

IMO STATE GOVERNMENT OF NIGERIA
APPROVED BUDGET - 2021

SUMMARY - OVERHEAD EXPENDITURE

ORGANIZATION CODE (NCOA)	DESCRIPTION	2021	2020	2020	COVID-19
		Draft Estimates	Approved Estimates	Revised Estimates	Responsive
021500100100	Ministry Of Agriculture and Food Security	610,330,000	81,330,000	103,160,000	35,000,000
021500200100	Ministry of Livestock Development	124,854,759	-	101,465,000	35,000,000
053500100100	Ministry Of Environment and Natural Resources	231,128,000	108,665,000	150,200,000	35,000,000
022200100100	Ministry Of Commerce and Industry	1,010,160,000	87,765,000	947,530,000	420,000,000
025200100100	Ministry Of Water Resources	1,198,039,463	414,900,000	98,925,000	35,000,000
026000100100	Ministry of Lands, Survey and Physical Planning	410,353,000	83,817,500	98,925,000	35,000,000
023400200100	Office Of the Surveyor General	37,140,000	37,600,000	80,000,000	35,000,000
025300100100	Ministry Of Housing and Urban Development	254,100,000	51,752,460	162,380,920	35,000,000
023400100100	Ministry Of Works	979,501,388	407,134,010	261,568,020	52,500,000
022900100100	Ministry Of Transport	339,659,066	48,395,008	631,244,366	35,000,000
022800100100	Ministry Of Technology Development	200,563,570	44,167,500	76,042,500	35,000,000
022700600100	Ministry of Entrepreneurship & Skill Acquisition	242,596,668	-	114,841,681	35,000,000
	Total Economic Sector	5,638,425,914	1,365,526,478	2,826,282,487	822,500,000
051700100100	Ministry Of Education	1,428,430,752	1,567,150,000	982,850,000	435,000,000
052100100100	Ministry Of Health	2,811,797,700	233,738,120	1,291,538,120	1,130,000,000
051400100100	Ministry of Women Affairs and Vulnerable Groups	631,834,433	139,360,195	382,354,910	285,000,000
055200100100	Ministry of Social Welfare and Sanitation	477,247,410	-	766,650,000	510,000,000
023600100100	Ministry Of Tourism, Creative Arts and Culture	454,716,200	264,157,500	216,397,750	35,000,000
053900100100	Imo State Sports Commission	340,948,033	431,273,033	192,898,033	35,000,000
051300100100	Ministry of Youth and Social Development	199,840,000	145,225,000	152,298,033	35,000,000
	Total Social Services Sector	6,344,814,528	2,780,903,848	3,984,986,846	2,465,000,000
011100100100	Office Of The Executive Governor	10,098,888,585	5,658,116,075	12,042,670,129	525,000,000
011100100200	Office Of The Deputy Governor	922,557,000	852,686,350	888,884,545	250,000,000
011104400100	Ministry of Special Duties	221,275,785	-	311,975,785	35,000,000
011104500100	Ministry of Special Projects	128,800,000	-	89,728,000	35,000,000
055100100100	Bureau Of Local Govt and Chieftaincy Affairs	198,772,550	65,772,500	326,272,500	270,000,000
022000300100	Ministry Of Budget, Economic Planning & Statistics	643,600,213	202,608,213	368,658,213	70,000,000
011900100100	Ministry of Foreign and International Affairs	230,923,500	-	90,120,000	35,000,000
011101300100	Office Of The Secretary To The State Govt	615,093,379	511,593,379	497,083,879	35,000,000
012500100100	Office Of The Head Of Service	704,725,729	101,410,898	443,510,898	285,000,000
022000100100	Ministry Of Finance	591,332,000	12,065,261,068	219,739,000	35,000,000
032600100100	Ministry Of Justice	673,092,000	109,692,500	203,292,500	35,000,000
012300100100	Ministry Of Information and Strategy	763,380,002	350,811,823	335,268,823	
014000100100	Office Of The Auditor General - State	234,500,000	92,667,173	104,667,173	35,000,000
014100100100	Office Of The Auditor General - Local Govt	65,300,000	36,870,000	71,120,000	35,000,000
014700100100	Civil Service Commission	119,791,210	62,492,704	193,225,408	35,000,000
031800500100	Judiciary - High Court	2,433,304,604	2,267,245,698	4,456,224,764	35,000,000
031800700100	Judiciary - Customary Court Of Appeal	1,050,000,000	1,782,900,000	1,822,900,000	35,000,000
031801100100	Judicial Service Commission	67,474,720	42,974,717	81,474,717	35,000,000
014700200100	Local Government Service Commission	90,411,500	57,711,047	90,198,047	35,000,000
022000800100	Imo State Internal Revenue Service	584,443,000	134,418,000	113,418,000	35,000,000
011200100100	Imo State House of Assembly	2,091,993,749	2,031,293,749	2,168,343,749	275,000,000
011200400100	House of Assembly Service Commission	98,988,260	68,417,631	102,917,631	35,000,000
014900100100	Imo State Independent Electoral Commission	1,915,409,817	2,269,085,154		
032600200100	Law Reform Commission	142,870,000	-	-	-
	Total General Administration	24,686,927,603	28,798,288,679	25,021,693,761	2,200,000,000
	GRAND TOTAL	36,670,168,045	32,944,719,005	31,832,963,094	5,487,500,000

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
021500200100	MINISTRY OF LIVESTOCK DEVELOPMENT		
		₦	₦
2202	OVERHEAD COST	124,854,759.00	101,465,000.00
220201	TRAVEL & TRANSPORT - GENERAL	8,979,759.00	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,979,759.00	5,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	1,000,000.00	2,000,000.00
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	1,000,000.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	15,060,000.00	10,365,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
22020302	BOOKS	200,000.00	
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,750,000.00	4,850,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	3,210,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		15,000.00
22020312	VIDEO PHOTOGRAPHIC MATERIALS	1,900,000.00	
220204	MAINTENANCE SERVICES - GENERAL	17,550,000.00	12,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,500,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000.00	5,000,000.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	2,000,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,000,000.00	
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	3,700,000.00	5,500,000.00
22020501	LOCAL TRAINING	3,700,000.00	5,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,750,000.00	6,100,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING	4,650,000.00	5,000,000.00
22020708	MEDICAL CONSULTING	2,100,000.00	1,100,000.00
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL	5,500,000.00	-
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		

22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	15,240,000.00	57,000,000.00
22021001	REFRESHMENT & MEALS	1,150,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	36,000,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES	5,590,000.00	15,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS		
22021022	FURNITURE ALLOWANCE	6,000,000.00	5,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	575,000.00	500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		

22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs	575,000.00	500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	50,500,000.00	3,000,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	50,500,000.00	3,000,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
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IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
055100100100	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		
		₦	₦
2202	OVERHEAD COST	198,772,550.00	326,272,500.00
220201	TRAVEL & TRANSPORT - GENERAL	11,022,500.00	5,022,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,022,500	5,022,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	-	-
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	9,250,050.00	4,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,250,050.00	2,000,000.00
22020302	BOOKS	1,000,000.00	1,000,000.00
22020303	NEWSPAPERS	1,000,000.00	500,000.00
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	30,500,000.00	15,750,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	3,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,500,000.00	6,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	2,000,000.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	
22020406	OTHER MAINTENANCE SERVICES	500,000.00	250,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	4,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		

22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	51,000,000.00	58,500,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	18,000,000.00	38,000,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	3,500,000.00	500,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,000,000.00
22021022	FURNITURE ALLOWANCE	14,000,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	60,000,000.00	5,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		

22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	60,000,000	5,000,000.00
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	3,000,000.00	1,000,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	3,000,000.00	1,000,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	30,000,000.00	235,000,000.00
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	30,000,000.00	235,000,000.00
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IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
051400100100	MINISTRY OF WOMEN AFFAIRS AND VULNERABLE GROUPS		
		₦	₦
2202	OVERHEAD COST	631,834,433.00	382,354,910.00
220201	TRAVEL & TRANSPORT - GENERAL	7,595,300.00	13,321,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,722,500.00	3,722,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,872,800.00	9,598,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	-	-
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	27,340,049.00	39,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,875,200.00	3,000,000.00
22020302	BOOKS	1,000,000.00	1,000,000.00
22020303	NEWSPAPERS	100,000.00	
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	17,364,849.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	4,000,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	30,366,200.00	12,450,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,031,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,845,000.00	1,872,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,613,000.00	1,470,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,052,200.00	2,108,000.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	2,816,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	3,500,000.00	2,500,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE	10,509,000.00	
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	18,546,200.00	5,750,000.00
22020501	LOCAL TRAINING	18,546,200.00	5,750,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	9,000,000.00	-
22020601	SECURITY SERVICES	5,000,000.00	
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES	4,000,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,500,000.00	10,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES	500,000.00	
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	10,000,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		

22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	331,335,985.00	32,913,610.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE	5,330,000.00	5,330,000.00
22021003	PUBLICITY & ADVERTISEMENTS	6,500,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	4,590,000.00	4,590,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	620,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL	12,000,000.00	
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS	294,040,700.00	16,250,000.00
22021022	FURNITURE ALLOWANCE	7,755,285.00	3,743,610.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	860,000.00	10,070,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		

22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs	620,000.00	7,570,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	240,000.00	2,500,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	30,729,699.00	250,000,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	30,729,699.00	250,000,000.00
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	139,481,000.00	350,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	137,741,000.00	
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES	1,740,000.00	350,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	26,080,000.00	8,500,000.00
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED	120,000.00	

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	25,960,000.00	8,500,000.00
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IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
014900100100	IMO STATE INDEPENDENT ELECTORAL COMMISSION		
		₦	₦
2202	OVERHEAD COST	1,915,409,817.00	577,450,532.00
220201	TRAVEL & TRANSPORT - GENERAL	67,654,145.00	11,568,244.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,500,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	61,154,145.00	11,568,244.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	19,000,000.00	3,790,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	300,000.00
22020202	TELEPHONE CHARGES	3,000,000.00	1,500,000.00
22020203	INTERNET ACCESS CHARGES	15,000,000.00	1,750,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		240,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	157,883,352.00	136,429,622.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	3,000,000.00
22020302	BOOKS	4,900,000.00	4,330,000.00
22020303	NEWSPAPERS	2,000,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	62,000,000.00	27,485,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	9,500,000.00	78,480,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	55,288,352.00	6,132,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	19,195,000.00	16,002,122.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	36,500,000.00	7,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		

22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	500,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	7,500,000.00	3,000,000.00
22020501	LOCAL TRAINING	7,500,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	56,000,000.00	52,687,974.00
22020601	SECURITY SERVICES	6,000,000.00	16,762,596.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	50,000,000.00	35,925,378.00
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,500,000.00	7,500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	7,500,000.00	7,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	20,000,000.00	140,000.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	140,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		

22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	227,200,920.00	62,675,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	8,375,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	6,100,000.00
22021004	MEDICAL EXPENSES-LOCAL	173,005,000.00	32,000,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES	7,000,000.00	7,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	200,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS		
22021022	FURNITURE ALLOWANCE	27,695,920.00	7,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPECTACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000.00	7,500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		

22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs	25,000,000.00	7,500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,291,171,400.00	285,159,692.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,090,171,400.00	281,159,692.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES	201,000,000.00	4,000,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
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IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011104400100	MINISTRY OF SPECIAL DUTIES		
		₦	₦
2202	OVERHEAD COST	128,800,000.00	89,728,000.00
220201	TRAVEL & TRANSPORT - GENERAL	35,500,000.00	10,985,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	19,000,000.00	10,985,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,500,000.00	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	4,200,000.00	2,316,000.00
22020201	ELECTRICITY CHARGES	1,200,000.00	316,000.00
22020202	TELEPHONE CHARGES	3,000,000.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	37,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,000,000.00
22020302	BOOKS	1,000,000.00	500,000.00
22020303	NEWSPAPERS	1,000,000.00	
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	19,300,000.00	11,184,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,800,000.00	3,700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	500,000.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,184,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	300,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,000,000.00	1,500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	5,500,000.00	4,000,000.00
22020501	LOCAL TRAINING	5,500,000.00	4,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000.00	500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES	5,000,000.00	
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING	3,000,000.00	
22020709	OTHER CONSULTING SERVICES		500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		

22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	46,300,000.00	21,743,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	1,000,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES	5,000,000.00	11,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES		500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	5,000,000.00
22021022	FURNITURE ALLOWANCE	4,000,000	3,743,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPECTACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		

22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	3,500,000.00	1,000,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		1,000,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES	3,500,000.00	
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
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IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022800100100	MINISTRY OF SCIENCE AND TECHNOLOGY		
		₦	₦
2202	OVERHEAD COST	200,563,570.00	76,042,500.00
220201	TRAVEL & TRANSPORT - GENERAL	17,047,500.00	8,262,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,047,500.00	5,762,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	25,510,570.00	5,000,000.00
22020201	ELECTRICITY CHARGES	4,011,675.00	
22020202	TELEPHONE CHARGES	3,743,610.00	
22020203	INTERNET ACCESS CHARGES	4,011,675.00	
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES	3,743,610.00	
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)	10,000,000.00	5,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	62,732,350.00	39,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,232,350.00	3,700,000.00
22020302	BOOKS	500,000.00	
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,000,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	20,573,150.00	8,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,700,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	6,410,250.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,382,900.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,000,000.00	1,700,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	780,000.00	1,200,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	25,000,000.00	4,000,000.00
22020501	LOCAL TRAINING	25,000,000.00	4,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,500,000.00	2,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	4,500,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	20,500,000.00	8,980,000.00
22021001	REFRESHMENT & MEALS	3,000,000.00	1,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	980,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	2,500,000.00	2,000,000.00
22021007	WELFARE PACKAGES	11,000,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	1,000,000.00	
22021022	FURNITURE ALLOWANCE		3,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	24,700,000.00	-
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	24,700,000.00	
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
051300100100	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT		
		₦	₦
2202	OVERHEAD COST	199,840,000.00	142,798,033.00
220201	TRAVEL & TRANSPORT - GENERAL	10,840,000.00	22,598,033.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,340,000.00	20,098,033.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	700,000.00	700,000.00
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	700,000.00	700,000.00
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	50,400,000.00	45,499,999.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,500,000.00	7,999,999.00
22020302	BOOKS	5,400,000.00	1,000,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,000,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,500,000.00	1,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	19,000,000.00	20,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	11,500,000.00	11,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		1,000,000.00
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	5,000,000.00	4,500,000.00
22020501	LOCAL TRAINING	5,000,000.00	4,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	46,800,000.00	32,000,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	8,500,000.00	8,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	7,200,000.00	7,200,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	2,800,000.00	3,300,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	17,300,000.00	1,500,000.00
22021022	FURNITURE ALLOWANCE	7,500,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	67,100,000.00	16,000,001.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	67,100,000.00	16,000,001.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
023600100100	MINISTRY OF TOURISM, CREATIVE ARTS & CULTURE		
		₦	₦
2202	OVERHEAD COST	454,716,200.00	213,897,750.00
220201	TRAVEL & TRANSPORT - GENERAL	21,512,500.00	9,557,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,012,500.00	7,057,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	69,800,000.00	47,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,500,000.00	7,500,000.00
22020302	BOOKS	2,000,000.00	1,000,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	1,300,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,000,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	11,000,000.00	2,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	50,303,700.00	19,940,250.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	2,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	24,803,700.00	5,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	1,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	15,000,000.00	9,240,250.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	2,500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		2,500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	310,100,000.00	131,900,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	500,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	1,000,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	299,400,000.00	122,200,000.00
22021022	FURNITURE ALLOWANCE	3,700,000.00	3,700,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
055200100100	MINISTRY OF WELFARE AND SANITATION		
		₦	₦
2202	OVERHEAD COST	477,247,410.00	766,650,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,697,410.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,697,410.00	3,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	-	-
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	2,700,000.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,000,000.00
22020302	BOOKS	200,000.00	
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	67,650,000.00	136,650,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	8,150,000.00	3,650,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	53,000,000.00	128,000,000.00
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	8,000,000.00	7,000,000.00
22020501	LOCAL TRAINING	8,000,000.00	7,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	120,000,000.00	350,000,000.00
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES	120,000,000.00	350,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	274,700,000.00	266,500,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL	35,000,000.00	35,000,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES	228,700,000.00	224,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	1,500,000.00	
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	7,500,000.00	5,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
052100100100	MINISTRY OF HEALTH		
		₦	₦
2202	OVERHEAD COST	2,811,797,700.00	1,291,538,120.00
220201	TRAVEL & TRANSPORT - GENERAL	49,087,200.00	49,038,120.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	49,087,200.00	46,538,120.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	35,800,000.00	59,700,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	5,500,000.00
22020302	BOOKS	1,500,000.00	1,000,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	6,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	26,000,000.00	37,200,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	10,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	33,120,500.00	11,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	27,120,500.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	12,000,000.00	4,000,000.00
22020501	LOCAL TRAINING	12,000,000.00	4,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,000,000.00	8,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING	17,000,000.00	5,000,000.00
22020709	OTHER CONSULTING SERVICES		3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	2,013,500,000.00	1,159,100,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL	2,004,000,000.00	1,149,600,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00
22021007	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	7,500,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,440,000.00	700,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	1,440,000.00	200,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	249,850,000.00	
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	249,850,000.00	
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	400,000,000.00	
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	400,000,000.00	

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
051700100100	MINISTRY OF EDUCATION		
		₦	₦
2202	OVERHEAD COST	1,419,380,752.00	975,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	29,355,000.00	30,670,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,355,000.00	30,670,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	56,061,000.00	54,560,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,561,000.00	13,560,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	5,500,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,000,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	22,500,000.00	26,670,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	5,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	9,500,000.00	10,670,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,500,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	60,000,000.00	61,000,000.00
22020501	LOCAL TRAINING	60,000,000.00	61,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,500,000.00	5,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	5,500,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	1,241,964,752.00	796,450,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	2,000,000.00
22021007	WELFARE PACKAGES	2,000,000.00	1,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	4,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	3,000,000.00	3,000,000.00
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,229,964,752.00	778,450,000.00
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	5,000,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,000,000.00	1,500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	4,000,000.00	1,500,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022700600100	MINISTRY OF ENTREPRENEURSHIP AND SKILL ACQUISITION		
		₦	₦
2202	OVERHEAD COST	242,596,668.00	114,841,681.00
220201	TRAVEL & TRANSPORT - GENERAL	29,496,668.00	16,106,396.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000.00	7,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	21,996,668.00	8,606,396.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	-	-
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	61,000,000.00	57,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,000,000.00	11,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,500,000.00	5,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,000,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	7,500,000.00	5,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	14,350,000.00	7,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	1,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	3,350,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	500,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	5,500,000.00	5,000,000.00
22020501	LOCAL TRAINING	5,500,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000,000.00	3,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	100,000,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	29,250,000.00	25,735,285.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	980,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	500,000.00
22021007	WELFARE PACKAGES	15,500,000.00	15,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES		
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	1,500,000.00	1,000,000.00
22021022	FURNITURE ALLOWANCE	7,750,000.00	7,755,285.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	-
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	3,000,000.00	
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
023400200100	OFFICE OF THE SURVEYOR GENERAL		
		₦	₦
2202	OVERHEAD COST	37,140,000.00	80,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,700,000.00	10,800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,700,000.00	4,300,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	6,900,000.00	43,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,600,000.00	7,000,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	300,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000.00	1,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	13,300,000.00	12,610,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	1,600,000.00	1,600,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,200,000.00	1,420,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,100,000.00	6,150,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,400,000.00	1,440,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	2,500,000.00	2,550,000.00
22020501	LOCAL TRAINING	2,500,000.00	2,550,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	9,740,000.00	9,740,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	3,000,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	3,740,000.00	3,740,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
026000100100	MINISTRY OF LANDS, SURVEY AND PHYSICAL PLANNING		
		₦	₦
2202	OVERHEAD COST	410,353,000.00	98,925,000.00
220201	TRAVEL & TRANSPORT - GENERAL	43,705,000.00	16,725,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	39,205,000.00	14,225,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	84,500,000.00	42,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	6,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	15,000,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	49,500,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	67,800,000.00	17,250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	

22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,800,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	1,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	23,100,000.00	6,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,300,000.00	850,000.00
22020406	OTHER MAINTENANCE SERVICES	23,900,000.00	6,600,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	15,000,000.00	500,000.00
22020501	LOCAL TRAINING	15,000,000.00	500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	199,348,000.00	20,450,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	13,000,000.00	7,250,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	3,000,000.00	3,000,000.00
22021007	WELFARE PACKAGES	176,500,000.00	9,700,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	4,848,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	2,000,000.00	
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES		
		₦	₦
2202	OVERHEAD COST	232,378,000.00	167,950,000.00
220201	TRAVEL & TRANSPORT - GENERAL	11,333,000.00	4,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,333,000.00	4,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	14,575,000.00	41,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	4,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	4,000,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	575,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	31,700,000.00	21,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,500,000.00	2,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,700,000.00	4,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	12,500,000.00	10,500,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	4,500,000.00	2,000,000.00
22020501	LOCAL TRAINING	4,500,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	170,270,000.00	99,250,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	159,320,000.00	93,300,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	700,000.00	200,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	7,250,000.00	3,750,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
021500100100	MINISTRY OF AGRICULTURE & FOOD SECURITY		
		₦	₦
2202	OVERHEAD COST	610,330,000.00	103,160,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,530,000.00	7,010,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,030,000.00	4,510,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	22,500,000.00	44,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,500,000.00	6,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	4,000,000.00	2,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	160,650,000.00	20,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	62,500,000.00	6,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	2,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,150,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	75,500,000.00	5,000,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	2,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	363,650,000.00	25,650,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		-
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,000,000.00
22021007	WELFARE PACKAGES	347,650,000.00	20,150,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	14,000,000.00	4,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	40,000,000.00	1,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	40,000,000.00	1,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		
		₦	₦
2202	OVERHEAD COST	98,988,260.00	102,917,631.00
220201	TRAVEL & TRANSPORT - GENERAL	25,192,926.00	10,207,926.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,692,926.00	7,707,926.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	2,500,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	18,308,229.00	47,872,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,696,600.00	7,696,600.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	7,811,629.00	37,376,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	10,450,000.00	10,950,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,250,000.00	3,250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,200,000.00	1,200,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	2,700,000.00	2,500,000.00
22020501	LOCAL TRAINING	2,700,000.00	2,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	41,837,105.00	30,887,105.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	17,450,000.00	7,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	1,000,000.00	500,000.00
22021022	FURNITURE ALLOWANCE	18,387,105.00	18,387,105.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011200100100	LEGISLATURE		
		₦	₦
2202	OVERHEAD COST	2,091,993,749.00	2,168,343,749.00
220201	TRAVEL & TRANSPORT - GENERAL	140,035,000.00	125,268,749.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,035,000.00	122,768,749.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	
220202	UTILITIES - GENERAL	60,000,000.00	16,000,000.00
22020201	ELECTRICITY CHARGES	30,000,000.00	5,000,000.00
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	20,000,000.00	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES	10,000,000.00	10,000,000.00
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	101,000,000.00	370,070,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	47,500,000.00
22020302	BOOKS	8,000,000.00	7,500,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	8,000,000.00	3,350,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	23,000,000.00	26,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	285,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	720,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	153,750,000.00	102,250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	45,000,000.00	15,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,500,000.00	32,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	54,000,000.00	37,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,250,000.00	12,250,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	5,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	243,750,000.00	200,750,000.00
22020501	LOCAL TRAINING	243,750,000.00	200,750,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	1,000,000.00	1,000,000.00
22020601	SECURITY SERVICES	1,000,000.00	1,000,000.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	75,000,000.00	65,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	75,000,000.00	65,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	1,253,458,749.00	1,229,005,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	6,500,000.00	6,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	3,000,000.00	3,000,000.00
22021007	WELFARE PACKAGES	1,119,458,749.00	1,116,505,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	2,000,000.00	1,500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	10,000,000.00	9,500,000.00
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	80,000,000.00	80,000,000.00
22021022	FURNITURE ALLOWANCE	32,500,000.00	12,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	64,000,000.00	59,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	64,000,000.00	59,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022000800100	IMO STATE INTERNAL REVENUE SERVICE		
		₦	₦
2202	OVERHEAD COST	584,443,000.00	113,418,000.00
220201	TRAVEL & TRANSPORT - GENERAL	55,000,000.00	14,525,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	55,000,000.00	12,025,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	9,500,000.00	3,500,000.00
22020201	ELECTRICITY CHARGES	6,000,000.00	
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,500,000.00	3,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	27,500,000.00	49,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	8,000,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	1,500,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	139,900,000.00	7,900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	120,000,000.00	1,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,900,000.00	2,900,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	115,000,000.00	4,500,000.00
22020501	LOCAL TRAINING	115,000,000.00	4,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	40,000,000.00	-
22020601	SECURITY SERVICES	40,000,000.00	
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	20,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		20,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	192,543,000.00	10,993,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	5,000,000.00	500,000.00
22021007	WELFARE PACKAGES	163,300,000.00	6,250,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	3,743,000.00	3,743,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	3,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	5,000,000.00	3,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		
2202	OVERHEAD COST	77,911,500.00	78,855,047.00
220201	TRAVEL& TRANSPORT - GENERAL	4,547,500.00	7,791,047.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,047,500.00	5,291,047.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	-	-
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	47,164,000.00	47,664,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	7,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	38,164,000.00	38,164,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	7,700,000.00	4,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	100,000.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	700,000.00	1,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	5,000,000.00	7,500,000.00
22020501	LOCAL TRAINING	5,000,000.00	7,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		

22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	13,500,000.00	10,100,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,600,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	6,000,000.00	6,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	4,000,000.00	
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		

22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		

22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
031801100100	JUDICIAL SERVICE COMMISSION		
		₦	₦
2202	OVERHEAD COST	67,474,720.00	81,474,717.00
220201	TRAVEL & TRANSPORT - GENERAL	14,841,520.00	10,814,017.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,341,520.00	8,314,017.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	17,208,200.00	48,735,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,500,000.00	7,527,500.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	2,204,200.00	2,204,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,000,000.00	38,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	504,000.00	504,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	17,650,000.00	9,650,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	2,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,350,000.00	2,350,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	7,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	7,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	10,775,000.00	7,275,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	25,000.00	25,000.00
22021007	WELFARE PACKAGES	5,000,000.00	3,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	2,000,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	3,750,000.00	3,750,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
031800700100	JUDICIARY - CUSTOMARY COURT OF APPEAL		
		₦	₦
2202	OVERHEAD COST	1,050,000,000.00	1,822,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	28,800,000.00	28,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	26,300,000.00	26,200,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	10,000,000.00	10,500,000.00
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	10,000,000.00	10,500,000.00
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	131,200,000.00	264,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	39,500,000.00	79,500,000.00
22020302	BOOKS	5,000,000.00	5,000,000.00
22020303	NEWSPAPERS	6,200,000.00	1,700,000.00
22020304	MAGAZINES & PERIODICALS	22,500,000.00	45,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	53,000,000.00	83,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	120,500,000.00	268,000,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,500,000.00	85,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,000,000.00	70,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,000,000.00	53,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	23,000,000.00	50,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	45,000,000.00	87,500,000.00
22020501	LOCAL TRAINING	45,000,000.00	87,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	21,000,000.00	70,000,000.00
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	21,000,000.00	70,000,000.00
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,500,000.00	20,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	13,500,000.00	20,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		

22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	680,000,000.00	1,074,000,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	13,000,000.00	9,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	26,500,000.00	80,000,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	3,000,000.00	3,000,000.00
22021007	WELFARE PACKAGES	611,500,000.00	948,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	8,000,000.00	1,500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	3,000,000.00	2,000,000.00
22021022	FURNITURE ALLOWANCE	15,000,000.00	30,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		

22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		

22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
014100100100	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENT)		
		₦	₦
2202	OVERHEAD COST	65,300,000.00	71,120,000.00
220201	TRAVEL & TRANSPORT - GENERAL	9,350,000.00	10,270,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,350,000.00	7,770,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	24,150,000.00	45,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	6,000,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,500,000.00	38,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	150,000.00	100,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	19,300,000.00	8,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000.00	3,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	9,000,000.00	4,000,000.00
22020501	LOCAL TRAINING	9,000,000.00	4,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	3,250,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES	3,000,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE		1,750,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
014000100100	OFFICE OF THE AUDITOR-GENERAL (STATE)		
		₦	₦
2202	OVERHEAD COST	234,500,000.00	104,667,173.00
220201	TRAVEL & TRANSPORT - GENERAL	73,500,000.00	11,623,173.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	71,000,000.00	9,123,173.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	55,500,000.00	46,744,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,500,000.00	6,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	33,000,000.00	38,744,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	1,500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	63,000,000.00	13,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	4,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		

22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	23,000,000.00	16,500,000.00
22020501	LOCAL TRAINING	23,000,000.00	16,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	5,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	3,000,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	16,500,000.00	11,300,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	11,000,000.00	6,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	300,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		

22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	4,000,000.00	4,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
032600200100	LAW REFORM COMMISSION		
		₦	₦
2202	OVERHEAD COST	142,870,000.00	203,292,500.00
220201	TRAVEL & TRANSPORT - GENERAL	4,020,000.00	6,552,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,020,000.00	6,552,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	1,200,000.00	500,000.00
22020201	ELECTRICITY CHARGES	1,200,000.00	500,000.00
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	5,100,000.00	50,540,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	4,000,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	2,000,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,500,000.00	41,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	100,000.00	540,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	24,000,000.00	18,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,000,000.00	6,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	4,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	102,550,000.00	119,700,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		5,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	200,000.00	600,000.00
22021007	WELFARE PACKAGES	95,500,000.00	104,600,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	6,000,000.00	1,000,000.00
22021022	FURNITURE ALLOWANCE	350,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	1,000,000.00	1,500,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
032600100100	MINISTRY OF JUSTICE		
2202	OVERHEAD COST	673,092,000.00	199,692,500.00
220201	TRAVEL& TRANSPORT - GENERAL	32,552,000.00	9,052,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,052,000.00	6,552,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	3,000,000.00	500,000.00
22020201	ELECTRICITY CHARGES	3,000,000.00	500,000.00
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	67,000,000.00	54,040,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,500,000.00	9,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	3,000,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	42,000,000.00	41,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,500,000.00	540,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	24,000,000.00	10,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	2,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	13,500,000.00	5,000,000.00
22020501	LOCAL TRAINING	13,500,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		

22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	531,040,000.00	118,600,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	25,000,000.00	5,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	6,000,000.00	600,000.00
22021007	WELFARE PACKAGES	482,040,000.00	103,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	10,000,000.00	1,000,000.00
22021022	FURNITURE ALLOWANCE	7,500,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		

22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	1,000,000.00	1,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		

22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
012300100100	MINISTRY OF INFORMATION AND ORIENTATION AGENCY		
		₦	₦
2202	OVERHEAD COST	381,690,001.00	330,268,823.00
220201	TRAVEL & TRANSPORT - GENERAL	73,100,001.00	50,930,007.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	73,100,001.00	50,930,007.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	3,000,000.00	2,000,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	
22020202	TELEPHONE CHARGES	2,000,000.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	58,000,000.00	61,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	8,000,000.00
22020302	BOOKS	6,000,000.00	6,000,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	7,000,000.00	12,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,000,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	21,000,000.00	15,048,816.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,000,000.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	4,500,000.00	3,548,816.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	2,500,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,000,000.00	2,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT	2,500,000.00	2,000,000.00
220205	TRAINING - GENERAL	19,000,000.00	9,000,000.00
22020501	LOCAL TRAINING	19,000,000.00	9,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	5,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST		2,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		

22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	179,590,000.00	185,290,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	175,000,000.00	175,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES	590,000.00	5,590,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	1,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS		
22021022	FURNITURE ALLOWANCE	3,500,000.00	3,700,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	28,000,000.00	-
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		

22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	28,000,000.00	
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
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IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022000100100	MINISTRY OF FINANCE		
		₦	₦
2202	OVERHEAD COST	591,332,000.00	219,739,000.00
220201	TRAVEL & TRANSPORT - GENERAL	56,532,000.00	25,419,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	56,532,000.00	25,419,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	87,800,000.00	45,060,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,500,000.00	8,450,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	1,000,000.00	700,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	71,000,000.00	35,700,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	210,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	38,500,000.00	15,210,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	1,050,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	3,150,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,500,000.00	210,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,800,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	4,500,000.00	2,450,000.00
22020501	LOCAL TRAINING	4,500,000.00	2,450,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	15,000,000.00	10,050,000.00
22020601	SECURITY SERVICES	15,000,000.00	10,050,000.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	364,000,000.00	96,550,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00
22021007	WELFARE PACKAGES	354,700,000.00	87,250,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	350,000.00	350,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	7,450,000.00	7,450,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000.00	25,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	25,000,000.00	25,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
012500100100	OFFICE OF THE HEAD OF SERVICE		
		₦	₦
2202	OVERHEAD COST	704,725,729.00	443,510,898.00
220201	TRAVEL & TRANSPORT - GENERAL	13,775,729.00	11,210,898.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,775,729.00	8,710,898.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	4,000,000.00	1,000,000.00
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	4,000,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	78,500,000.00	57,250,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	8,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,500,000.00	8,750,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	43,500,000.00	39,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	62,000,000.00	31,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,000,000.00	5,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,500,000.00	20,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	2,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	240,000,000.00	26,300,000.00
22020501	LOCAL TRAINING	240,000,000.00	26,300,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	8,000,000.00	-
22020601	SECURITY SERVICES	8,000,000.00	
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	298,450,000.00	316,750,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	275,450,000.00	309,050,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	15,000,000.00	3,000,000.00
22021022	FURNITURE ALLOWANCE	7,000,000.00	3,700,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011101300100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		
		₦	₦
2202	OVERHEAD COST	615,093,379.00	497,083,879.00
220201	TRAVEL & TRANSPORT - GENERAL	96,083,258.00	49,264,879.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	93,583,258.00	46,764,879.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	8,500,000.00	8,000,000.00
22020201	ELECTRICITY CHARGES	3,500,000.00	3,000,000.00
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	76,519,000.00	66,519,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,019,000.00	21,019,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	5,000,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	45,000,000.00	40,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	2,500,000.00	2,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	87,100,000.00	133,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,800,000.00	13,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	12,800,000.00	14,300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,500,000.00	96,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	4,500,000.00	6,500,000.00
22020501	LOCAL TRAINING	4,500,000.00	6,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	106,000,000.00	100,000,000.00
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	106,000,000.00	100,000,000.00
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	2,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	231,891,121.00	128,500,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	2,200,000.00	2,200,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	13,800,000.00	10,800,000.00
22021007	WELFARE PACKAGES	197,891,121.00	97,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	8,500,000.00	9,000,000.00
22021022	FURNITURE ALLOWANCE	7,500,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,500,000.00	2,500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	2,500,000.00	2,500,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011900100100	MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS		
		₦	₦
2202	OVERHEAD COST	230,923,500.00	90,120,000.00
220201	TRAVEL & TRANSPORT - GENERAL	78,500,000.00	12,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	7,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	76,000,000.00	5,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	80,500,000.00	48,120,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	27,500,000.00	13,000,000.00
22020302	BOOKS		
22020303	NEWSPAPERS	3,000,000.00	
22020304	MAGAZINES & PERIODICALS	1,000,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	44,000,000.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	120,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	27,500,000.00	10,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,500,000.00	5,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	39,423,500.00	13,500,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES	29,223,500.00	8,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	200,000.00	
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	7,000,000.00	2,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022000300100	IMO STATE BUREAU OF STATISTICS		
		₦	₦
2202	OVERHEAD COST	20,000,000.00	72,060,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	9,510,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	7,010,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	41,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	5,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	12,000,000.00	12,750,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,750,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	6,300,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES		5,300,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES		
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE		
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022000300100	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS		
		₦	₦
2202	OVERHEAD COST	606,100,213.00	368,658,213.00
220201	TRAVEL & TRANSPORT - GENERAL	14,050,213.00	13,050,213.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,050,213.00	10,550,213.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	90,300,000.00	87,808,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	7,000,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	3,500,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,500,000.00	40,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	38,800,000.00	38,808,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	169,500,000.00	17,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,500,000.00	2,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	13,000,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	48,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	101,500,000.00	8,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	82,200,000.00	69,500,000.00
22020501	LOCAL TRAINING	82,200,000.00	69,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,500,000.00	3,500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	3,500,000.00	3,500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	246,550,000.00	177,800,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	750,000.00	
22021007	WELFARE PACKAGES	237,050,000.00	169,300,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	3,500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	3,750,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011104500100	MINISTRY OF SPECIAL PROJECTS		
		₦	₦
2202	OVERHEAD COST	128,800,000.00	89,728,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,200,000.00	11,985,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	7,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,700,000.00	4,485,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	35,000,000.00	49,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	11,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS	1,000,000.00	
22020304	MAGAZINES & PERIODICALS	5,000,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	36,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	16,500,000.00	10,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,300,000.00	300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,184,000.00
22020406	OTHER MAINTENANCE SERVICES	4,200,000.00	1,316,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	3,300,000.00	2,500,000.00
22020501	LOCAL TRAINING	3,300,000.00	2,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	58,300,000.00	14,743,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	3,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES	51,000,000.00	8,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES		500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	4,000,000.00	3,743,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	500,000.00	500,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
053900100100	IMO STATE SPORTS COMMISSION		
		₦	₦
2202	OVERHEAD COST	340,948,033.00	192,898,033.00
220201	TRAVEL & TRANSPORT - GENERAL	20,098,033.00	20,098,033.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,098,033.00	20,098,033.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	13,000,000.00	54,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	9,500,000.00
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	42,200,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		1,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	16,500,000.00	20,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	4,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	3,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	7,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	4,000,000.00	4,500,000.00
22020501	LOCAL TRAINING	4,000,000.00	4,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	-	-
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	203,350,000.00	84,600,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	8,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	500,000.00	700,000.00
22021007	WELFARE PACKAGES	83,550,000.00	40,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	3,300,000.00	3,300,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	101,500,000.00	20,600,000.00
22021022	FURNITURE ALLOWANCE	7,500,000.00	11,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	34,000,000.00	8,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	34,000,000.00	8,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	50,000,000.00	-
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	50,000,000.00	
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011100100100	OFFICE OF THE GOVERNOR		
		₦	₦
2202	OVERHEAD COST	5,801,636,585.00	7,136,069,652.00
220201	TRAVEL& TRANSPORT - GENERAL	297,000,000.00	484,276,592.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	247,000,000.00	433,202,045.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	51,074,547.00
220202	UTILITIES - GENERAL	189,000,000.00	444,370,660.00
22020201	ELECTRICITY CHARGES	81,000,000.00	191,873,140.00
22020202	TELEPHONE CHARGES	44,000,000.00	101,248,760.00
22020203	INTERNET ACCESS CHARGES	15,200,000.00	34,374,628.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES	20,000,000.00	50,000,000.00
22020206	SEWERAGE CHARGES	28,800,000.00	66,874,132.00
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	237,950,000.00	769,648,760.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,000,000.00	135,000,000.00
22020302	BOOKS	1,200,000.00	
22020303	NEWSPAPERS	39,000,000.00	91,248,760.00
22020304	MAGAZINES & PERIODICALS	8,500,000.00	10,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	350,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	4,000,000.00	10,400,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	70,000,000.00	150,000,000.00
22020312	VIDEO PHOTOGRAPHIC MATERIALS	15,000,000.00	22,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	487,500,000.00	1,158,277,000.00

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011100100100	OFFICE OF THE GOVERNOR		
		₦	₦
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	39,000,000.00	132,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	22,000,000.00	117,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	250,000,000.00	499,277,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,500,000.00	57,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	36,000,000.00	36,000,000.00
22020406	OTHER MAINTENANCE SERVICES	65,000,000.00	212,000,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,000,000.00	5,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT	50,000,000.00	100,000,000.00
220205	TRAINING - GENERAL	8,000,000.00	8,500,000.00
22020501	LOCAL TRAINING	8,000,000.00	8,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	1,567,000,000.00	1,433,624,380.00
22020601	SECURITY SERVICES	30,000,000.00	103,000,000.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,500,000,000.00	1,250,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	37,000,000.00	80,624,380.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	170,000,000.00	240,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES	100,000,000.00	120,000,000.00
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011100100100	OFFICE OF THE GOVERNOR		
		₦	₦
22020709	OTHER CONSULTING SERVICES	70,000,000.00	120,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	301,397,026.00	708,243,800.00
22020801	MOTOR VEHICLE FUEL COST	153,000,000.00	391,746,280.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST	148,397,026.00	316,497,520.00
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	869,179,049.00	705,998,460.00
22021001	REFRESHMENT & MEALS	35,000,000.00	35,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	130,250,000.00	70,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	12,528,000.00	12,528,000.00
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	5,000,000.00	10,000,000.00
22021007	WELFARE PACKAGES	165,901,049.00	147,405,577.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	50,500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		2,000,000.00
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011100100100	OFFICE OF THE GOVERNOR		
		₦	₦
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	500,000,000.00	200,000,000.00
22021022	FURNITURE ALLOWANCE	20,000,000.00	178,064,883.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL	831,000,000.00	730,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	831,000,000.00	730,000,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs	751,000,000.00	300,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	30,000,000.00	
22040112	GIFTS TO GOVERNMENT GUESTS	50,000,000.00	180,000,000.00
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		250,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011100100100	OFFICE OF THE GOVERNOR		
		₦	₦
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT	843,610,510.00	102,630,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	843,610,510.00	102,630,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	838,610,510.00	52,630,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES	5,000,000.00	50,000,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	-	350,500,000.00
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		350,500,000.00

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011100100100	OFFICE OF THE GOVERNOR - BUREAUS - OFFICES		
		N	N
2202	OVERHEAD COST	1,934,836,000.00	1,102,775,652.00
220201	TRAVEL & TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		
22020302	BOOKS		
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	235,790,000.00	235,790,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		
22020402	MAINTENANCE OF OFFICE FURNITURE		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANTS/GENERATORS		
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING		
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		
22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	55,000,000.00	55,000,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	NA		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES		
22021010	DIRECT TEACHING & LABORATORY COST		

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
011100100100	OFFICE OF THE GOVERNOR - BUREAUS - OFFICES		
		N	N
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	55,000,000.00	55,000,000.00
22021022	FURNITURE ALLOWANCE		
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22030105	SPECTACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,879,836,000.00	1,047,775,652.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,879,836,000.00	1,047,775,652.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022900100100	MINISTRY OF TRANSPORT		
		₦	₦
2202	OVERHEAD COST	169,829,533.00	318,872,183.00
220201	TRAVEL & TRANSPORT - GENERAL	18,304,533.00	17,049,633.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,304,533.00	17,049,633.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	3,500,000.00	1,694,000.00
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	2,000,000.00	1,194,000.00
22020203	INTERNET ACCESS CHARGES	600,000.00	250,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	150,000.00
22020205	WATER RATES		
22020206	SEWERAGE CHARGES	500,000.00	100,000.00
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	6,625,000.00	3,674,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		
22020302	BOOKS	3,000,000.00	1,924,500.00
22020303	NEWSPAPERS	2,625,000.00	1,500,000.00
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	250,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	21,500,000.00	15,304,700.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		

22020402	MAINTENANCE OF OFFICE FURNITURE	4,500,000.00	4,900,950.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	4,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,500,000.00	4,403,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES		-
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	6,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	6,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	60,000,000.00	225,000,000.00
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES	60,000,000.00	225,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	3,099,350.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	3,099,350.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	8,900,000.00	10,550,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES		6,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	1,000,000.00	350,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	7,400,000.00	3,700,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES	-	-
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	41,000,000.00	40,500,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	41,000,000.00	40,500,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
Ffumigation	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
031800500100	HIGH COURT		
		₦	₦
2202	OVERHEAD COST	1,220,077,302.00	2,265,862,382.00
220201	TRAVEL & TRANSPORT - GENERAL	87,000,000.00	187,535,396.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	87,000,000.00	187,535,396.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	67,000,000.00	133,000,000.00
22020201	ELECTRICITY CHARGES	14,000,000.00	13,500,000.00
22020202	TELEPHONE CHARGES	8,000,000.00	9,000,000.00
22020203	INTERNET ACCESS CHARGES	43,000,000.00	107,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES	1,000,000.00	1,500,000.00
22020206	SEWERAGE CHARGES	1,000,000.00	1,500,000.00
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	213,241,399.00	507,460,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,741,399.00	8,000,000.00
22020302	BOOKS	45,000,000.00	163,500,000.00
22020303	NEWSPAPERS	5,500,000.00	20,660,000.00
22020304	MAGAZINES & PERIODICALS	10,000,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	70,000,000.00	178,800,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	40,000,000.00	50,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	37,000,000.00	81,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	79,500,000.00	118,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		

22020402	MAINTENANCE OF OFFICE FURNITURE	26,000,000.00	41,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	32,000,000.00	57,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	11,500,000.00	11,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	4,000,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	58,000,000.00	96,000,000.00
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	58,000,000.00	96,000,000.00
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	16,700,000.00	15,700,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES	16,700,000.00	15,700,000.00
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL	87,000,000.00	141,000,000.00
22020801	MOTOR VEHICLE FUEL COST	55,000,000.00	95,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST	32,000,000.00	46,000,000.00

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	10,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM	5,000,000.00	10,000,000.00
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	572,635,903.00	1,020,166,986.00
22021001	REFRESHMENT & MEALS	7,000,000.00	16,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	498,135,903.00	887,166,986.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL	28,000,000.00	63,000,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	28,000,000.00	49,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	32,000,000.00	35,000,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	32,000,000.00	35,000,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
Ffumigation	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		
		₦	₦
2202	OVERHEAD COST	127,050,000.00	70,628,460.00
220201	TRAVEL & TRANSPORT - GENERAL	15,500,000.00	5,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,500,000.00	5,500,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	11,500,000.00	5,500,000.00
22020201	ELECTRICITY CHARGES	4,000,000.00	2,200,000.00
22020202	TELEPHONE CHARGES	4,500,000.00	2,100,000.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	1,200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	56,500,000.00	38,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		
22020302	BOOKS	4,500,000.00	2,500,000.00
22020303	NEWSPAPERS	1,000,000.00	500,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,500,000.00	35,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	23,550,000.00	10,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	3,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	550,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	4,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,000,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	1,000,000.00	500,000.00
22020501	LOCAL TRAINING	1,000,000.00	500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	500,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		500,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	1,000,000.00

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	8,500,000.00	5,240,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	6,000,000.00	3,740,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	8,500,000.00	3,888,460.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	8,500,000.00	3,888,460.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
Ffumigation	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
014700100100	CIVIL SERVICE COMMISSION		
		₦	₦
2202	OVERHEAD COST	59,895,605.00	96,612,704.00
220201	TRAVEL & TRANSPORT - GENERAL	3,535,500.00	12,625,599.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,535,500.00	12,625,599.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	6,000,000.00	4,500,000.00
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00
22020202	TELEPHONE CHARGES	3,500,000.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	9,323,000.00	40,400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		
22020302	BOOKS	6,000,000.00	2,500,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	667,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,500,000.00	37,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	156,000.00	200,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	9,600,000.00	8,100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	3,600,000.00	3,100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANTS/GENERATORS		
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	3,150,000.00	3,000,000.00
22020501	LOCAL TRAINING	3,150,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST		

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	25,287,105.00	27,987,105.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	2,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES	3,900,000.00	6,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	600,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	18,387,105.00	18,387,105.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	3,000,000.00	-
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	3,000,000.00	
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
Ffumigation	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
023400100100	MINISTRY OF WORKS		
		₦	₦
2202	OVERHEAD COST	489,750,694.00	133,334,010.00
220201	TRAVEL & TRANSPORT - GENERAL	106,100,694.00	20,534,010.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	106,100,694.00	20,534,010.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	750,000.00	7,000,000.00
22020201	ELECTRICITY CHARGES		2,000,000.00
22020202	TELEPHONE CHARGES	750,000.00	4,000,000.00
22020203	INTERNET ACCESS CHARGES		1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	8,100,000.00	42,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		
22020302	BOOKS	4,000,000.00	4,000,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	500,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	36,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	600,000.00	600,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	316,500,000.00	31,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,500,000.00	5,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000.00	12,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	5,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	
22020406	OTHER MAINTENANCE SERVICES		1,700,000.00
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE	300,000,000.00	5,000,000.00
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	2,000,000.00	3,500,000.00
22020501	LOCAL TRAINING	2,000,000.00	3,500,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	5,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES	5,000,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	6,000,000.00
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST	3,500,000.00	6,000,000.00

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	5,300,000.00	14,500,000.00
22021001	REFRESHMENT & MEALS	300,000.00	800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS		
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES	1,000,000.00	4,200,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	500,000.00	1,500,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	3,500,000.00	8,000,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	42,500,000.00	3,000,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	42,500,000.00	3,000,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
Ffumigation	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021 (OVERHEAD)

Admin/Economic Code	Organisation Name	Budget 2021	Budget 2020
022200100100	MINISTRY OF COMMERCE AND INDUSTRY		
		₦	₦
2202	OVERHEAD COST	505,080,000.00	473,765,000.00
220201	TRAVEL & TRANSPORT - GENERAL	16,104,500.00	7,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	16,104,500.00	7,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220202	UTILITIES - GENERAL	1,500,000.00	1,000,000.00
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	1,500,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES		
22020204	SATELLITE BROADCASTING ACCESS CHARGES		
22020205	WATER RATES		
22020206	SEWERAGE CHARGES		
22020207	LEASED COMMUNICATION LINES(S)		
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
220203	MATERIALS & SUPPLIES - GENERAL	15,484,000.00	45,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		
22020302	BOOKS	13,500,000.00	7,000,000.00
22020303	NEWSPAPERS		500,000.00
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,484,000.00	37,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22020312	VIDEO PHOTOGRAPHIC MATERIALS		
220204	MAINTENANCE SERVICES - GENERAL	27,691,500.00	14,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,500,000.00	3,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	5,500,000.00	3,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,491,500.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,700,000.00	2,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES		
22020407	MAINTENANCE OF AIRCRAFTS		
22020408	MAINTENANCE OF SEA BOATS		
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		
22020410	MAINTENANCE OF STREET LIGHTINGS		
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22020413	MINOR ROAD MAINTENANCE		
22020414	MAINTENANCE OF SECURITY EQUIPMENT		
220205	TRAINING - GENERAL	9,500,000.00	5,000,000.00
22020501	LOCAL TRAINING	9,500,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL	23,000,000.00	246,500,000.00
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		
22020605	CLEANING & FUMIGATION SERVICES	23,000,000.00	246,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	5,000,000.00
22020701	FINANCIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020704	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES		
22020707	AGRICULTURAL CONSULTING		
22020708	MEDICAL CONSULTING		
22020709	OTHER CONSULTING SERVICES		5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	16,795,000.00
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT / GENERATOR FUEL COST	8,000,000.00	16,795,000.00

22020804	AIRCRAFT FUEL COST		
22020805	SEA BOAT FUEL COST		
22020806	COOKING GAS/FUEL COST		
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)		
22020902	INSURANCE PREMIUM		
22020903	LOSS ON FOREIGN EXCHANGE		
22020904	OTHER CRF BANK CHARGES		
220210	MISCELLANEOUS EXPENSES GENERAL	62,800,000.00	16,970,000.00
22021001	REFRESHMENT & MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021003	PUBLICITY & ADVERTISEMENTS	54,000,000.00	2,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		
22021005	N/A		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES		6,170,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	800,000.00	800,000.00
22021010	DIRECT TEACHING & LABORATORY COST		
22021011	N/A		
22021012	N/A		
22021013	N/A		
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22021015	N/A		
22021016	N/A		
22021017	N/A		
22021018	N/A		
22021019	MEDICAL EXPENSES-INTERNATIONAL		
22021020	FOREIGN SCHOLARSHIP SCHEME		
22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS		
22021022	FURNITURE ALLOWANCE	8,000,000.00	7,500,000.00
2203	LOANS AND ADVANCES		
220301	STAFF LOANS & ADVANCES		
22030101	MOTOR CYCLE ADVANCES		
22030102	BICYCLE ADVANCES		
22030103	REFURBISHING ADVANCES		

22030104	CORRESPONDENCE ADVANCES		
22030105	SPETACLE ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
22030107	FURNISHING ADVANCES		
22030108	HOUSING LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		
22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL		
22040109	GRANTS TO COMMUNITIES/NGOs		
22040110	GRANTS TO ACADEMIC INSTITUTIONS		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	GIFTS TO GOVERNMENT GUESTS		
22040113	PUBLIC WELFARE ASSISTANCE SCHEME		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
22040201	N/A		
22040202	N/A		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2206	PUBLIC DEBT CHARGES		
220601	FOREIGN INTEREST / DISCOUNT		
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS		
220602	DOMESTIC INTEREST / DISCOUNT		
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL		
22060202	BICYCLE ADVANCES		

220603	INSURANCE PREMIUM		
22060301	INTEREST - INTERNAL PUBLIC DEBT		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	341,000,000.00	121,000,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	341,000,000.00	121,000,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
Ffumigation	CRF REVENUE REMITTANCE BY PSEs		
22070105	PAYMENT TO FUND COMMITTEES		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		