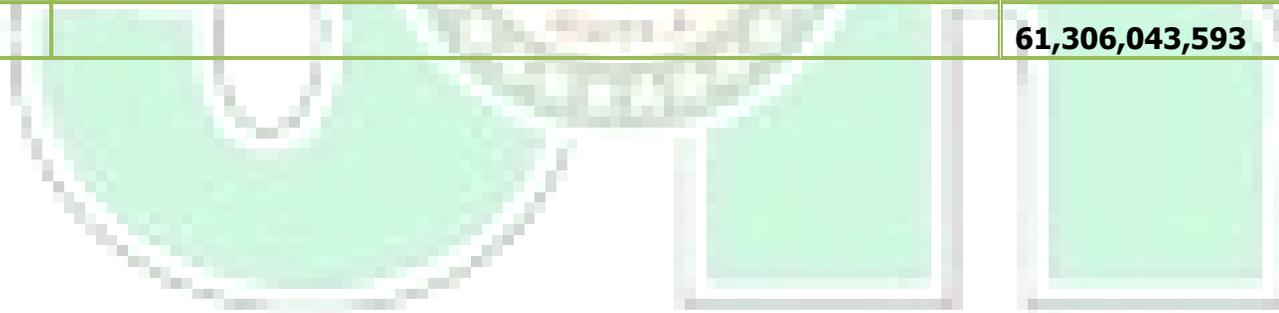
# TOP SECTOR/MINISTRY ALLOCATION

## RECURRENT EXPENDITURE

| Admin Code   | MINISTRIES/DEPARTMENTS                               | TOTAL                 |
|--------------|--|-----------------------|
| 011100100100 | OFFICE OF THE GOVERNOR                               | <b>11,471,683,848</b> |
| 011100100200 | OFFICE OF THE DEPUTY GOVERNOR                        | <b>1,621,629,918</b>  |
| 023400100100 | BUREAU OF LOCAL GOVERNMENT AND CHIETAINCY AFFAIRS    | <b>420,306,896</b>    |
| 023400800100 | MINISTRY OF SPECIAL PROJECTS                         | <b>338,788,158</b>    |
| 011101900100 | MINISTRY OF SPECIAL DUTIES                           | <b>435,662,552</b>    |
| 023800100100 | MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS | <b>850,843,129</b>    |
| 011900100100 | MINISTRY OF FOREIGN/INTERNATIONAL AFFAIRS            | <b>448,725,136</b>    |
| 011101300100 | OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT      | <b>805,339,893</b>    |
| 012500100100 | OFFICE OF THYE HEAD OF SERVICE                       | <b>872,417,217</b>    |
| 021500100100 | MINISTRY OF AGRICULTURE AND FOOD SECURITY            | <b>869,185,306</b>    |
| 023500100100 | MINISTRY OF ENVIROMENT AND NATURAL RESOURCES         | <b>549,854,405</b>    |
| 021500100100 | MINISTRY OF LIVESTOCK DEVELOPMENT                    | <b>341,261,161</b>    |
| 022200100100 | MINISTRY OF COMMERCE AND INDUSTRY                    | <b>743,337,077</b>    |
| 051300200100 | MINISTRY OF ENTERPRENURESHIP AND SKILLS DEVELOPMENT  | <b>912,728,701</b>    |
| 051700100100 | MINISTRY OF EDUCATION                                | <b>2,286,166,112</b>  |
| 022800100100 | MINISTRY OF SCIENCE & TECHNOLOGY                     | <b>628,645,159</b>    |
| 022000100100 | MINISTRY OF FINANCE                                  | <b>838,163,612</b>    |
| 052100100100 | MINISTRY OF HEALTH                                   | <b>9,953,157,381</b>  |
| 051400100100 | MINISTRY OF WOMEN AFFAIRSAND VULNERABLE GROUPS       | <b>910,101,663</b>    |
| 051400100100 | MINISTRY OF SOCIAL WELFARE AND SANITATION            | <b>868,682,471</b>    |
| 012300100100 | MINISTRY OF INFORMATION AND ORIENTATION              | <b>628,521,613</b>    |
| 023600100100 | MINISTRY OF TOURISM, ARTS AND CULTURE                | <b>659,289,764</b>    |
| 023400100100 | MINISTRY OF PUBLIC UTILITIES                         | <b>1,929,154,286</b>  |
| 032600100100 | MINISTRY OF JUSTICE                                  | <b>2,693,383,990</b>  |
| 023800400100 | MINSTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING      | <b>700,808,506</b>    |

**Imo State Citizens Budget 2021**

|              |   |                       |
|--------------|---|-----------------------|
| 011100200400 | MINISTRY OF HOUSING                             | <b>332,012,740</b>    |
| 023400200200 | OFFICE OF THE SURVEYOR GENERAL                  | <b>526,391,275</b>    |
| 023400100100 | MINISTRY OF WORKS                               | <b>1,077,592,225</b>  |
| 022900100100 | MINISTRY OF TRANSPORT                           | <b>683,425,728</b>    |
| 014000100100 | OFFICE OF THE AUDITOR GENERAL-STATE             | <b>342,156,184</b>    |
| 014000200100 | OFFICE OF THE AUDITOR GENERAL- LOCAL GOVERNMENT | <b>157,627,947</b>    |
| 014700100100 | CIVIL SERVICE COMMISSION                        | <b>229,722,901</b>    |
| 031800500100 | JUDICIARY - HIGH COURT                          | <b>3,342,122,025</b>  |
| 031800700100 | JUDICIARY - CUSTOMARY COURT OF APPEAL           | <b>3,084,991,836</b>  |
| 031801000100 | JUDICIAL SERVICE COMMISSION                     | <b>303,050,506</b>    |
| 023400100100 | LOCAL GOVERNMENT SERVICE COMMISSION             | <b>294,132,034</b>    |
| 022000800100 | IMO STATE INTERNAL REVENUE SERVICE              | <b>946,238,683</b>    |
| 011200300100 | IMO STATE HOUSE OF ASSEMBLY                     | <b>2,846,458,783</b>  |
| 051300100100 | MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT        | <b>451,620,457</b>    |
| 051300400100 | IMO STATE SPORTS COMMISSION                     | <b>569,537,680</b>    |
| 011200300100 | IMO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION  | <b>420,365,543</b>    |
| 014800100100 | IMO STATE INDEPENDENT ELECTORAL COMMISSION      | <b>2,070,030,695</b>  |
| 031801200100 | LAW REFORM COMMISSION                           | <b>850,728,397</b>    |
| <b>TOTAL</b> |   | <b>61,306,043,593</b> |



# TOP SECTOR/MINISTRY ALLOCATION

## CAPITAL EXPENDITURE

| AMINI CODE   | MINISTRIES/DEPARTMENTS                               | TOTAL                 |
|--------------|--|-----------------------|
| 011100100100 | OFFICE OF THE GOVERNOR                               | <b>18,950,217,861</b> |
| 011100100200 | OFFICE OF THE DEPUTY GOVERNOR                        | <b>660,181,326</b>    |
| 023400100100 | BUREAU OF LOCAL GOVERNMENT AND CHIETAENCY AFFAIRS    | <b>400,000,000</b>    |
| 023400800100 | MINISTRY OF SPECIAL PROJECTS                         | <b>1,200,000,000</b>  |
| 011101900100 | MINISTRY OF SPECIAL DUTIES                           | <b>1,590,759,065</b>  |
| 023800100100 | MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS | <b>1,588,000,000</b>  |
| 011900100100 | MINISTRY OF FOREIGN/INTERNATIONAL AFFAIRS            | <b>500,000,000</b>    |
| 011101300100 | OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT      | <b>1,200,000,000</b>  |
| 012500100100 | OFFICE OF THYE HEAD OF SERVICE                       | <b>200,000,000</b>    |
| 021500100100 | MINISTRY OF AGRICULTURE AND FOOD SECURITY            | <b>2,710,826,500</b>  |
| 023500100100 | MINISTRY OF ENVIROMENT AND NATURAL RESOURCES         | <b>7,000,000,000</b>  |
| 021500100100 | MINISTRY OF LIVESTOCK DEVELOPMENT                    | <b>1,600,000,000</b>  |
| 022200100100 | MINISTRY OF COMMERCE AND INDUSTRY                    | <b>6,900,000,000</b>  |
| 051300200100 | MINISTRY OF ENTERPRENURESHIP AND SKILLS DEVELOPMENT  | <b>6,000,000,000</b>  |
| 051700100100 | MINISTRY OF EDUCATION                                | <b>16,100,000,000</b> |
| 022800100100 | MINISTRY OF SEIENCE & TECHNOLOGY                     | <b>3,500,000,000</b>  |
| 022000100100 | MINISTRY OF FINANCE                                  | <b>5,800,000,000</b>  |
| 052100100100 | MINISTRY OF HEALTH                                   | <b>7,218,869,956</b>  |
| 051400100100 | MINISTRY OF WOMEN AFFEIRS AND VULNERABLE GROUPS      | <b>2,716,583,896</b>  |
| 051400100100 | MINISTRY OF SOCIAL WELFARE AND SANITATION            | <b>1,600,000,000</b>  |
| 012300100100 | MINISTRY OF INFORMATION AND ORIENTATION              | <b>1,800,000,000</b>  |
| 023600100100 | MINISTRY OF TOURISM, ARTS AND CULTURE                | <b>3,600,000,000</b>  |
| 023400100100 | MINISTRY OF PUBLIC UTILITIES                         | <b>5,500,000,000</b>  |
| 032600100100 | MINISTRY OF JUSTICE                                  | <b>3,000,000,000</b>  |

**Imo State Citizens Budget 2021**

|              |  |                        |
|--------------|--|------------------------|
| 023800400100 | MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING | <b>2,200,000,000</b>   |
| 011100200400 | MINISTRY OF HOUSING                              | <b>8,972,000,000</b>   |
| 023400200200 | OFFICE OF THE SURVEYOUR GENERAL                  | <b>400,000,000</b>     |
| 023400100100 | MINISTRY OF WORKS                                | <b>104,588,012,466</b> |
| 022900100100 | MINISTRY OF TRANSPORT                            | <b>6,136,502,237</b>   |
| 014000100100 | OFFICE OF THE AUDITOR GENERAL-STATE              | <b>589,000,000</b>     |
| 014000200100 | OFFICE OF THE AUDITOR GENERAL- LOCAL GOVERNMENT  | <b>52,800,000</b>      |
| 014700100100 | CIVIL SERVICE COMMISSION                         | -                      |
| 031800500100 | JUDICIARY - HIGH COURT                           | <b>1,500,000,000</b>   |
| 031800700100 | JUDICIARY - CUSTOMARY COURT OF APPEAL            | <b>1,400,000,000</b>   |
| 031801000100 | JUDICIAL SERVICE COMMISSION                      | <b>318,920,000</b>     |
| 023400100100 | LOCAL GOVERNMENT SERVICE COMMISSION              | <b>300,000,000</b>     |
| 022000800100 | IMO STATE INTERNAL REVENUE SERVICE               | <b>665,950,000</b>     |
| 011200300100 | IMO STATE HOUSE OF ASSEMBLY                      | <b>21,550,000,000</b>  |
| 051300100100 | MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT         | <b>2,800,000,000</b>   |
| 051300400100 | IMO STATE SPORTS COMMISSION                      | <b>10,898,435,498</b>  |
| 011200300100 | IMO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION   | <b>1,030,000,000</b>   |
| 014800100100 | IMO STATE INDEPENDENT ELECTORAL COMMISSION       | <b>1,000,000,000</b>   |
| 031801200100 | LAW REFORM COMMISSION                            | <b>293,572,174</b>     |
| 031801300100 | LEGAL AID COUNCIL                                | <b>227,500,000</b>     |
|              | <b>GOVERNMENT COUNTERPART DISTRIBUTION</b>       | <b>5,267,599,165</b>   |
| <b>TOTAL</b> |  | <b>271,525,730,144</b> |

# MAIN CAPITAL ALLOCATIONS

| Top Capital Projects : 2021 Budget  |   |  |                    |                   |                      |
|---|---|--|--------------------|-------------------|----------------------|
| Project   | Approved COVID-19 Projects  | Line Ministry/Agency                           | Location(s)        | LGA(s)            | 2021 Approved Amount |
| ENUGU EXPRESS-FED. GOVT COLLEGE OKIGWE, OKIGWE TOWN                         |   | MINISTRY OF WORKS                              | OKIGWE TOWN        | OKIGWE            | 3,628,700,000        |
| OWERRI-OKIGWE MAJOR ROAD  |   | MINISTRY OF WORKS                              | OWERRI-OKIGWE ROAD | OKIGWE            | 27,100,000,000       |
| OWERRI-ORLU MAJOR ROAD  |   | MINISTRY OF WORKS                              | OWERRI-ORLU ROAD   | ORLU              | 25,900,000,000       |
| RAILWAY STANDARD GAUGE  |   | MINISTRY OF TRANSPORT                          |                    |                   | 5,335,607,000        |
| CONSTITUENCY PROJECTS FOR HON MEMBERS                                       |   | IMO STATE HOUSE OF ASSEMBLY                    | STATE WIDE         | STATE             | 9,000,000,000        |
| PURCHASE OF MOTOR VEHICLES FOR ALL MDAs                                     |   | MINISTRY OF FINANCE                            | STATE WIDE         | OWERRI .MUILP     | 4,000,000,000        |
| ISOPADEC  |   | GOVT HOUSE                                     | GOVT HOUSE         | GOVT HOUSE        | 2,600,000,000        |
| IMO STATE WASTE MGT.AGENCY  |   | GOVT HOUSE                                     | GOVT HOUSE         | GOVT HOUSE        | 2,777,756,481        |
| <b>RETROFITTING SCHOOLS WITH SANITARY POINTS COVID-19-PRIMARY-SECONDARY</b> | <b>RETROFITTING SCHOOLS WITH SANITARY POINTS COVID-19-Primary-Secondary</b> | <b>MINISTRY OF EDUCATION</b>                   |                    |                   | <b>1,006,000,000</b> |
| PURCHASE OF VEHICLES FOR HON MEMBERS  |   | IMO STATE HOUSE OF ASSEMBLY                    | GOVT HOUSE         | GOVT HOUSE        | 3,000,000,000        |
| PURCHASE OF GOVERNMENT HOUSE VEHICLES                                       |   | OFFICE OF THE GOVERNOR                         | GOVT HOUSE         | GOVT HOUSE        | 1,800,000,000        |
| EXPANDING AND EQUIPING ASSEMBLY CLINIC AND MEDICAL EQUIPMENTS               |   | IMO STATE HOUSE OF ASSEMBLY                    | STATE WIDE         | OWERRI.M          | 1,000,000,000        |
| CONSTRUCTION OF HON MEMBERS BUILDING  |   | IMO STATE HOUSE OF ASSEMBLY                    | STATE WIDE         | OWERRI.M          | 5,500,000,000        |
| INTERNAL & EXTERNAL RENOVATION OF IHA                                       |   | IMO STATE HOUSE OF ASSEMBLY                    | STATE WIDE         | OWERRI.M          | 800,000,000          |
| WOMEN SKILLS ACQUISITION CENTRES FOR 27 LGAs                                |   | MINISTRY OF WOMEN AFFAIRS AND VULNERABLE GROUP | STATE WIDE         | STATE WIDE        | 800,000,000          |
| RECAPITALIZATION OF IMO STATE MICRO FINANCE BANK                            |   | MINISTRY OF FINANCE                            | STATE WIDE         | GOVT HOUSE        | 1,250,000,000        |
| IMO STATE UNIVERSAL BASIC EDUCATION BOARD                                   |   | MINISTRY OF EDUCATION                          |                    |                   | 4,000,000,000        |
| <b>COVID-19 RESPONSE FOR IMSUBEB</b>  | <b>COVID-19 RESPONSE</b>  | <b>MINISTRY OF EDUCATION</b>                   | <b>STATE WIDE</b>  | <b>OWERRI.M</b>   | <b>2,000,000,000</b> |
| IMO STATE POLYTECHNIC   |   | MINISTRY OF EDUCATION                          | OHAJI- EGEMA       | OHAJI-EGEMA       | 1,300,000,000        |
| IMO STATE UNIVERSITY, OWERRI  |   | MINISTRY OF EDUCATION                          | OWERRI             | OWERRI .MUNICIPAL | 1,400,000,000        |
| <b>IMO STATE COVID-19 ISOLATION CENTRES</b>                                 |   | <b>MINISTRY OF HEALTH</b>                      | <b>STATE WIDE</b>  | <b>STATE WIDE</b> | <b>900,000,000</b>   |



## Imo State Citizens Budget 2021

|  |   |  |                   |                             |                      |
|--|---|--|-------------------|-----------------------------|----------------------|
| DIGITALIZATION OF IBC TV STATION   |   | MINISTRY OF INFORMATION & STRATEGY                 | OWERRI – SAUTH    | OWERRI-MINICIPLA            | 1,437,000,000        |
| ESTABLISHMENT OF SKILL ACQUISITION CENTRES IN THE THREE ZONES OF THE STATE |   | MINISTRY OF ENTREPRENEURSHIP AND SKILL ACQUISITION | STATE WIDE        | OWERRI, ORLU, OKIGWE        | 2,550,000,000        |
| SKILLS ACQUISITION TRAINING AND EMPOWERMENT OF IMO YOUTHS                  |   | MINISTRY OF ENTREPRENEURSHIP AND SKILL ACQUISITION | STATE WIDE        | OWERRI, ORLU, OKIGWE        | 2,000,000,000        |
| UMUGUMA-OKUKU-AVU  |   | MINISTRY OF WORKS                                  | OWERRI NORTH      | OWERRI NORTH                | 1,000,000,000        |
| AWAKA-TORONTO-ORJI   |   | MINISTRY OF WORKS                                  | OWERRI            | OWERRI SAUTH                | 1,000,000,000        |
| INNER RING ROAD  |   | MINISTRY OF WORKS                                  | STATE WIDE        | STATE WIDE                  | 1,700,000,000        |
| INDUSTRIAL LAYOUT NETWORK  |   | MINISTRY OF WORKS                                  | STATE WIDE        | OWERRI                      | 1,000,000,000        |
| ANIMAL FARM ROAD IN EGBEADA  |   | MINISTRY OF WORKS                                  | OHAJI             | OHAJI LGA                   | 2,506,171,163        |
| MAJOR ROAD MAINTENANCE   |   | MINISTRY OF WORKS                                  | STATE WIDE        | OWERRI, ORLU, OKIGWE        | 1,128,000,000        |
| <b>CONSTRUCTION OF ROADS TO ISOLATION CENTRES ACROSS THE STATE</b>         | <b>COVID-19 ACCESS ROADS TO ISOLATION CENTRES</b> | <b>MINISTRY OF WORKS</b>                           | <b>STATE WIDE</b> | <b>OWERRI, ORLU, OKIGWE</b> | <b>1,500,000,000</b> |
| PROCUREMENT OF NEW CONSTRUCTION PLANTS & EQUIPMENT FOR MINISTRY OF WORKS   |   | MINISTRY OF WORKS                                  | OWERRI            | OWERRI MINICIPLA            | 1,000,000,000        |
| CONSTRUCTION OF MULTIPURPOSE RECYCLING PLANT                               |   | MINISTRY OF ENVIRONMENT                            | OWERRI            | STATE WIDE                  | 1,000,000,000        |
| CONSTRUCTION OF SEWAGE RECYCLING PLANT                                     |   | MINISTRY OF ENVIRONMENT                            | STATE WIDE        | OWERRI, ORLU, OKIGWE        | 1,000,000,000        |
| REMEDIATION MEASURES FOR 20 FLOOD & EROSION SITES IN IMO STATE             |   | MINISTRY OF ENVIRONMENT                            | STATE WIDE        | OWERRI, ORLU, OKIGWE        | 2,000,000,000        |



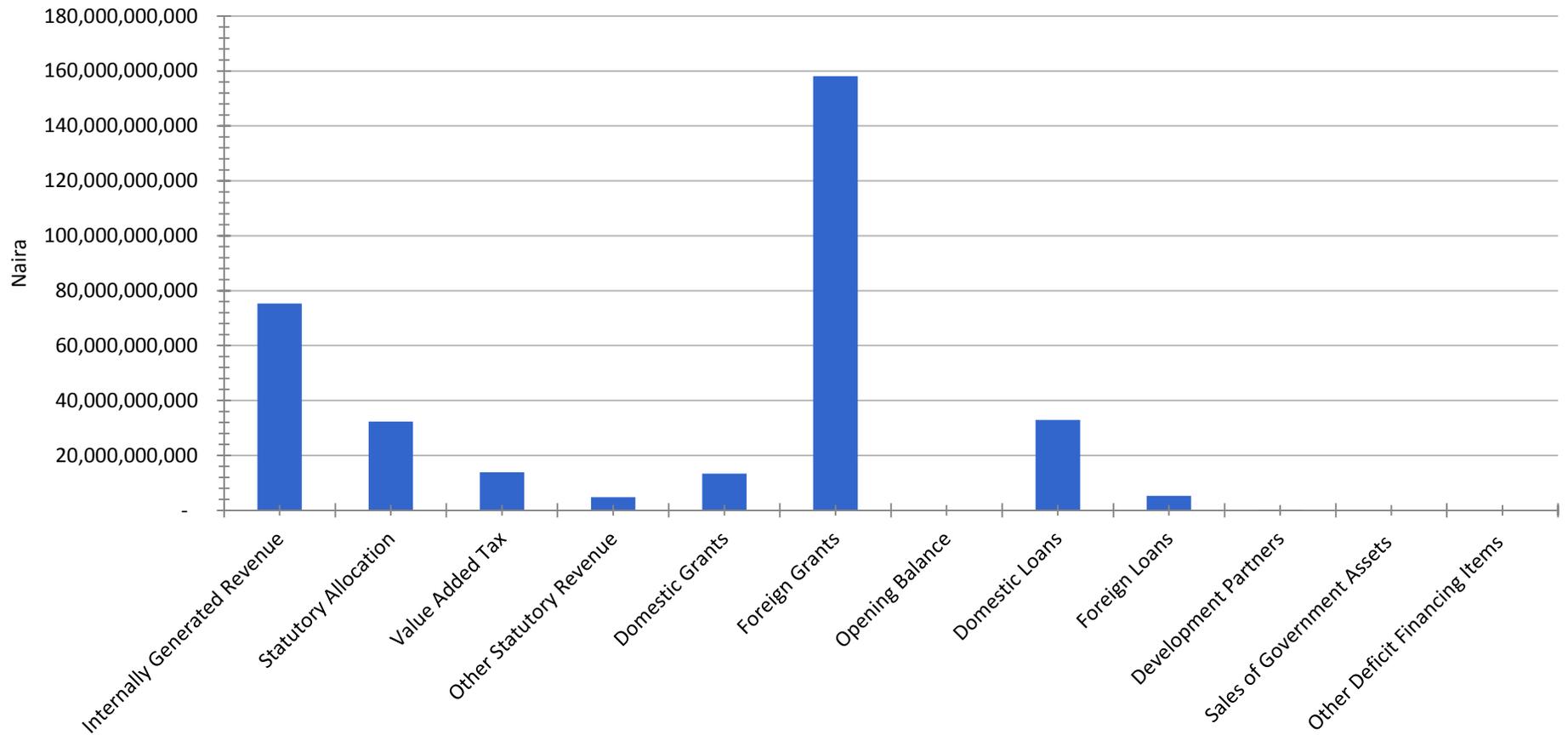


# TOP 5 CAPITAL PROJECTS

|  | 2020 AMOUNT            | 2021 AMOUNT            |
|--|------------------------|------------------------|
| <b>Total Top Capital Projects 2021</b>                                     |                        | <b>125,919,234,644</b> |
| <b>Total Capital Projects 2021</b>   |                        | <b>271,525,730,144</b> |
| <b>% share of total top capital projects vs. capital projects for 2021</b> |                        | <b>46.37%</b>          |
| <b>Total Budget 2021</b>   |                        | <b>346,169,972,085</b> |
| <b>% share of total top capital projects vs. total budget for 2021</b>     |                        | <b>36.37%</b>          |
|  |                        |                        |
| <b>Top 5 Capital Projects : 2021 Proposed Budget</b>                       | <b>Amount</b>          |                        |
| ENUGU EXPRESS-FED. GOVT COLLEGE OKIGWE, OKIGWE TOWN                        |                        | 3,628,700,000          |
| OWERRI-OKIGWE MAJOR ROAD   | 0                      | 27,100,000,000         |
| OWERRI-ORLU MAJOR ROAD   | 0                      | 25,900,000,000         |
| RAILWAY STANDARD GAUGE   |                        | 5,335,607,000          |
| CONSTITUENCY PROJECTS FOR HON MEMBERS                                      | 0                      | 9,000,000,000          |
|  |                        |                        |
| <b>Other Capital Projects</b>  | <b>44,966,099,871</b>  | <b>200,561,423,144</b> |
| <b>Total of top 5 Capital Projects</b>                                     | <b>-</b>               | <b>70,964,307,000</b>  |
| <b>Total Capital</b>   | <b>44,966,099,871</b>  | <b>271,525,730,144</b> |
| <b>Total Recurrent</b>   | <b>63,419,736,259</b>  | <b>74,644,241,941</b>  |
| <b>Total Expenditure</b>   | <b>108,385,836,130</b> | <b>346,169,972,085</b> |

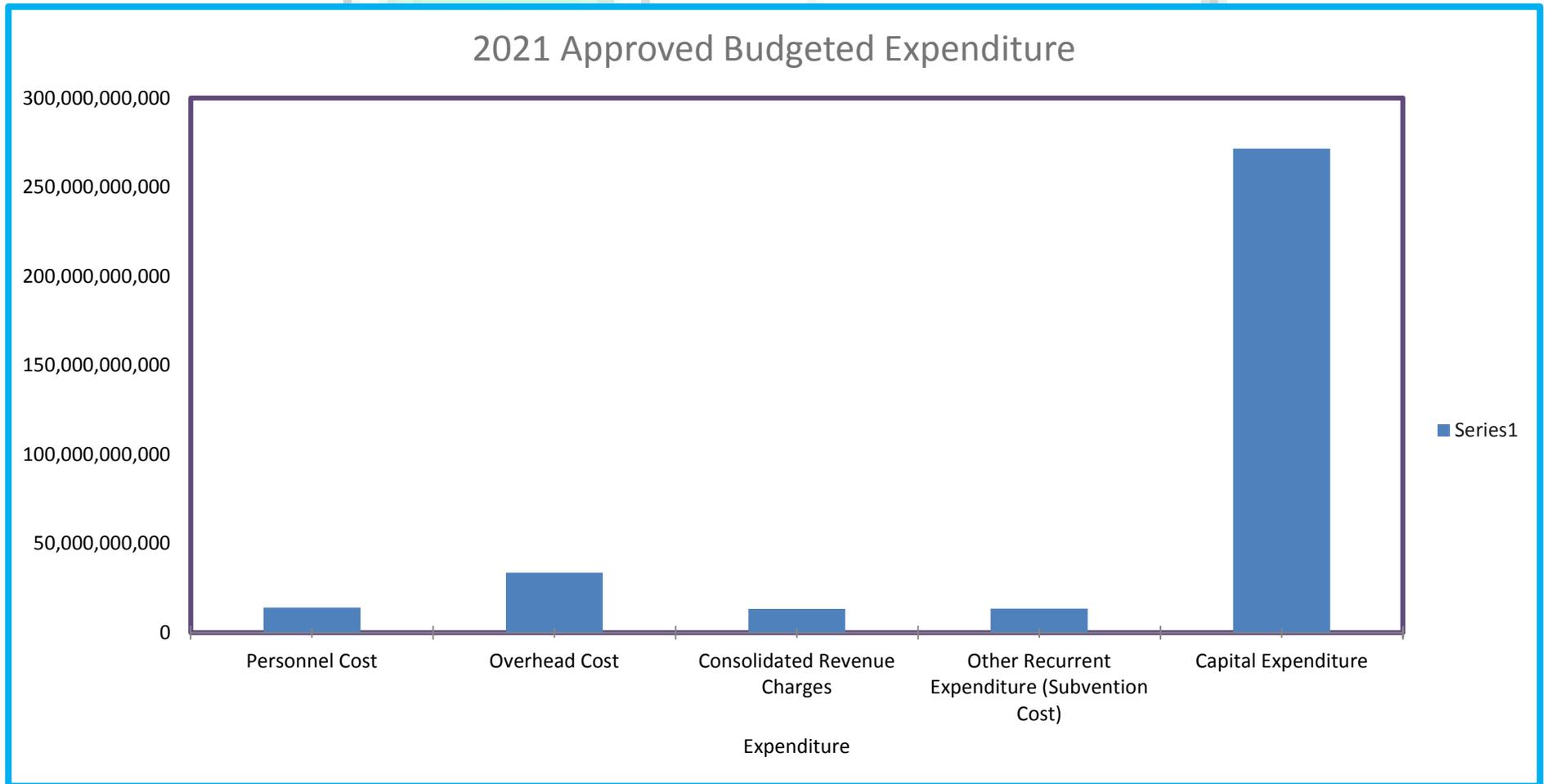


### Approved 2021 Budget Revenue and Financing



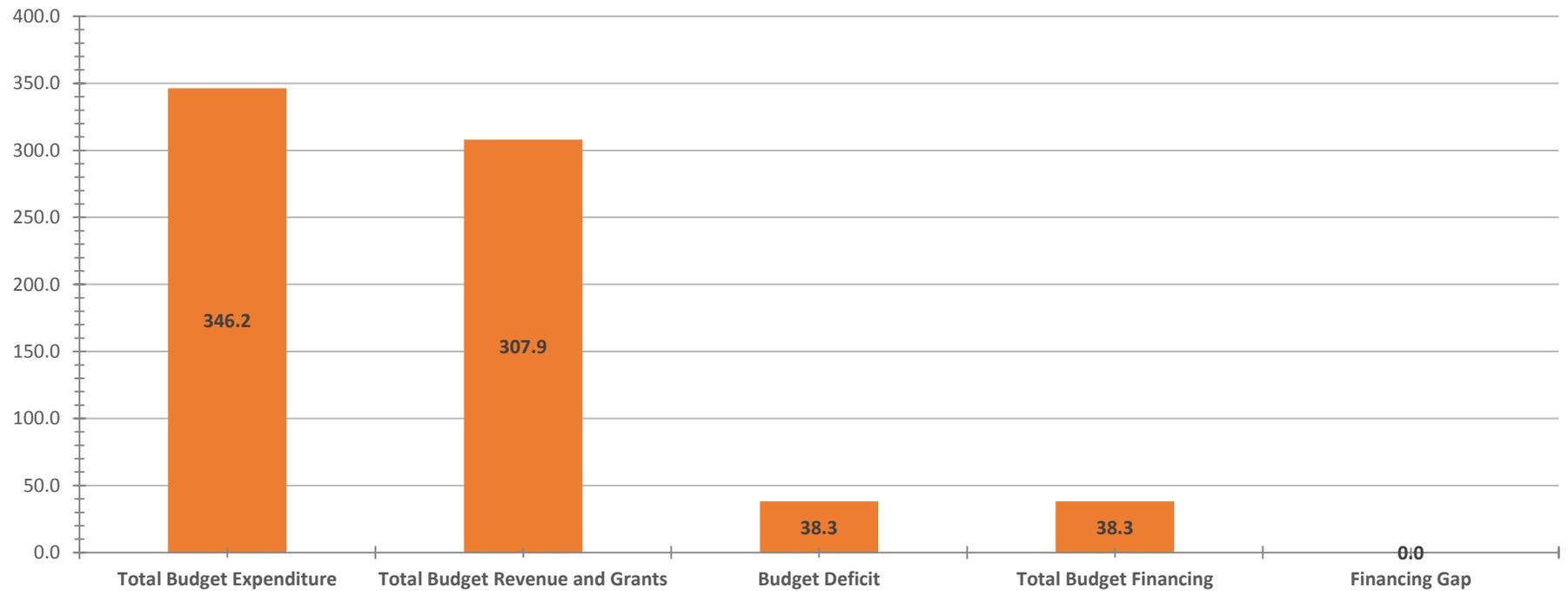


### Expenditure Breakdown

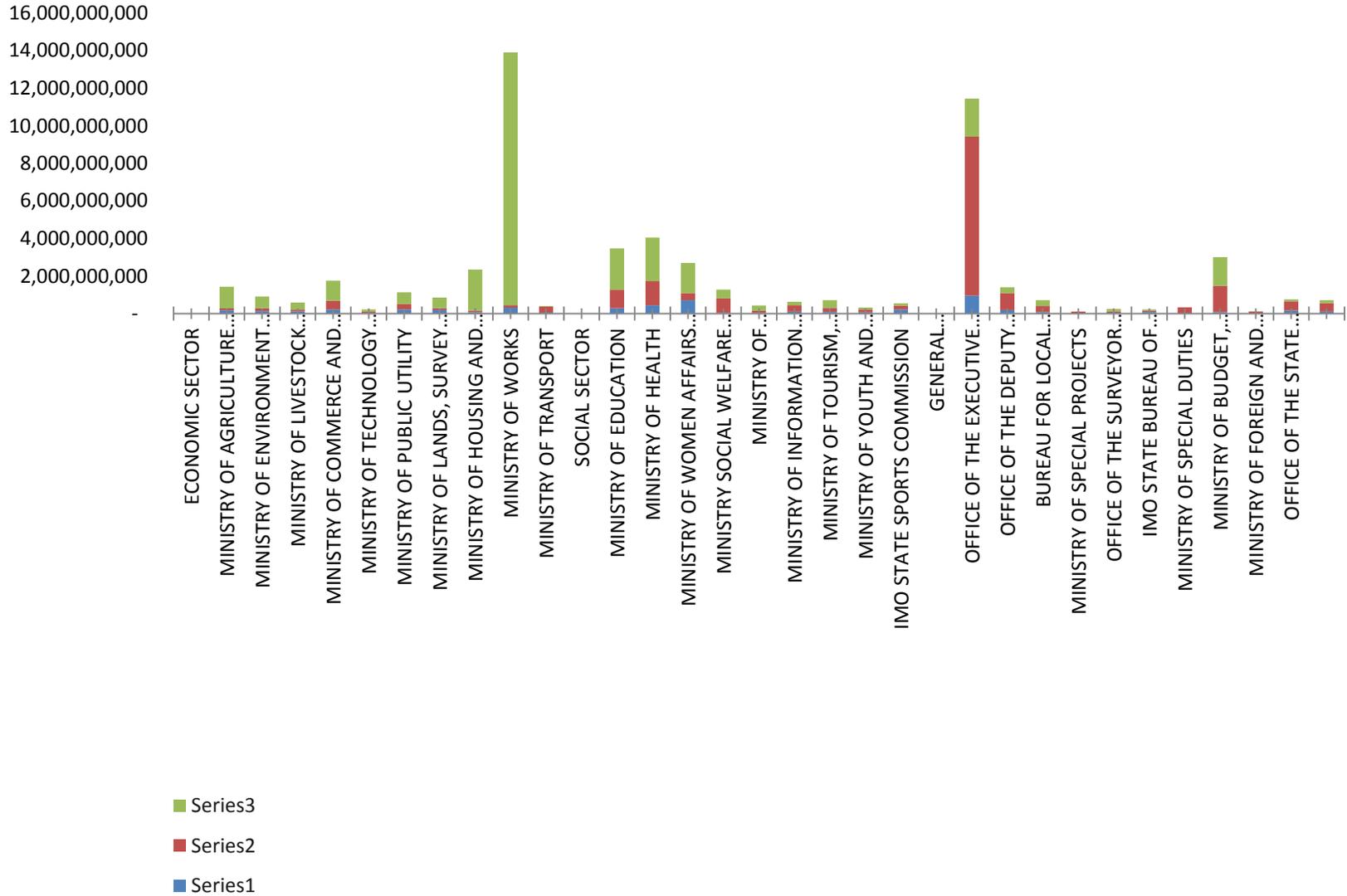




Approved 2021 Budget General Framework  
Billion Naira



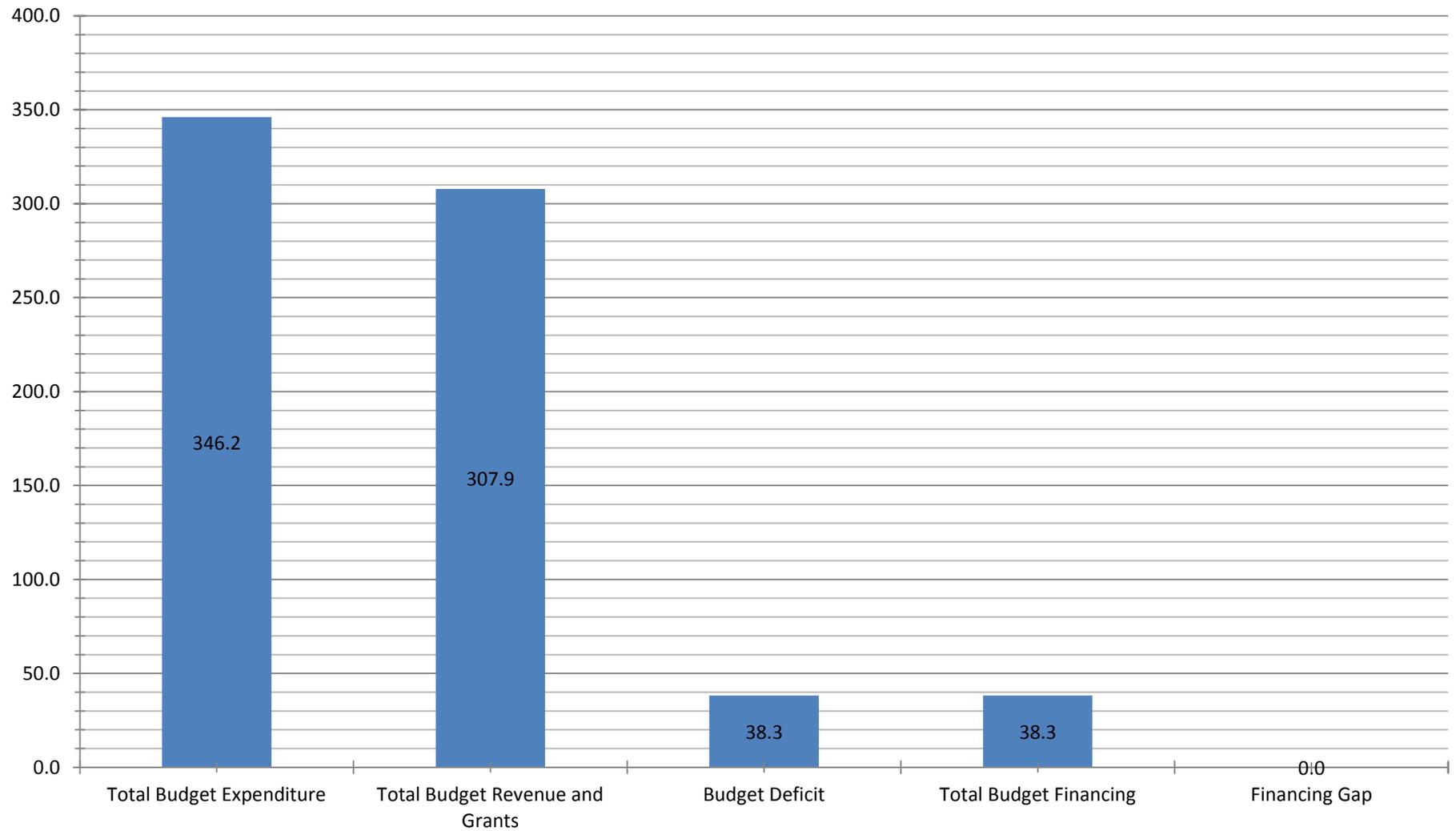
### 2021 MDAs Budgeted Expenditure Allocation





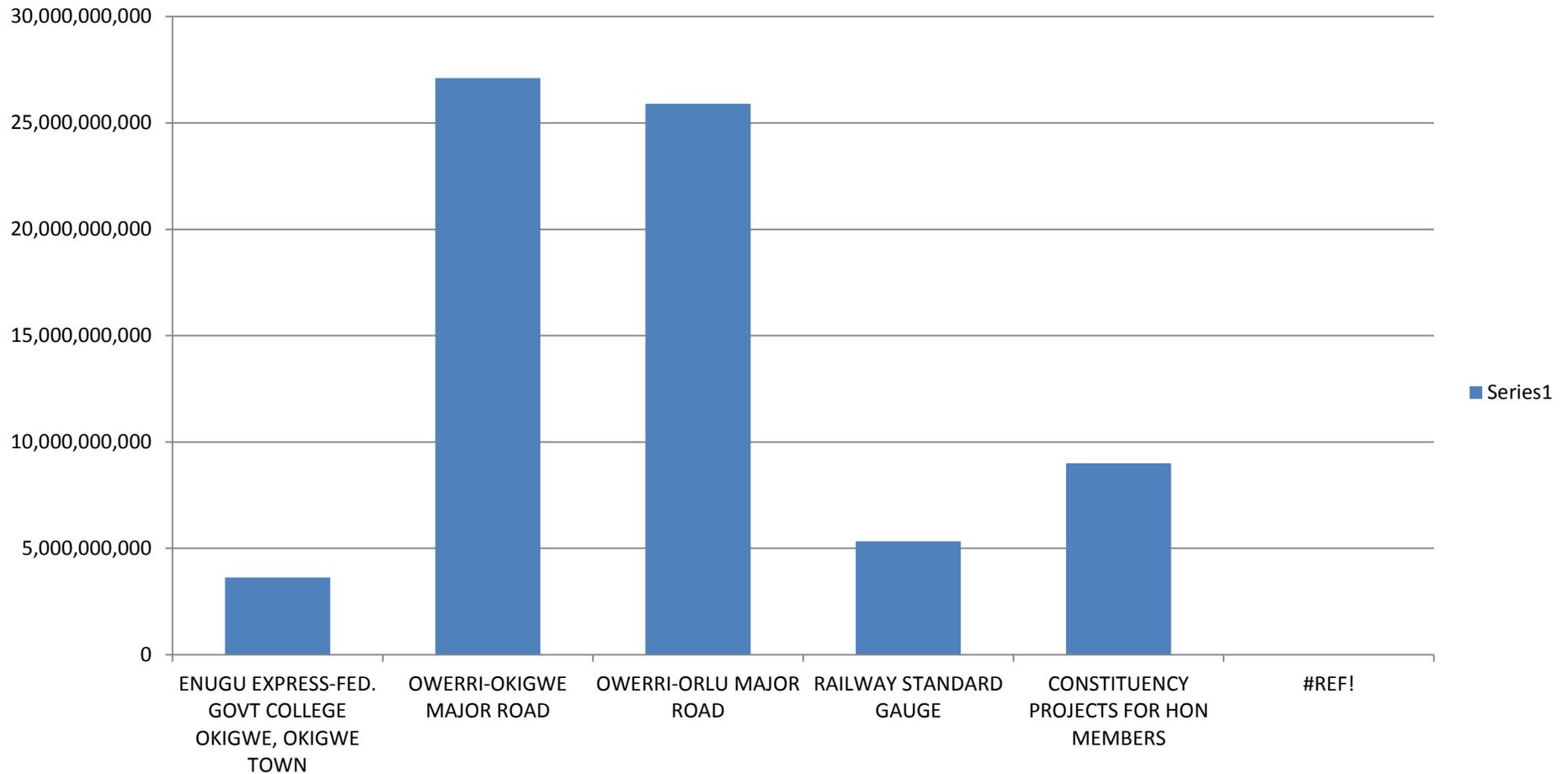


### Approved 2021 Budget General Framework Billion Naira





### Approved 2021 Capital Project Allocation - Top 5 and Other Capital Projects



# IMO STATE CITIZEN BUDGET 2021

## “BUDGET OF WEALTH CREATION”

