

GOVERNMENT OF IMO STATE OF NIGERIA



REPORT ON 2021 BUDGET FIRST QUARTER PERFORMANCES (January – March)

***PRODUCED And PUBLISHED BY MINISTRY OF
BUDGET ECONOMIC PLANNING &
STATISTICS.***

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1 Summary of Performance

This Budget Performance Report for Imo State is prepared quarterly and issued within four weeks from the end of each quarter.

This report includes the approved budget appropriation for the year 2021 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the first quarter, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. Quarter 1 performance is reviewed against the original 2021 budget. No supplementary or revised budget has been passed to date in 2021.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2207.

1.A INTRODUCTION

This report is the First quarterly budget appraisal or implementation report for 2021 in accordance with Budget of Wealth Creation of 3R Government of **His Excellency Senator Hope Uzodimma** meticulously package by the Ministry of Budget, Economic Planning & Statistics. Previous administration through the office of Accountant General have refused to make Financial Statistics available to perform this obligation because of the opaque nature of previous Government Fiscal accountability and transparency. The present Government led by **His Excellency, Senator Hope Uzodimma** believes in transparency and willing to render Account

of stewardship to the people of Imo State. Thus, the need to re-engineer and better the economic life of Imolites formed the road map for critical review of the quarterly performance of the MDAs in line with the National Chart of Account compliance, Careful assumptions were drawn after appraisal of the global economic trend that inform both our economic and fiscal updates for the 2021 budget.

However, before the commencement of the new budget cycle, the Ministry of Budget, Economic Planning & Statistics reviewed the previous performances, taking into cognizance the fragile crude oil and its dwindling revenue consequence on Naira value. The need to operate a realistic, transparency and accountability budget on the budget size of about **₦346,176,722,084.58 billion in 2021 (tilted Budget of Wealth Creation).**

It is encouraging that despite the numerous economic challenges inherent in the present administration, the global economic lock down occasioned by the Coronavirus Pandemic, the State has maintained a fair economic stability. Hence, much has been achieved through prudent economic management and the financial prowess of the present administration ably led by **His Excellency, Senator Hope Uzodimma.**

I wish to thank the staffs of Ministry Budget, Economic Planning & Statistics who painstakingly put together this report, Office of Accountant General of the State who honored our request by releasing vital fiscal Statistics which enable us to present this first quarter report for the 2021 Budgetary monitory and evaluation, in accordance with the SFTAS requirement of World Bank.

This Budget Performance Report is produced by Ministry Budget, Economic Planning & Statistics and published on the Imo State website on www.imostate.gov.ng.



Rt. Hon. Dr.C. C. Osuala, PhD.

Hon Commissioner,

Ministry of Budget, Economic Planning & Statistics (MBEPS).

IMO STATE CONSOLIDATED BUDGET SUMMARY 2021

The Sum of **346,176,722,084.58** was appropriated by the Imo State House of Assembly for 2021 Fiscal Year. This Approved budget has a recurrent expenditure of **₦74,643,881,943.30** representing 21.5% while the Capital Expenditure is **₦271,532,840,141.28**, representing 87.5% of the total budget size. Therefore, the recurrent expenditure has a quarterly budget of **₦18,660,970,485.83** and Capital expenditure **₦67,883,210,035.32** in 2021 Fiscal year.

Fiscal Analysis of the 2021 Budget Appraisal or Performance

2021 Approved Budget of Imo State signed into Law in December 2020, Adopted Federal Government 2021 Budget Assumption such as:

1. Crude oil benchmark of \$40per barrel
2. Oil production estimate of 1.86Million barrels per day
3. Exchange rate of ₦379 per US\$
4. Inflation rate of 14.23%
5. GDP Growth rate (real) of 3%

1.B Revenue Performance

The following Subheads make up the Recurrent Revenue item:

INTERNAL GENEERATED REVENUE (IGR)

A sum of **₦18,824,382,442.15** was budgeted for IGR in the first quarter of the year 2021 but the actual inflow is **₦8,389,532,168.64** representing 44.2% Performance in the period under review(Q1)

STATUTORY ALLOCATION

In first quarter of 2021 Budget, Statutory Allocation was budgeted with **₦8,081,467,765.25** but the actual generated was **₦7,975,255,806.00** representing 96.2% performance in the period under review (first quarter)

VALUE ADDED TAX (VAT)

The sum of **3,470,169,999.25** was budgeted for Value Added Tax in the first quarter of 2021 budget but it recorded **5,244,167,454** as actual in the quarter under review (first quarter) representing 151% performance in the quarter.

13% DERIVATION FUND

Derivation Fund was budgeted with the sum of **2,441,377,610.25** in the first quarter of the 2021 Budget but recorded **2,299,425,277.00** as actual in the first quarter of 2021 representing 94% performance in the first quarter of 2021.

Exchange Gain Difference was budgeted with the Sum of **₦1,202,013,275.75** in first quarter of 2021 Budget but it recorded **₦35,819,370.00** as actual inflow in the first quarter 2021 representing 3% performance, while **Excess Bank Charges** was Budgeted **₦2,414,244.25** in the first quarter 2021 but it recorded **₦3,688,990.53** as actual in the first quarter showing 150.6% showing increase in performance. The **Forex Equalization Account** recorded **₦256,622,574.00** as actual inflow in first quarter of the Fiscal year 2021.

1.C Recurrent Expenditure Performance

RECURRENT EXPENDITURE PERFORMANCE IN 1st QUARTER

The following Subheads make up Recurrent Expenditure item.

1. PERSONNEL COST

The budgeted Personnel Cost for 2021 Approved Budget was ***₦ 3,530,020,571.25 (Three Billion, Five Hundred and Thirty Million, Twenty Thousand, Five Hundred and Seventy-One Naira, Twenty-Five Kobo)*** only in the first quarter while the actual was ***₦4,631,667,688.41 (Four Billion, Six Hundred and Thirty-One Million, Six Hundred and Sixty-Seven Thousand, Six Hundred and Eight-Eight Naira, Forty-One Kobo)*** only, representing **131.2%** performance. These shows that the salaries and allowances of Civil Servants and Political office holders were paid as at when due.

2. OVERHEAD

The sum of ***₦8,430,911,227.50 (Eight Billion, Four Hundred Thirty Million, Nine Hundred and Eleven Thousand, Two Hundred and Twenty-Two Naira, Fifty Kobo)*** was budgeted for Overhead Costs in the first quarter of the approved 2021 budget but the actual spent was ***₦6,135,494,700.50 (Six Billion, One Hundred and Thirty-Five Million, Four Hundred and Ninety-Four Thousand, Seven Hundred Naira, Fifty Kobo)*** only representing **72.7%** performance.

3. SUBVENTION

The Sum of ***₦3,365,579,099.50 (Three Billion, Three Hundred and Sixty-Five Million, Five Hundred and Seventy-Nine Thousand, Nine Hundred and Ninety Naira Fifty Kobo)*** only was appropriated for Subvention in the first quarter of year 2021 but the actual inflow on subvention within the period under review (first quarter) was ***₦2,773,031,830.00*** which representing **82.4%** performance.

4. CONSOLIDATED REVENUE FUND CHARGES (CRFC)

The sum of ***₦3,334,549,587.00 (Three Billion, Three Hundred and Thirty-Four Million, Five Hundred and Forty-Nine Thousand, Five Hundred and Eighty-Seven Naira)*** only was budgeted for CRFC in the first quarter of 2021 approved budget, but there was no available data on the actual as at the time of writing the first quarter report.

5. PENSION

The sum of ***₦2,582,283,438 (Two Billion, Five Hundred and Eighty-Two Million, Two Hundred and Eighty-Three thousand, Four Hundred and Thirty-Eight Naira)*** only, was the actual inflow spent for the first quarter of the year 2021 which representing 75% performance.

6. COVID-19 EXPENDITURE

The Sum of ₦384, 460, 000.00 (Three Hundred and Eighty-Four Million, Four Hundred and Sixty Thousand Naira), was the actual spent on Logistics to various Isolation centre in Imo State, Additional logistics for wave of second Covid-19 and Logistics for Covid-19 vaccines. This representing 8% performance in the first quarter of the year under review 2021.

1.D Capital Expenditure Performance

A whopping sum of ***₦67,881,432,536 (Sixty-Seven Billion, Eight Hundred and Eighty-One Million, Four Hundred and Thirty-Two Thousand, Five Hundred and Thirty-Six Naira only)*** was earmarked for Capital Projects in 2021 approved budget for the first Quarter of the year. This is to provide infrastructural projects for the well-being of Imolites.

However, from the available records, it was observed that a total sum of ***₦8,909,296,122.30 (Eight Billion, Nine Hundred and Nine Million, Two Hundred and Ninety-Six thousand, One Hundred and Twenty-Two Naira Thirty Kobo Only)*** was released for Capital projects during the period under review (January – March 2021),

representing 131.1% performance in the first Quarter. This shows a remarkable decrease in what was budgeted for in the first quarter of the year and what was spent.

It was also observed that it was only the Economic and General Administration sectors that executed some projects in the first quarter of 2021.

CAPITAL RECEIPTS PERFORMANCE FOR THE FIRST QUARTER (JANUARY – MARCH 2021).

INTERNAL LOANS:

The State has a quarterly budget of N9,567,500,000 in the 2021 Budget but has received nothing as Internal loan in the first quarter of the year under review (2021)

DEVELOPMENT PARTNERS

Imo State has a quarterly budget of N69,075,000 in the 2021 budget but has received nothing in the first quarter of 2021.

GRANTS

The State has a quarterly budget of N42,885,780,184 expected to be realized from Grants but nothing has been received so far in the first quarter of 2021.

1.E. Conclusions

In conclusion, the 2021 Approved Budget can be said to be a Child born and brought up in an exceedingly difficult environment. The overall first quarter performance of 2021 approved Budget was adversely affected by the Global 2020/2021 problem called COVID-19 or the Corona Virus Pandemic. This problem saw crude oil price crashing to a low level of below USD20 per barrel. This affected the Revenue inflow in terms of Statutory Allocation.

The lockdown hampered economic activities and frustrated revenue collection. The expected First Quarter Revenue target was **34,020,137,837** but only **24,204,511,640.64** or **72%** was realized, including Statutory Allocation.

IGR recorded **8,389,532,168.64** or 44.4% performance for the State, instead of **18,822,694,942** targeted.

On the Recurrent Expenditure side, it recorded an impressive performance as it recorded 72% only out of targeted recurrent expenditure of **18,661,060,485.25** only **13,437,349,251.73** was spent in the First Quarter.

Personnel Cost recorded 130.5% indicating that salary was promptly paid even as it recorded increased Personnel Cost. Additional logistics for wave of second Covid-19, Logistics to various Isolation centre in Imo state and Logistics for Covid-19 vaccines, this representing 8% performance from Actual budgeted in 2021.

In conclusion, we can commend the **EXECUTIVE GOVERNOR OF IMO STATE, SENATOR HOPE UZODIMMA**, who has been able to meet the obligations to the people of Imo State, despite the harsh economic climate occasioned by the Global Crisis because of the Corona Virus Pandemic. This is the second time Imo State First Quarter Budget analysis is going public in the last 18years, in compliance with World Bank SFTAS requirement.

This is because of transparency and openness of this administration and the dynamism of the best Commissioner for Budget; Economic Planning & Statistics Imo State has ever produced in the person of **Rt. Hon. Dr.C.C. Osuala PhD**. Statistical information which are hardly released to do this work; he has been able to convince our new and vibrant Accountant General to release data as it will do the State good and not harm as erroneously believed by the previous administrations. May this good work started by the Hon. Commissioner never stop at this edition. The World Bank Grants received through SFTAS makes the publication of First Quarter 2021 report a revenue generating concern for the betterment of Imo State.

Budget Reports

2.A Summary

Table 1: Budget Summary

Imo State Government 2021 Q1 Budget Performance Report - Summary

Item	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
Opening Balance	-	-	-		-
Recurrent Revenue	136,087,301,347.58	24,204,511,640.64	24,204,511,640.64	17.8%	111,882,789,706.94
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,789,771,579.00	15,814,979,472.00	15,814,979,472.00	26.0%	44,974,792,107.00
12 - INDEPENDENT REVENUE	75,297,529,768.58	8,389,532,168.64	8,389,532,168.64	11.1%	66,907,997,599.94
Recurrent Expenditure	74,643,881,943.30	10,767,162,388.91	10,767,162,388.91	14.4%	63,876,719,554.39
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	33,454,319,824.85	4,631,667,688.41	4,631,667,688.41	13.8%	28,822,652,136.44
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	41,189,562,118.45	6,135,494,700.50	6,135,494,700.50	14.9%	35,054,067,417.95
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	26,886,407,908.05	6,135,494,700.50	6,135,494,700.50	22.8%	20,750,913,207.55
OTHER RECURRENT (2203-2208)	14,303,154,210.40	-	-	0.0%	14,303,154,210.40
Transfer to Capital Account	61,443,419,404.28	13,437,349,251.73	13,437,349,251.73	21.9%	48,006,070,152.55

Capital Receipts	210,089,420,737.00	-	-	0.0%	210,089,420,737.00
13 - AID AND GRANTS	171,819,420,737.00	-	-	0.0%	171,819,420,737.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	38,270,000,000.00	-	-	0.0%	38,270,000,000.00
23 - CAPITAL EXPENDITURE	271,532,840,141.28	8,909,296,122.30	8,909,296,122.30	3.3%	262,623,544,018.98
Total Revenue (including OB)	346,176,722,084.58	24,204,511,640.64	24,204,511,640.64	7.0%	321,972,210,443.94
Total Expenditure	346,176,722,084.58	19,676,458,511.21	19,676,458,511.21	5.7%	326,500,263,573.37
Closing Balance	0.00	4,528,053,129.43	4,528,053,129.43	-	4,528,053,129.43

PERFORMANCE OF REVENUE BUDGET AND ACTUAL IN 2021 FIRST QUARTER (JAN-MARCH)

2.B. Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Imo State Government Budget Performance Report 2021 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Revenue	346,176,722,084.58	24,204,511,640.64	24,204,511,640.64	7.0%	321,972,210,443.94
010000000000	Administrative Sector	15,302,274,727.06	178,700,000.00	178,700,000.00	1.2%	15,123,574,727.06
011100000000	Governors Office	12,135,367,460.06	105,000,000.00	105,000,000.00	0.9%	12,030,367,460.06
011100100100	Office Of The Executive Governor	12,127,900,388.00	105,000,000.00	105,000,000.00	0.9%	12,022,900,388.00
011100100200	Office Of The Deputy Governor	7,467,072.06	-	-	0.0%	7,467,072.06
011200000000	Imo State House of Assembly	180,280,860.00	-	-	0.0%	180,280,860.00
011200100100	Imo State House of Assembly	167,655,735.00	-	-	0.0%	167,655,735.00
011200400100	House of Assembly Service Commission	12,625,125.00	-	-	0.0%	12,625,125.00
011900000000	Ministry of Foreign and International Affairs	13,110,525.00	-	-	0.0%	13,110,525.00
011900100100	Ministry of Foreign and International Affairs	13,110,525.00	-	-	0.0%	13,110,525.00
012300000000	Ministry Of Information and Strategy	154,039,682.00	-	-	0.0%	154,039,682.00
012300100100	Ministry Of Information and Strategy	154,039,682.00	-	-	0.0%	154,039,682.00
012500000000	Office Of The Head Of Service	2,250,000.00	2,500,000.00	2,500,000.00	111.1%	250,000.00
012500100100	Office Of The Head Of Service	2,250,000.00	2,500,000.00	2,500,000.00	111.1%	250,000.00
014000000000	Office Of The Auditor General	6,500,000.00	-	-	0.0%	6,500,000.00
014000100100	Office Of The Auditor General - State	6,000,000.00	-	-	0.0%	6,000,000.00
014000200100	Office Of The Auditor General - Local Govt	500,000.00	-	-	0.0%	500,000.00

014700000000	Civil Service Commission	1,410,000.00	-	-	0.0%	1,410,000.00
014700200100	Local Government Service Commission	1,410,000.00	-	-	0.0%	1,410,000.00
014900000000	Imo State Independent Electoral Commission	649,864,200.00	-	-	0.0%	649,864,200.00
014900100100	Imo State Independent Electoral Commission	649,864,200.00	-	-	0.0%	649,864,200.00
016000000000	Office Of The Secretary To The State Govt	1,567,452,000.00	71,200,000.00	71,200,000.00	4.5%	1,496,252,000.00
016000100100	Office Of The Secretary To The State Govt	1,567,452,000.00	71,200,000.00	71,200,000.00	4.5%	1,496,252,000.00
016200000000	Ministry of Special Projects	58,500,000.00	-	-	0.0%	58,500,000.00
016200100100	Ministry of Special Projects	58,500,000.00	-	-	0.0%	58,500,000.00
016300000000	Ministry of Special Duties	533,500,000.00	-	-	0.0%	533,500,000.00
016300100100	Ministry of Special Duties	533,500,000.00	-	-	0.0%	533,500,000.00
020000000000	Economic Sector	326,632,848,751.52	23,211,568,873.13	23,211,568,873.13	7.1%	303,421,279,878.39
021500000000	Ministry Of Agriculture and Food Security	1,007,797,034.00	52,107,606.00	52,107,606.00	5.2%	955,689,428.00
021500100100	Ministry Of Agriculture and Food Security	1,007,797,034.00	52,107,606.00	52,107,606.00	5.2%	955,689,428.00
027000000000	Ministry of Livestock Development	352,553,918.00	-	-	0.0%	352,553,918.00
027000200100	Ministry of Livestock Development	352,553,918.00	-	-	0.0%	352,553,918.00
022000000000	Ministry Of Finance	105,939,074,056.52	23,067,461,267.13	23,067,461,267.13	21.8%	82,871,612,789.39
022000100100	Ministry Of Finance	60,835,771,579.00	15,814,979,472.00	15,814,979,472.00	26.0%	45,020,792,107.00
022000800100	Imo State Internal Revenue Service	45,103,302,477.52	7,252,481,795.13	7,252,481,795.13	16.1%	37,850,820,682.39
023800000000	Ministry Of Budget, Economic Planning & Statistics	210,109,331,262.00	57,000,000.00	57,000,000.00	0.0%	210,052,331,262.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	210,109,331,262.00	-	-	0.0%	210,109,331,262.00
023800400100	Imo State Bureau of Statistics	-	57,000,000.00	57,000,000.00	-	57,000,000.00
022200000000	Ministry Of Commerce and Industry	1,363,679,000.00	35,000,000.00	35,000,000.00	2.6%	1,328,679,000.00
022200100100	Ministry Of Commerce and Industry	1,363,679,000.00	35,000,000.00	35,000,000.00	2.6%	1,328,679,000.00
022700000000	Ministry Of Entrepreneurship & Skill Acquisition	174,300,000.00	-	-	0.0%	174,300,000.00
022700600100	Ministry Of Entrepreneurship & Skill Acquisition	174,300,000.00	-	-	0.0%	174,300,000.00

022800000000	Ministry Of Technology Development	90,425,000.00	-	-	0.0%	90,425,000.00
022800100100	Ministry Of Technology Development	90,425,000.00	-	-	0.0%	90,425,000.00
022900000000	Ministry Of Transport	3,136,300,000.00	-	-	0.0%	3,136,300,000.00
022900100100	Ministry Of Transport	3,136,300,000.00	-	-	0.0%	3,136,300,000.00
023400000000	Ministry Of Works	431,327,000.00	-	-	0.0%	431,327,000.00
023400100100	Ministry Of Works	321,227,000.00	-	-	0.0%	321,227,000.00
023400200100	Office Of The Surveyor General	110,100,000.00	-	-	0.0%	110,100,000.00
023600000000	Ministry Of Tourism, Creative Arts and Culture	2,491,853,250.00	-	-	0.0%	2,491,853,250.00
023600100100	Ministry Of Tourism, Creative Arts and Culture	2,491,853,250.00	-	-	0.0%	2,491,853,250.00
025300000000	Ministry Of Housing and Urban Development	1,001,273,969.00	-	-	0.0%	1,001,273,969.00
025300100100	Ministry Of Housing and Urban Development	1,001,273,969.00	-	-	0.0%	1,001,273,969.00
026900000000	Ministry Of Lands, Survey and Physical Planning	277,855,000.00	-	-	0.0%	277,855,000.00
026900100100	Ministry Of Lands, Survey and Physical Planning	277,855,000.00	-	-	0.0%	277,855,000.00
026100000000	MINISTRY OF PUBLIC UTILITIES	257,079,262.00	-	-	0.0%	257,079,262.00
026100100100	MINISTRY OF PUBLIC UTILITIES	257,079,262.00	-	-	0.0%	257,079,262.00
030000000000	Law and Justice Sector	190,023,000.00	742,942,767.51	742,942,767.51	391.0%	552,919,767.51
031800000000	Judicial Service Commission	140,618,000.00	742,942,767.51	742,942,767.51	528.3%	602,324,767.51
031801100100	Judicial Service Commission	600,000.00	-	-	0.0%	600,000.00
031805100100	Judiciary - High Court	110,350,000.00	667,500,000.00	667,500,000.00	604.9%	557,150,000.00
031805400100	Judiciary - Customary Court of Appeal	29,668,000.00	75,442,767.51	75,442,767.51	254.3%	45,774,767.51
032600000000	Ministry Of Justice	49,405,000.00	-	-	0.0%	49,405,000.00
032600100100	Ministry Of Justice	49,405,000.00	-	-	0.0%	49,405,000.00
050000000000	Social Services Sector	4,051,575,606.00	71,300,000.00	71,300,000.00	1.8%	3,980,275,606.00
051300000000	Ministry Of Youth and Social Development	340,675,000.00	-	-	0.0%	340,675,000.00
051300100100	Ministry Of Youth and Social Development	340,675,000.00	-	-	0.0%	340,675,000.00

051400000000	Ministry Of Gender and Vulnerable Groups	23,321,250.00	-	-	0.0%	23,321,250.00
051400100100	Ministry Of Gender and Vulnerable Groups	23,321,250.00	-	-	0.0%	23,321,250.00
051700000000	Ministry Of Education	1,422,312,500.00	28,300,000.00	28,300,000.00	2.0%	1,394,012,500.00
051700100100	Ministry Of Education	1,422,312,500.00	28,300,000.00	28,300,000.00	2.0%	1,394,012,500.00
052100000000	Ministry Of Health	274,570,668.00	33,000,000.00	33,000,000.00	12.0%	241,570,668.00
052100100100	Ministry Of Health	274,570,668.00	33,000,000.00	33,000,000.00	12.0%	241,570,668.00
053500000000	Ministry Of Environment and Natural Resources	1,756,690,000.00	-	-	0.0%	1,756,690,000.00
053500100100	Ministry Of Environment and Natural Resources	1,756,690,000.00	-	-	0.0%	1,756,690,000.00
053900000000	Imo State Sports Commission	163,250,000.00	10,000,000.00	10,000,000.00	6.1%	153,250,000.00
053900100100	Imo State Sports Commission	163,250,000.00	10,000,000.00	10,000,000.00	6.1%	153,250,000.00
055100000000	Bureau For Local Govt and Chieftaincy Affairs	49,798,000.00	-	-	0.0%	49,798,000.00
055100100100	Bureau For Local Govt and Chieftaincy Affairs	49,798,000.00	-	-	0.0%	49,798,000.00
055200000000	Ministry of Social Welfare and Sanitation	20,958,188.00	-	-	0.0%	20,958,188.00
055200100100	Ministry of Social Welfare and Sanitation	20,958,188.00	-	-	0.0%	20,958,188.00

2.C. Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Imo State Government Budget Performance Report 2021 Q1 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
1	REVENUE	346,176,722,084.58	24,204,511,640.64	24,204,511,640.64	7.0%	321,972,210,443.94
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,789,771,579.00	15,814,979,472.00	15,814,979,472.00	26.0%	44,974,792,107.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,789,771,579.00	15,814,979,472.00	15,814,979,472.00	26.0%	44,974,792,107.00
110101	GOVERNMENT SHARE OF FAAC	42,091,381,502.00	10,274,681,083.00	10,274,681,083.00	24.4%	31,816,700,419.00
11010101	STATUTORY ALLOCATION	32,325,871,061.00	7,975,255,806.00	7,975,255,806.00	24.7%	24,350,615,255.00
11010104	13% DERIVATION FUND	9,765,510,441.00	2,299,425,277.00	2,299,425,277.00	23.5%	7,466,085,164.00
110102	GOVERNMENT SHARE OF VAT	13,880,679,997.00	5,244,167,454.00	5,244,167,454.00	37.8%	8,636,512,543.00
11010201	SHARE OF VAT	13,880,679,997.00	5,244,167,454.00	5,244,167,454.00	37.8%	8,636,512,543.00
110105	OTHER FAAC REVENUES	4,817,710,080.00	296,130,935.00	296,130,935.00	6.1%	4,521,579,145.00
11010502	Exchange Gain	4,808,053,103.00	35,819,370.00	35,819,370.00	0.7%	4,772,233,733.00
11010503	Excess Bank Charges	9,656,977.00	3,688,991.00	3,688,991.00	38.2%	5,967,986.00
11010506	Others: Forex Equalization Account	-	256,622,574.00	256,622,574.00		256,622,574.00
12	INDEPENDENT REVENUE	75,297,529,768.58	8,389,532,168.64	8,389,532,168.64	11.1%	66,907,997,599.94
1201	TAX REVENUE	50,166,974,881.84	6,728,849,515.13	6,728,849,515.13	13.4%	43,438,125,366.71
120101	PERSONAL TAXES	24,338,178,909.62	392,636,473.43	392,636,473.43	1.6%	23,945,542,436.19
12010101	PERSONAL TAXES (PAYE)	20,711,178,909.62	392,636,473.43	392,636,473.43	1.9%	20,318,542,436.19
12010104	PERSONAL INCOME TAX (DIRECT ASSESSMENT)	3,627,000,000.00	-	-	0.0%	3,627,000,000.00
120103	OTHER TAXES	25,828,795,972.22	6,336,213,041.70	6,336,213,041.70	24.5%	19,492,582,930.52

12010301	CONSUMPTION TAX	3,400,000,000.00	150,000,000.00	150,000,000.00	4.4%	3,250,000,000.00
12010302	STAMP DUTY	332,000,000.00	2,100,000,000.00	2,100,000,000.00	632.5%	1,768,000,000.00
12010303	PROPERTY TAX	-	476,213,041.70	476,213,041.70		476,213,041.70
12010304	CAPITAL GAIN TAX	700,000,000.00	3,100,000,000.00	3,100,000,000.00	442.9%	2,400,000,000.00
12010305	WITHHOLDING TAX	12,379,193,494.70	510,000,000.00	510,000,000.00	4.1%	11,869,193,494.70
12010306	OTHER TAXES N.E.C	9,017,602,477.52	-	-	0.0%	9,017,602,477.52
1202	NON-TAX REVENUE	25,130,554,886.74	1,660,682,653.51	1,660,682,653.51	6.6%	23,469,872,233.23
120201	LICENCES - GENERAL	1,643,287,500.00	170,000,000.00	170,000,000.00	10.3%	1,473,287,500.00
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	1,500,000.00	-	-	0.0%	1,500,000.00
12020119	FISHING PERMITS	100,020,000.00	-	-	0.0%	100,020,000.00
12020121	HUNTING PERMITS	5,080,000.00	-	-	0.0%	5,080,000.00
12020122	PRODUCE BUYING LICENCES	1,125,000.00	-	-	0.0%	1,125,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	600,000.00	-	-	0.0%	600,000.00
12020131	MOTOR VEHICLE LICENCES	1,076,000,000.00	125,000,000.00	125,000,000.00	11.6%	951,000,000.00
12020132	DRIVERS' LICENCES	40,000,000.00	45,000,000.00	45,000,000.00	112.5%	5,000,000.00
12020133	PATENT MEDICINE & DRUG STORES LICENCES	6,200,000.00	-	-	0.0%	6,200,000.00
12020134	PRIVATE SCHOOLS LICENCES	178,742,500.00	-	-	0.0%	178,742,500.00
12020137	TRADE PERMIT LICENCES	20,000.00	-	-	0.0%	20,000.00
12020139	HECKNEY PERMITS	234,000,000.00	-	-	0.0%	234,000,000.00
120203	ROYALTIES	1,717,765,000.44	28,632,280.00	28,632,280.00	1.7%	1,689,132,720.44
12020314	VETERINARY LICENCES	250,000.00	-	-	0.0%	250,000.00
12020315	FISHING EQUIPMENT LICENCES	140,000.00	-	-	0.0%	140,000.00
12020316	COLD ROOM LICENCES	1,350,000.00	-	-	0.0%	1,350,000.00
12020317	VETERINARY DRUG LICENCES	18,170,000.44	-	-	0.0%	18,170,000.44
12020318	FOOD VENDORS LICENCES	10,000,000.00	-	-	0.0%	10,000,000.00

12020319	RENEWAL OF TRADO MEDICAL LICENSE	2,500,000.00	-	-	0.0%	2,500,000.00
12020320	NEWSPAPER VENDORS LICENCES	575,000.00	-	-	0.0%	575,000.00
12020321	FENCING PERMIT	1,000,000.00	13,632,280.00	13,632,280.00	1363.2%	12,632,280.00
12020323	ISSUANCE OF NATIONAL CERTIFICATE	31,000,000.00	-	-	0.0%	31,000,000.00
12020324	THIRD PARTY MOTOR VEHICLE ISSUANCE FEE	390,000,000.00	15,000,000.00	15,000,000.00	3.8%	375,000,000.00
12020325	LICENSE PLATE FEES	786,000,000.00	-	-	0.0%	786,000,000.00
12020326	CERTIFICATE OF OWNERSHIP	234,000,000.00	-	-	0.0%	234,000,000.00
12020327	TRAFFIC ENVIRONMENTAL ROUTINE ROAD CHECKS	43,000,000.00	-	-	0.0%	43,000,000.00
12020328	LOCAL GOVERT. MOTOR OPERATORS	24,000,000.00	-	-	0.0%	24,000,000.00
12020330	ICT OPERATORS PERMIT	17,300,000.00	-	-	0.0%	17,300,000.00
12020331	PROCESSING AND ISSUANCE OF INTERNATIONAL PASSPORTS TO GOVERNMENT OFFICIALS AND INDIVIDUALS	3,200,000.00	-	-	0.0%	3,200,000.00
12020332	LICENSE FEES FOR INDUSTRIES	4,300,000.00	-	-	0.0%	4,300,000.00
12020333	LICENSING OF FUMIGATION OPERATORS	980,000.00	-	-	0.0%	980,000.00
12020334	HEAVY VEHICLE PERMIT	150,000,000.00	-	-	0.0%	150,000,000.00
120204	FEES - GENERAL	8,327,523,167.00	458,684,968.63	458,684,968.63	5.5%	7,868,838,198.37
12020401	COURT FEES	46,748,000.00	-	-	0.0%	46,748,000.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	400,000.00	-	-	0.0%	400,000.00
12020417	CONTRACTOR REGISTRATION FEES	17,447,000.00	125,000,000.00	125,000,000.00	716.5%	107,553,000.00
12020418	MARRIAGE/ DIVORCE FEES	900,000.00	1,934,968.63	1,934,968.63	215.0%	1,034,968.63
12020424	ACCREDITATION FEES	-	5,200,000.00	5,200,000.00		5,200,000.00
12020425	DISINFECTION OF PRODUCE FEES	4,000,000.00	-	-	0.0%	4,000,000.00
12020426	COURT SUMMONS FEES	-	2,800,000.00	2,800,000.00		2,800,000.00
12020427	TENDER FEES	703,659,500.00	35,000,000.00	35,000,000.00	5.0%	668,659,500.00
12020428	FIRE SAFETY CERTIFICATE FEES	6,100,000.00	-	-	0.0%	6,100,000.00
12020430	PROFESSIONAL REGISTRATION FEES	117,850,000.00	-	-	0.0%	117,850,000.00

12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	21,800,000.00	25,000,000.00	25,000,000.00	114.7%	3,200,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	21,853,250.00	25,000,000.00	25,000,000.00	114.4%	3,146,750.00
12020437	DEEDS REGISTRATION FEES	73,000,000.00	-	-	0.0%	73,000,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	37,740,000.00	-	-	0.0%	37,740,000.00
12020441	LABORATORY FEES	500,000.00	5,500,000.00	5,500,000.00	1100.0%	5,000,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	-	850,000.00	850,000.00		850,000.00
12020445	CHANGE OF OWNERSHIP FEES	-	15,000,000.00	15,000,000.00		15,000,000.00
12020447	LAND USE FEES	20,000,000.00	-	-	0.0%	20,000,000.00
12020448	DEVELOPMENT LEVIES	95,000,000.00	-	-	0.0%	95,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	974,142,500.00	55,000,000.00	55,000,000.00	5.6%	919,142,500.00
12020450	INSPECTION FEES	253,585,000.00	17,700,000.00	17,700,000.00	7.0%	235,885,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	759,182,500.00	3,200,000.00	3,200,000.00	0.4%	755,982,500.00
12020453	APPLICATIONS FEES	4,581,971,917.00	139,300,000.00	139,300,000.00	3.0%	4,442,671,917.00
12020454	PARKING FEES	367,500,000.00	-	-	0.0%	367,500,000.00
12020455	PERMIT FOR HABITATION AND CONTINUED USE	22,600,000.00	-	-	0.0%	22,600,000.00
12020456	REGISTRATION & CAPTURE OF FOREIGNERS	24,707,500.00	-	-	0.0%	24,707,500.00
12020458	SUPERVISION FEES	6,470,000.00	2,200,000.00	2,200,000.00	34.0%	4,270,000.00
12020459	COOPERATIVE FEES	30,006,000.00	-	-	0.0%	30,006,000.00
12020460	MINERAL FEES	50,000,000.00	-	-	0.0%	50,000,000.00
12020461	FUMIGATION SERVICE FEES	1,900,000.00	-	-	0.0%	1,900,000.00
12020462	AUCTIONEER FEES	350,000.00	-	-	0.0%	350,000.00
12020463	CHARTING & SEARCH FEES	83,000,000.00	-	-	0.0%	83,000,000.00
12020464	DOCUMENT CERTIFICATION FEES	5,110,000.00	-	-	0.0%	5,110,000.00
120205	FINES - GENERAL	5,384,887,000.00	637,557,798.88	637,557,798.88	11.8%	4,747,329,201.12
12020501	FINES/PENALTIES	5,384,887,000.00	637,557,798.88	637,557,798.88	11.8%	4,747,329,201.12

120206	SALES - GENERAL	794,773,200.30	132,112,662.00	132,112,662.00	16.6%	662,660,538.30
12020601	SALES OF JOURNAL & PUBLICATIONS	900,000.00	25,000,000.00	25,000,000.00	2777.8%	24,100,000.00
12020603	SALES OF ID CARDS	290,000.00	2,500,000.00	2,500,000.00	862.1%	2,210,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	50,000.00	-	-	0.0%	50,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	496,560,000.00	10,000,000.00	10,000,000.00	2.0%	486,560,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	181,903,200.00	4,612,662.00	4,612,662.00	2.5%	177,290,538.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	500,000.00	-	-	0.0%	500,000.00
12020616	SALE OF HEARTLAND GATE TICKETS	114,320,000.00	10,000,000.00	10,000,000.00	8.7%	104,320,000.00
12020617	SALE OF OLD NEWSPAPERS	50,000.30	-	-	0.0%	50,000.30
12020618	SALES OF GOVERNOR'S PORTRAIT	200,000.00	55,000,000.00	55,000,000.00	27500.0%	54,800,000.00
12020620	SALE OF GOVERNMENT STATIONARIES	-	25,000,000.00	25,000,000.00		25,000,000.00
120207	EARNINGS -GENERAL	6,272,785,050.00	187,494,944.00	187,494,944.00	3.0%	6,085,290,106.00
12020702	EARNINGS FROM LABORATORY SERVICES	-	8,000,000.00	8,000,000.00		8,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,550,000.00	-	-	0.0%	10,550,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	12,000,000.00	-	-	0.0%	12,000,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	200,000.00	25,000,000.00	25,000,000.00	12500.0%	24,800,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	-	25,000,000.00	25,000,000.00		25,000,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	80,500,000.00	37,494,944.00	37,494,944.00	46.6%	43,005,056.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	2,302,500,000.00	-	-	0.0%	2,302,500,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,648,268,300.00	-	-	0.0%	3,648,268,300.00
12020712	EARNINGS FROM TRAINING & WORKSHOPS	93,366,750.00	-	-	0.0%	93,366,750.00
12020713	EARNINGS FROM GOVT. MARKETS & MALLS	82,650,000.00	30,000,000.00	30,000,000.00	36.3%	52,650,000.00
12020714	EARNINGS FROM COOPERATIVE FEES	3,100,000.00	5,000,000.00	5,000,000.00	161.3%	1,900,000.00
12020715	EARNINGS FROM HIRE OF UNIFORMS	12,500,000.00	-	-	0.0%	12,500,000.00
12020716	EARNINGS FROM LAND DEEDS, PLANS & MAPS	17,400,000.00	57,000,000.00	57,000,000.00	327.6%	39,600,000.00

12020717	EARNINGS N.E.C	9,750,000.00	-	-	0.0%	9,750,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	19,550,000.00	46,200,000.00	46,200,000.00	236.3%	26,650,000.00
12020801	RENT ON GOVT.QUARTERS	-	4,200,000.00	4,200,000.00	-	4,200,000.00
12020802	RENT ON GOVT.OFFICES	3,500,000.00	12,000,000.00	12,000,000.00	342.9%	8,500,000.00
12020803	RENT ON GOVT BUILDINGS	16,050,000.00	-	-	0.0%	16,050,000.00
12020804	RENT ON CONFERENCE CENTRES	-	30,000,000.00	30,000,000.00	-	30,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	969,983,969.00	-	-	0.0%	969,983,969.00
12020901	RENT ON GOVT. LAND	30,000,000.00	-	-	0.0%	30,000,000.00
12020905	LEASE RENTAL	3,900,000.00	-	-	0.0%	3,900,000.00
12020906	RENTS ON GOVT. PROPERTIES	936,083,969.00	-	-	0.0%	936,083,969.00
13	AID AND GRANTS	171,819,420,737.00	-	-	0.0%	171,819,420,737.00
1302	GRANTS	171,819,420,737.00	-	-	0.0%	171,819,420,737.00
130203	DOMESTIC GRANTS	1,394,133,333.00	-	-	0.0%	1,394,133,333.00
13020301	CURRENT DOMESTIC GRANTS	909,633,333.00	-	-	0.0%	909,633,333.00
13020302	CAPITAL DOMESTIC GRANTS	484,500,000.00	-	-	0.0%	484,500,000.00
130204	FOREIGN GRANTS	170,425,287,404.00	-	-	0.0%	170,425,287,404.00
13020402	CAPITAL FOREIGN GRANTS	170,425,287,404.00	-	-	0.0%	170,425,287,404.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	38,270,000,000.00	-	-	0.0%	38,270,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	38,270,000,000.00	-	-	0.0%	38,270,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	32,950,000,000.00	-	-	0.0%	32,950,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	32,950,000,000.00	-	-	0.0%	32,950,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	5,320,000,000.00	-	-	0.0%	5,320,000,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5,320,000,000.00	-	-	0.0%	5,320,000,000.00

2.D. Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2021 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Expenditure	346,176,722,084.58	19,676,458,511.21	19,676,458,511.21	5.7%	326,500,263,573.37
010000000000	Administrative Sector	76,453,101,578.91	6,592,453,270.51	6,592,453,270.51	8.6%	69,860,648,308.40
011100000000	Governors Office	31,653,294,057.10	5,436,788,159.76	5,436,788,159.76	17.2%	26,216,505,897.34
011100100100	Office Of The Executive Governor	29,752,356,586.25	5,379,472,352.57	5,379,472,352.57	18.1%	24,372,884,233.68
011100100200	Office Of The Deputy Governor	1,900,937,470.85	57,315,807.19	57,315,807.19	3.0%	1,843,621,663.66
011200000000	Imo State House of Assembly	25,308,546,754.82	444,209,334.36	444,209,334.36	1.8%	24,864,337,420.46
011200100100	Imo State House of Assembly	24,053,139,988.00	432,066,339.45	432,066,339.45	1.8%	23,621,073,648.55
011200400100	House of Assembly Service Commission	1,255,406,766.82	12,142,994.91	12,142,994.91	1.0%	1,243,263,771.91
011900000000	Ministry of Foreign and International Affairs	762,725,136.00	-	-	0.0%	762,725,136.00
011900100100	Ministry of Foreign and International Affairs	762,725,136.00	-	-	0.0%	762,725,136.00
012300000000	Ministry Of Information and Strategy	2,430,621,613.00	436,352,847.83	436,352,847.83	18.0%	1,994,268,765.17
012300100100	Ministry Of Information and Strategy	2,430,621,613.00	436,352,847.83	436,352,847.83	18.0%	1,994,268,765.17
012500000000	Office Of The Head Of Service	6,565,917,225.25	61,695,534.79	61,695,534.79	0.9%	6,504,221,690.46
012500100100	Office Of The Head Of Service	6,565,917,225.25	61,695,534.79	61,695,534.79	0.9%	6,504,221,690.46
014000000000	Office Of The Auditor General	1,097,913,051.90	41,598,646.74	41,598,646.74	3.8%	1,056,314,405.16
014000100100	Office Of The Auditor General - State	931,320,644.90	26,683,408.71	26,683,408.71	2.9%	904,637,236.19
014000200100	Office Of The Auditor General - Local Govt	166,592,407.00	14,915,238.03	14,915,238.03	9.0%	151,677,168.97
014700000000	Civil Service Commission	686,657,755.34	35,756,462.41	35,756,462.41	5.2%	650,901,292.93

Imo State Government

014700100100	Civil Service Commission	176,124,497.20	10,706,836.53	10,706,836.53	6.1%	165,417,660.67
014700200100	Local Government Service Commission	510,533,258.14	25,049,625.88	25,049,625.88	4.9%	485,483,632.26
014900000000	Imo State Independent Electoral Commission	2,762,903,918.00	23,396,729.77	23,396,729.77	0.8%	2,739,507,188.23
014900100100	Imo State Independent Electoral Commission	2,762,903,918.00	23,396,729.77	23,396,729.77	0.8%	2,739,507,188.23
016000000000	Office Of The Secretary To The State Govt	2,005,339,893.00	112,655,554.85	112,655,554.85	5.6%	1,892,684,338.15
016000100100	Office Of The Secretary To The State Govt	2,005,339,893.00	112,655,554.85	112,655,554.85	5.6%	1,892,684,338.15
016200000000	Ministry of Special Projects	1,355,760,557.50	-	-	0.0%	1,355,760,557.50
016200100100	Ministry of Special Projects	1,355,760,557.50	-	-	0.0%	1,355,760,557.50
016300000000	Ministry of Special Duties	1,823,421,617.00	-	-	0.0%	1,823,421,617.00
016300100100	Ministry of Special Duties	1,823,421,617.00	-	-	0.0%	1,823,421,617.00
020000000000	Economic Sector	182,137,297,738.93	8,493,984,272.11	8,493,984,272.11	4.7%	173,643,313,466.82
021500000000	Ministry Of Agriculture and Food Security	3,780,011,806.17	122,599,469.82	122,599,469.82	3.2%	3,657,412,336.35
021500100100	Ministry Of Agriculture and Food Security	3,780,011,806.17	122,599,469.82	122,599,469.82	3.2%	3,657,412,336.35
027000000000	Ministry of Livestock Development	1,856,261,161.77	2,792,266.25	2,792,266.25	0.2%	1,853,468,895.52
027000200100	Ministry of Livestock Development	1,856,261,161.77	2,792,266.25	2,792,266.25	0.2%	1,853,468,895.52
022000000000	Ministry Of Finance	15,372,572,310.96	178,760,070.37	178,760,070.37	1.2%	15,193,812,240.59
022000100100	Ministry Of Finance	13,760,383,628.00	68,933,819.73	68,933,819.73	0.5%	13,691,449,808.27
022000800100	Imo State Internal Revenue Service	1,612,188,682.96	109,826,250.64	109,826,250.64	6.8%	1,502,362,432.32
023800000000	Ministry Of Budget, Economic Planning & Statistics	7,598,552,291.28	104,574,993.74	104,574,993.74	1.4%	7,493,977,297.54
023800100100	Ministry Of Budget, Economic Planning & Statistics	7,598,552,291.28	39,329,493.43	39,329,493.43	0.5%	7,559,222,797.85
023800400100	Imo State Bureau of Statistics	-	65,245,500.31	65,245,500.31	-	65,245,500.31
022200000000	Ministry Of Commerce and Industry	7,679,337,076.80	63,563,778.71	63,563,778.71	0.8%	7,615,773,298.09
022200100100	Ministry Of Commerce and Industry	7,679,337,076.80	63,563,778.71	63,563,778.71	0.8%	7,615,773,298.09
022700000000	Ministry Of Entrepreneurship & Skill Acquisition	6,265,728,701.00	7,000,000.00	7,000,000.00	0.1%	6,258,728,701.00
022700600100	Ministry Of Entrepreneurship & Skill Acquisition	6,265,728,701.00	7,000,000.00	7,000,000.00	0.1%	6,258,728,701.00

022800000000	Ministry Of Technology Development	3,748,645,159.41	4,295,426.99	4,295,426.99	0.1%	3,744,349,732.42
022800100100	Ministry Of Technology Development	3,748,645,159.41	4,295,426.99	4,295,426.99	0.1%	3,744,349,732.42
022900000000	Ministry Of Transport	6,387,927,965.57	9,946,906.03	9,946,906.03	0.2%	6,377,981,059.54
022900100100	Ministry Of Transport	6,387,927,965.57	9,946,906.03	9,946,906.03	0.2%	6,377,981,059.54
023400000000	Ministry Of Works	105,782,995,967.70	7,849,769,304.98	7,849,769,304.98	7.4%	97,933,226,662.72
023400100100	Ministry Of Works	105,294,604,691.00	7,849,769,304.98	7,849,769,304.98	7.5%	97,444,835,386.02
023400200100	Office Of The Surveyor General	488,391,276.70	-	-	0.0%	488,391,276.70
023600000000	Ministry Of Tourism, Creative Arts and Culture	4,293,289,765.14	27,299,205.27	27,299,205.27	0.6%	4,265,990,559.87
023600100100	Ministry Of Tourism, Creative Arts and Culture	4,293,289,765.14	27,299,205.27	27,299,205.27	0.6%	4,265,990,559.87
025200000000	Ministry Of Water Resources	85,000,000.00	101,883,375.15	101,883,375.15	119.9%	16,883,375.15
025200100100	Ministry Of Water Resources	85,000,000.00	101,883,375.15	101,883,375.15	119.9%	16,883,375.15
025300000000	Ministry Of Housing and Urban Development	9,184,012,740.00	21,499,474.80	21,499,474.80	0.2%	9,162,513,265.20
025300100100	Ministry Of Housing and Urban Development	9,184,012,740.00	21,499,474.80	21,499,474.80	0.2%	9,162,513,265.20
026900000000	Ministry Of Lands, Survey and Physical Planning	2,900,808,507.13	-	-	0.0%	2,900,808,507.13
026900100100	Ministry Of Lands, Survey and Physical Planning	2,900,808,507.13	-	-	0.0%	2,900,808,507.13
026100000000	MINISTRY OF PUBLIC UTILITIES	7,202,154,286.00	-	-	0.0%	7,202,154,286.00
026100100100	MINISTRY OF PUBLIC UTILITIES	7,202,154,286.00	-	-	0.0%	7,202,154,286.00
030000000000	Law and Justice Sector	14,801,282,257.51	982,635,778.15	982,635,778.15	6.6%	13,818,646,479.36
031800000000	Judicial Service Commission	8,045,097,709.28	691,262,807.00	691,262,807.00	8.6%	7,353,834,902.28
031801100100	Judicial Service Commission	585,178,388.28	33,622,301.00	33,622,301.00	5.7%	551,556,087.28
031805100100	Judiciary - High Court	4,447,122,025.00	349,936,009.00	349,936,009.00	7.9%	4,097,186,016.00
031805400100	Judiciary - Customary Court of Appeal	3,012,797,296.00	307,704,497.00	307,704,497.00	10.2%	2,705,092,799.00
032600000000	Ministry Of Justice	6,756,184,548.23	291,372,971.15	291,372,971.15	4.3%	6,464,811,577.08
032600100100	Ministry Of Justice	5,693,383,990.00	291,372,971.15	291,372,971.15	5.1%	5,402,011,018.85
032600200100	Law Reform Commission	835,300,558.23	-	-	0.0%	835,300,558.23

032600300100	LEGAL AID COUNCIL	227,500,000.00	-	-	0.0%	227,500,000.00
050000000000	Social Services Sector	72,785,040,509.23	3,607,385,190.44	3,607,385,190.44	5.0%	69,177,655,318.79
051300000000	Ministry Of Youth and Social Development	3,455,620,457.00	312,918,907.57	312,918,907.57	9.1%	3,142,701,549.43
051300100100	Ministry Of Youth and Social Development	3,455,620,457.00	312,918,907.57	312,918,907.57	9.1%	3,142,701,549.43
051400000000	Ministry Of Gender and Vulnerable Groups	3,449,685,559.05	26,062,280.62	26,062,280.62	0.8%	3,423,623,278.43
051400100100	Ministry Of Gender and Vulnerable Groups	3,449,685,559.05	26,062,280.62	26,062,280.62	0.8%	3,423,623,278.43
051700000000	Ministry Of Education	22,911,166,105.00	2,401,177,842.78	2,401,177,842.78	10.5%	20,509,988,262.22
051700100100	Ministry Of Education	22,911,166,105.00	2,401,177,842.78	2,401,177,842.78	10.5%	20,509,988,262.22
052100000000	Ministry Of Health	20,084,135,031.00	775,207,478.87	775,207,478.87	3.9%	19,308,927,552.13
052100100100	Ministry Of Health	20,084,135,031.00	775,207,478.87	775,207,478.87	3.9%	19,308,927,552.13
053500000000	Ministry Of Environment and Natural Resources	7,567,354,405.00	26,882,699.44	26,882,699.44	0.4%	7,540,471,705.56
053500100100	Ministry Of Environment and Natural Resources	7,567,354,405.00	26,882,699.44	26,882,699.44	0.4%	7,540,471,705.56
053900000000	Imo State Sports Commission	11,663,378,153.00	40,059,428.02	40,059,428.02	0.3%	11,623,318,724.98
053900100100	Imo State Sports Commission	11,663,378,153.00	40,059,428.02	40,059,428.02	0.3%	11,623,318,724.98
055100000000	Bureau For Local Govt and Chieftaincy Affairs	1,185,018,328.18	25,076,553.14	25,076,553.14	2.1%	1,159,941,775.04
055100100100	Bureau For Local Govt and Chieftaincy Affairs	1,185,018,328.18	25,076,553.14	25,076,553.14	2.1%	1,159,941,775.04
055200000000	Ministry of Social Welfare and Sanitation	2,468,682,471.00	-	-	0.0%	2,468,682,471.00
055200100100	Ministry of Social Welfare and Sanitation	2,468,682,471.00	-	-	0.0%	2,468,682,471.00

Table 5: Personnel Expenditure by Administrative Classification

**Imo State Government Budget Performance Report 2021 Q1 -
Personnel Expenditure by Administrative Classification**

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	<i>Total Personnel Expenditure</i>	<i>33,454,319,824.85</i>	<i>4,631,667,688.41</i>	<i>4,631,667,688.41</i>	<i>13.8%</i>	<i>28,822,652,136.44</i>
010000000000	Administrative Sector	8,028,229,225.51	760,468,601.01	760,468,601.01	9.5%	7,267,760,624.50
011100000000	Governors Office	997,760,459.35	460,045,790.26	460,045,790.26	46.1%	537,714,669.09
011100100100	Office Of The Executive Governor	696,349,982.25	450,229,983.07	450,229,983.07	64.7%	246,119,999.18
011100100200	Office Of The Deputy Governor	301,410,477.10	9,815,807.19	9,815,807.19	3.3%	291,594,669.91
011200000000	Imo State House of Assembly	497,167,017.82	64,209,334.36	64,209,334.36	12.9%	432,957,683.46
011200100100	Imo State House of Assembly	411,146,239.00	52,066,339.45	52,066,339.45	12.7%	359,079,899.55
011200400100	House of Assembly Service Commission	86,020,778.82	12,142,994.91	12,142,994.91	14.1%	73,877,783.91
011900000000	Ministry of Foreign and International Affairs	31,801,636.00	-	-	0.0%	31,801,636.00
011900100100	Ministry of Foreign and International Affairs	31,801,636.00	-	-	0.0%	31,801,636.00
012300000000	Ministry Of Information and Strategy	248,931,612.00	79,551,547.83	79,551,547.83	32.0%	169,380,064.17
012300100100	Ministry Of Information and Strategy	248,931,612.00	79,551,547.83	79,551,547.83	32.0%	169,380,064.17
012500000000	Office Of The Head Of Service	5,625,193,517.60	39,695,534.79	39,695,534.79	0.7%	5,585,497,982.81
012500100100	Office Of The Head Of Service	5,625,193,517.60	39,695,534.79	39,695,534.79	0.7%	5,585,497,982.81
014000000000	Office Of The Auditor General	127,984,131.90	33,537,646.74	33,537,646.74	26.2%	94,446,485.16
014000100100	Office Of The Auditor General - State	93,656,184.90	18,622,408.71	18,622,408.71	19.9%	75,033,776.19
014000200100	Office Of The Auditor General - Local Govt	34,327,947.00	14,915,238.03	14,915,238.03	43.4%	19,412,708.97
014700000000	Civil Service Commission	154,835,194.34	35,093,462.41	35,093,462.41	22.7%	119,741,731.93
014700100100	Civil Service Commission	75,471,164.20	10,706,836.53	10,706,836.53	14.2%	64,764,327.67

014700200100	Local Government Service Commission	79,364,030.14	24,386,625.88	24,386,625.88	30.7%	54,977,404.26
014900000000	Imo State Independent Electoral Commission	114,961,818.00	18,396,729.77	18,396,729.77	16.0%	96,565,088.23
014900100100	Imo State Independent Electoral Commission	114,961,818.00	18,396,729.77	18,396,729.77	16.0%	96,565,088.23
016000000000	Office Of The Secretary To The State Govt	190,246,514.00	29,938,554.85	29,938,554.85	15.7%	160,307,959.15
016000100100	Office Of The Secretary To The State Govt	190,246,514.00	29,938,554.85	29,938,554.85	15.7%	160,307,959.15
016200000000	Ministry of Special Projects	27,960,557.50	-	-	0.0%	27,960,557.50
016200100100	Ministry of Special Projects	27,960,557.50	-	-	0.0%	27,960,557.50
016300000000	Ministry of Special Duties	11,386,767.00	-	-	0.0%	11,386,767.00
016300100100	Ministry of Special Duties	11,386,767.00	-	-	0.0%	11,386,767.00
020000000000	Economic Sector	3,231,667,026.65	496,531,095.75	496,531,095.75	15.4%	2,735,135,930.90
021500000000	Ministry Of Agriculture and Food Security	458,855,306.17	120,099,469.82	120,099,469.82	26.2%	338,755,836.35
021500100100	Ministry Of Agriculture and Food Security	458,855,306.17	120,099,469.82	120,099,469.82	26.2%	338,755,836.35
027000000000	Ministry of Livestock Development	122,406,402.77	2,792,266.25	2,792,266.25	2.3%	119,614,136.52
027000200100	Ministry of Livestock Development	122,406,402.77	2,792,266.25	2,792,266.25	2.3%	119,614,136.52
022000000000	Ministry Of Finance	659,896,063.96	69,265,170.37	69,265,170.37	10.5%	590,630,893.59
022000100100	Ministry Of Finance	298,100,381.00	41,933,819.73	41,933,819.73	14.1%	256,166,561.27
022000800100	Imo State Internal Revenue Service	361,795,682.96	27,331,350.64	27,331,350.64	7.6%	334,464,332.32
023800000000	Ministry Of Budget, Economic Planning & Statistics	92,242,916.00	96,574,993.74	96,574,993.74	104.7%	4,332,077.74
023800100100	Ministry Of Budget, Economic Planning & Statistics	92,242,916.00	31,329,493.43	31,329,493.43	34.0%	60,913,422.57
023800400100	Imo State Bureau of Statistics	-	65,245,500.31	65,245,500.31		65,245,500.31
022200000000	Ministry Of Commerce and Industry	274,257,076.80	39,729,578.71	39,729,578.71	14.5%	234,527,498.09
022200100100	Ministry Of Commerce and Industry	274,257,076.80	39,729,578.71	39,729,578.71	14.5%	234,527,498.09
022700000000	Ministry Of Entrepreneurship & Skill Acquisition	23,132,033.00	-	-	0.0%	23,132,033.00
022700600100	Ministry Of Entrepreneurship & Skill Acquisition	23,132,033.00	-	-	0.0%	23,132,033.00
022800000000	Ministry Of Technology Development	48,081,589.41	4,295,426.99	4,295,426.99	8.9%	43,786,162.42

022800100100	Ministry Of Technology Development	48,081,589.41	4,295,426.99	4,295,426.99	8.9%	43,786,162.42
022900000000	Ministry Of Transport	81,596,195.57	9,946,906.03	9,946,906.03	12.2%	71,649,289.54
022900100100	Ministry Of Transport	81,596,195.57	9,946,906.03	9,946,906.03	12.2%	71,649,289.54
023400000000	Ministry Of Works	268,092,807.70	37,665,228.62	37,665,228.62	14.0%	230,427,579.08
023400100100	Ministry Of Works	216,841,531.00	37,665,228.62	37,665,228.62	17.4%	179,176,302.38
023400200100	Office Of The Surveyor General	51,251,276.70	-	-	0.0%	51,251,276.70
023600000000	Ministry Of Tourism, Creative Arts and Culture	238,573,565.14	27,299,205.27	27,299,205.27	11.4%	211,274,359.87
023600100100	Ministry Of Tourism, Creative Arts and Culture	238,573,565.14	27,299,205.27	27,299,205.27	11.4%	211,274,359.87
025200000000	Ministry Of Water Resources	85,000,000.00	67,363,375.15	67,363,375.15	79.3%	17,636,624.85
025200100100	Ministry Of Water Resources	85,000,000.00	67,363,375.15	67,363,375.15	79.3%	17,636,624.85
025300000000	Ministry Of Housing and Urban Development	84,962,740.00	21,499,474.80	21,499,474.80	25.3%	63,463,265.20
025300100100	Ministry Of Housing and Urban Development	84,962,740.00	21,499,474.80	21,499,474.80	25.3%	63,463,265.20
026900000000	Ministry Of Lands, Survey and Physical Planning	290,455,507.13	-	-	0.0%	290,455,507.13
026900100100	Ministry Of Lands, Survey and Physical Planning	290,455,507.13	-	-	0.0%	290,455,507.13
026100000000	MINISTRY OF PUBLIC UTILITIES	504,114,823.00	-	-	0.0%	504,114,823.00
026100100100	MINISTRY OF PUBLIC UTILITIES	504,114,823.00	-	-	0.0%	504,114,823.00
030000000000	Law and Justice Sector	4,481,771,284.51	751,133,778.15	751,133,778.15	16.8%	3,730,637,506.36
031800000000	Judicial Service Commission	2,062,620,910.28	653,262,807.00	653,262,807.00	31.7%	1,409,358,103.28
031801100100	Judicial Service Commission	110,778,891.28	31,622,301.00	31,622,301.00	28.5%	79,156,590.28
031805100100	Judiciary - High Court	1,389,044,723.00	324,936,009.00	324,936,009.00	23.4%	1,064,108,714.00
031805400100	Judiciary - Customary Court of Appeal	562,797,296.00	296,704,497.00	296,704,497.00	52.7%	266,092,799.00
032600000000	Ministry Of Justice	2,419,150,374.23	97,870,971.15	97,870,971.15	4.0%	2,321,279,403.08
032600100100	Ministry Of Justice	2,020,291,990.00	97,870,971.15	97,870,971.15	4.8%	1,922,421,018.85
032600200100	Law Reform Commission	398,858,384.23	-	-	0.0%	398,858,384.23
050000000000	Social Services Sector	17,712,652,288.18	2,623,534,213.50	2,623,534,213.50	14.8%	15,089,118,074.68

051300000000	Ministry Of Youth and Social Development	455,780,457.00	8,390,023.06	8,390,023.06	1.8%	447,390,433.94
051300100100	Ministry Of Youth and Social Development	455,780,457.00	8,390,023.06	8,390,023.06	1.8%	447,390,433.94
051400000000	Ministry Of Gender and Vulnerable Groups	101,267,230.00	24,562,280.62	24,562,280.62	24.3%	76,704,949.38
051400100100	Ministry Of Gender and Vulnerable Groups	101,267,230.00	24,562,280.62	24,562,280.62	24.3%	76,704,949.38
051700000000	Ministry Of Education	5,381,735,360.00	1,853,414,575.35	1,853,414,575.35	34.4%	3,528,320,784.65
051700100100	Ministry Of Education	5,381,735,360.00	1,853,414,575.35	1,853,414,575.35	34.4%	3,528,320,784.65
052100000000	Ministry Of Health	10,053,467,375.00	651,270,653.87	651,270,653.87	6.5%	9,402,196,721.13
052100100100	Ministry Of Health	10,053,467,375.00	651,270,653.87	651,270,653.87	6.5%	9,402,196,721.13
053500000000	Ministry Of Environment and Natural Resources	318,726,405.00	26,882,699.44	26,882,699.44	8.4%	291,843,705.56
053500100100	Ministry Of Environment and Natural Resources	318,726,405.00	26,882,699.44	26,882,699.44	8.4%	291,843,705.56
053900000000	Imo State Sports Commission	423,994,622.00	40,059,428.02	40,059,428.02	9.4%	383,935,193.98
053900100100	Imo State Sports Commission	423,994,622.00	40,059,428.02	40,059,428.02	9.4%	383,935,193.98
055100000000	Bureau For Local Govt and Chieftaincy Affairs	586,245,778.18	18,954,553.14	18,954,553.14	3.2%	567,291,225.04
055100100100	Bureau For Local Govt and Chieftaincy Affairs	586,245,778.18	18,954,553.14	18,954,553.14	3.2%	567,291,225.04
055200000000	Ministry of Social Welfare and Sanitation	391,435,061.00	-	-	0.0%	391,435,061.00
055200100100	Ministry of Social Welfare and Sanitation	391,435,061.00	-	-	0.0%	391,435,061.00

Table 6: Overhead Expenditure by Administrative Classification

*Imo State Government Budget Performance Report 2021 Q1 -
Overhead Expenditure by Administrative Classification*

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	<i>Total Overhead Expenditure</i>	<i>26,886,407,908.05</i>	<i>6,135,494,700.50</i>	<i>6,135,494,700.50</i>	<i>22.8%</i>	<i>20,750,913,207.55</i>
010000000000	Administrative Sector	12,634,805,077.00	5,277,270,989.50	5,277,270,989.50	41.8%	7,357,534,087.50
011100000000	Governors Office	7,456,999,075.00	4,422,091,689.50	4,422,091,689.50	59.3%	3,034,907,385.50
011100100100	Office Of The Executive Governor	6,534,442,075.00	4,374,591,689.50	4,374,591,689.50	66.9%	2,159,850,385.50
011100100200	Office Of The Deputy Governor	922,557,000.00	47,500,000.00	47,500,000.00	5.1%	875,057,000.00
011200000000	Imo State House of Assembly	2,126,982,009.00	380,000,000.00	380,000,000.00	17.9%	1,746,982,009.00
011200100100	Imo State House of Assembly	2,027,993,749.00	380,000,000.00	380,000,000.00	18.7%	1,647,993,749.00
011200400100	House of Assembly Service Commission	98,988,260.00	-	-	0.0%	98,988,260.00
011900000000	Ministry of Foreign and International Affairs	230,923,500.00	-	-	0.0%	230,923,500.00
011900100100	Ministry of Foreign and International Affairs	230,923,500.00	-	-	0.0%	230,923,500.00
012300000000	Ministry Of Information and Strategy	381,690,001.00	356,801,300.00	356,801,300.00	93.5%	24,888,701.00
012300100100	Ministry Of Information and Strategy	381,690,001.00	356,801,300.00	356,801,300.00	93.5%	24,888,701.00
012500000000	Office Of The Head Of Service	688,225,736.00	22,000,000.00	22,000,000.00	3.2%	666,225,736.00
012500100100	Office Of The Head Of Service	688,225,736.00	22,000,000.00	22,000,000.00	3.2%	666,225,736.00
014000000000	Office Of The Auditor General	299,800,000.00	8,061,000.00	8,061,000.00	2.7%	291,739,000.00
014000100100	Office Of The Auditor General - State	234,500,000.00	8,061,000.00	8,061,000.00	3.4%	226,439,000.00
014000200100	Office Of The Auditor General - Local Govt	65,300,000.00	-	-	0.0%	65,300,000.00
014700000000	Civil Service Commission	147,307,105.00	600,000.00	600,000.00	0.4%	146,707,105.00
014700100100	Civil Service Commission	56,895,605.00	-	-	0.0%	56,895,605.00
014700200100	Local Government Service Commission	90,411,500.00	600,000.00	600,000.00	0.7%	89,811,500.00

014900000000	Imo State Independent Electoral Commission	438,684,272.00	5,000,000.00	5,000,000.00	1.1%	433,684,272.00
014900100100	Imo State Independent Electoral Commission	438,684,272.00	5,000,000.00	5,000,000.00	1.1%	433,684,272.00
016000000000	Office Of The Secretary To The State Govt	612,593,379.00	82,717,000.00	82,717,000.00	13.5%	529,876,379.00
016000100100	Office Of The Secretary To The State Govt	612,593,379.00	82,717,000.00	82,717,000.00	13.5%	529,876,379.00
016200000000	Ministry of Special Projects	127,300,000.00	-	-	0.0%	127,300,000.00
016200100100	Ministry of Special Projects	127,300,000.00	-	-	0.0%	127,300,000.00
016300000000	Ministry of Special Duties	124,300,000.00	-	-	0.0%	124,300,000.00
016300100100	Ministry of Special Duties	124,300,000.00	-	-	0.0%	124,300,000.00
020000000000	Economic Sector	5,579,270,637.00	197,714,900.00	197,714,900.00	3.5%	5,381,555,737.00
021500000000	Ministry Of Agriculture and Food Security	570,330,000.00	2,500,000.00	2,500,000.00	0.4%	567,830,000.00
021500100100	Ministry Of Agriculture and Food Security	570,330,000.00	2,500,000.00	2,500,000.00	0.4%	567,830,000.00
027000000000	Ministry of Livestock Development	82,779,759.00	-	-	0.0%	82,779,759.00
027000200100	Ministry of Livestock Development	82,779,759.00	-	-	0.0%	82,779,759.00
022000000000	Ministry Of Finance	1,145,775,000.00	109,494,900.00	109,494,900.00	9.6%	1,036,280,100.00
022000100100	Ministry Of Finance	566,332,000.00	27,000,000.00	27,000,000.00	4.8%	539,332,000.00
022000800100	Imo State Internal Revenue Service	579,443,000.00	82,494,900.00	82,494,900.00	14.2%	496,948,100.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	643,600,213.00	8,000,000.00	8,000,000.00	1.2%	635,600,213.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	643,600,213.00	8,000,000.00	8,000,000.00	1.2%	635,600,213.00
022200000000	Ministry Of Commerce and Industry	164,080,000.00	15,200,000.00	15,200,000.00	9.3%	148,880,000.00
022200100100	Ministry Of Commerce and Industry	164,080,000.00	15,200,000.00	15,200,000.00	9.3%	148,880,000.00
022700000000	Ministry Of Entrepreneurship & Skill Acquisition	239,596,668.00	7,000,000.00	7,000,000.00	2.9%	232,596,668.00
022700600100	Ministry Of Entrepreneurship & Skill Acquisition	239,596,668.00	7,000,000.00	7,000,000.00	2.9%	232,596,668.00
022800000000	Ministry Of Technology Development	175,863,570.00	-	-	0.0%	175,863,570.00
022800100100	Ministry Of Technology Development	175,863,570.00	-	-	0.0%	175,863,570.00
022900000000	Ministry Of Transport	128,829,533.00	-	-	0.0%	128,829,533.00

022900100100	Ministry Of Transport	128,829,533.00	-	-	0.0%	128,829,533.00
023400000000	Ministry Of Works	484,390,694.00	21,000,000.00	21,000,000.00	4.3%	463,390,694.00
023400100100	Ministry Of Works	447,250,694.00	21,000,000.00	21,000,000.00	4.7%	426,250,694.00
023400200100	Office Of The Surveyor General	37,140,000.00	-	-	0.0%	37,140,000.00
023600000000	Ministry Of Tourism, Creative Arts and Culture	454,716,200.00	-	-	0.0%	454,716,200.00
023600100100	Ministry Of Tourism, Creative Arts and Culture	454,716,200.00	-	-	0.0%	454,716,200.00
025200000000	Ministry Of Water Resources	-	34,520,000.00	34,520,000.00		34,520,000.00
025200100100	Ministry Of Water Resources	-	34,520,000.00	34,520,000.00		34,520,000.00
025300000000	Ministry Of Housing and Urban Development	118,550,000.00	-	-	0.0%	118,550,000.00
025300100100	Ministry Of Housing and Urban Development	118,550,000.00	-	-	0.0%	118,550,000.00
026900000000	Ministry Of Lands, Survey and Physical Planning	410,353,000.00	-	-	0.0%	410,353,000.00
026900100100	Ministry Of Lands, Survey and Physical Planning	410,353,000.00	-	-	0.0%	410,353,000.00
026100000000	MINISTRY OF PUBLIC UTILITIES	960,406,000.00	-	-	0.0%	960,406,000.00
026100100100	MINISTRY OF PUBLIC UTILITIES	960,406,000.00	-	-	0.0%	960,406,000.00
030000000000	Law and Justice Sector	3,429,514,022.00	231,502,000.00	231,502,000.00	6.8%	3,198,012,022.00
031800000000	Judicial Service Commission	2,615,552,022.00	38,000,000.00	38,000,000.00	1.5%	2,577,552,022.00
031801100100	Judicial Service Commission	67,474,720.00	2,000,000.00	2,000,000.00	3.0%	65,474,720.00
031805100100	Judiciary - High Court	1,498,077,302.00	25,000,000.00	25,000,000.00	1.7%	1,473,077,302.00
031805400100	Judiciary - Customary Court of Appeal	1,050,000,000.00	11,000,000.00	11,000,000.00	1.0%	1,039,000,000.00
032600000000	Ministry Of Justice	813,962,000.00	193,502,000.00	193,502,000.00	23.8%	620,460,000.00
032600100100	Ministry Of Justice	672,092,000.00	193,502,000.00	193,502,000.00	28.8%	478,590,000.00
032600200100	Law Reform Commission	141,870,000.00	-	-	0.0%	141,870,000.00
050000000000	Social Services Sector	5,242,818,172.05	429,006,811.00	429,006,811.00	8.2%	4,813,811,361.05
051300000000	Ministry Of Youth and Social Development	134,740,000.00	34,790,000.00	34,790,000.00	25.8%	99,950,000.00
051300100100	Ministry Of Youth and Social Development	134,740,000.00	34,790,000.00	34,790,000.00	25.8%	99,950,000.00

051400000000	Ministry Of Gender and Vulnerable Groups	433,043,734.05	1,500,000.00	1,500,000.00	0.3%	431,543,734.05
051400100100	Ministry Of Gender and Vulnerable Groups	433,043,734.05	1,500,000.00	1,500,000.00	0.3%	431,543,734.05
051700000000	Ministry Of Education	1,425,430,745.00	283,594,811.00	283,594,811.00	19.9%	1,141,835,934.00
051700100100	Ministry Of Education	1,425,430,745.00	283,594,811.00	283,594,811.00	19.9%	1,141,835,934.00
052100000000	Ministry Of Health	2,160,507,700.00	103,000,000.00	103,000,000.00	4.8%	2,057,507,700.00
052100100100	Ministry Of Health	2,160,507,700.00	103,000,000.00	103,000,000.00	4.8%	2,057,507,700.00
053500000000	Ministry Of Environment and Natural Resources	248,628,000.00	-	-	0.0%	248,628,000.00
053500100100	Ministry Of Environment and Natural Resources	248,628,000.00	-	-	0.0%	248,628,000.00
053900000000	Imo State Sports Commission	257,948,033.00	-	-	0.0%	257,948,033.00
053900100100	Imo State Sports Commission	257,948,033.00	-	-	0.0%	257,948,033.00
055100000000	Bureau For Local Govt and Chieftaincy Affairs	105,772,550.00	6,122,000.00	6,122,000.00	5.8%	99,650,550.00
055100100100	Bureau For Local Govt and Chieftaincy Affairs	105,772,550.00	6,122,000.00	6,122,000.00	5.8%	99,650,550.00
055200000000	Ministry of Social Welfare and Sanitation	476,747,410.00	-	-	0.0%	476,747,410.00
055200100100	Ministry of Social Welfare and Sanitation	476,747,410.00	-	-	0.0%	476,747,410.00

Table 7: Capital Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2021 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Capital Expenditure	271,532,840,141.28	8,909,296,122.30	8,909,296,122.30	3.3%	262,623,544,018.98
010000000000	Administrative Sector	50,622,958,252.00	554,713,680.00	554,713,680.00	1.1%	50,068,244,572.00
011100000000	Governors Office	19,610,399,187.00	554,650,680.00	554,650,680.00	2.8%	19,055,748,507.00
011100100100	Office Of The Executive Governor	18,950,217,861.00	554,650,680.00	554,650,680.00	2.9%	18,395,567,181.00
011100100200	Office Of The Deputy Governor	660,181,326.00	-	-	0.0%	660,181,326.00
011200000000	Imo State House of Assembly	22,580,000,000.00	-	-	0.0%	22,580,000,000.00
011200100100	Imo State House of Assembly	21,550,000,000.00	-	-	0.0%	21,550,000,000.00
011200400100	House of Assembly Service Commission	1,030,000,000.00	-	-	0.0%	1,030,000,000.00
011900000000	Ministry of Foreign and International Affairs	500,000,000.00	-	-	0.0%	500,000,000.00
011900100100	Ministry of Foreign and International Affairs	500,000,000.00	-	-	0.0%	500,000,000.00
012300000000	Ministry Of Information and Strategy	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
012300100100	Ministry Of Information and Strategy	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
012500000000	Office Of The Head Of Service	200,000,000.00	-	-	0.0%	200,000,000.00
012500100100	Office Of The Head Of Service	200,000,000.00	-	-	0.0%	200,000,000.00
014000000000	Office Of The Auditor General	641,800,000.00	-	-	0.0%	641,800,000.00
014000100100	Office Of The Auditor General - State	589,000,000.00	-	-	0.0%	589,000,000.00
014000200100	Office Of The Auditor General - Local Govt	52,800,000.00	-	-	0.0%	52,800,000.00
014700000000	Civil Service Commission	300,000,000.00	63,000.00	63,000.00	0.0%	299,937,000.00
014700200100	Local Government Service Commission	300,000,000.00	63,000.00	63,000.00	0.0%	299,937,000.00
014900000000	Imo State Independent Electoral Commission	1,000,000,000.00	-	-	0.0%	1,000,000,000.00

014900100100	Imo State Independent Electoral Commission	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
016000000000	Office Of The Secretary To The State Govt	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
016000100100	Office Of The Secretary To The State Govt	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
016200000000	Ministry of Special Projects	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
016200100100	Ministry of Special Projects	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
016300000000	Ministry of Special Duties	1,590,759,065.00	-	-	0.0%	1,590,759,065.00
016300100100	Ministry of Special Duties	1,590,759,065.00	-	-	0.0%	1,590,759,065.00
020000000000	Economic Sector	165,436,000,365.28	7,799,738,276.36	7,799,738,276.36	4.7%	157,636,262,088.92
021500000000	Ministry Of Agriculture and Food Security	2,710,826,500.00	-	-	0.0%	2,710,826,500.00
021500100100	Ministry Of Agriculture and Food Security	2,710,826,500.00	-	-	0.0%	2,710,826,500.00
027000000000	Ministry of Livestock Development	1,600,000,000.00	-	-	0.0%	1,600,000,000.00
027000200100	Ministry of Livestock Development	1,600,000,000.00	-	-	0.0%	1,600,000,000.00
022000000000	Ministry Of Finance	6,465,950,000.00	-	-	0.0%	6,465,950,000.00
022000100100	Ministry Of Finance	5,800,000,000.00	-	-	0.0%	5,800,000,000.00
022000800100	Imo State Internal Revenue Service	665,950,000.00	-	-	0.0%	665,950,000.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	6,862,709,162.28	-	-	0.0%	6,862,709,162.28
023800100100	Ministry Of Budget, Economic Planning & Statistics	6,862,709,162.28	-	-	0.0%	6,862,709,162.28
022200000000	Ministry Of Commerce and Industry	6,900,000,000.00	8,634,200.00	8,634,200.00	0.1%	6,891,365,800.00
022200100100	Ministry Of Commerce and Industry	6,900,000,000.00	8,634,200.00	8,634,200.00	0.1%	6,891,365,800.00
022700000000	Ministry Of Entrepreneurship & Skill Acquisition	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
022700600100	Ministry Of Entrepreneurship & Skill Acquisition	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
022800000000	Ministry Of Technology Development	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
022800100100	Ministry Of Technology Development	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
022900000000	Ministry Of Transport	6,136,502,237.00	-	-	0.0%	6,136,502,237.00
022900100100	Ministry Of Transport	6,136,502,237.00	-	-	0.0%	6,136,502,237.00

023400000000	Ministry Of Works	104,988,012,466.00	7,791,104,076.36	7,791,104,076.36	7.4%	97,196,908,389.64
023400100100	Ministry Of Works	104,588,012,466.00	7,791,104,076.36	7,791,104,076.36	7.4%	96,796,908,389.64
023400200100	Office Of The Surveyor General	400,000,000.00	-	-	0.0%	400,000,000.00
023600000000	Ministry Of Tourism, Creative Arts and Culture	3,600,000,000.00	-	-	0.0%	3,600,000,000.00
023600100100	Ministry Of Tourism, Creative Arts and Culture	3,600,000,000.00	-	-	0.0%	3,600,000,000.00
025300000000	Ministry Of Housing and Urban Development	8,972,000,000.00	-	-	0.0%	8,972,000,000.00
025300100100	Ministry Of Housing and Urban Development	8,972,000,000.00	-	-	0.0%	8,972,000,000.00
026900000000	Ministry Of Lands, Survey and Physical Planning	2,200,000,000.00	-	-	0.0%	2,200,000,000.00
026900100100	Ministry Of Lands, Survey and Physical Planning	2,200,000,000.00	-	-	0.0%	2,200,000,000.00
026100000000	MINISTRY OF PUBLIC UTILITIES	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
026100100100	MINISTRY OF PUBLIC UTILITIES	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
030000000000	Law and Justice Sector	6,739,992,174.00	-	-	0.0%	6,739,992,174.00
031800000000	Judicial Service Commission	3,218,920,000.00	-	-	0.0%	3,218,920,000.00
031801100100	Judicial Service Commission	318,920,000.00	-	-	0.0%	318,920,000.00
031805100100	Judiciary - High Court	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
031805400100	Judiciary - Customary Court of Appeal	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
032600000000	Ministry Of Justice	3,521,072,174.00	-	-	0.0%	3,521,072,174.00
032600100100	Ministry Of Justice	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
032600200100	Law Reform Commission	293,572,174.00	-	-	0.0%	293,572,174.00
032600300100	LEGAL AID COUNCIL	227,500,000.00	-	-	0.0%	227,500,000.00
050000000000	Social Services Sector	48,733,889,350.00	554,844,165.94	554,844,165.94	1.1%	48,179,045,184.06
051300000000	Ministry Of Youth and Social Development	2,800,000,000.00	269,738,884.51	269,738,884.51	9.6%	2,530,261,115.49
051300100100	Ministry Of Youth and Social Development	2,800,000,000.00	269,738,884.51	269,738,884.51	9.6%	2,530,261,115.49
051400000000	Ministry Of Gender and Vulnerable Groups	2,716,583,896.00	-	-	0.0%	2,716,583,896.00
051400100100	Ministry Of Gender and Vulnerable Groups	2,716,583,896.00	-	-	0.0%	2,716,583,896.00

051700000000	Ministry Of Education	16,100,000,000.00	264,168,456.43	264,168,456.43	1.6%	15,835,831,543.57
051700100100	Ministry Of Education	16,100,000,000.00	264,168,456.43	264,168,456.43	1.6%	15,835,831,543.57
052100000000	Ministry Of Health	7,218,869,956.00	20,936,825.00	20,936,825.00	0.3%	7,197,933,131.00
052100100100	Ministry Of Health	7,218,869,956.00	20,936,825.00	20,936,825.00	0.3%	7,197,933,131.00
053500000000	Ministry Of Environment and Natural Resources	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
053500100100	Ministry Of Environment and Natural Resources	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
053900000000	Imo State Sports Commission	10,898,435,498.00	-	-	0.0%	10,898,435,498.00
053900100100	Imo State Sports Commission	10,898,435,498.00	-	-	0.0%	10,898,435,498.00
055100000000	Bureau For Local Govt and Chieftaincy Affairs	400,000,000.00	-	-	0.0%	400,000,000.00
055100100100	Bureau For Local Govt and Chieftaincy Affairs	400,000,000.00	-	-	0.0%	400,000,000.00
055200000000	Ministry of Social Welfare and Sanitation	1,600,000,000.00	-	-	0.0%	1,600,000,000.00
055200100100	Ministry of Social Welfare and Sanitation	1,600,000,000.00	-	-	0.0%	1,600,000,000.00

Table 8: Other Expenditure by Administrative Classification
Imo State Government Budget Performance Report 2021 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Other Expenditure	14,303,154,210.40	-	-	0.0%	14,303,154,210.40
010000000000	Administrative Sector	5,167,109,024.40	-	-	0.0%	5,167,109,024.40
011100000000	Governors Office	3,588,135,335.75	-	-	0.0%	3,588,135,335.75
011100100100	Office Of The Executive Governor	3,571,346,668.00	-	-	0.0%	3,571,346,668.00
011100100200	Office Of The Deputy Governor	16,788,667.75	-	-	0.0%	16,788,667.75
011200000000	Imo State House of Assembly	104,397,728.00	-	-	0.0%	104,397,728.00
011200100100	Imo State House of Assembly	64,000,000.00	-	-	0.0%	64,000,000.00
011200400100	House of Assembly Service Commission	40,397,728.00	-	-	0.0%	40,397,728.00
012500000000	Office Of The Head Of Service	52,497,971.65	-	-	0.0%	52,497,971.65
012500100100	Office Of The Head Of Service	52,497,971.65	-	-	0.0%	52,497,971.65
014000000000	Office Of The Auditor General	28,328,920.00	-	-	0.0%	28,328,920.00
014000100100	Office Of The Auditor General - State	14,164,460.00	-	-	0.0%	14,164,460.00
014000200100	Office Of The Auditor General - Local Govt	14,164,460.00	-	-	0.0%	14,164,460.00
014700000000	Civil Service Commission	84,515,456.00	-	-	0.0%	84,515,456.00
014700100100	Civil Service Commission	43,757,728.00	-	-	0.0%	43,757,728.00
014700200100	Local Government Service Commission	40,757,728.00	-	-	0.0%	40,757,728.00
014900000000	Imo State Independent Electoral Commission	1,209,257,828.00	-	-	0.0%	1,209,257,828.00
014900100100	Imo State Independent Electoral Commission	1,209,257,828.00	-	-	0.0%	1,209,257,828.00
016000000000	Office Of The Secretary To The State Govt	2,500,000.00	-	-	0.0%	2,500,000.00
016000100100	Office Of The Secretary To The State Govt	2,500,000.00	-	-	0.0%	2,500,000.00

016200000000	Ministry of Special Projects	500,000.00	-	-	0.0%	500,000.00
016200100100	Ministry of Special Projects	500,000.00	-	-	0.0%	500,000.00
016300000000	Ministry of Special Duties	96,975,785.00	-	-	0.0%	96,975,785.00
016300100100	Ministry of Special Duties	96,975,785.00	-	-	0.0%	96,975,785.00
020000000000	Economic Sector	7,890,359,710.00	-	-	0.0%	7,890,359,710.00
021500000000	Ministry Of Agriculture and Food Security	40,000,000.00	-	-	0.0%	40,000,000.00
021500100100	Ministry Of Agriculture and Food Security	40,000,000.00	-	-	0.0%	40,000,000.00
027000000000	Ministry of Livestock Development	51,075,000.00	-	-	0.0%	51,075,000.00
027000200100	Ministry of Livestock Development	51,075,000.00	-	-	0.0%	51,075,000.00
022000000000	Ministry Of Finance	7,100,951,247.00	-	-	0.0%	7,100,951,247.00
022000100100	Ministry Of Finance	7,095,951,247.00	-	-	0.0%	7,095,951,247.00
022000800100	Imo State Internal Revenue Service	5,000,000.00	-	-	0.0%	5,000,000.00
022200000000	Ministry Of Commerce and Industry	341,000,000.00	-	-	0.0%	341,000,000.00
022200100100	Ministry Of Commerce and Industry	341,000,000.00	-	-	0.0%	341,000,000.00
022700000000	Ministry Of Entrepreneurship & Skill Acquisition	3,000,000.00	-	-	0.0%	3,000,000.00
022700600100	Ministry Of Entrepreneurship & Skill Acquisition	3,000,000.00	-	-	0.0%	3,000,000.00
022800000000	Ministry Of Technology Development	24,700,000.00	-	-	0.0%	24,700,000.00
022800100100	Ministry Of Technology Development	24,700,000.00	-	-	0.0%	24,700,000.00
022900000000	Ministry Of Transport	41,000,000.00	-	-	0.0%	41,000,000.00
022900100100	Ministry Of Transport	41,000,000.00	-	-	0.0%	41,000,000.00
023400000000	Ministry Of Works	42,500,000.00	-	-	0.0%	42,500,000.00
023400100100	Ministry Of Works	42,500,000.00	-	-	0.0%	42,500,000.00
025300000000	Ministry Of Housing and Urban Development	8,500,000.00	-	-	0.0%	8,500,000.00
025300100100	Ministry Of Housing and Urban Development	8,500,000.00	-	-	0.0%	8,500,000.00
026100000000	MINISTRY OF PUBLIC UTILITIES	237,633,463.00	-	-	0.0%	237,633,463.00

026100100100	MINISTRY OF PUBLIC UTILITIES	237,633,463.00	-	-	0.0%	237,633,463.00
030000000000	Law and Justice Sector	150,004,777.00	-	-	0.0%	150,004,777.00
031800000000	Judicial Service Commission	148,004,777.00	-	-	0.0%	148,004,777.00
031801100100	Judicial Service Commission	88,004,777.00	-	-	0.0%	88,004,777.00
031805100100	Judiciary - High Court	60,000,000.00	-	-	0.0%	60,000,000.00
032600000000	Ministry Of Justice	2,000,000.00	-	-	0.0%	2,000,000.00
032600100100	Ministry Of Justice	1,000,000.00	-	-	0.0%	1,000,000.00
032600200100	Law Reform Commission	1,000,000.00	-	-	0.0%	1,000,000.00
050000000000	Social Services Sector	1,095,680,699.00	-	-	0.0%	1,095,680,699.00
051300000000	Ministry Of Youth and Social Development	65,100,000.00	-	-	0.0%	65,100,000.00
051300100100	Ministry Of Youth and Social Development	65,100,000.00	-	-	0.0%	65,100,000.00
051400000000	Ministry Of Gender and Vulnerable Groups	198,790,699.00	-	-	0.0%	198,790,699.00
051400100100	Ministry Of Gender and Vulnerable Groups	198,790,699.00	-	-	0.0%	198,790,699.00
051700000000	Ministry Of Education	4,000,000.00	-	-	0.0%	4,000,000.00
051700100100	Ministry Of Education	4,000,000.00	-	-	0.0%	4,000,000.00
052100000000	Ministry Of Health	651,290,000.00	-	-	0.0%	651,290,000.00
052100100100	Ministry Of Health	651,290,000.00	-	-	0.0%	651,290,000.00
053900000000	Imo State Sports Commission	83,000,000.00	-	-	0.0%	83,000,000.00
053900100100	Imo State Sports Commission	83,000,000.00	-	-	0.0%	83,000,000.00
055100000000	Bureau For Local Govt and Chieftaincy Affairs	93,000,000.00	-	-	0.0%	93,000,000.00
055100100100	Bureau For Local Govt and Chieftaincy Affairs	93,000,000.00	-	-	0.0%	93,000,000.00
055200000000	Ministry of Social Welfare and Sanitation	500,000.00	-	-	0.0%	500,000.00
055200100100	Ministry of Social Welfare and Sanitation	500,000.00	-	-	0.0%	500,000.00

2.E. Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Imo State Government Budget Performance Report 2021 Q1 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
2	Expenditure	346,176,722,084.58	<u>19,676,458,511.21</u>	19,676,458,511.21	5.7%	<u>326,500,263,573.37</u>
21	PERSONNEL COST	33,454,319,824.85	4,631,667,688.41	4,631,667,688.41	13.8%	28,822,652,136.44
2101	SALARY	24,074,005,498.74	2,964,267,320.58	2,964,267,320.58	12.3%	21,109,738,178.16
210101	SALARIES AND WAGES	24,074,005,498.74	2,964,267,320.58	2,964,267,320.58	12.3%	21,109,738,178.16
21010101	SALARY	10,608,074,937.74	2,964,267,320.58	2,964,267,320.58	27.9%	7,643,807,617.16
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	13,462,316,398.00	-	-	0.0%	13,462,316,398.00
21010104	SALARY - POLITICAL HOLDERS	3,614,163.00	-	-	0.0%	3,614,163.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,380,314,326.11	1,667,400,367.83	1,667,400,367.83	17.8%	7,712,913,958.29
210201	ALLOWANCES	3,277,973,039.84	1,667,400,367.83	1,667,400,367.83	50.9%	1,610,572,672.02
21020103	ACCOMODATION	186,746,186.34	-	-	0.0%	186,746,186.34
21020104	DOMESTIC STAFF	263,444,791.33	-	-	0.0%	263,444,791.33
21020105	ENTERTAINMENT	112,899,957.81	59,748,513.18	59,748,513.18	52.9%	53,151,444.63
21020106	FURNITURE	161,046,494.20	-	-	0.0%	161,046,494.20
21020107	HAZARD	124,130,132.12	-	-	0.0%	124,130,132.12

21020108	LEAVE	33,834,448.00	287,163,396.68	287,163,396.68	848.7%	253,328,948.68
21020109	LEAVE BONUS	106,214,733.72	-	-	0.0%	106,214,733.72
21020110	MEDICAL	54,044,302.16	-	-	0.0%	54,044,302.16
21020111	MOTOR VEHICLE MAINTENANCE	113,273,388.00	-	-	0.0%	113,273,388.00
21020112	NEWS PAPER/MAGAZINE/ JOURNAL	69,707,084.07	-	-	0.0%	69,707,084.07
21020113	OUTFIT	176,382,702.30	-	-	0.0%	176,382,702.30
21020114	RENT SUPPLEMENT	523,550,413.02	722,540,159.39	722,540,159.39	138.0%	198,989,746.38
21020115	SECURITY	16,217,303.68	-	-	0.0%	16,217,303.68
21020117	TOOLS	146,652,057.28	-	-	0.0%	146,652,057.28
21020118	TRANSPORT	537,468,910.52	421,944,926.41	421,944,926.41	78.5%	115,523,984.11
21020119	UNIFORM	264,023,004.18	-	-	0.0%	264,023,004.18
21020120	OTHERS	350,030,171.49	176,003,372.16	176,003,372.16	50.3%	174,026,799.34
21020121	ACCOMODATION - POLITICAL	7,425,126.00	-	-	0.0%	7,425,126.00
21020122	DOMESTIC STAFF - POLITICAL	5,159,593.00	-	-	0.0%	5,159,593.00
21020123	ENTERTAINMENT - POLITICAL	6,813,671.00	-	-	0.0%	6,813,671.00
21020124	LEAVE BONUS - POLITICAL	3,995,078.59	-	-	0.0%	3,995,078.59
21020125	MOTOR VEHICLE MAINTENANCE - POLITICAL	7,646,788.00	-	-	0.0%	7,646,788.00
21020126	NEWS PAPER/MAGAZINE/ JOURNAL - POLITICAL	2,856,297.00	-	-	0.0%	2,856,297.00
21020128	OTHERS - POLITICAL	4,410,406.00	-	-	0.0%	4,410,406.00
210203	SOCIAL BENEFITS	6,102,341,286.27	-	-	0.0%	6,102,341,286.27
21020301	Gratuity	1,457,502,028.35	-	-	0.0%	1,457,502,028.35
21020302	Pension	4,000,000,000.00	-	-	0.0%	4,000,000,000.00

21020304	Severance Gratuity	644,839,257.92	-	-	0.0%	644,839,257.92
22	OTHER RECURRENT COSTS	41,189,562,118.45	6,135,494,700.50	6,135,494,700.50	14.9%	35,054,067,417.95
2202	OVERHEAD COST	26,886,407,908.05	6,135,494,700.50	6,135,494,700.50	22.8%	20,750,913,207.55
220201	TRAVEL& TRANSPORT - GENERAL	1,452,807,917.00	306,774,735.03	306,774,735.03	21.1%	1,146,033,181.98
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	161,757,033.00	306,774,735.03	306,774,735.03	189.7%	145,017,702.03
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,134,108,684.00	-	-	0.0%	1,134,108,684.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	156,942,200.00	-	-	0.0%	156,942,200.00
220202	UTILITIES - GENERAL	432,846,395.00	184,064,841.02	184,064,841.02	42.5%	248,781,553.99
22020201	ELECTRICITY CHARGES	182,247,500.00	184,064,841.02	184,064,841.02	101.0%	1,817,341.02
22020202	TELEPHONE CHARGES	110,693,610.00	-	-	0.0%	110,693,610.00
22020203	INTERNET ACCESS CHARGES	48,811,675.00	-	-	0.0%	48,811,675.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	8,400,000.00	-	-	0.0%	8,400,000.00
22020205	WATER RATES	35,743,610.00	-	-	0.0%	35,743,610.00
22020206	SEWERAGE CHARGES	39,450,000.00	-	-	0.0%	39,450,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	7,500,000.00	-	-	0.0%	7,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,488,817,230.00	245,419,788.02	245,419,788.02	9.9%	2,243,397,441.98
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	589,194,200.00	-	-	0.0%	589,194,200.00
22020302	BOOKS	47,100,000.00	-	-	0.0%	47,100,000.00
22020303	NEWSPAPERS	129,425,000.00	122,709,894.01	122,709,894.01	94.8%	6,715,105.99
22020304	MAGAZINES & PERIODICALS	116,471,200.00	122,709,894.01	122,709,894.01	105.4%	6,238,694.01
22020305	PRINTING OF NON SECURITY DOCUMENTS	177,250,000.00	-	-	0.0%	177,250,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	19,500,000.00	-	-	0.0%	19,500,000.00

22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,137,379,830.00	-	-	0.0%	1,137,379,830.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	600,000.00	-	-	0.0%	600,000.00
22020309	UNIFORMS & OTHER CLOTHING	170,197,000.00	-	-	0.0%	170,197,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	13,500,000.00	-	-	0.0%	13,500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	70,000,000.00	-	-	0.0%	70,000,000.00
22020312	VIDEO PHOTOGRAPHIC MATERIALS	18,200,000.00	-	-	0.0%	18,200,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,803,210,250.00	4,908,395,760.40	4,908,395,760.40	175.1%	2,105,185,510.40
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	472,255,000.00	3,988,071,555.33	3,988,071,555.33	844.5%	3,515,816,555.33
22020402	MAINTENANCE OF OFFICE FURNITURE	454,687,450.00	613,549,470.05	613,549,470.05	134.9%	158,862,020.05
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	671,526,600.00	-	-	0.0%	671,526,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	352,466,000.00	306,774,735.03	306,774,735.03	87.0%	45,691,264.98
22020405	MAINTENANCE OF PLANTS/GENERATORS	161,420,000.00	-	-	0.0%	161,420,000.00
22020406	OTHER MAINTENANCE SERVICES	227,809,000.00	-	-	0.0%	227,809,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	-	-	0.0%	5,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	34,000,000.00	-	-	0.0%	34,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	53,000,000.00	-	-	0.0%	53,000,000.00
22020413	MINOR ROAD MAINTENANCE	318,546,200.00	-	-	0.0%	318,546,200.00
22020414	MAINTENANCE OF SECURITY EQUIPMENT	52,500,000.00	-	-	0.0%	52,500,000.00
220205	TRAINING - GENERAL	1,105,026,827.00	-	-	0.0%	1,105,026,827.00
22020501	LOCAL TRAINING	1,105,026,827.00	-	-	0.0%	1,105,026,827.00
220206	OTHER SERVICES - GENERAL	5,957,861,397.05	-	-	0.0%	5,957,861,397.05
22020601	SECURITY SERVICES	127,040,000.00	-	-	0.0%	127,040,000.00

22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,870,541,397.00	-	-	0.0%	4,870,541,397.00
22020605	CLEANING & FUMIGATION SERVICES	960,280,000.05	-	-	0.0%	960,280,000.05
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	470,659,500.00	-	-	0.0%	470,659,500.00
22020703	LEGAL SERVICES	131,700,000.00	-	-	0.0%	131,700,000.00
22020707	AGRICULTURAL CONSULTING	4,650,000.00	-	-	0.0%	4,650,000.00
22020708	MEDICAL CONSULTING	22,100,000.00	-	-	0.0%	22,100,000.00
22020709	OTHER CONSULTING SERVICES	312,209,500.00	-	-	0.0%	312,209,500.00
220208	FUEL & LUBRICANTS - GENERAL	490,469,026.00	490,839,576.04	490,839,576.04	100.1%	370,550.04
22020801	MOTOR VEHICLE FUEL COST	294,072,000.00	306,774,735.03	306,774,735.03	104.3%	12,702,735.03
22020803	PLANT / GENERATOR FUEL COST	196,397,026.00	184,064,841.02	184,064,841.02	93.7%	12,332,184.99
220210	MISCELLANEOUS EXPENSES GENERAL	11,684,709,366.00	-	-	0.0%	11,684,709,366.00
22021001	REFRESHMENT & MEALS	79,450,000.00	-	-	0.0%	79,450,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,500,000.00	-	-	0.0%	20,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	519,550,000.00	-	-	0.0%	519,550,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,316,792,175.00	-	-	0.0%	2,316,792,175.00
22021006	POSTAGES & COURIER SERVICES	90,199,000.00	-	-	0.0%	90,199,000.00
22021007	WELFARE PACKAGES	4,914,764,426.00	-	-	0.0%	4,914,764,426.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	-	-	0.0%	1,000,000.00
22021009	SPORTING ACTIVITIES	603,933,905.00	-	-	0.0%	603,933,905.00
22021010	DIRECT TEACHING & LABORATORY COST	3,500,000.00	-	-	0.0%	3,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,239,964,752.00	-	-	0.0%	1,239,964,752.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	294,540,700.00	-	-	0.0%	294,540,700.00

22021021	SPECIAL DAYS/CELEBRATIONS/EVENTS	814,955,285.00	-	-	0.0%	814,955,285.00
22021022	FURNITURE ALLOWANCE	785,559,123.00	-	-	0.0%	785,559,123.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,243,797,457.00	-	-	0.0%	1,243,797,457.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,243,797,457.00	-	-	0.0%	1,243,797,457.00
22040109	GRANTS TO COMMUNITIES/NGOs	845,175,000.00	-	-	0.0%	845,175,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	90,000,000.00	-	-	0.0%	90,000,000.00
22040112	GIFTS TO GOVERNMENT GUESTS	50,000,000.00	-	-	0.0%	50,000,000.00
22040113	PUBLIC WELFARE ASSISTANCE SCHEME	258,622,457.00	-	-	0.0%	258,622,457.00
2205	SUBSIDIES GENERAL	137,741,000.00	-	-	0.0%	137,741,000.00
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	137,741,000.00	-	-	0.0%	137,741,000.00
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	137,741,000.00	-	-	0.0%	137,741,000.00
2206	PUBLIC DEBT CHARGES	8,131,846,174.25	-	-	0.0%	8,131,846,174.25
220601	FOREIGN INTEREST / DISCOUNT	52,497,971.65	-	-	0.0%	52,497,971.65
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	52,497,971.65	-	-	0.0%	52,497,971.65
220602	DOMESTIC INTEREST / DISCOUNT	8,079,348,202.60	-	-	0.0%	8,079,348,202.60
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	7,560,118,177.51	-	-	0.0%	7,560,118,177.51
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	519,230,025.09	-	-	0.0%	519,230,025.09
2207	TRANSFERS-PAYMENT	4,789,769,579.15	-	-	0.0%	4,789,769,579.15
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4,333,809,579.15	-	-	0.0%	4,333,809,579.15
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	1,433,928,499.75	-	-	0.0%	1,433,928,499.75
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	2,658,261,079.40	-	-	0.0%	2,658,261,079.40
22070105	PAYMENT TO FUND COMMITTEES	241,620,000.00	-	-	0.0%	241,620,000.00

220702	TRANSFERS-PAYMENT TO INDIVIDUALS	455,960,000.00	-	-	0.0%	455,960,000.00
22070201	TRANSFERS-PAYMENT TO UNEMPLOYED	25,960,000.00	-	-	0.0%	25,960,000.00
22070202	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	430,000,000.00	-	-	0.0%	430,000,000.00
23	CAPITAL EXPENDITURE	271,532,840,141.28	8,909,296,122.30	8,909,296,122.30	3.3%	262,623,544,018.98
2301	FIXED ASSETS PURCHASED	23,307,352,282.00	280,485,455.21	280,485,455.21	1.2%	23,026,866,826.79
230101	PURCHASE OF FIXED ASSETS - GENERAL	23,307,352,282.00	280,485,455.21	280,485,455.21	1.2%	23,026,866,826.79
23010101	PURCHASE / ACQUISITION OF LAND	1,907,000,000.00	-	-	0.0%	1,907,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	52,800,000.00	-	-	0.0%	52,800,000.00
23010104	PURCHASE MOTOR CYCLES	200,000,000.00	-	-	0.0%	200,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	10,409,000,000.00	186,050,000.00	186,050,000.00	1.8%	10,222,950,000.00
23010107	PURCHASE OF TRUCKS	70,000,000.00	-	-	0.0%	70,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,236,000,000.00	23,435,630.21	23,435,630.21	1.9%	1,212,564,369.79
23010113	PURCHASE OF COMPUTERS	691,010,000.00	63,000.00	63,000.00	0.0%	690,947,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	12,000,000.00	-	-	0.0%	12,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	85,750,000.00	-	-	0.0%	85,750,000.00
23010118	PURCHASE OF SCANNERS	2,000,000.00	-	-	0.0%	2,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	298,341,000.00	5,000,000.00	5,000,000.00	1.7%	293,341,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,353,869,956.00	20,936,825.00	20,936,825.00	1.5%	1,332,933,131.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	900,000.00	-	-	0.0%	900,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	180,000,000.00	-	-	0.0%	180,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	190,000,000.00	-	-	0.0%	190,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	600,000,000.00	-	-	0.0%	600,000,000.00

23010128	PURCHASE OF SECURITY EQUIPMENT	287,500,000.00	45,000,000.00	45,000,000.00	15.7%	242,500,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	963,000,000.00	-	-	0.0%	963,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	448,181,326.00	-	-	0.0%	448,181,326.00
23010139	PURCHASE OF CONSTRUCTION PLANTS AND EQUIPMENT	4,320,000,000.00	-	-	0.0%	4,320,000,000.00
2302	CONSTRUCTION / PROVISION	144,646,893,507.00	7,352,709,096.56	7,352,709,096.56	5.1%	137,294,184,410.44
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	144,646,893,507.00	7,352,709,096.56	7,352,709,096.56	5.1%	137,294,184,410.44
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	19,347,083,896.00	-	-	0.0%	19,347,083,896.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,487,000,000.00	-	-	0.0%	2,487,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	475,000,000.00	-	-	0.0%	475,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	603,500,000.00	43,233,140.29	43,233,140.29	7.2%	560,266,859.71
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,311,000,000.00	-	-	0.0%	2,311,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	116,826,433.72	116,826,433.72	-	116,826,433.72
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	30,000,000.00	-	-	0.0%	30,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	507,000,000.00	-	-	0.0%	507,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	9,878,435,498.00	-	-	0.0%	9,878,435,498.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	304,400,000.00	-	-	0.0%	304,400,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS & BRIDGES	94,413,476,113.00	6,792,220,346.30	6,792,220,346.30	7.2%	87,621,255,766.70
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,796,500,000.00	-	-	0.0%	5,796,500,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,300,000,000.00	-	-	0.0%	3,300,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	38,000,000.00	-	-	0.0%	38,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	650,000,000.00	376,828,496.25	376,828,496.25	58.0%	273,171,503.75

23020124	CONSTRUCTION OF MARKETS/PARKS	723,000,000.00	-	-	0.0%	723,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	2,397,998,000.00	-	-	0.0%	2,397,998,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,384,500,000.00	23,600,680.00	23,600,680.00	1.7%	1,360,899,320.00
2303	REHABILITATION / REPAIRS	33,149,160,592.00	726,101,570.53	726,101,570.53	2.2%	32,423,059,021.47
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	33,149,160,592.00	726,101,570.53	726,101,570.53	2.2%	32,423,059,021.47
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,945,000,000.00	-	-	0.0%	2,945,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	29,964,000.00	-	-	0.0%	29,964,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	80,000,000.00	28,822,093.52	28,822,093.52	36.0%	51,177,906.48
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,249,000,000.00	-	-	0.0%	3,249,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	38,000,000.00	118,906,392.50	118,906,392.50	312.9%	80,906,392.50
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	90,000,000.00	-	-	0.0%	90,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	870,000,000.00	269,738,884.51	269,738,884.51	31.0%	600,261,115.49
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	3,530,000,000.00	-	-	0.0%	3,530,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS & BRIDGES	7,174,536,353.00	-	-	0.0%	7,174,536,353.00
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	860,000,000.00	-	-	0.0%	860,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	400,000,000.00	-	-	0.0%	400,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,660,101,174.00	258,634,200.00	258,634,200.00	2.2%	11,401,466,974.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	600,559,065.00	-	-	0.0%	600,559,065.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	175,000,000.00	-	-	0.0%	175,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,447,000,000.00	-	-	0.0%	1,447,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	50,000,000.00	50,000,000.00	-	50,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	550,000,000.00	550,000,000.00		550,000,000.00

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	550,000,000.00	550,000,000.00		- 550,000,000.00
23040102	EROSION & FLOOD CONTROL	-	550,000,000.00	550,000,000.00		550,000,000.00
2305	OTHER CAPITAL PROJECTS	70,429,433,760.28	-	-	0.0%	70,429,433,760.28
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,429,433,760.28	-	-	0.0%	70,429,433,760.28
23050101	RESEARCH AND DEVELOPMENT	65,170,724,598.00	-	-	0.0%	65,170,724,598.00
23050103	MONITORING AND EVALUATION	5,258,709,162.28	-	-	0.0%	5,258,709,162.28

2.F. Expenditure by Function

Table 10: Total Expenditure by Function

Imo State Government Budget Performance Report 2021 Q1 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Expenditure	346,176,722,084.58	19,676,458,511.21	19,676,458,511.21	5.7%	326,500,263,573.37
701	General Public Service	120,856,363,590.02	10,231,865,957.91	10,231,865,957.91	8.5%	110,624,497,632.11
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	72,769,114,719.07	5,552,678,269.50	5,552,678,269.50	7.6%	67,216,436,449.57
70111	Executive Organ and Legislative Organs	63,886,389,719.07	5,470,183,369.50	5,470,183,369.50	8.6%	58,416,206,349.57
70112	Financial and Fiscal Affairs	8,882,725,000.00	82,494,900.00	82,494,900.00	0.9%	8,800,230,100.00
7013	General Services	33,723,066,575.42	4,639,667,688.41	4,639,667,688.41	13.8%	29,083,398,887.01
70131	General Personnel Services	31,363,485,667.66	4,631,667,688.41	4,631,667,688.41	14.8%	26,731,817,979.25
70132	Overall Planning and Statistical Services	2,231,600,213.00	8,000,000.00	8,000,000.00	0.4%	2,223,600,213.00
70133	Other General Services	127,980,694.76	-	-	0.0%	127,980,694.76
7014	Basic Research	705,000,000.00	-	-	0.0%	705,000,000.00
70141	Basic Research	705,000,000.00	-	-	0.0%	705,000,000.00
7015	R&D General Public Services	3,104,053,081.28	-	-	0.0%	3,104,053,081.28
70151	R&D General Public Services	3,104,053,081.28	-	-	0.0%	3,104,053,081.28

7016	General Public Services N.E.C	2,423,283,040.00	39,520,000.00	39,520,000.00	1.6%	2,383,763,040.00
70161	General Public Services N.E.C	2,423,283,040.00	39,520,000.00	39,520,000.00	1.6%	2,383,763,040.00
7017	Public Debt Transactions	8,131,846,174.25	-	-	0.0%	8,131,846,174.25
70171	Public Debt Transactions	8,131,846,174.25	-	-	0.0%	8,131,846,174.25
703	Public Order and Safety	14,801,282,257.51	231,502,000.00	231,502,000.00	1.6%	14,569,780,257.51
7033	Justice & Law Courts	14,801,282,257.51	231,502,000.00	231,502,000.00	1.6%	14,569,780,257.51
70331	Justice & Law Courts	14,801,282,257.51	231,502,000.00	231,502,000.00	1.6%	14,569,780,257.51
704	Economic Affairs	133,031,733,628.00	8,229,239,576.36	8,229,239,576.36	6.2%	124,802,494,051.64
7041	General Economic, Commercial and Labour Affairs	11,960,959,201.00	57,834,200.00	57,834,200.00	0.5%	11,903,125,001.00
70411	General Economic and Commercial Affairs	11,960,959,201.00	57,834,200.00	57,834,200.00	0.5%	11,903,125,001.00
7042	Agriculture, Forestry, Fishing and Hunting	5,055,011,259.00	2,500,000.00	2,500,000.00	0.0%	5,052,511,259.00
70421	Agriculture	4,921,156,500.00	2,500,000.00	2,500,000.00	0.1%	4,918,656,500.00
70423	Fishing and Hunting	133,854,759.00	-	-	0.0%	133,854,759.00
7044	Mining, Manufacturing and Construction	108,826,391,160.00	7,812,104,076.36	7,812,104,076.36	7.2%	101,014,287,083.64
70441	State Support to Mining Resources other than mineral fuels	248,628,000.00	-	-	0.0%	248,628,000.00
70442	Manufacturing	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
70443	Construction	105,077,763,160.00	7,812,104,076.36	7,812,104,076.36	7.4%	97,265,659,083.64
7045	Transport	6,144,402,237.00	-	-	0.0%	6,144,402,237.00
70451	Road Transport	6,064,402,237.00	-	-	0.0%	6,064,402,237.00
70453	Railway Transport	80,000,000.00	-	-	0.0%	80,000,000.00

7046	Communication	381,690,001.00	356,801,300.00	356,801,300.00	93.5%	24,888,701.00
70460	Communication	381,690,001.00	356,801,300.00	356,801,300.00	93.5%	24,888,701.00
7047	Other Industries	459,716,200.00	-	-	0.0%	459,716,200.00
70473	Tourism	454,716,200.00	-	-	0.0%	454,716,200.00
70474	Multipurpose Development Projects	5,000,000.00	-	-	0.0%	5,000,000.00
7048	R&D Economic Affairs	203,563,570.00	-	-	0.0%	203,563,570.00
70485	R&D Transport	3,000,000.00	-	-	0.0%	3,000,000.00
70487	R&D Other Industries	200,563,570.00	-	-	0.0%	200,563,570.00
705	Environmental Protection	7,920,206,830.00	-	-	0.0%	7,920,206,830.00
7055	R&D Environmental Protection	7,818,726,405.00	-	-	0.0%	7,818,726,405.00
70551	R&D Environmental Protection	7,818,726,405.00	-	-	0.0%	7,818,726,405.00
7056	Environmental Protection N.E.C.	101,480,425.00	-	-	0.0%	101,480,425.00
70561	Environmental Protection N.E.C.	101,480,425.00	-	-	0.0%	101,480,425.00
706	Housing and Community Amenities	18,397,089,463.00	-	-	0.0%	18,397,089,463.00
7061	Housing Development	11,699,050,000.00	-	-	0.0%	11,699,050,000.00
70611	Housing Development	11,699,050,000.00	-	-	0.0%	11,699,050,000.00
7063	Water Supply	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
70631	Water Supply	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
7066	Housing and Community Amenities N. E. C	1,198,039,463.00	-	-	0.0%	1,198,039,463.00
70661	Housing and Community Amenities N. E. C	1,198,039,463.00	-	-	0.0%	1,198,039,463.00
707	Health	11,270,843,312.00	123,936,825.00	123,936,825.00	1.1%	11,146,906,487.00

7072	Outpatient Services	11,270,843,312.00	123,936,825.00	123,936,825.00	1.1%	11,146,906,487.00
70721	General Medical Services	10,929,814,656.00	123,936,825.00	123,936,825.00	1.1%	10,805,877,831.00
70722	Specialized Medical Services	341,028,656.00	-	-	0.0%	341,028,656.00
708	Recreation, Culture and Religion	18,139,371,160.00	310,650,884.51	310,650,884.51	1.7%	17,828,720,275.49
7081	Recreational and Sporting Services	14,340,598,610.00	304,528,884.51	304,528,884.51	2.1%	14,036,069,725.49
70811	Recreational and Sporting Services	14,340,598,610.00	304,528,884.51	304,528,884.51	2.1%	14,036,069,725.49
7082	Cultural Services	3,798,772,550.00	6,122,000.00	6,122,000.00	0.2%	3,792,650,550.00
70821	Cultural Services	3,798,772,550.00	6,122,000.00	6,122,000.00	0.2%	3,792,650,550.00
709	Education	17,834,166,105.00	547,763,267.43	547,763,267.43	3.1%	17,286,402,837.57
7095	Education Not Definable by Level	1,449,430,745.00	547,763,267.43	547,763,267.43	37.8%	901,667,477.57
70951	Education Not Definable by Level	1,449,430,745.00	547,763,267.43	547,763,267.43	37.8%	901,667,477.57
7096	Subsidiary Services to Education	16,384,735,360.00	-	-	0.0%	16,384,735,360.00
70961	Subsidiary Services to Education	16,384,735,360.00	-	-	0.0%	16,384,735,360.00
710	Social Protection	3,925,665,739.05	1,500,000.00	1,500,000.00	0.0%	3,924,165,739.05
7109	Social Protection N. E. C	3,925,665,739.05	1,500,000.00	1,500,000.00	0.0%	3,924,165,739.05
71091	Social Protection N. E. C	3,925,665,739.05	1,500,000.00	1,500,000.00	0.0%	3,924,165,739.05

Table 11: Personnel Expenditure by Function

Imo State Government Budget Performance Report 2021 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Personnel Expenditure	33,454,319,824.85	4,631,667,688.41	4,631,667,688.41	13.8%	28,822,652,136.44
701	General Public Service	28,267,711,696.34	4,631,667,688.41	4,631,667,688.41	16.4%	23,636,044,007.93
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	6,898,463,458.92	-	-	0.0%	6,898,463,458.92
70111	Executive Organ and Legislative Organs	6,898,463,458.92	-	-	0.0%	6,898,463,458.92
7013	General Services	21,343,907,297.42	4,631,667,688.41	4,631,667,688.41	21.7%	16,712,239,609.01
70131	General Personnel Services	21,330,926,602.66	4,631,667,688.41	4,631,667,688.41	21.7%	16,699,258,914.25
70133	Other General Services	12,980,694.76	-	-	0.0%	12,980,694.76
7016	General Public Services N.E.C	25,340,940.00	-	-	0.0%	25,340,940.00
70161	General Public Services N.E.C	25,340,940.00	-	-	0.0%	25,340,940.00
703	Public Order and Safety	4,481,771,284.51	-	-	0.0%	4,481,771,284.51
7033	Justice & Law Courts	4,481,771,284.51	-	-	0.0%	4,481,771,284.51
70331	Justice & Law Courts	4,481,771,284.51	-	-	0.0%	4,481,771,284.51
705	Environmental Protection	318,726,405.00	-	-	0.0%	318,726,405.00
7055	R&D Environmental Protection	318,726,405.00	-	-	0.0%	318,726,405.00
70551	R&D Environmental Protection	318,726,405.00	-	-	0.0%	318,726,405.00
708	Recreation, Culture and Religion	101,375,079.00	-	-	0.0%	101,375,079.00
7081	Recreational and Sporting Services	101,375,079.00	-	-	0.0%	101,375,079.00
70811	Recreational and Sporting Services	101,375,079.00	-	-	0.0%	101,375,079.00
709	Education	284,735,360.00	-	-	0.0%	284,735,360.00
7096	Subsidiary Services to Education	284,735,360.00	-	-	0.0%	284,735,360.00
70961	Subsidiary Services to Education	284,735,360.00	-	-	0.0%	284,735,360.00

Table 12: Overhead Expenditure by Function

Imo State Government Budget Performance Report 2021 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Overhead Expenditure	26,886,407,908.05	6,135,494,700.50	6,135,494,700.50	22.8%	20,750,913,207.55
701	General Public Service	14,079,630,289.00	5,045,484,589.50	5,045,484,589.50	35.8%	9,034,145,699.50
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	12,997,345,804.00	4,997,964,589.50	4,997,964,589.50	38.5%	7,999,381,214.50
70111	Executive Organ and Legislative Organs	11,851,570,804.00	4,915,469,689.50	4,915,469,689.50	41.5%	6,936,101,114.50
70112	Financial and Fiscal Affairs	1,145,775,000.00	82,494,900.00	82,494,900.00	7.2%	1,063,280,100.00
7013	General Services	643,600,213.00	8,000,000.00	8,000,000.00	1.2%	635,600,213.00
70132	Overall Planning and Statistical Services	643,600,213.00	8,000,000.00	8,000,000.00	1.2%	635,600,213.00
7016	General Public Services N.E.C	438,684,272.00	39,520,000.00	39,520,000.00	9.0%	399,164,272.00
70161	General Public Services N.E.C	438,684,272.00	39,520,000.00	39,520,000.00	9.0%	399,164,272.00
703	Public Order and Safety	3,429,514,022.00	231,502,000.00	231,502,000.00	6.8%	3,198,012,022.00
7033	Justice & Law Courts	3,429,514,022.00	231,502,000.00	231,502,000.00	6.8%	3,198,012,022.00
70331	Justice & Law Courts	3,429,514,022.00	231,502,000.00	231,502,000.00	6.8%	3,198,012,022.00
704	Economic Affairs	3,244,117,425.00	429,501,300.00	429,501,300.00	13.2%	2,814,616,125.00
7041	General Economic, Commercial and Labour Affairs	866,959,201.00	49,200,000.00	49,200,000.00	5.7%	817,759,201.00
70411	General Economic and Commercial Affairs	866,959,201.00	49,200,000.00	49,200,000.00	5.7%	817,759,201.00
7042	Agriculture, Forestry, Fishing and Hunting	653,109,759.00	2,500,000.00	2,500,000.00	0.4%	650,609,759.00
70421	Agriculture	570,330,000.00	2,500,000.00	2,500,000.00	0.4%	567,830,000.00
70423	Fishing and Hunting	82,779,759.00	-	-	0.0%	82,779,759.00
7044	Mining, Manufacturing and Construction	695,878,694.00	21,000,000.00	21,000,000.00	3.0%	674,878,694.00

70441	State Support to Mining Resources other than mineral fuels	248,628,000.00	-	-	0.0%	248,628,000.00
70443	Construction	447,250,694.00	21,000,000.00	21,000,000.00	4.7%	426,250,694.00
7045	Transport	12,900,000.00	-	-	0.0%	12,900,000.00
70451	Road Transport	12,900,000.00	-	-	0.0%	12,900,000.00
7046	Communication	381,690,001.00	356,801,300.00	356,801,300.00	93.5%	24,888,701.00
70460	Communication	381,690,001.00	356,801,300.00	356,801,300.00	93.5%	24,888,701.00
7047	Other Industries	454,716,200.00	-	-	0.0%	454,716,200.00
70473	Tourism	454,716,200.00	-	-	0.0%	454,716,200.00
7048	R&D Economic Affairs	178,863,570.00	-	-	0.0%	178,863,570.00
70485	R&D Transport	3,000,000.00	-	-	0.0%	3,000,000.00
70487	R&D Other Industries	175,863,570.00	-	-	0.0%	175,863,570.00
705	Environmental Protection	60,000,000.00	-	-	0.0%	60,000,000.00
7056	Environmental Protection N.E.C.	60,000,000.00	-	-	0.0%	60,000,000.00
70561	Environmental Protection N.E.C.	60,000,000.00	-	-	0.0%	60,000,000.00
706	Housing and Community Amenities	1,078,956,000.00	-	-	0.0%	1,078,956,000.00
7061	Housing Development	118,550,000.00	-	-	0.0%	118,550,000.00
70611	Housing Development	118,550,000.00	-	-	0.0%	118,550,000.00
7066	Housing and Community Amenities N. E. C	960,406,000.00	-	-	0.0%	960,406,000.00
70661	Housing and Community Amenities N. E. C	960,406,000.00	-	-	0.0%	960,406,000.00
707	Health	2,160,507,700.00	103,000,000.00	103,000,000.00	4.8%	2,057,507,700.00
7072	Outpatient Services	2,160,507,700.00	103,000,000.00	103,000,000.00	4.8%	2,057,507,700.00
70721	General Medical Services	2,160,507,700.00	103,000,000.00	103,000,000.00	4.8%	2,057,507,700.00
708	Recreation, Culture and Religion	498,460,583.00	40,912,000.00	40,912,000.00	8.2%	457,548,583.00
7081	Recreational and Sporting Services	392,688,033.00	34,790,000.00	34,790,000.00	8.9%	357,898,033.00
70811	Recreational and Sporting Services	392,688,033.00	34,790,000.00	34,790,000.00	8.9%	357,898,033.00

7082	Cultural Services	105,772,550.00	6,122,000.00	6,122,000.00	5.8%	99,650,550.00
70821	Cultural Services	105,772,550.00	6,122,000.00	6,122,000.00	5.8%	99,650,550.00
709	Education	1,425,430,745.00	283,594,811.00	283,594,811.00	19.9%	1,141,835,934.00
7095	Education Not Definable by Level	1,425,430,745.00	283,594,811.00	283,594,811.00	19.9%	1,141,835,934.00
70951	Education Not Definable by Level	1,425,430,745.00	283,594,811.00	283,594,811.00	19.9%	1,141,835,934.00
710	Social Protection	909,791,144.05	1,500,000.00	1,500,000.00	0.2%	908,291,144.05
7109	Social Protection N. E. C	909,791,144.05	1,500,000.00	1,500,000.00	0.2%	908,291,144.05
71091	Social Protection N. E. C	909,791,144.05	1,500,000.00	1,500,000.00	0.2%	908,291,144.05

Table 13: Capital Expenditure by Function

Imo State Government Budget Performance Report 2021 Q1 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Capital Expenditure	271,532,840,141.28	8,909,296,122.30	8,909,296,122.30	3.3%	262,623,544,018.98
701	General Public Service	66,199,961,333.28	554,713,680.00	554,713,680.00	0.8%	65,645,247,653.28
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	49,905,349,187.00	554,713,680.00	554,713,680.00	1.1%	49,350,635,507.00
70111	Executive Organ and Legislative Organs	42,239,399,187.00	554,713,680.00	554,713,680.00	1.3%	41,684,685,507.00
70112	Financial and Fiscal Affairs	7,665,950,000.00	-	-	0.0%	7,665,950,000.00
7013	General Services	11,735,559,065.00	-	-	0.0%	11,735,559,065.00
70131	General Personnel Services	10,032,559,065.00	-	-	0.0%	10,032,559,065.00
70132	Overall Planning and Statistical Services	1,588,000,000.00	-	-	0.0%	1,588,000,000.00
70133	Other General Services	115,000,000.00	-	-	0.0%	115,000,000.00
7014	Basic Research	705,000,000.00	-	-	0.0%	705,000,000.00
70141	Basic Research	705,000,000.00	-	-	0.0%	705,000,000.00
7015	R&D General Public Services	3,104,053,081.28	-	-	0.0%	3,104,053,081.28
70151	R&D General Public Services	3,104,053,081.28	-	-	0.0%	3,104,053,081.28
7016	General Public Services N.E.C	750,000,000.00	-	-	0.0%	750,000,000.00
70161	General Public Services N.E.C	750,000,000.00	-	-	0.0%	750,000,000.00
703	Public Order and Safety	6,739,992,174.00	-	-	0.0%	6,739,992,174.00
7033	Justice & Law Courts	6,739,992,174.00	-	-	0.0%	6,739,992,174.00
70331	Justice & Law Courts	6,739,992,174.00	-	-	0.0%	6,739,992,174.00
704	Economic Affairs	129,285,341,203.00	7,799,738,276.36	7,799,738,276.36	6.0%	121,485,602,926.64

7041	General Economic, Commercial and Labour Affairs	10,750,000,000.00	8,634,200.00	8,634,200.00	0.1%	10,741,365,800.00
70411	General Economic and Commercial Affairs	10,750,000,000.00	8,634,200.00	8,634,200.00	0.1%	10,741,365,800.00
7042	Agriculture, Forestry, Fishing and Hunting	4,310,826,500.00	-	-	0.0%	4,310,826,500.00
70421	Agriculture	4,310,826,500.00	-	-	0.0%	4,310,826,500.00
7044	Mining, Manufacturing and Construction	108,088,012,466.00	7,791,104,076.36	7,791,104,076.36	7.2%	100,296,908,389.64
70442	Manufacturing	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
70443	Construction	104,588,012,466.00	7,791,104,076.36	7,791,104,076.36	7.4%	96,796,908,389.64
7045	Transport	6,131,502,237.00	-	-	0.0%	6,131,502,237.00
70451	Road Transport	6,051,502,237.00	-	-	0.0%	6,051,502,237.00
70453	Railway Transport	80,000,000.00	-	-	0.0%	80,000,000.00
7047	Other Industries	5,000,000.00	-	-	0.0%	5,000,000.00
70474	Multipurpose Development Projects	5,000,000.00	-	-	0.0%	5,000,000.00
705	Environmental Protection	7,541,480,425.00	-	-	0.0%	7,541,480,425.00
7055	R&D Environmental Protection	7,500,000,000.00	-	-	0.0%	7,500,000,000.00
70551	R&D Environmental Protection	7,500,000,000.00	-	-	0.0%	7,500,000,000.00
7056	Environmental Protection N.E.C.	41,480,425.00	-	-	0.0%	41,480,425.00
70561	Environmental Protection N.E.C.	41,480,425.00	-	-	0.0%	41,480,425.00
706	Housing and Community Amenities	17,072,000,000.00	-	-	0.0%	17,072,000,000.00
7061	Housing Development	11,572,000,000.00	-	-	0.0%	11,572,000,000.00
70611	Housing Development	11,572,000,000.00	-	-	0.0%	11,572,000,000.00
7063	Water Supply	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
70631	Water Supply	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
707	Health	8,459,045,612.00	20,936,825.00	20,936,825.00	0.2%	8,438,108,787.00
7072	Outpatient Services	8,459,045,612.00	20,936,825.00	20,936,825.00	0.2%	8,438,108,787.00
70721	General Medical Services	8,118,016,956.00	20,936,825.00	20,936,825.00	0.3%	8,097,080,131.00

70722	Specialized Medical Services	341,028,656.00	-	-	0.0%	341,028,656.00
708	Recreation, Culture and Religion	17,298,435,498.00	269,738,884.51	269,738,884.51	1.6%	17,028,696,613.49
7081	Recreational and Sporting Services	13,698,435,498.00	269,738,884.51	269,738,884.51	2.0%	13,428,696,613.49
70811	Recreational and Sporting Services	13,698,435,498.00	269,738,884.51	269,738,884.51	2.0%	13,428,696,613.49
7082	Cultural Services	3,600,000,000.00	-	-	0.0%	3,600,000,000.00
70821	Cultural Services	3,600,000,000.00	-	-	0.0%	3,600,000,000.00
709	Education	16,120,000,000.00	264,168,456.43	264,168,456.43	1.6%	15,855,831,543.57
7095	Education Not Definable by Level	20,000,000.00	264,168,456.43	264,168,456.43	1320.8%	244,168,456.43
70951	Education Not Definable by Level	20,000,000.00	264,168,456.43	264,168,456.43	1320.8%	244,168,456.43
7096	Subsidiary Services to Education	16,100,000,000.00	-	-	0.0%	16,100,000,000.00
70961	Subsidiary Services to Education	16,100,000,000.00	-	-	0.0%	16,100,000,000.00
710	Social Protection	2,816,583,896.00	-	-	0.0%	2,816,583,896.00
7109	Social Protection N. E. C	2,816,583,896.00	-	-	0.0%	2,816,583,896.00
71091	Social Protection N. E. C	2,816,583,896.00	-	-	0.0%	2,816,583,896.00

Table 14: Other Expenditure by Function

Imo State Government Budget Performance Report 2021 Q1 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
-	Total Other Expenditure	14,303,154,210.40	-	-	0.0%	14,303,154,210.40
701	General Public Service	12,309,060,271.40	-	-	0.0%	12,309,060,271.40
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	2,967,956,269.15	-	-	0.0%	2,967,956,269.15
70111	Executive Organ and Legislative Organs	2,896,956,269.15	-	-	0.0%	2,896,956,269.15
70112	Financial and Fiscal Affairs	71,000,000.00	-	-	0.0%	71,000,000.00
7016	General Public Services N.E.C	1,209,257,828.00	-	-	0.0%	1,209,257,828.00
70161	General Public Services N.E.C	1,209,257,828.00	-	-	0.0%	1,209,257,828.00
7017	Public Debt Transactions	8,131,846,174.25	-	-	0.0%	8,131,846,174.25
70171	Public Debt Transactions	8,131,846,174.25	-	-	0.0%	8,131,846,174.25
703	Public Order and Safety	150,004,777.00	-	-	0.0%	150,004,777.00
7033	Justice & Law Courts	150,004,777.00	-	-	0.0%	150,004,777.00
70331	Justice & Law Courts	150,004,777.00	-	-	0.0%	150,004,777.00
704	Economic Affairs	502,275,000.00	-	-	0.0%	502,275,000.00
7041	General Economic, Commercial and Labour Affairs	344,000,000.00	-	-	0.0%	344,000,000.00
70411	General Economic and Commercial Affairs	344,000,000.00	-	-	0.0%	344,000,000.00
7042	Agriculture, Forestry, Fishing and Hunting	91,075,000.00	-	-	0.0%	91,075,000.00
70421	Agriculture	40,000,000.00	-	-	0.0%	40,000,000.00
70423	Fishing and Hunting	51,075,000.00	-	-	0.0%	51,075,000.00
7044	Mining, Manufacturing and Construction	42,500,000.00	-	-	0.0%	42,500,000.00
70443	Construction	42,500,000.00	-	-	0.0%	42,500,000.00

7048	R&D Economic Affairs	24,700,000.00	-	-	0.0%	24,700,000.00
70487	R&D Other Industries	24,700,000.00	-	-	0.0%	24,700,000.00
706	Housing and Community Amenities	246,133,463.00	-	-	0.0%	246,133,463.00
7061	Housing Development	8,500,000.00	-	-	0.0%	8,500,000.00
70611	Housing Development	8,500,000.00	-	-	0.0%	8,500,000.00
7066	Housing and Community Amenities N. E. C	237,633,463.00	-	-	0.0%	237,633,463.00
70661	Housing and Community Amenities N. E. C	237,633,463.00	-	-	0.0%	237,633,463.00
707	Health	651,290,000.00	-	-	0.0%	651,290,000.00
7072	Outpatient Services	651,290,000.00	-	-	0.0%	651,290,000.00
70721	General Medical Services	651,290,000.00	-	-	0.0%	651,290,000.00
708	Recreation, Culture and Religion	241,100,000.00	-	-	0.0%	241,100,000.00
7081	Recreational and Sporting Services	148,100,000.00	-	-	0.0%	148,100,000.00
70811	Recreational and Sporting Services	148,100,000.00	-	-	0.0%	148,100,000.00
7082	Cultural Services	93,000,000.00	-	-	0.0%	93,000,000.00
70821	Cultural Services	93,000,000.00	-	-	0.0%	93,000,000.00
709	Education	4,000,000.00	-	-	0.0%	4,000,000.00
7095	Education Not Definable by Level	4,000,000.00	-	-	0.0%	4,000,000.00
70951	Education Not Definable by Level	4,000,000.00	-	-	0.0%	4,000,000.00
710	Social Protection	199,290,699.00	-	-	0.0%	199,290,699.00
7109	Social Protection N. E. C	199,290,699.00	-	-	0.0%	199,290,699.00
71091	Social Protection N. E. C	199,290,699.00	-	-	0.0%	199,290,699.00