



Imo State Government

BUDGET IMPLEMENTATION REPORT

QUARTER FOUR 2025

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Contents

1	Summary of Performance	3
1.A	Introduction	3
1.B	Revenue Performance	3
1.C	Recurrent Expenditure Performance	3
1.D	Capital Expenditure Performance	4
1.E	Conclusions	4
1.F	Summary Budget Implementation Graphs	5
1.G	Summary Budget Implementation Report	7
2	Budget Implementation Reports by NCOA Segments	8
2.A	Revenue by Administrative Classification	8
2.B	Revenue by Economic Classification	10
2.C	Expenditure by Administrative Classification	13
2.D	Expenditure by Economic Classification	22
2.E	Expenditure by Functional Classification	26
2.F	Expenditure by Programme Classification	35
3	Capital Expenditure Details	40
4	Primary Healthcare Budget Performance	52
4.A	Overview	52
4.B	Budget Implementation Reports by NCOA Segment	53
5	Basic Education Budget Performance	55
5.A	Overview	55
5.B	Budget Implementation Reports by NCOA Segment	56

List of Graphical Presentations

Figure 1: Fiscal Performance Overview for Quarter	5
Figure 2: Fiscal Performance Overview Year to Date	6
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date	52
Figure 4: Summary of Basic Education Budget Performance Year to Date	55

List of Reports

Table 1: Budget Implementation Summary	7
Table 2: Total Revenue by Administrative Classification	8
Table 3: Total Revenue by Economic Classification	10
Table 4: Total Expenditure by Administrative Classification	13
Table 5: Personnel Expenditure by Administrative Classification	15
Table 6: Overhead Expenditure by Administrative Classification	17
Table 7: Capital Expenditure by Administrative Classification	19
Table 8: Other Expenditure by Administrative Classification	21
Table 9: Total Expenditure by Economic Classification	22
Table 10: Total Expenditure by Functional Classification	26
Table 11: Personnel Expenditure by Functional Classification	28
Table 12: Overhead Expenditure by Functional Classification	30
Table 13: Capital Expenditure by Functional Classification	32
Table 14: Other Expenditure by Functional Classification	34
Table 15: Total Expenditure by Programme Classification	35
Table 16: Personnel Expenditure by Programme Classification	36
Table 17: Overhead Expenditure by Programme Classification	37
Table 18: Capital Expenditure by Programme Classification	38
Table 19: Other Expenditure by Programme Classification	39
Table 20: Capital Expenditure by Project	40
Table 21: Primary Healthcare Expenditure by Administrative Classification	53
Table 22: Primary Healthcare Expenditure by Functional Classification	53
Table 23: Primary Healthcare Expenditure by Programme Classification	53
Table 24: Primary Healthcare Expenditure by Economic Classification	54
Table 25: Basic Education Expenditure by Administrative Classification	56
Table 26: Basic Education Expenditure by Functional Classification	56
Table 27: Basic Education Expenditure by Programme Classification	56
Table 28: Basic Education Expenditure by Economic Classification	57

1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Imo State is prepared quarterly and issued within 30 days from the end of each quarter.

This report includes the originally approved budget appropriations for the 2025 fiscal year against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q4, 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. There were no supplementary provisions nor virement within the 2025 budget year. That means that the state 2025 original budget equals the state 2025 final budget.

This Q4 report is assessed against the 2025 Original budget.

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes in sections 4 and 5 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Ministry of Budget, Economic Planning and Statistics in collaboration with Office of the Accountant General and Ministry of Finance and published on the Imo State website.

1.B Revenue Performance

The following Subheads make up the Recurrent Revenue item:

INTERNALLY GENERATED REVENUE (IGR)

The sum of ₦42,577,065,257.00 was budgeted for IGR in the 2025 fiscal year. However, the actual IGR collections/inflows within the quarter stand at the sum of ₦12,748,181,392.90

excluding collections within the previous quarters. This collected amount represents about 30% performance as against the expected quarterly performance of 25.00%. To the State Government, this performance of 30% is considered very commendable.

GOVERNMENT SHARE OF FAAC

The budgeted Statutory Allocation for 2025 fiscal year stands at the sum of ₦293,154,121,949.00 out of which the sum of ₦76,646,042,158.07

was the actual inflow in the Fourth quarter of 2025 leading to 26% performance.

1.C Recurrent Expenditure Performance

The following Subheads make up Recurrent Expenditure item.

PERSONNEL COST

The budgeted Personnel Cost in the 2025 Approved Budget stands at the sum of ₦67,402,000,000.00 only for the entire fiscal year. Within the Fourth quarter of the year, the sum of ₦11,301,506,769.83

only was actually spent on personnel cost. This amount represents about 17% of the budgeted personnel cost for the 2025 fiscal year as against the optimal level of 25% performance per quarter. This is slightly above what was obtained during Q3 due to the implementation of the new minimum wage of N104,000 and the payment of 13th month salary.

OVERHEAD

The budgeted Recurrent Expenditures in the 2025 Approved Budget stand at the sum of ₦44,900,000,000.00 only for the entire fiscal year. However, this report shows that the sum of ₦12,604,672,661.64 only was actually spent on other recurrent expenditures within the fourth quarter of the year. This amount represents about 28% of the budgeted other recurrent expenditures for the 2025 fiscal year, which is slightly above the optimal level of 25% performance per quarter.

1.D Capital Expenditure Performance

A whopping sum of ₦694,786,041,220.00 was earmarked for Capital Projects in 2025 approved budget. Out of this amount, a total sum of ₦118,932,253,194.42 was released for Capital projects during the period under review (October-December 2025), this represents about 17% of the total amount budgeted for capital projects in the 2025 fiscal year as against the optimal level of 25% performance per quarter. This fourth quarter witnessed a high level of infrastructural development projects nearing completion/been completed, it is pertinent to note that most of the contractors are yet to earn or to get full payment of which by next quarter there will be a clearer view as to what has been actually expended.

1.E Conclusions

In conclusion, the 2025 Approved Budget brought up in an exceedingly difficult environment as Imo State continuously faces serious security challenges. The overall implementation of the 2025 Approved Budget within the fourth Quarter was adversely affected by several factors that could be attributed to unstable economic situations in the country. Fluctuations in the global Crude Oil Price around the benchmark price of US\$62.26 per barrel could be considered a major external factor that made the expected share of the State from the Federation Account to be much higher than the actually released share of the State from the Federation Account within the quarter. The period further witnessed only the IRS being responsible for a major part of IGR realized, this is due to the inconsistency in reflecting the actual MDA responsible for the collection of these revenue on the TSA dashboard. Furthermore, the level of insecurity challenges in Imo State hampered economic activities and therefore adversely affected the targeted collection of internal revenues within the fourth quarter in the State.

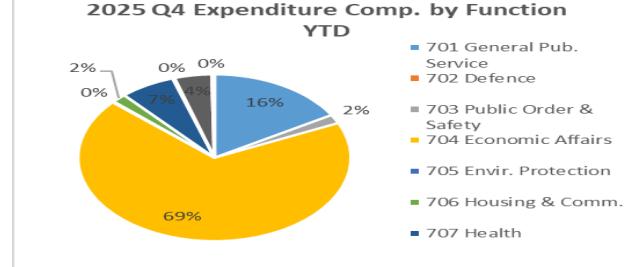
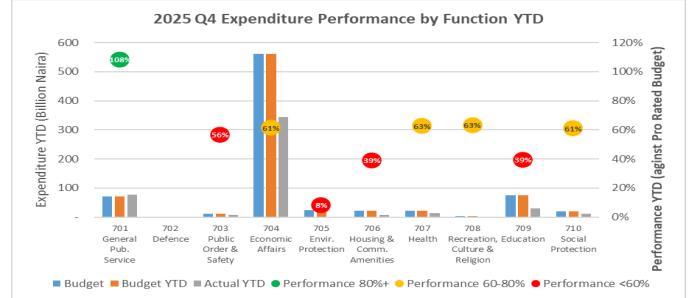
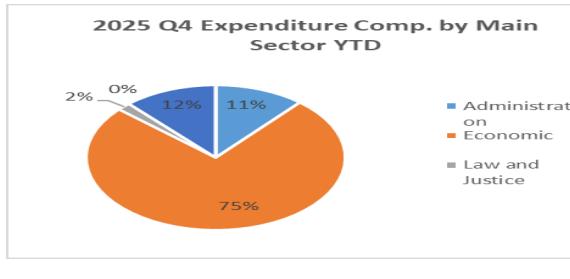
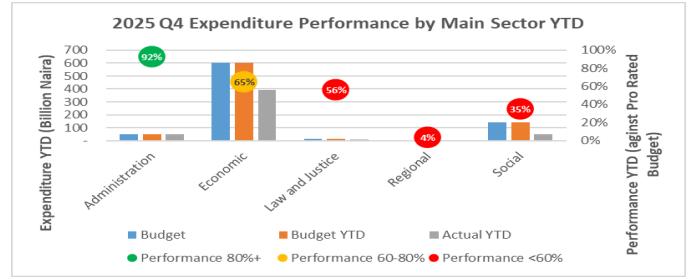
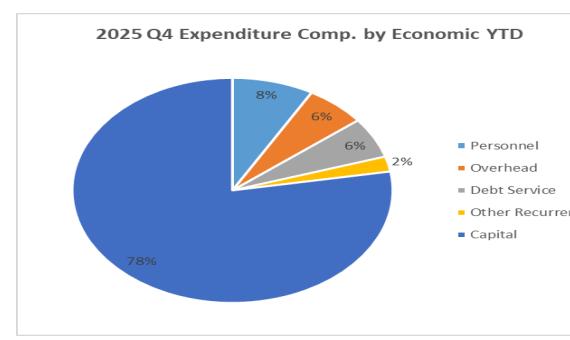
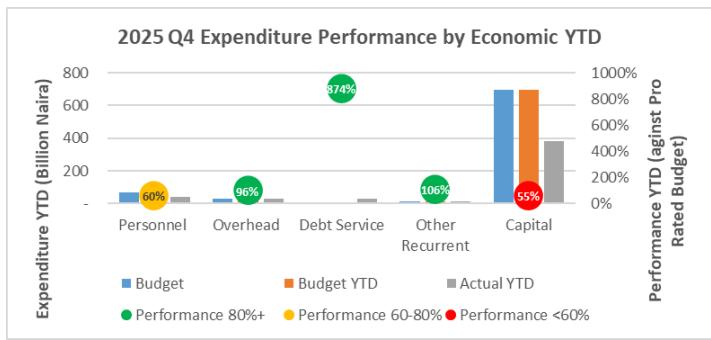
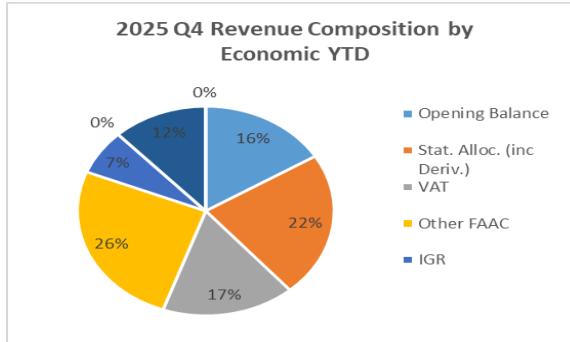
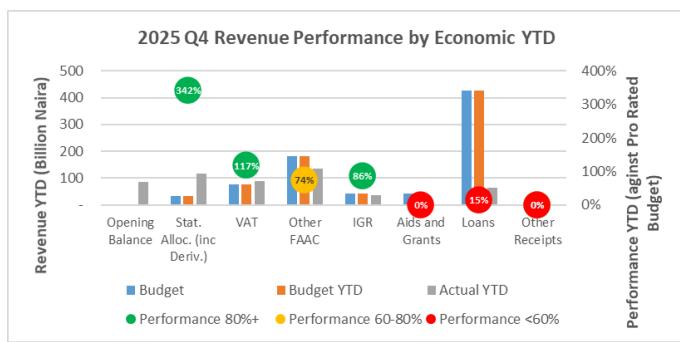
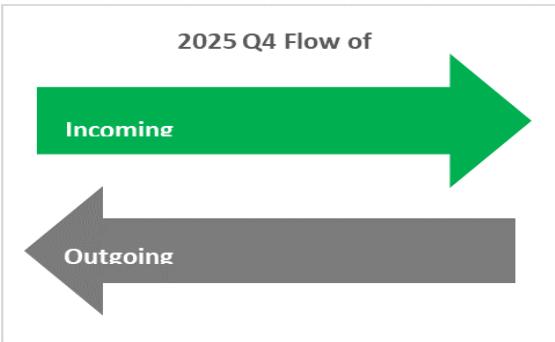
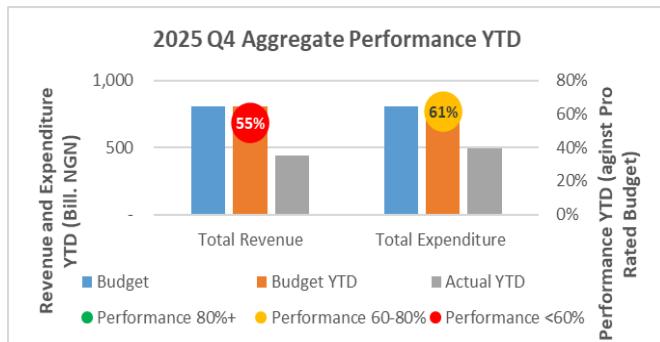
This 2025 fourth Quarter Budget Report is published, in compliance with the World Bank SABER and HOPE-GOV programmes for results' requirements, which enhances transparency and openness of the current administration. The availability of the financial information used in this report was made possible by the cooperation of the relevant MDAs (Ministry of Finance, Accountant General's Office and Imo State Internal Revenue Service). There are also strong indications and assurances that such positive cooperation will continue as a result of the strong foundation being laid by this administration following the World Bank's public financial management reforms programmes (the SABER and HOPE-GOV programmes for results).

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

Year to Date (YTD) Performance Metrics 2025 Q4

Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Item	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
Opening Balance	-	-	85,780,963,910.41	-	85,780,963,910.41
Recurrent Revenue	335,731,187,206.00	89,394,223,550.97	379,116,188,718.45	112.9%	43,385,001,512.45
11 - GOVERNMENT SHARE OF FAAC	293,154,121,949.00	76,646,042,158.07	342,377,304,764.02	116.8%	49,223,182,815.02
12 - INDEPENDENT REVENUE	42,577,065,257.00	12,748,181,392.90	36,738,883,954.43	86.3%	5,838,181,302.57
Recurrent Expenditure	112,302,000,000.00	33,245,947,411.42	110,278,597,486.77	98.2%	2,023,402,513.24
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	67,402,000,000.00	11,301,506,769.83	40,625,578,760.40	60.3%	26,776,421,239.61
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	44,900,000,000.00	21,944,440,641.59	69,653,018,726.37	155.1%	24,753,018,726.37
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	31,487,970,669.38	12,604,672,661.64	30,081,677,222.73	95.5%	1,406,293,446.65
OTHER RECURRENT (2203-2209)	13,412,029,330.62	9,339,767,979.95	39,571,341,503.64	295.0%	26,159,312,173.02
Transfer to Capital Account	223,429,187,206.00	56,148,276,139.55	354,618,555,142.10	158.7%	- 131,189,367,936.10
Other Receipts	471,356,854,014.00	63,083,655,600.15	63,083,655,600.15	13.4%	408,273,198,413.85
13 - AID AND GRANTS	43,217,692,793.84	-	-	0.0%	43,217,692,793.84
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	428,139,161,220.16	63,083,655,600.15	63,083,655,600.15	14.7%	365,055,505,620.01
Capital Expenditure	694,786,041,220.00	118,932,253,194.42	384,029,870,173.55	55.3%	310,756,171,046.45
23 - CAPITAL EXPENDITURE	694,786,041,220.00	118,932,253,194.42	384,029,870,173.55	55.3%	310,756,171,046.45
Total Revenue (including OB)	807,088,041,220.00	152,477,879,151.12	527,980,808,229.01	65.4%	279,107,232,990.99
Total Expenditure	807,088,041,220.00	152,178,200,605.84	494,308,467,660.32	61.2%	312,779,573,559.69
Closing Balance	-	0.00	299,678,545.28	33,672,340,568.70	- 1622610670227940.0%
					- 33,672,340,568.70

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Revenue	807,088,041,220.00	152,477,879,151.12	442,199,844,318.60	54.8%	364,888,196,901.40
010000000000	Administrative Sector	6,878,572,546.00	550,636,775.48	810,781,560.06	11.8%	6,067,790,985.94
011000000000	Governors Office	4,147,490,600.00	73,326,752.49	223,229,645.58	5.4%	3,924,260,954.42
01100100100	Office Of The Executive Governor	4,147,490,600.00	73,326,752.49	223,229,645.58	5.4%	3,924,260,954.42
011200000000	Imo State House of Assembly	891,888,750.00	11,298,051.97	13,879,051.97	1.6%	878,009,698.03
011200300100	Imo State House of Assembly	891,888,750.00	11,298,051.97	13,879,051.97	1.5%	878,214,698.03
011200400100	House of Assembly Service Commission	1,995,000.00	200,000.00	200,000.00	10.0%	1,795,000.00
012300000000	Ministry Of Information, Public Orientation and Strategy	977,349,650.00	173,856,471.00	201,872,981.50	20.7%	775,476,668.50
012300100100	Ministry Of Information, Public Orientation and Strategy	977,349,650.00	173,856,471.00	201,872,981.50	20.7%	775,476,668.50
012400000000	Ministry Of Homeland Security and Vigilante Affairs	163,625,000.00	5,000,000.00	7,880,000.00	4.8%	155,745,000.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs	163,625,000.00	5,000,000.00	7,880,000.00	4.8%	155,745,000.00
012500000000	Office Of The Head Of Service	-	-	1,826,000.00	-	1,826,000.00
012500100100	Office Of The Head Of Service	-	-	1,826,000.00	-	1,826,000.00
014000000000	Office Of The Auditor General	69,200,000.00	20,000,000.00	20,000,000.00	28.9%	49,200,000.00
01400100100	Office Of The Auditor General - State	69,200,000.00	20,000,000.00	20,000,000.00	32.2%	42,150,000.00
01400300100	Office Of The Auditor General - Local Govt	7,050,000.00	-	-	0.0%	7,050,000.00
014700000000	Civil Service Commission	7,860,000.00	2,434,500.00	3,280,000.00	41.7%	4,580,000.00
014700100100	Civil Service Commission	7,860,000.00	2,434,500.00	3,280,000.00	41.7%	4,580,000.00
014900000000	Local Government Service Commission	47,960,000.00	25,521,000.00	97,075,804.96	202.4%	- 49,115,804.96
014900100100	Local Government Service Commission	47,960,000.00	25,521,000.00	97,075,804.96	202.4%	- 49,115,804.96
014800000000	Imo State Independent Electoral Commission	11,217,250.00	1,500,000.00	1,500,000.00	13.4%	9,717,250.00
014800100100	Imo State Independent Electoral Commission	11,217,250.00	1,500,000.00	1,500,000.00	13.4%	9,717,250.00
016100000000	Office Of The Secretary To The State Govt	549,681,296.00	235,500,000.00	238,038,076.05	43.3%	311,643,219.95
016100100100	Office Of The Secretary To The State Govt	549,681,296.00	235,500,000.00	238,038,076.05	43.3%	311,643,219.95
016300000000	Ministry of Special Duties	12,300,000.00	2,200,000.00	2,200,000.00	17.9%	10,100,000.00
016300100100	Ministry of Special Duties	12,300,000.00	2,200,000.00	2,200,000.00	17.9%	10,100,000.00
020000000000	Economic Sector	787,260,539,603.62	150,573,085,694.48	437,424,986,374.75	55.6%	349,835,553,228.87
021500000000	Ministry Of Agriculture and Food Security	1,201,251,000.00	75,998,000.00	99,277,000.00	8.3%	1,101,974,000.00
021500100100	Ministry Of Agriculture and Food Security	1,201,251,000.00	75,998,000.00	99,277,000.00	8.3%	1,101,974,000.00
027000000000	Ministry of Livestock Development	-	-	2,788,000.00	-	2,788,000.00
027000100100	Ministry of Livestock Development	-	-	2,788,000.00	-	2,788,000.00
022000000000	Ministry Of Finance	298,059,372,442.00	84,683,443,111.09	369,722,427,999.77	124.0%	- 71,663,055,557.77
022000100100	Ministry Of Finance	298,059,372,442.00	84,683,443,111.09	369,722,427,999.77	124.0%	- 71,663,055,557.77
022000800100	Imo State Internal Revenue Service	4,555,334,883.00	8,036,400,953.02	26,397,346,352.24	579.5%	- 21,842,011,469.24
022200000000	Ministry Of Trade, Commerce and Investment	1,460,553,260.00	243,500,000.00	305,387,975.00	20.9%	1,155,165,285.00
022200100100	Ministry Of Trade, Commerce and Investment	1,460,553,260.00	243,500,000.00	305,387,975.00	20.9%	1,155,165,285.00
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	88,650,000.00	19,500,000.00	19,530,000.00	22.0%	69,120,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	88,650,000.00	19,500,000.00	19,530,000.00	22.0%	69,120,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022900000000	Ministry Of Transport	1,879,904,543.00	634,000,000.00	940,331,028.85	50.0%	939,573,514.15
022900100100	Ministry Of Transport	1,879,904,543.00	634,000,000.00	940,331,028.85	50.0%	939,573,514.15
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	713,750,000.00	333,779,042.73	542,379,042.73	76.0%	171,370,957.27
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	713,750,000.00	333,779,042.73	542,379,042.73	76.0%	171,370,957.27
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	489,350,000.00	200,100,000.00	211,745,000.00	43.3%	277,605,000.00
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	489,350,000.00	200,100,000.00	211,745,000.00	43.3%	277,605,000.00
023400000000	Ministry Of Works & Infrastructural Development	3,945,345,274.00	1,000,000,000.00	1,006,412,775.00	25.5%	2,988,932,499.00
023400100100	Ministry Of Works & Infrastructural Development	3,813,475,274.00	1,000,000,000.00	1,006,412,775.00	26.4%	2,807,062,499.00
023400200100	Office Of The Surveyor General	131,870,000.00	-	-	0.0%	131,870,000.00
023100000000	Ministry Of Power and Electrification	2,171,348,642.00	97,000,000.00	97,000,000.00	4.5%	2,074,348,642.00
023100100100	Ministry Of Power and Electrification	306,453,936.00	97,000,000.00	97,000,000.00	31.7%	209,453,936.00
023100100200	Imo State Electricity Regulatory Commission	1,864,894,706.00	-	-	0.0%	1,864,894,706.00
023600000000	Ministry Of Tourism, Hospitality and Culture	1,007,850,000.00	703,000.00	8,922,960.00	0.9%	998,927,040.00
023600100100	Ministry Of Tourism, Hospitality and Culture	1,007,850,000.00	703,000.00	8,922,960.00	0.9%	998,927,040.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	472,071,154,014.00	63,083,655,600.15	63,083,655,600.15	13.4%	408,987,498,413.85
023800100100	Ministry Of Budget, Economic Planning & Statistics	471,356,854,014.00	63,083,655,600.15	63,083,655,600.15	13.4%	408,273,198,413.85
023800500100	Ministry of Digital Economy and E-Government	714,300,000.00	-	-	0.0%	714,300,000.00
025200000000	Ministry Of Water Resources	1,685,661,914.00	123,065,000.00	140,911,850.00	8.4%	1,544,750,064.00
025200100100	Ministry Of Water Resources	1,685,661,914.00	123,065,000.00	140,911,850.00	8.4%	1,544,750,064.00
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelopment	289,233,789.62	78,341,940.51	270,359,906.75	93.5%	18,873,882.87
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	289,233,789.62	78,341,940.51	270,359,906.75	93.5%	18,873,882.87
026000000000	Ministry Of Lands and Physical Planning	2,197,114,725.00	-	973,857,236.50	44.3%	1,223,257,488.50
026000100100	Ministry Of Lands and Physical Planning	2,197,114,725.00	-	973,857,236.50	44.3%	1,223,257,488.50
030000000000	Law and Justice Sector	743,352,089.00	88,059,333.42	331,404,898.57	44.6%	411,947,190.43
031800000000	Judiciary	369,117,500.00	81,352,768.62	307,706,562.80	83.4%	61,410,937.20
031800100100	Judicial Service Commission	1,580,000.00	6,200.00	42,200.00	2.7%	1,537,800.00
031800200100	Judiciary - High Court	200,237,500.00	62,935,443.45	247,387,317.52	123.5%	47,149,817.52
031800300100	Judiciary - Customary Court of Appeal	167,300,000.00	18,411,125.17	60,277,045.28	36.0%	107,022,954.72
032600000000	Ministry Of Justice and Attorney General	374,234,589.00	6,706,564.80	23,698,335.77	6.3%	350,536,253.23
032600100100	Ministry Of Justice and Attorney General	313,705,000.00	6,706,564.80	23,698,335.77	7.6%	290,006,664.23
032600200100	Law Reform Commission	47,359,589.00	-	-	0.0%	47,359,589.00
032600300100	Legal Aid Council	13,170,000.00	-	-	0.0%	13,170,000.00
040000000000	Regional Sector	153,100,000.00	-	-	0.0%	153,100,000.00
045800000000	Ministry of Niger Delta	153,100,000.00	-	-	0.0%	153,100,000.00
045800100100	Ministry of Niger Delta	153,100,000.00	-	-	0.0%	153,100,000.00
050000000000	Social Services Sector	12,052,476,981.38	1,266,097,347.76	3,632,671,485.22	30.1%	8,419,805,496.16
051300000000	Ministry of Youth Development and Talent Hunt	126,210,000.00	-	533,150.00	0.4%	125,676,850.00
051300100100	Ministry of Youth Development and Talent Hunt	126,210,000.00	-	533,150.00	0.4%	125,676,850.00
051400000000	Ministry Of Women Affairs and Vulnerable Groups	80,935,000.00	25,500,000.00	27,582,500.00	34.1%	53,352,500.00
051400100100	Ministry Of Women Affairs and Social Welfare	80,935,000.00	25,500,000.00	27,582,500.00	34.1%	53,352,500.00
051700000000	Ministry Of Education	3,556,820,313.05	73,770,544.75	2,326,586,102.20	65.4%	1,230,234,210.85
051700100100	Ministry Of Education, Primary and Secondary	2,040,149,212.00	43,458,044.75	893,759,852.75	43.8%	1,146,389,359.25
051700100200	Ministry of Tertiary and Technical Education	1,516,671,101.05	30,312,500.00	1,432,826,249.45	94.5%	83,844,851.60
052100000000	Ministry Of Health, Secondary and Tertiary Health Care Management	4,450,307,196.90	1,059,900,000.00	1,098,041,375.26	24.7%	3,352,265,821.64
052100100100	Ministry Of Health, Secondary and Tertiary Health Care Management	4,450,307,196.90	1,059,900,000.00	1,098,041,375.26	24.7%	3,352,265,821.64

Imo State Government Budget Performance Report 2025 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
053500000000	Ministry Of Environment and Sanitation	611,230,000.00	66,678,900.01	97,056,921.01	15.9%	514,173,078.99
053500100100	Ministry Of Environment and Sanitation	611,230,000.00	66,678,900.01	97,056,921.01	15.9%	514,173,078.99
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	150,780,999.43	24,983,303.00	65,682,711.75	43.6%	85,098,287.68
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	76,081,000.00	24,983,303.00	65,682,711.75	86.3%	10,398,288.25
055100100200	Ministry of Rural Development & Economic Empowerment	74,699,999.43	-	-	0.0%	74,699,999.43
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	2,373,663,472.00	14,050,000.00	14,050,000.00	0.6%	2,359,613,472.00
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	2,373,663,472.00	14,050,000.00	14,050,000.00	0.6%	2,359,613,472.00
053900000000	Ministry of Sports	702,530,000.00	1,214,600.00	3,138,725.00	0.4%	699,391,275.00
053900100100	Ministry of Sports	545,750,000.00	-	-	0.0%	545,750,000.00
053900200100	Imo State Sports Commission	156,780,000.00	1,214,600.00	3,138,725.00	2.0%	153,641,275.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1	REVENUE	807,088,041,220.00	152,477,879,151.12	442,199,844,318.60	54.8%	364,888,196,901.40
11	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	76,646,042,158.07	342,377,304,764.02	116.8%	49,223,182,815.02
1101	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	76,646,042,158.07	342,377,304,764.02	116.8%	49,223,182,815.02
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	34,576,501,956.44	39,349,725,066.59	118,188,055,855.52	341.8%	83,611,553,899.08
11010101	STATUTORY ALLOCATION	21,568,112,101.19	36,696,410,455.76	90,899,773,418.21	421.5%	- 69,331,661,317.02
11010103	13% Derivation	13,008,389,855.25	2,653,314,610.83	27,288,282,437.31	209.8%	- 14,279,892,582.06
110102	STATE GOVERNMENT SHARE OF VAT	75,368,036,619.38	22,927,598,769.01	88,544,508,596.74	117.5%	13,176,471,977.36
11010201	SHARE OF VAT	75,368,036,619.38	22,927,598,769.01	88,544,508,596.74	117.5%	- 13,176,471,977.36
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	183,209,583,373.18	14,368,718,322.47	135,644,740,311.76	74.0%	47,564,843,061.42
11010301	Excess Crude	-	-	177,083,416.14	-	177,083,416.14
11010303	Exchange Gain	49,936,708,237.48	-	6,492,709,852.35	13.0%	43,443,998,385.13
11010305	Electronic Money Transfer Levy	3,116,053,135.30	1,682,521,477.11	5,190,199,271.61	166.6%	- 2,074,146,136.31
11010307	FOREX Equalisation Non-Mineral	130,000,000,000.00	-	249,230,519.66	0.2%	129,750,769,480.34
11010309	Derivation Refunds	-	6,257,245,245.59	54,206,464,855.94	-	54,206,464,855.94
11010311	NING Dividend	-	2,428,951,599.77	25,620,166,060.03	-	25,620,166,060.03
11010312	Stabilisation Funds	156,822,000.40	-	-	0.0%	156,822,000.40
11010313	State Infrastructure & Security	-	-	29,324,324,324.16	-	29,324,324,324.16
11010399	Other FAAC Distributions	-	4,000,000,000.00	14,384,562,011.87	-	14,384,562,011.87
12	INDEPENDENT REVENUE	42,577,065,257.00	12,748,181,392.90	36,738,883,954.43	86.3%	5,838,181,302.57
1201	TAX REVENUE	16,482,734,879.62	10,092,494,678.41	28,164,295,826.21	170.9%	11,681,560,946.59
120101	PERSONAL TAXES	3,963,537,368.00	6,676,442,705.61	20,797,158,240.26	524.7%	16,833,620,872.26
12010101	PERSONAL TAXES (PAYE)	3,963,537,368.00	544,040,144.01	14,577,025,407.08	367.8%	- 10,613,488,039.08
12010104	PERSONAL INCOME TAX (DIRECT ASSESSMENT)	-	6,132,402,561.60	6,220,132,833.18	-	6,220,132,833.18
120103	OTHER TAXES	12,519,197,511.62	3,416,051,972.80	7,367,137,585.95	58.8%	5,152,059,925.67
12010301	CONSUMPTION TAX	70,010,000.00	134,294,653.20	603,670,073.02	862.3%	- 538,660,073.02
12010302	STAMP DUTY	60,230,000.00	12,141,403.00	31,761,923.18	52.7%	- 28,468,076.82
12010304	CAPITAL GAIN TAX	120,000,000.00	36,540,529.50	92,891,808.72	77.4%	- 27,108,191.28
12010305	WITHHOLDING TAX	12,266,957,511.62	3,233,075,387.10	6,638,813,781.03	54.1%	- 5,630,143,730.59
1202	NON-TAX REVENUE	26,094,330,377.38	2,655,686,714.49	8,574,588,128.22	32.9%	17,519,742,249.16
120201	LICENCES - GENERAL	1,485,856,850.00	478,302,707.04	959,547,800.07	64.6%	526,309,049.93
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	7,000,000.00	1,000,000.00	1,000,000.00	14.3%	- 6,000,000.00
12020122	PRODUCE BUYING LICENSES	201,974,000.00	105,200,000.00	105,933,010.00	52.4%	- 96,040,990.00
12020127	BOREHOLE DRILLING LICENSES	107,000,000.00	9,000,000.00	16,592,800.00	15.5%	- 90,407,200.00
12020131	MOTOR VEHICLE LICENSES	465,500,800.00	223,582,707.04	680,945,357.57	146.3%	- 215,444,557.57
12020132	DRIVERS' LICENSES	397,900,000.00	100,000,000.00	101,176,600.00	25.4%	- 296,723,400.00
12020137	TRADE PERMIT LICENSES	6,260,000.00	-	3,744,500.00	59.8%	- 2,515,500.00
12020143	VETERINARY DRUG LICENSES	42,250,000.00	720,000.00	720,000.00	1.7%	- 41,530,000.00
12020144	FOOD VENDORS LICENSES	58,800,000.00	5,000,000.00	10,667,831.50	18.1%	- 48,132,168.50
12020145	RENEWAL OF TRADO MEDICAL LICENSE	64,273,050.00	300,000.00	555,000.00	0.9%	- 63,718,050.00
12020146	NEWSPAPER VENDORS LICENCES	2,700,000.00	500,000.00	500,000.00	18.5%	- 2,200,000.00
12020149	ISSUANCE OF NATIONAL CERTIFICATE	67,000,000.00	30,000,000.00	30,000,000.00	44.8%	- 37,000,000.00
12020151	ICT OPERATORS PERMIT	6,860,000.00	1,000,000.00	1,000,000.00	14.6%	- 5,860,000.00
12020153	LICENSING OF FUMIGATION OPERATORS	52,839,000.00	-	-	0.0%	- 52,839,000.00

Imo State Government Budget Performance Report 2025 Q4 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020154	HEAVY VEHICLE PERMIT	5,500,000.00	2,000,000.00	6,712,701.00	122.0%	- 1,212,701.00
120204	FEES - GENERAL	19,707,991,531.33	1,684,453,165.08	5,798,514,777.25	29.4%	13,909,476,754.08
12020401	COURT FEES	108,990,000.00	66,895,023.46	310,204,588.61	284.6%	- 201,214,588.61
12020425	DISINFECTION OF PRODUCE FEES	71,300,000.00	20,000,000.00	20,000,000.00	28.1%	51,300,000.00
12020426	COURT SUMMONS FEES	98,720,000.00	4,471,354.79	4,471,354.79	4.5%	94,248,645.21
12020427	TENDER FEES	1,004,852,402.00	182,208,050.00	363,248,111.00	36.1%	641,604,291.00
12020428	FIRE SAFETY CERTIFICATE FEES	7,600,000.00	1,000,000.00	6,237,075.00	82.1%	1,362,925.00
12020430	PROFESSIONAL REGISTRATION FEES	357,842,000.00	3,900,000.00	17,326,710.00	4.8%	340,515,290.00
12020437	DEEDS REGISTRATION FEES	135,000,000.00	-	-	0.0%	135,000,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	19,700,000.00	-	-	0.0%	19,700,000.00
12020439	AGENCY FEES	9,209,589,614.90	657,142,261.51	1,447,318,888.43	15.7%	7,762,270,726.47
12020441	LABORATORY FEES	6,620,000.00	500,000.00	500,000.00	7.6%	6,120,000.00
12020445	CHANGE OF OWNERSHIP FEES	605,400,001.00	-	200,000.00	0.0%	605,200,001.00
12020448	DEVELOPMENT LEVIES	557,400,000.00	192,274,174.39	311,304,450.73	55.8%	246,095,549.27
12020449	BUSINESS/TRADE OPERATING FEES	501,659,880.00	30,500,000.00	72,591,187.50	14.5%	429,068,692.50
12020450	INSPECTION FEES	1,491,071,166.43	290,841,000.00	1,032,096,985.48	69.2%	458,974,180.95
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	385,637,924.00	21,227,000.00	1,423,467,454.01	369.1%	- 1,037,829,530.01
12020453	APPLICATIONS FEES	4,584,692,000.00	122,570,758.20	400,507,580.37	8.7%	4,184,184,419.63
12020456	REGISTRATION & CAPTURE OF FOREIGNERS	159,650,543.00	50,000,000.00	50,000,000.00	31.3%	109,650,543.00
12020457	PETITION FEES	2,657,000.00	212,000.00	253,500.00	9.5%	2,403,500.00
12020459	COOPERATIVE FEES	86,539,000.00	3,000,000.00	11,379,175.00	13.1%	75,159,825.00
12020460	MINERAL FEES	49,300,000.00	33,779,042.73	238,079,042.73	482.9%	- 188,779,042.73
12020463	CHARTING & SEARCH FEES	26,070,000.00	-	-	0.0%	26,070,000.00
12020464	DOCUMENT CERTIFICATION FEES	237,700,000.00	3,932,500.00	89,328,673.60	37.6%	148,371,326.40
120205	FINES - GENERAL	497,970,000.00	75,248,650.00	851,439,534.97	171.0%	- 353,469,534.97
12020501	FINES/PENALTIES	497,970,000.00	75,248,650.00	851,439,534.97	171.0%	- 353,469,534.97
120206	SALES - GENERAL	1,066,254,089.00	24,468,000.00	67,634,025.00	6.3%	998,620,064.00
12020601	SALES OF JOURNAL & PUBLICATIONS	58,315,089.00	4,000,000.00	4,000,000.00	6.9%	54,315,089.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	57,100,000.00	17,170,000.00	38,348,025.00	67.2%	18,751,975.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	2,259,000.00	-	-	0.0%	2,259,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	547,000,000.00	440,000.00	484,000.00	0.1%	546,516,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	374,540,000.00	2,858,000.00	24,802,000.00	6.6%	349,738,000.00
12020616	SALE OF HEARTLAND GATE TICKETS	27,040,000.00	-	-	0.0%	27,040,000.00
120207	EARNINGS -GENERAL	2,924,706,484.05	342,114,192.37	778,718,771.55	26.6%	2,145,987,712.50
12020701	EARNINGS FROM CONSULTANCY SERVICES	385,000,088.00	20,589,978.00	72,501,228.05	18.8%	312,498,854.95
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	173,260,000.00	40,000,000.00	40,000,000.00	23.1%	133,260,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	287,604,000.00	100,000,000.00	213,549,156.85	74.3%	74,054,843.15
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	19,400,000.00	1,214,600.00	1,214,600.00	6.3%	18,185,400.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	6,860,000.00	-	870,000.00	12.7%	5,990,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,616,965,501.05	170,259,614.37	437,703,786.65	27.1%	1,179,261,714.40

Imo State Government Budget Performance Report 2025 Q4 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020713	EARNINGS FROM GOVT. MARKETS & MALLS	136,362,000.00	10,000,000.00	10,920,000.00	8.0%	125,442,000.00
12020716	EARNINGS FROM LAND DEEDS, PLANS & MAPS	2,000,000.00	-	1,860,000.00	93.0%	140,000.00
12020718	Earnings from Imo Newspaper	297,254,900.00	50,000.00	100,000.00	0.0%	297,154,900.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	32,300,000.00	10,000,000.00	11,818,075.05	36.6%	20,481,924.95
12020802	RENT ON GOVT.OFFICES	32,300,000.00	10,000,000.00	11,818,075.05	36.6%	20,481,924.95
120209	RENT ON LAND & OTHERS - GENERAL	379,251,423.00	41,100,000.00	105,420,241.00	27.8%	273,831,182.00
12020901	RENT ON GOVT. LAND	120,000,000.00	-	21,105,818.00	17.6%	98,894,182.00
12020906	RENTS ON GOVT. PROPERTIES	259,251,423.00	41,100,000.00	84,314,423.00	32.5%	174,937,000.00
120211	INVESTMENT INCOME	-	-	1,494,903.33	-	1,494,903.33
12021102	DIVIDEND RECEIVED	-	-	1,494,903.33	-	1,494,903.33
13	AID AND GRANTS	43,217,692,793.84	-	-	0.0%	43,217,692,793.84
1302	GRANTS	43,217,692,793.84	-	-	0.0%	43,217,692,793.84
130201	DOMESTIC GRANTS	12,342,170,000.00	-	-	0.0%	12,342,170,000.00
13020102	CAPITAL GRANTS FROM FGN	12,342,170,000.00	-	-	0.0%	12,342,170,000.00
130202	FOREIGN GRANTS	30,875,522,793.84	-	-	0.0%	30,875,522,793.84
13020201	CURRENT FOREIGN GRANTS	8,949,421,190.84	-	-	0.0%	8,949,421,190.84
13020202	CAPITAL FOREIGN GRANTS	21,926,101,603.00	-	-	0.0%	21,926,101,603.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	428,139,161,220.16	63,083,655,600.15	63,083,655,600.15	14.7%	365,055,505,620.01
1403	LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	63,083,655,600.15	63,083,655,600.15	14.7%	365,055,505,620.01
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	63,083,655,600.15	63,083,655,600.15	14.7%	365,055,505,620.01
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	428,139,161,220.16	63,083,655,600.15	63,083,655,600.15	14.7%	365,055,505,620.01

2.C Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	807,088,041,220.00	152,178,200,605.84	494,308,467,660.32	61.2%	312,779,573,559.69
010000000000	Administrative Sector	50,457,761,191.44	17,085,466,596.09	46,624,234,804.86	92.4%	3,833,526,386.58
011100000000	Governor's Office	19,879,214,581.21	10,355,842,819.41	22,804,725,872.65	114.7%	- 2,925,511,291.44
011100100100	Office Of The Executive Governor	18,865,645,704.14	10,095,138,783.83	22,256,781,227.96	118.0%	- 3,391,135,523.82
011100100200	Office Of The Deputy Governor	1,013,568,877.07	260,704,035.58	547,944,644.69	54.1%	465,624,232.38
011200000000	Imo State House of Assembly	6,323,433,577.24	3,583,520,352.70	5,550,730,383.91	87.8%	772,703,193.33
011200300100	Imo State House of Assembly	6,067,721,981.49	3,568,347,659.84	5,410,906,455.67	89.2%	656,815,525.82
011200400100	House of Assembly Service Commission	255,711,595.75	15,172,692.86	139,823,928.24	54.7%	115,887,667.51
012300000000	Ministry Of Information, Public Orientation and Strategy	1,507,139,739.21	108,634,665.52	1,286,963,084.40	85.4%	220,176,654.81
012300100100	Ministry Of Information, Public Orientation and Strategy	1,507,139,739.21	108,634,665.52	1,286,963,084.40	85.4%	220,176,654.81
012400000000	Ministry Of Homeland Security and Vigilante Affairs	820,416,093.57	17,200,000.00	85,120,398.03	10.4%	735,295,695.54
012400100100	Ministry Of Homeland Security and Vigilante Affairs	820,416,093.57	17,200,000.00	85,120,398.03	10.4%	735,295,695.54
012500000000	Office Of The Head Of Service	6,636,735,383.57	67,887,953.18	8,400,154,851.15	126.6%	- 1,763,419,467.58
012500100100	Office Of The Head Of Service	6,636,735,383.57	67,887,953.18	8,400,154,851.15	126.6%	- 1,763,419,467.58
014000000000	Office Of The Auditor General	561,061,381.88	191,575,916.52	320,331,543.68	57.1%	240,729,838.20
014000100100	Office Of The Auditor General - State	232,208,855.72	56,938,478.11	131,898,665.28	56.8%	100,305,190.45
014000300100	Office Of The Auditor General - Local Govt	328,857,526.16	134,637,438.41	188,432,878.41	57.3%	140,424,647.76
014700000000	Civil Service Commission	167,743,622.93	65,262,480.35	126,913,497.01	75.7%	40,830,125.92
014700100100	Civil Service Commission	167,743,622.93	65,262,480.35	126,913,497.01	75.7%	40,830,125.92
014900000000	Local Government Service Commission	184,951,282.93	78,885,322.14	181,306,716.29	98.0%	3,644,566.64
014900100100	Local Government Service Commission	184,951,282.93	78,885,322.14	181,306,716.29	98.0%	3,644,566.64
014800000000	Imo State Independent Electoral Commission	324,904,946.25	77,494,558.93	170,845,565.49	52.6%	154,059,380.76
014800100100	Imo State Independent Electoral Commission	324,904,946.25	77,494,558.93	170,845,565.49	52.6%	154,059,380.76
016100000000	Office Of The Secretary To The State Govt	878,947,392.83	172,299,277.34	803,230,685.13	91.4%	75,716,707.70
016100100100	Office Of The Secretary To The State Govt	878,947,392.83	172,299,277.34	803,230,685.13	91.4%	75,716,707.70
016200000000	Ministry of Special Projects	9,042,910,673.49	1,602,000,000.00	4,133,183,005.12	45.7%	4,909,727,668.37
016200100100	Ministry of Special Projects	9,042,910,673.49	1,602,000,000.00	4,133,183,005.12	45.7%	4,909,727,668.37
016300000000	Ministry of Special Duties	4,130,302,516.33	764,863,250.00	2,760,729,202.00	66.8%	1,369,573,314.33
016300100100	Ministry of Special Duties	4,130,302,516.33	764,863,250.00	2,760,729,202.00	66.8%	1,369,573,314.33
020000000000	Economic Sector	601,422,701,372.97	114,720,755,983.02	390,816,803,474.64	65.0%	210,605,897,898.33
021500000000	Ministry Of Agriculture and Food Security	30,418,774,893.69	183,247,887.46	2,753,969,970.23	9.1%	27,664,804,923.46
021500100100	Ministry Of Agriculture and Food Security	30,418,774,893.69	183,247,887.46	2,753,969,970.23	9.1%	27,664,804,923.46
027000000000	Ministry of Livestock Development	20,020,000,000.00	-	9,846,564,830.93	49.2%	10,173,435,169.07
027000100100	Ministry of Livestock Development	20,020,000,000.00	-	9,846,564,830.93	49.2%	10,173,435,169.07
022000000000	Ministry Of Finance	8,278,298,888.82	7,276,099,323.70	30,703,452,206.31	370.9%	- 22,425,153,317.49
022000100100	Ministry Of Finance	7,914,965,513.51	7,191,151,877.50	30,240,983,112.53	382.1%	- 22,325,967,999.02
022000800100	Imo State Internal Revenue Service	363,339,375.31	84,947,446.20	462,519,093.78	127.3%	- 99,185,718.47
022000000000	Ministry Of Trade, Commerce and Investment	1,300,098,499.45	594,569,051.05	844,151,264.27	64.9%	455,947,235.18
022000100100	Ministry Of Trade, Commerce and Investment	1,300,098,499.45	594,569,051.05	844,151,264.27	64.9%	455,947,235.18
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	521,783,994.29	59,553,246.87	88,057,345.01	16.9%	433,726,649.29
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	521,783,994.29	59,553,246.87	88,057,345.01	16.9%	433,726,649.29
022900000000	Ministry Of Transport	101,380,090,533.57	77,996,137.34	32,365,755,177.22	31.9%	69,014,335,356.35
022900100100	Ministry Of Transport	101,380,090,533.57	77,996,137.34	32,365,755,177.22	31.9%	69,014,335,356.35

Table 4: Total Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	228,428,767.89	21,000,000.00	113,826,687.17	49.8%	114,602,080.72
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	228,428,767.89	21,000,000.00	113,826,687.17	49.8%	114,602,080.72
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,784,755,347.77	260,721,060.86	292,105,071.69	16.4%	1,492,650,276.08
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,784,755,347.77	260,721,060.86	292,105,071.69	16.4%	1,492,650,276.08
023400000000	Ministry Of Works & Infrastructural Development	298,268,485,785.89	102,043,560,907.46	247,567,278,764.84	83.0%	50,701,207,021.05
023400100100	Ministry Of Works & Infrastructural Development	298,026,891,316.49	101,984,560,907.46	247,459,297,287.79	83.0%	50,567,594,028.70
023400200100	Office Of The Surveyor General	241,594,469.40	59,000,000.00	107,981,477.05	44.7%	133,612,992.35
023100000000	Ministry Of Power and Electrification	77,553,546,152.77	817,846,555.86	39,189,112,390.48	50.5%	38,364,433,762.29
023100100100	Ministry Of Power and Electrification	74,884,960,208.33	817,846,555.86	38,581,276,282.15	51.5%	36,353,683,926.18
023100100200	Imo State Electricity Regulatory Commission	2,668,585,944.44	-	657,836,108.33	24.7%	2,010,749,836.11
023600000000	Ministry Of Tourism, Hospitality and Culture	30,710,178,447.93	126,425,284.75	9,868,269,469.02	32.1%	20,841,908,978.91
023600100100	Ministry Of Tourism, Hospitality and Culture	30,710,178,447.93	126,425,284.75	9,868,269,469.02	32.1%	20,841,908,978.91
023800000000	Ministry Of Budget, Economic Planning & Statistics	17,949,389,953.95	863,327,255.65	9,286,497,275.36	51.7%	8,662,892,678.59
023800100100	Ministry Of Budget, Economic Planning & Statistics	16,277,964,979.46	348,827,255.65	7,261,065,353.50	44.6%	9,016,899,625.97
023800500100	Ministry of Digital Economy and E-Government	1,671,424,974.49	514,500,000.00	2,025,431,921.87	121.2%	- 354,006,947.38
025200000000	Ministry Of Water Resources	2,574,192,309.37	187,897,309.22	706,060,184.17	27.4%	1,868,132,125.20
025200100100	Ministry Of Water Resources	2,574,192,309.37	187,897,309.22	706,060,184.17	27.4%	1,868,132,125.20
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelopment	8,136,634,135.98	2,000,007,122.46	6,527,983,484.47	80.2%	1,608,650,651.51
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	8,136,634,135.98	2,000,007,122.46	6,527,983,484.47	80.2%	1,608,650,651.51
026000000000	Ministry Of Lands and Physical Planning	2,298,043,661.60	208,504,840.34	663,719,353.49	28.9%	1,634,324,308.11
026000100100	Ministry Of Lands and Physical Planning	2,298,043,661.60	208,504,840.34	663,719,353.49	28.9%	1,634,324,308.11
030000000000	Law and Justice Sector	12,386,228,290.08	2,611,757,704.16	6,950,039,363.60	56.1%	5,436,188,926.49
031800000000	Judiciary	10,737,886,344.33	1,970,755,390.19	5,511,433,655.25	51.3%	5,226,452,689.08
031800100100	Judicial Service Commission	2,110,786,960.48	311,861,514.87	548,634,867.24	26.0%	1,562,152,093.24
031800200100	Judiciary - High Court	5,706,515,584.51	1,117,632,909.47	3,215,751,441.35	56.4%	2,490,764,143.16
031800300100	Judiciary - Customary Court of Appeal	2,920,583,799.34	541,260,965.85	1,747,047,346.66	59.8%	1,173,536,452.68
032600000000	Ministry Of Justice and Attorney General	1,648,341,945.75	641,002,313.97	1,438,605,708.35	87.3%	209,736,237.41
032600100100	Ministry Of Justice and Attorney General	1,578,245,485.85	639,002,313.97	1,393,998,535.92	88.3%	184,246,949.93
032600200100	Law Reform Commission	70,096,459.90	2,000,000.00	44,607,172.43	63.6%	25,489,287.48
040000000000	Regional Sector	915,607,676.53	6,033,859.76	32,837,517.16	3.6%	882,770,159.37
045800000000	Ministry of Niger Delta	915,607,676.53	6,033,859.76	32,837,517.16	3.6%	882,770,159.37
045800100100	Ministry of Niger Delta	915,607,676.53	6,033,859.76	32,837,517.16	3.6%	882,770,159.37
050000000000	Social Services Sector	141,905,742,688.98	17,754,186,462.81	49,884,552,500.07	35.2%	92,021,190,188.92
051300000000	Ministry of Youth Development and Talent Hunt	1,167,889,089.37	158,338,705.14	253,715,556.48	21.7%	914,173,532.89
051300100100	Ministry of Youth Development and Talent Hunt	1,167,889,089.37	158,338,705.14	253,715,556.48	21.7%	914,173,532.89

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051400000000	Ministry Of Women Affairs and Vulnerable Groups	875,061,447.65	172,669,293.59	400,314,126.86	45.7%	474,747,320.79
051400100100	Ministry Of Women Affairs and Social Welfare	875,061,447.65	172,669,293.59	400,314,126.86	45.7%	474,747,320.79
051700000000	Ministry Of Education	67,010,389,995.61	5,967,731,317.65	25,807,344,777.28	38.5%	41,203,045,218.33
051700100100	Ministry Of Education, Primary and Secondary	53,374,614,438.73	2,246,377,139.23	16,163,292,555.82	30.3%	37,211,321,882.91
051700100200	Ministry of Tertiary and Technical Education	13,635,775,556.88	3,721,354,178.42	9,644,052,221.46	70.7%	3,991,723,335.42
052100000000	Ministry Of Health, Secondary and Tertiary Health Care Management	27,916,479,128.49	10,277,899,245.31	16,171,440,500.25	57.9%	11,745,038,628.24
052100100100	Ministry Of Health, Secondary and Tertiary Health Care Management	27,916,479,128.49	10,277,899,245.31	16,171,440,500.25	57.9%	11,745,038,628.24
053500000000	Ministry Of Environment and Sanitation	21,565,186,564.26	288,752,614.24	1,441,005,928.59	6.7%	20,124,180,635.67
053500100100	Ministry Of Environment and Sanitation	21,565,186,564.26	288,752,614.24	1,441,005,928.59	6.7%	20,124,180,635.67
054400000000	Ministry of Humanitarian Affairs	32,664,318.09	-	23,498,238.57	71.9%	9,166,079.52
054400100100	Ministry of Humanitarian Affairs	32,664,318.09	-	23,498,238.57	71.9%	9,166,079.52
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	8,511,170,980.87	162,011,578.42	310,469,815.24	3.6%	8,200,701,165.63
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	207,078,430.61	85,082,059.18	176,249,833.42	85.1%	30,828,597.19
055100100200	Ministry of Rural Development & Economic Empowerment	8,304,092,550.26	76,929,519.24	134,219,981.82	1.6%	8,169,872,568.44
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	402,235,700.00	4,312,050,209.62	34.6%	8,155,320,967.27
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	402,235,700.00	4,312,050,209.62	34.6%	8,155,320,967.27
057500000000	Ministry Of Religious Affairs	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
057500100100	Ministry Of Religious Affairs	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
053900000000	Ministry of Sports	2,332,114,388.66	324,548,008.46	1,144,151,647.86	49.1%	1,187,962,740.80
053900100100	Ministry of Sports	1,606,789,013.45	-	490,534,287.48	30.5%	1,116,254,725.97
053900200100	Imo State Sports Commission	725,325,375.21	324,548,008.46	653,617,360.38	90.1%	71,708,014.83

Table 5: Personnel Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Personnel Expenditure</i>	67,402,000,000.00	11,301,506,769.83	40,625,578,760.40	60.3%	26,776,421,239.61
010000000000	Administrative Sector	19,813,839,614.24	2,759,841,843.31	14,028,778,277.44	70.8%	5,785,061,336.81
011100000000	Governors Office	11,246,382,554.21	2,241,981,316.63	3,965,760,865.05	35.3%	7,280,621,689.16
011100100100	Office Of The Executive Governor	11,012,988,677.14	2,220,277,281.05	3,884,516,220.36	35.3%	7,128,472,456.78
011100100200	Office Of The Deputy Governor	233,393,877.07	22,704,055.58	81,244,644.69	34.8%	152,149,232.38
011200000000	Imo State House of Assembly	730,903,833.24	78,020,352.70	567,875,883.91	77.7%	163,027,949.33
011200300100	Imo State House of Assembly	599,511,237.49	69,847,689.84	469,101,955.67	78.2%	130,409,281.82
011200400100	House of Assembly Service Commission	131,392,595.75	8,172,692.86	98,773,928.24	75.2%	32,618,667.51
012300000000	Ministry Of Information, Public Orientation and Strategy	473,929,739.21	95,134,665.52	400,063,084.40	84.4%	73,866,654.81
012300100100	Ministry Of Information, Public Orientation and Strategy	473,929,739.21	95,134,665.52	400,063,084.40	84.4%	73,866,654.81
012400000000	Ministry of Homeland Security and Vigilante Affairs	41,427,197.37	-	30,070,398.03	72.6%	11,356,799.34
012400100100	Ministry Of Homeland Security and Vigilante Affairs	41,427,197.37	-	30,070,398.03	72.6%	11,356,799.34
012500000000	Office Of The Head Of Service	6,437,041,708.57	63,787,953.18	8,297,172,204.87	128.9%	- 1,860,130,496.30
012500100100	Office Of The Head Of Service	6,437,041,708.57	63,787,953.18	8,297,172,204.87	128.9%	- 1,860,130,496.30
014000000000	Office Of The Auditor General	148,511,381.88	88,575,916.52	192,781,543.68	129.8%	- 44,270,161.80
014000100100	Office Of The Auditor General - State	78,198,855.72	36,438,478.11	90,848,665.28	116.2%	- 12,649,809.56
014000300100	Office Of The Auditor General - Local Govt	70,312,526.16	52,137,438.41	101,932,878.41	145.0%	- 31,620,325.25
014700000000	Civil Service Commission	114,736,122.93	47,462,480.35	92,113,497.01	80.3%	22,622,625.92
014700100100	Civil Service Commission	114,736,122.93	47,462,480.35	92,113,497.01	80.3%	22,622,625.92
014900000000	Local Government Service Commission	128,000,172.93	68,385,322.14	151,756,716.29	118.6%	- 23,756,543.36
014900100100	Local Government Service Commission	128,000,172.93	68,385,322.14	151,756,716.29	118.6%	- 23,756,543.36
014800000000	Imo State Independent Electoral Commission	105,045,068.25	22,694,558.93	108,045,565.49	102.9%	- 3,000,497.24
014800100100	Imo State Independent Electoral Commission	105,045,068.25	22,694,558.93	108,045,565.49	102.9%	- 3,000,497.24
016100000000	Office Of The Secretary To The State Govt	306,354,892.83	52,799,277.34	165,008,311.59	53.9%	141,346,581.24
016100100100	Office Of The Secretary To The State Govt	306,354,892.83	52,799,277.34	165,008,311.59	53.9%	141,346,581.24
016200000000	Ministry of Special Projects	42,910,673.49	-	31,183,005.12	72.7%	11,727,668.37
016200100100	Ministry of Special Projects	42,910,673.49	-	31,183,005.12	72.7%	11,727,668.37
016300000000	Ministry of Special Duties	38,596,269.33	-	26,947,202.00	69.8%	11,649,067.33
016300100100	Ministry of Special Duties	38,596,269.33	-	26,947,202.00	69.8%	11,649,067.33
020000000000	Economic Sector	9,925,631,102.21	1,002,838,391.65	4,122,434,670.68	41.5%	5,803,196,431.53
021500000000	Ministry Of Agriculture and Food Security	361,164,143.69	164,587,887.46	428,260,995.23	118.6%	- 67,096,851.54
021500100100	Ministry Of Agriculture and Food Security	361,164,143.69	164,587,887.46	428,260,995.23	118.6%	- 67,096,851.54
022000000000	Ministry Of Finance	4,327,259,284.82	114,208,574.23	1,323,130,912.05	30.6%	3,004,128,372.77
022000100100	Ministry Of Finance	4,154,675,909.51	92,261,128.03	1,181,195,611.37	28.4%	2,973,480,298.14
022000800100	Imo State Internal Revenue Service	172,583,375.31	21,947,446.20	141,935,300.68	82.2%	30,648,074.63
022200000000	Ministry Of Trade, Commerce and Investment	703,838,214.45	69,569,051.05	282,401,264.27	40.1%	421,436,950.18
022200100100	Ministry Of Trade, Commerce and Investment	703,838,214.45	69,569,051.05	282,401,264.27	40.1%	421,436,950.18
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	46,781,494.29	49,553,246.87	73,557,345.01	157.2%	- 26,775,850.72
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	46,781,494.29	49,553,246.87	73,557,345.01	157.2%	- 26,775,850.72
022900000000	Ministry Of Transport	316,188,940.81	75,996,137.34	114,621,704.81	36.3%	201,567,236.00
022900100100	Ministry Of Transport	316,188,940.81	75,996,137.34	114,621,704.81	36.3%	201,567,236.00
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	74,035,582.89	-	53,326,687.17	72.0%	20,708,895.72
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	74,035,582.89	-	53,326,687.17	72.0%	20,708,895.72

Imo State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	49,445,347.77	-	26,884,010.83	54.4%	22,561,336.94
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	49,445,347.77	-	26,884,010.83	54.4%	22,561,336.94
023400000000	Ministry Of Works & Infrastructural Development	271,416,007.89	88,777,433.34	289,466,234.26	106.7%	- 18,050,226.37
023400100100	Ministry Of Works & Infrastructural Development	210,534,038.49	88,777,433.34	245,804,757.21	116.8%	- 35,270,718.72
023400200100	Office Of The Surveyor General	60,881,969.40	-	43,661,477.05	71.7%	17,220,492.35
023100000000	Ministry Of Power and Electrification	284,065,213.77	-	211,048,910.33	74.3%	73,016,303.44
023100100100	Ministry Of Power and Electrification	63,223,269.33	-	47,417,452.00	75.0%	15,805,817.33
023100100200	Imo State Electricity Regulatory Commission	220,841,944.44	-	163,631,458.33	74.1%	57,210,486.11
023600000000	Ministry Of Tourism, Hospitality and Culture	387,463,447.93	91,425,284.75	206,758,713.52	53.4%	180,704,734.41
023600100100	Ministry Of Tourism, Hospitality and Culture	387,463,447.93	91,425,284.75	206,758,713.52	53.4%	180,704,734.41
023800000000	Ministry Of Budget, Economic Planning & Statistics	119,777,716.95	66,143,372.17	154,116,739.88	128.7%	- 34,339,022.93
023800100100	Ministry Of Budget, Economic Planning & Statistics	85,208,594.46	66,143,372.17	128,249,818.02	150.5%	- 43,041,223.56
023800500100	Ministry of Digital Economy and E-Government	34,569,122.49	-	25,866,921.87	74.8%	8,702,200.62
025200000000	Ministry Of Water Resources	1,700,187,909.37	95,497,309.22	382,180,184.17	22.5%	1,318,007,725.20
025200100100	Ministry Of Water Resources	1,700,187,909.37	95,497,309.22	382,180,184.17	22.5%	1,318,007,725.20
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelopment	193,224,135.98	35,575,254.88	129,625,368.81	67.1%	63,598,767.17
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	193,224,135.98	35,575,254.88	129,625,368.81	67.1%	63,598,767.17
026000000000	Ministry Of Lands and Physical Planning	1,090,783,661.60	151,504,840.34	447,055,600.36	41.0%	643,728,061.24
026000100100	Ministry Of Lands and Physical Planning	1,090,783,661.60	151,504,840.34	447,055,600.36	41.0%	643,728,061.24
030000000000	Law and Justice Sector	3,700,465,396.71	1,649,757,704.16	4,143,464,963.50	112.0%	- 442,999,566.78
031800000000	Judiciary	3,118,351,265.96	1,148,955,390.19	3,230,309,255.15	103.6%	- 111,957,999.19
031800100100	Judicial Service Commission	208,667,460.48	301,861,514.87	435,934,867.24	208.9%	- 227,267,406.76
031800200100	Judiciary - High Court	1,530,232,506.14	325,832,909.47	1,235,451,441.35	80.7%	294,781,064.79
031800300100	Judiciary - Customary Court of Appeal	1,379,451,299.34	521,260,965.85	1,558,922,946.56	113.0%	- 179,471,647.22
032600000000	Ministry Of Justice and Attorney General	582,114,130.75	500,802,313.97	913,155,708.35	156.9%	- 331,041,577.60
032600100100	Ministry Of Justice and Attorney General	554,565,900.85	500,802,313.97	892,298,535.92	160.9%	- 337,732,635.07
032600200100	Law Reform Commission	27,548,229.90	-	20,857,172.43	75.7%	6,691,057.48
040000000000	Regional Sector	29,524,876.53	4,033,859.76	26,337,517.16	89.2%	3,187,359.37
045800000000	Ministry of Niger Delta	29,524,876.53	4,033,859.76	26,337,517.16	89.2%	3,187,359.37
045800100100	Ministry of Niger Delta	29,524,876.53	4,033,859.76	26,337,517.16	89.2%	3,187,359.37
050000000000	Social Services Sector	33,932,539,010.31	5,885,034,970.95	18,304,563,331.63	53.9%	15,627,975,678.69
051300000000	Ministry of Youth Development and Talent Hunt	48,076,589.37	158,338,705.14	190,595,556.48	396.4%	- 142,518,967.11
051300100100	Ministry of Youth Development and Talent Hunt	48,076,589.37	158,338,705.14	190,595,556.48	396.4%	- 142,518,967.11
051400000000	Ministry Of Women Affairs and Vulnerable Groups	123,977,716.65	83,669,293.59	179,916,626.86	145.1%	- 55,938,910.21
051400100100	Ministry Of Women Affairs and Social Welfare	123,977,716.65	83,669,293.59	179,916,626.86	145.1%	- 55,938,910.21
051700000000	Ministry Of Education	17,096,101,911.20	4,681,231,317.65	13,292,701,814.74	77.8%	3,803,400,096.46
051700100100	Ministry Of Education, Primary and Secondary	3,747,029,938.73	1,011,377,139.23	3,804,649,593.28	101.5%	- 57,619,654.55
051700100200	Ministry of Tertiary and Technical Education	13,349,071,972.47	3,669,854,178.42	9,488,052,221.46	71.1%	3,861,019,751.01
052100000000	Ministry Of Health, Secondary and Tertiary Health Care Management	6,368,625,362.49	717,815,723.45	2,805,922,077.21	44.1%	3,562,703,285.28
052100100100	Ministry Of Health, Secondary and Tertiary Health Care Management	6,368,625,362.49	717,815,723.45	2,805,922,077.21	44.1%	3,562,703,285.28

Imo State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
053500000000	Ministry Of Environment and Sanitation	200,388,519.00	87,355,364.24	224,368,178.93	112.0%	- 23,979,659.93
053500100100	Ministry Of Environment and Sanitation	200,388,519.00	87,355,364.24	224,368,178.93	112.0%	- 23,979,659.93
054400000000	Ministry of Humanitarian Affairs	32,664,318.09	-	23,498,238.57	71.9%	9,166,079.52
054400100100	Ministry of Humanitarian Affairs	32,664,318.09	-	23,498,238.57	71.9%	9,166,079.52
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	7,807,217,321.87	63,011,578.42	166,119,815.24	2.1%	7,641,097,506.63
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	108,213,430.61	46,082,059.18	115,899,833.42	107.1%	- 7,686,402.81
055100100200	Ministry of Rural Development & Economic Empowerment	7,699,003,891.26	16,929,519.24	50,219,981.82	0.7%	7,648,783,909.44
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	962,498,261.89	-	725,873,696.42	75.4%	236,624,565.47
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	962,498,261.89	-	725,873,696.42	75.4%	236,624,565.47
057500000000	Ministry Of Religious Affairs	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
057500100100	Ministry Of Religious Affairs	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
053900000000	Ministry of Sports	1,265,573,410.66	93,612,988.46	675,005,627.86	53.3%	590,567,782.80
053900100100	Ministry of Sports	1,053,555,535.45	-	408,723,287.48	38.8%	644,832,247.97
053900200100	Imo State Sports Commission	212,017,875.21	93,612,988.46	266,282,340.38	125.6%	- 54,264,465.17

Table 6: Overhead Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Overhead Expenditure</i>	<i>31,487,970,669.38</i>	<i>12,604,672,661.64</i>	<i>30,081,677,222.73</i>	<i>95.5%</i>	<i>1,406,293,446.65</i>
010000000000	Administrative Sector	11,589,277,503.20	9,718,514,080.78	20,407,969,752.47	176.1%	- 8,818,692,249.27
011100000000	Governor's Office	6,022,760,916.00	6,362,614,080.78	14,234,108,752.47	236.3%	- 8,211,347,836.47
011100100100	Office Of The Executive Governor	5,242,585,916.00	6,124,614,080.78	13,767,408,752.47	262.6%	- 8,524,822,896.47
011100100200	Office Of The Deputy Governor	780,175,000.00	238,000,000.00	466,700,000.00	59.8%	313,475,000.00
011200000000	Imo State House of Assembly	4,575,870,528.00	3,076,500,000.00	4,418,900,000.00	96.6%	156,970,528.00
011200300100	Imo State House of Assembly	4,522,555,528.00	3,069,500,000.00	4,377,850,000.00	96.8%	144,705,528.00
011200400100	House of Assembly Service Commission	53,315,000.00	7,000,000.00	41,050,000.00	77.0%	12,265,000.00
012300000000	Ministry Of Information, Public Orientation and Strategy	88,210,000.00	11,500,000.00	884,900,000.00	1003.2%	- 796,690,000.00
012300100100	Ministry Of Information, Public Orientation and Strategy	88,210,000.00	11,500,000.00	884,900,000.00	1008.2%	- 796,690,000.00
012400000000	Ministry Of Homeland Security and Vigilante Affairs	78,988,896.20	17,200,000.00	55,050,000.00	69.7%	23,938,896.20
012400100100	Ministry Of Homeland Security and Vigilante Affairs	78,988,896.20	17,200,000.00	55,050,000.00	69.7%	23,938,896.20
012500000000	Office Of The Head Of Service	112,693,675.00	4,100,000.00	89,326,000.00	79.3%	23,367,675.00
012500100100	Office Of The Head Of Service	112,693,675.00	4,100,000.00	89,326,000.00	79.3%	23,367,675.00
014000000000	Office Of The Auditor General	162,550,000.00	103,000,000.00	127,550,000.00	78.5%	35,000,000.00
014000100100	Office Of The Auditor General - State	54,005,000.00	20,500,000.00	41,050,000.00	76.0%	12,955,000.00
014000300100	Office Of The Auditor General - Local Govt	108,545,000.00	82,500,000.00	86,500,000.00	79.7%	22,045,000.00
014700000000	Civil Service Commission	53,007,500.00	17,800,000.00	34,800,000.00	65.7%	18,207,500.00
014700100100	Civil Service Commission	53,007,500.00	17,800,000.00	34,800,000.00	65.7%	18,207,500.00
014900000000	Local Government Service Commission	56,151,110.00	10,500,000.00	29,550,000.00	52.6%	26,601,110.00
014900100100	Local Government Service Commission	56,151,110.00	10,500,000.00	29,550,000.00	52.6%	26,601,110.00
014800000000	Imo State Independent Electoral Commission	85,727,878.00	53,800,000.00	61,800,000.00	72.1%	23,927,878.00
014800100100	Imo State Independent Electoral Commission	85,727,878.00	53,800,000.00	61,800,000.00	72.1%	23,927,878.00
016100000000	Office Of The Secretary To The State Govt	329,222,000.00	59,500,000.00	464,985,000.00	141.2%	- 135,763,000.00
016100100100	Office Of The Secretary To The State Govt	329,222,000.00	59,500,000.00	464,985,000.00	141.2%	- 135,763,000.00
016200000000	Ministry of Special Projects	-	2,000,000.00	2,000,000.00	-	2,000,000.00
016200100100	Ministry of Special Projects	-	2,000,000.00	2,000,000.00	-	2,000,000.00
016300000000	Ministry of Special Duties	24,095,000.00	-	5,000,000.00	20.8%	19,095,000.00
016300100100	Ministry of Special Duties	24,095,000.00	-	5,000,000.00	20.8%	19,095,000.00
020000000000	Economic Sector	11,058,534,831.14	1,032,646,060.86	4,349,362,853.96	39.3%	6,709,171,977.18
021500000000	Ministry Of Agriculture and Food Security	40,610,750.00	8,660,000.00	15,860,000.00	39.1%	24,750,750.00
021500100100	Ministry Of Agriculture and Food Security	40,610,750.00	8,660,000.00	15,860,000.00	39.1%	24,750,750.00
022000000000	Ministry Of Finance	327,099,999.64	65,165,000.00	541,183,793.10	165.4%	- 214,083,793.46
022000100100	Ministry Of Finance	146,499,999.64	9,165,000.00	230,100,000.00	157.1%	- 83,600,000.36
022000800100	Imo State Internal Revenue Service	180,600,000.00	56,000,000.00	311,083,793.10	172.3%	- 130,483,793.10
022200000000	Ministry Of Trade, Commerce and Investment	55,260,285.00	25,000,000.00	33,000,000.00	59.7%	22,260,285.00
022200100100	Ministry Of Trade, Commerce and Investment	55,260,285.00	25,000,000.00	33,000,000.00	59.7%	22,260,285.00
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	47,002,500.00	10,000,000.00	14,500,000.00	30.8%	32,502,500.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	47,002,500.00	10,000,000.00	14,500,000.00	30.8%	32,502,500.00
022900000000	Ministry Of Transport	53,901,592.76	2,000,000.00	20,900,000.00	38.8%	33,001,592.76
022900100100	Ministry Of Transport	53,901,592.76	2,000,000.00	20,900,000.00	38.8%	33,001,592.76
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	44,393,185.00	21,000,000.00	25,500,000.00	57.4%	18,893,185.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	44,393,185.00	21,000,000.00	25,500,000.00	57.4%	18,893,185.00

Imo State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
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023000000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	335,310,000.00	260,721,060.86	265,221,060.86	79.1%	70,088,939.14
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	335,310,000.00	260,721,060.86	265,221,060.86	79.1%	70,088,939.14
023400000000	Ministry Of Works & Infrastrutural Development	387,757,000.00	224,000,000.00	325,950,000.00	84.1%	61,807,000.00
023400100100	Ministry Of Works & Infrastrutural Development	307,044,500.00	165,000,000.00	266,950,000.00	86.9%	40,094,500.00
023400200100	Office Of The Surveyor General	80,712,500.00	59,000,000.00	59,000,000.00	73.1%	21,712,500.00
023100000000	Ministry Of Power and Electrification	257,701,897.00	3,000,000.00	133,363,000.00	51.8%	124,338,897.00
023100100100	Ministry Of Power and Electrification	64,057,897.00	3,000,000.00	58,080,000.00	90.7%	5,977,897.00
023100100200	Imo State Electricity Regulatory Commission	193,644,000.00	-	75,283,000.00	38.9%	118,361,000.00
023600000000	Ministry Of Tourism, Hospitality and Culture	112,715,000.00	35,000,000.00	42,090,000.00	37.3%	70,625,000.00
023600100100	Ministry Of Tourism, Hospitality and Culture	112,715,000.00	35,000,000.00	42,090,000.00	37.3%	70,625,000.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	9,095,402,621.74	213,700,000.00	2,678,365,000.00	29.4%	6,417,037,621.74
023800100100	Ministry Of Budget, Economic Planning & Statistics	8,793,546,769.74	99,200,000.00	1,254,750,000.00	14.3%	7,538,796,769.74
023800500100	Ministry of Digital Economy and E-Government	301,855,852.00	114,500,000.00	1,423,615,000.00	47.16%	- 1,121,759,148.00
025200000000	Ministry Of Water Resources	125,710,000.00	63,400,000.00	109,880,000.00	87.4%	15,830,000.00
025200100100	Ministry Of Water Resources	125,710,000.00	63,400,000.00	109,880,000.00	87.4%	15,830,000.00
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelonment	78,410,000.00	44,000,000.00	60,000,000.00	76.5%	18,410,000.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	78,410,000.00	44,000,000.00	60,000,000.00	76.5%	18,410,000.00
026000000000	Ministry Of Lands and Physical Planning	97,260,000.00	57,000,000.00	83,550,000.00	85.9%	13,710,000.00
026000100100	Ministry Of Lands and Physical Planning	97,260,000.00	57,000,000.00	83,550,000.00	85.9%	13,710,000.00
030000000000	Law and Justice Sector	5,687,762,893.37	887,000,000.00	2,503,774,400.10	44.0%	3,183,988,493.27
031800000000	Judiciary	5,276,535,078.37	821,800,000.00	2,153,324,400.10	40.8%	3,123,210,678.27
031800100100	Judicial Service Commission	1,626,119,500.00	10,000,000.00	56,900,000.00	3.5%	1,569,219,500.00
031800200100	Judiciary - High Court	2,687,283,078.37	791,800,000.00	1,980,300,000.00	73.7%	706,983,078.37
031800300100	Judiciary - Customary Court of Appeal	963,132,500.00	20,000,000.00	116,124,400.10	12.1%	847,008,099.90
032600000000	Ministry Of Justice and Attorney General	411,227,815.00	65,200,000.00	350,450,000.00	85.2%	60,777,815.00
032600100100	Ministry Of Justice and Attorney General	383,679,585.00	63,200,000.00	326,700,000.00	85.1%	56,979,585.00
032600200100	Law Reform Commission	27,548,230.00	2,000,000.00	23,750,000.00	86.2%	3,798,230.00
040000000000	Regional Sector	66,082,800.00	2,000,000.00	6,500,000.00	9.8%	59,582,800.00
045800000000	Ministry of Niger Delta	66,082,800.00	2,000,000.00	6,500,000.00	9.8%	59,582,800.00
045800100100	Ministry of Niger Delta	66,082,800.00	2,000,000.00	6,500,000.00	9.8%	59,582,800.00
050000000000	Social Services Sector	3,086,312,641.67	964,512,520.00	2,814,070,216.20	91.2%	272,242,425.47
051300000000	Ministry of Youth Development and Talent Hunt	55,462,500.00	-	59,120,000.00	106.6%	- 3,657,500.00
051300100100	Ministry of Youth Development and Talent Hunt	55,462,500.00	-	59,120,000.00	106.6%	- 3,657,500.00
051400000000	Ministry Of Women Affairs and Vulnerable Groups	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00
051400100100	Ministry Of Women Affairs and Social Welfare	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00

Imo State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051700000000	Ministry Of Education	454,288,084.41	71,500,000.00	849,361,864.00	187.0%	- 395,073,779.59
051700100100	Ministry Of Education, Primary and Secondary	387,584,500.00	20,000,000.00	793,361,864.00	204.7%	- 405,777,364.00
051700100200	Ministry of Tertiary and Technical Education	66,703,584.41	51,500,000.00	56,000,000.00	84.0%	10,703,584.41
052100000000	Ministry Of Health, Secondary and Tertiary Health Care Management	627,119,766.00	71,000,000.00	606,950,000.00	96.8%	20,169,766.00
052100100100	Ministry Of Health, Secondary and Tertiary Health Care Management	627,119,766.00	71,000,000.00	606,950,000.00	96.8%	20,169,766.00
053500000000	Ministry Of Environment and Sanitation	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
053500100100	Ministry Of Environment and Sanitation	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	129,810,500.00	68,000,000.00	93,850,000.00	72.3%	35,960,500.00
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	71,722,000.00	39,000,000.00	53,350,000.00	74.4%	18,372,000.00
055100100200	Ministry of Rural Development & Economic Empowerment	58,088,500.00	29,000,000.00	40,500,000.00	69.7%	17,588,500.00
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	490,872,915.00	388,077,500.00	429,789,832.20	87.6%	61,083,082.80
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	490,872,915.00	388,077,500.00	429,789,832.20	87.6%	61,083,082.80
053900000000	Ministry of Sports	1,006,590,978.00	230,935,020.00	469,146,020.00	46.6%	537,444,958.00
053900100100	Ministry of Sports	493,283,478.00	-	81,811,000.00	16.6%	411,472,478.00
053900200100	Imo State Sports Commission	513,307,500.00	230,935,020.00	387,335,020.00	75.5%	125,972,480.00

Table 7: Capital Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Capital Expenditure</i>	694,786,041,220.00	118,932,253,194.42	384,029,870,173.55	55.3%	310,756,171,046.45
010000000000	Administrative Sector	16,608,136,000.00	2,674,277,325.00	7,609,153,427.95	45.8%	8,998,982,572.05
011100000000	Governor's Office	750,200,000.00	261,414,075.00	596,022,908.13	79.4%	154,177,091.87
011100100100	Office Of The Executive Governor	750,200,000.00	261,414,075.00	596,022,908.13	79.4%	154,177,091.87
011200000000	Imo State House of Assembly	464,004,000.00	-	24,954,500.00	5.4%	439,049,500.00
011200300100	Imo State House of Assembly	393,000,000.00	-	24,954,500.00	6.3%	368,045,500.00
011200400100	House of Assembly Service Commission	71,004,000.00	-	-	0.0%	71,004,000.00
012300000000	Ministry Of Information, Public Orientation and Strategy	940,000,000.00	-	-	0.0%	940,000,000.00
012300100100	Ministry Of Information, Public Orientation and Strategy	940,000,000.00	-	-	0.0%	940,000,000.00
012400000000	Ministry Of Homeland Security and Vigilante Affairs	700,000,000.00	-	-	0.0%	700,000,000.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs	700,000,000.00	-	-	0.0%	700,000,000.00
012500000000	Office Of The Head Of Service	87,000,000.00	-	13,656,646.28	15.7%	73,343,353.72
012500100100	Office Of The Head Of Service	87,000,000.00	-	13,656,646.28	15.7%	73,343,353.72
014000000000	Office Of The Auditor General	250,000,000.00	-	-	0.0%	250,000,000.00
014000100100	Office Of The Auditor General - State	100,000,000.00	-	-	0.0%	100,000,000.00
014000300100	Office Of The Auditor General - Local Govt	150,000,000.00	-	-	0.0%	150,000,000.00
014800000000	Imo State Independent Electoral Commission	132,132,000.00	-	-	0.0%	132,132,000.00
014800100100	Imo State Independent Electoral Commission	132,132,000.00	-	-	0.0%	132,132,000.00
016100000000	Office Of The Secretary To The State Govt	224,800,000.00	50,000,000.00	147,737,373.54	65.7%	77,062,626.46
016100100100	Office Of The Secretary To The State Govt	224,800,000.00	50,000,000.00	147,737,373.54	65.7%	77,062,626.46
016200000000	Ministry Of Special Projects	9,000,000,000.00	1,600,000,000.00	4,100,000,000.00	45.6%	4,900,000,000.00
016200100100	Ministry of Special Projects	9,000,000,000.00	1,600,000,000.00	4,100,000,000.00	45.6%	4,900,000,000.00
016300000000	Ministry of Special Duties	4,060,000,000.00	762,863,250.00	2,726,782,000.00	67.2%	1,333,218,000.00
016300100100	Ministry of Special Duties	4,060,000,000.00	762,863,250.00	2,726,782,000.00	67.2%	1,333,218,000.00
020000000000	Economic Sector	569,735,671,220.00	105,373,336,897.56	347,544,497,793.36	61.0%	222,191,173,426.64
021500000000	Ministry Of Agriculture and Food Security	30,000,000,000.00	-	2,298,348,975.00	7.7%	27,701,651,025.00
021500100100	Ministry Of Agriculture and Food Security	30,000,000,000.00	-	2,298,348,975.00	7.7%	27,701,651,025.00
027000000000	Ministry of Livestock Development	20,020,000,000.00	-	9,846,564,830.93	49.2%	10,173,435,169.07
027000100100	Ministry of Livestock Development	20,020,000,000.00	-	9,846,564,830.93	49.2%	10,173,435,169.07
022000000000	Ministry Of Finance	318,000,000.00	9,275,000.00	9,275,000.00	2.9%	308,725,000.00
022000100100	Ministry Of Finance	318,000,000.00	9,275,000.00	9,275,000.00	2.9%	308,725,000.00
022200000000	Ministry Of Trade, Commerce and Investment	541,000,000.00	500,000,000.00	528,750,000.00	97.7%	12,250,000.00
022200100100	Ministry Of Trade, Commerce and Investment	541,000,000.00	500,000,000.00	528,750,000.00	97.7%	12,250,000.00
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	425,000,000.00	-	-	0.0%	425,000,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	425,000,000.00	-	-	0.0%	425,000,000.00
022900000000	Ministry Of Transport	101,010,000,000.00	-	32,230,233,472.41	31.9%	68,779,766,527.59
022900100100	Ministry Of Transport	101,010,000,000.00	-	32,230,233,472.41	31.9%	68,779,766,527.59
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	110,000,000.00	-	35,000,000.00	31.8%	75,000,000.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	110,000,000.00	-	35,000,000.00	31.8%	75,000,000.00
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
023400000000	Ministry Of Works & Infrastructural Development	297,609,312,778.00	101,730,783,474.12	246,951,862,530.58	83.0%	50,657,450,247.42
023400100100	Ministry Of Works & Infrastructural Development	297,609,312,778.00	101,730,783,474.12	246,951,862,530.58	83.0%	50,657,450,247.42
023400200100	Office Of The Surveyor General	100,000,000.00	-	5,320,000.00	5.3%	94,680,000.00
023100000000	Ministry Of Power and Electrification	77,006,579,042.00	812,846,555.86	38,842,620,360.15	50.4%	38,163,958,681.85
023100100100	Ministry Of Power and Electrification	74,755,479,042.00	812,846,555.86	38,842,620,360.15	51.4%	36,331,780,331.85
023100100200	Imo State Electricity Regulatory Commission	2,251,100,000.00	-	418,921,650.00	18.6%	1,832,178,350.00
023600000000	Ministry Of Tourism, Hospitality and Culture	30,210,000,000.00	-	9,619,420,755.50	31.8%	20,590,579,244.50

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
023600100100	Ministry Of Tourism, Hospitality and Culture	30,210,000,000.00	-	9,619,420,755.50	31.8%	20,590,579,244.50
0238000000000	Ministry Of Budget, Economic Planning & Statistics	1,420,000,000.00	400,000,000.00	550,950,000.00	38.8%	869,050,000.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	110,000,000.00	-	-	0.0%	110,000,000.00
023800500100	Ministry of Digital Economy and E-Government	1,310,000,000.00	400,000,000.00	550,950,000.00	42.1%	759,050,000.00
0252000000000	Ministry Of Water Resources	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
025200100100	Ministry Of Water Resources	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
0253000000000	Ministry Of Housing and Urban Renewal and New Cities Decelopment	7,865,000,000.00	1,920,431,867.58	6,338,358,115.66	80.6%	1,526,641,884.34
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	7,865,000,000.00	1,920,431,867.58	6,338,358,115.66	80.6%	1,526,641,884.34
0260000000000	Ministry Of Lands and Physical Planning	1,110,000,000.00	-	133,113,753.13	12.0%	976,886,246.87
026000100100	Ministry Of Lands and Physical Planning	1,110,000,000.00	-	133,113,753.13	12.0%	976,886,246.87
0300000000000	Law and Justice Sector	2,994,000,000.00	75,000,000.00	302,800,000.00	10.1%	2,691,200,000.00
0318000000000	Judiciary	2,339,000,000.00	-	127,800,000.00	5.5%	2,211,200,000.00
031800100100	Judicial Service Commission	276,000,000.00	-	55,800,000.00	20.2%	220,200,000.00
031800200100	Judiciary - High Court	1,485,000,000.00	-	-	0.0%	1,485,000,000.00
031800300100	Judiciary - Customary Court of Appeal	579,000,000.00	-	72,000,000.00	12.5%	506,000,000.00
0326000000000	Ministry Of Justice and Attorney General	655,000,000.00	75,000,000.00	175,000,000.00	26.7%	480,000,000.00
032600100100	Ministry Of Justice and Attorney General	640,000,000.00	75,000,000.00	175,000,000.00	27.3%	465,000,000.00
032600200100	Law Reform Commission	15,000,000.00	-	-	0.0%	15,000,000.00
0400000000000	Regional Sector	820,000,000.00	-	-	0.0%	820,000,000.00
0458000000000	Ministry of Niger Delta	820,000,000.00	-	-	0.0%	820,000,000.00
045800100100	Ministry of Niger Delta	820,000,000.00	-	-	0.0%	820,000,000.00
0500000000000	Social Services Sector	104,628,234,000.00	10,809,638,971.86	28,573,418,952.24	27.3%	76,054,815,047.76
0513000000000	Ministry of Youth Development and Talent Hunt	1,060,000,000.00	-	-	0.0%	1,060,000,000.00
051300100100	Ministry of Youth Development and Talent Hunt	1,060,000,000.00	-	-	0.0%	1,060,000,000.00
0514000000000	Ministry Of Women Affairs and Vulnerable Groups	525,000,000.00	-	-	0.0%	525,000,000.00
051400100100	Ministry Of Women Affairs and Social Welfare	525,000,000.00	-	-	0.0%	525,000,000.00
0517000000000	Ministry Of Education	49,460,000,000.00	1,215,000,000.00	11,665,281,098.54	23.6%	37,794,718,901.46
051700100100	Ministry Of Education, Primary and Secondary	49,240,000,000.00	1,215,000,000.00	11,565,281,098.54	23.5%	37,674,718,901.46
051700100200	Ministry of Tertiary and Technical Education	220,000,000.00	-	100,000,000.00	45.5%	120,000,000.00
0521000000000	Ministry Of Health, Secondary and Tertiary Health Care Management	20,919,234,000.00	9,489,083,521.86	12,758,568,423.04	61.0%	8,160,665,576.96
052100100100	Ministry Of Health, Secondary and Tertiary Health Care Management	20,919,234,000.00	9,489,083,521.86	12,758,568,423.04	61.0%	8,160,665,576.96
0535000000000	Ministry Of Environment and Sanitation	21,130,000,000.00	91,397,250.00	993,182,749.66	4.7%	20,136,817,250.34
053500100100	Ministry Of Environment and Sanitation	21,130,000,000.00	91,397,250.00	993,182,749.66	4.7%	20,136,817,250.34
0551000000000	Ministry of Local Govt, Community and Chieftaincy Affairs	520,000,000.00	-	-	0.0%	520,000,000.00
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	20,000,000.00	-	-	0.0%	20,000,000.00
055100100200	Ministry of Rural Development & Economic Empowerment	500,000,000.00	-	-	0.0%	500,000,000.00
0574000000000	Ministry Of Primary Health, Social Services and Health Insurance	11,014,000,000.00	14,158,200.00	3,156,386,681.00	28.7%	7,857,613,319.00
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	11,014,000,000.00	14,158,200.00	3,156,386,681.00	28.7%	7,857,613,319.00

Table 8: Other Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	13,412,029,330.62	9,339,767,979.95	39,571,341,503.64	295.0%	- 26,159,312,173.02
010000000000	Administrative Sector	2,446,508,074.00	1,932,833,347.00	4,578,333,347.00	187.1%	- 2,131,825,273.00
011100000000	Governor's Office	1,859,871,111.00	1,488,833,347.00	4,008,833,347.00	215.5%	- 2,148,962,236.00
011100100100	Office Of The Executive Governor	1,859,871,111.00	1,488,833,347.00	4,008,833,347.00	215.5%	- 2,148,962,236.00
011200000000	Imo State House of Assembly	552,655,216.00	429,000,000.00	539,000,000.00	97.5%	13,655,216.00
011200300100	Imo State House of Assembly	552,655,216.00	429,000,000.00	539,000,000.00	97.5%	13,655,216.00
012300000000	Ministry Of Information, Public Orientation and Strategy	5,000,000.00	2,000,000.00	2,000,000.00	40.0%	3,000,000.00
012300100100	Ministry Of Information, Public Orientation and Strategy	5,000,000.00	2,000,000.00	2,000,000.00	40.0%	3,000,000.00
014900000000	Local Government Service Commission	800,000.00	-	-	0.0%	800,000.00
014900100100	Local Government Service Commission	800,000.00	-	-	0.0%	800,000.00
014800000000	Imo State Independent Electoral Commission	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
014800100100	Imo State Independent Electoral Commission	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
016100000000	Office Of The Secretary To The State Govt	18,570,500.00	10,000,000.00	25,500,000.00	137.3%	- 6,929,500.00
016100100100	Office Of The Secretary To The State Govt	18,570,500.00	10,000,000.00	25,500,000.00	137.3%	- 6,929,500.00
016300000000	Ministry of Special Duties	7,611,247.00	2,000,000.00	2,000,000.00	26.3%	5,611,247.00
016300100100	Ministry of Special Duties	7,611,247.00	2,000,000.00	2,000,000.00	26.3%	5,611,247.00
020000000000	Economic Sector	10,702,864,219.62	7,311,934,632.95	34,800,508,156.64	325.2%	- 24,097,643,937.02
021500000000	Ministry Of Agriculture and Food Security	17,000,000.00	10,000,000.00	11,500,000.00	67.6%	5,500,000.00
021500100100	Ministry Of Agriculture and Food Security	17,000,000.00	10,000,000.00	11,500,000.00	67.6%	5,500,000.00
022000000000	Ministry Of Finance	3,305,939,604.36	7,087,450,749.47	28,829,862,501.16	872.1%	- 25,523,922,896.80
022000100100	Ministry Of Finance	3,295,789,604.36	7,080,450,749.47	28,820,362,501.16	874.5%	- 25,524,572,896.80
022000800100	Imo State Internal Revenue Service	10,150,000.00	7,000,000.00	9,500,000.00	93.6%	650,000.00
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	3,000,000.00	-	-	0.0%	3,000,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	3,000,000.00	-	-	0.0%	3,000,000.00
023100000000	Ministry Of Power and Electrification	5,200,000.00	2,000,000.00	2,080,120.00	40.0%	3,119,880.00
023100100100	Ministry Of Power and Electrification	2,200,000.00	2,000,000.00	2,080,120.00	94.6%	119,880.00
023100100200	Imo State Electricity Regulatory Commission	3,000,000.00	-	-	0.0%	3,000,000.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	7,314,209,615.26	183,483,883.48	5,903,065,535.48	80.7%	1,411,144,079.78
023800100100	Ministry Of Budget, Economic Planning & Statistics	7,289,209,615.26	183,483,883.48	5,878,065,535.48	80.6%	1,411,144,079.78
023800500100	Ministry of Digital Economy and E-Government	25,000,000.00	-	25,000,000.00	100.0%	-
025200000000	Ministry Of Water Resources	57,515,000.00	29,000,000.00	54,000,000.00	93.9%	3,515,000.00
025200100100	Ministry Of Water Resources	57,515,000.00	29,000,000.00	54,000,000.00	93.9%	3,515,000.00
030000000000	Law and Justice Sector	4,000,000.00	-	-	0.0%	4,000,000.00
031800000000	Judiciary	4,000,000.00	-	-	0.0%	4,000,000.00
031800200100	Judiciary - High Court	4,000,000.00	-	-	0.0%	4,000,000.00
050000000000	Social Services Sector	258,657,037.00	95,000,000.00	192,500,000.00	74.4%	66,157,037.00
051300000000	Ministry of Youth Development and Talent Hunt	4,350,000.00	-	4,000,000.00	92.0%	350,000.00
051300100100	Ministry of Youth Development and Talent Hunt	4,350,000.00	-	4,000,000.00	92.0%	350,000.00
052100000000	Ministry Of Health, Secondary and Tertiary Health Care Management	1,500,000.00	-	-	0.0%	1,500,000.00
052100100100	Ministry Of Health, Secondary and Tertiary Health Care Management	1,500,000.00	-	-	0.0%	1,500,000.00
053500000000	Ministry Of Environment and Sanitation	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
053500100100	Ministry Of Environment and Sanitation	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	54,143,159.00	31,000,000.00	50,500,000.00	93.3%	3,643,159.00
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	7,143,000.00	-	7,000,000.00	98.0%	143,000.00
055100100200	Ministry of Rural Development & Economic Empowerment	47,000,159.00	31,000,000.00	43,500,000.00	92.6%	3,500,159.00
053900000000	Ministry of Sports	59,950,000.00	-	-	0.0%	59,950,000.00
053900100100	Ministry of Sports	59,950,000.00	-	-	0.0%	59,950,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	807,088,041,220.00	152,178,200,605.84	494,308,467,660.32	61.2%	312,779,573,559.69
2	<i>Expenditures</i>	<u>807,088,041,220.00</u>	<u>152,178,200,605.84</u>	<u>494,308,467,660.32</u>	<u>61.2%</u>	<u>312,779,573,559.69</u>
21	<i>PERSONNEL COST</i>	<u>67,402,000,000.00</u>	<u>11,301,506,769.83</u>	<u>40,625,578,760.40</u>	<u>60.3%</u>	<u>26,776,421,239.61</u>
2101	<i>SALARY</i>	<u>51,382,501,078.04</u>	<u>11,301,506,769.83</u>	<u>28,791,877,787.96</u>	<u>56.0%</u>	<u>22,590,623,290.08</u>
210101	<i>SALARIES AND WAGES</i>	<u>51,382,501,078.04</u>	<u>11,301,506,769.83</u>	<u>28,791,877,787.96</u>	<u>56.0%</u>	<u>22,590,623,290.08</u>
21010101	SALARY	44,332,249,296.74	9,616,265,725.88	24,072,201,920.91	54.3%	20,260,047,375.83
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,820,251,781.30	295,100,000.00	2,174,999,762.24	45.1%	2,645,312,019.06
21010104	SALARY - POLITICAL HOLDERS	2,230,000,000.00	1,390,141,043.95	2,544,736,104.81	114.1%	- 314,736,104.81
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<u>9,372,995,815.56</u>	-	<u>3,467,083,537.56</u>	<u>37.0%</u>	<u>5,905,912,278.00</u>
210201	<i>ALLOWANCES</i>	<u>9,372,995,815.56</u>	-	<u>3,467,083,537.56</u>	<u>37.0%</u>	<u>5,905,912,278.00</u>
21020103	ACCOMODATION	218,756,967.46	-	158,156,212.16	72.3%	60,600,755.30
21020104	DOMESTIC STAFF	283,653,095.81	-	199,644,538.89	70.4%	84,008,556.93
21020105	ENTERTAINMENT	726,317,029.44	-	149,133,327.70	20.5%	577,183,701.73
21020106	FURNITURE	2,299,162,847.00	-	461,209,352.87	20.1%	1,837,953,494.12
21020107	HAZARD	66,824,955.00	-	50,118,716.25	75.0%	16,706,238.75
21020108	LEAVE	24,700,000.00	-	18,525,000.00	75.0%	6,175,000.00
21020109	LEAVE BONUS	344,629,035.53	-	69,374,537.18	20.1%	275,254,498.35
21020110	MEDICAL	41,137,392.00	-	30,853,044.00	75.0%	10,284,346.00
21020111	MOTOR VEHICLE MAINTENANCE	465,628,723.50	-	96,194,281.39	20.7%	369,434,442.11
21020112	NEWS PAPER/MAGAZINE/ JOURNAL	163,051,503.14	-	103,037,288.96	63.2%	60,014,214.18
21020113	OUTFIT	6,265,587.00	-	4,699,190.25	75.0%	1,566,396.75
21020114	RENT SUPPLEMENT	698,845,816.73	-	441,957,113.25	63.2%	256,888,703.48
21020115	SECURITY	356,074,818.23	-	174,005,504.92	48.9%	182,069,313.31
21020117	TOOLS	53,900,000.00	-	40,425,000.00	75.0%	13,475,000.00
21020118	TRANSPORT	645,553,089.42	-	449,044,561.25	69.6%	196,508,528.16
21020119	UNIFORM	17,590,542.00	-	13,192,906.50	75.0%	4,397,635.50
21020120	OTHERS	1,577,904,413.30	-	977,362,961.98	61.9%	600,541,451.32
21020121	ACCOMODATION - POLITICAL	200,000,000.00	-	-	0.0%	200,000,000.00
21020122	DOMESTIC STAFF - POLITICAL	240,000,000.00	-	6,000,000.00	2.5%	234,000,000.00
21020123	ENTERTAINMENT - POLITICAL	250,000,000.00	-	15,000,000.00	6.0%	235,000,000.00
21020124	LEAVE BONUS - POLITICAL	292,000,000.00	-	-	0.0%	292,000,000.00
21020125	MOTOR VEHICLE MAINTENANCE - POLITICAL	400,000,000.00	-	9,000,000.00	2.3%	391,000,000.00
21020126	NEWS PAPER/MAGAZINE/ JOURNAL - POLITICAL	1,000,000.00	-	150,000.00	15.0%	850,000.00
2103	<i>SOCIAL BENEFITS</i>	<u>6,646,503,106.40</u>	-	<u>8,366,617,434.87</u>	<u>125.9%</u>	<u>- 1,720,114,328.47</u>
210301	<i>SOCIAL BENEFITS</i>	<u>6,646,503,106.40</u>	-	<u>8,366,617,434.87</u>	<u>125.9%</u>	<u>- 1,720,114,328.47</u>
21030101	Gratuity	2,500,000,000.00	-	3,464,125,693.23	138.6%	- 964,125,693.23
21030102	Pension	3,741,324,305.00	-	4,630,470,505.79	123.8%	- 889,146,200.79
21030104	Severance Gratuity	405,178,801.40	-	272,021,235.86	67.1%	133,157,565.54
22	<i>OTHER RECURRENT COSTS</i>	<u>44,900,000,000.00</u>	<u>21,944,440,641.59</u>	<u>69,653,018,726.37</u>	<u>155.1%</u>	<u>- 24,753,018,726.37</u>
2202	<i>OVERHEAD COST</i>	<u>31,487,970,669.38</u>	<u>12,604,672,661.64</u>	<u>30,081,677,222.73</u>	<u>95.5%</u>	<u>1,406,293,446.65</u>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<u>3,518,066,151.20</u>	<u>3,351,265,252.00</u>	<u>4,958,970,752.00</u>	<u>141.0%</u>	<u>- 1,440,904,600.80</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,195,253,036.00	370,565,000.00	1,367,770,000.00	114.4%	- 172,516,964.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,923,957,288.20	2,508,700,252.00	2,969,200,752.00	153.8%	- 1,035,243,463.80

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	280,000,000.00	372,000,000.00	372.0%	- 272,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	298,855,827.00	192,000,000.00	260,000,000.00	87.0%	38,855,827.00
220202	UTILITIES - GENERAL	232,583,759.76	300,380,000.00	360,059,675.55	154.8%	- 127,475,915.79
22020201	ELECTRICITY CHARGES	72,209,999.76	16,400,000.00	47,679,675.55	66.0%	24,530,324.22
22020202	TELEPHONE CHARGES	121,873,760.00	268,980,000.00	294,880,000.00	242.0%	- 173,006,240.00
22020203	INTERNET ACCESS CHARGES	28,000,000.00	10,000,000.00	12,500,000.00	44.6%	15,500,000.00
22020205	WATER RATES	10,000,000.00	5,000,000.00	5,000,000.00	50.0%	5,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	-	-	0.0%	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,140,331,706.04	641,510,000.00	1,037,983,025.75	48.5%	1,102,348,680.29
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	788,860,145.37	323,310,000.00	545,873,025.75	69.2%	242,987,119.62
22020302	BOOKS	80,000,000.00	75,000,000.00	75,000,000.00	93.8%	5,000,000.00
22020304	MAGAZINES & PERIODICALS	855,604,847.67	34,700,000.00	83,100,000.00	9.7%	772,504,847.67
22020305	PRINTING OF NON SECURITY DOCUMENTS	23,100,000.00	13,000,000.00	14,875,000.00	64.4%	8,225,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	10,000,000.00	10,000,000.00	50.0%	10,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	351,146,381.00	172,500,000.00	296,000,000.00	84.3%	55,146,381.00
22020309	UNIFORMS & OTHER CLOTHING	21,620,332.00	13,000,000.00	13,135,000.00	60.8%	8,485,332.00
220204	MAINTENANCE SERVICES - GENERAL	7,583,433,743.74	2,616,098,707.08	8,240,261,802.78	108.7%	- 656,828,059.03
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,260,095,896.76	893,498,560.86	1,758,126,452.91	77.8%	501,969,443.85
22020402	MAINTENANCE OF OFFICE FURNITURE	1,367,588,452.28	240,240,146.22	900,191,896.22	65.8%	467,396,556.06
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,556,557,584.67	940,060,000.00	2,143,669,117.52	137.7%	- 587,111,532.65
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	755,400,500.00	93,900,000.00	506,500,000.00	67.1%	248,900,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	940,418,732.00	204,300,000.00	890,359,336.09	94.7%	50,059,395.91
22020406	OTHER MAINTENANCE SERVICES	663,972,577.89	241,100,000.00	1,212,840,000.00	182.7%	- 548,867,422.11
22020410	MAINTENANCE OF STREET LIGHTINGS	33,300,000.14	2,000,000.00	27,575,000.04	82.8%	5,725,000.10
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,500,000.00	1,000,000.00	801,000,000.00	17800.0%	- 796,500,000.00
22020414	MAINTENANCE OF SECURITY EQUIPMENT	1,600,000.00	-	-	0.0%	1,600,000.00
220205	TRAINING - GENERAL	2,798,471,449.64	1,731,200,000.00	2,355,125,000.00	84.2%	443,346,449.64
22020501	LOCAL TRAINING	2,757,771,449.64	1,692,200,000.00	2,316,125,000.00	84.0%	441,646,449.64
22020502	INTERNATIONAL TRAINING	40,700,000.00	39,000,000.00	39,000,000.00	95.8%	1,700,000.00
220206	OTHER SERVICES - GENERAL	2,614,245,202.00	1,835,000,000.00	6,166,300,000.00	235.9%	- 3,552,054,798.00
22020601	SECURITY SERVICES	929,090,000.00	1,321,500,000.00	4,111,000,000.00	442.5%	- 3,181,910,000.00
22020603	RESIDENTIAL RENT	21,755,286.00	4,500,000.00	19,500,000.00	89.6%	2,255,286.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,585,399,916.00	495,000,000.00	2,018,500,000.00	127.3%	- 433,100,084.00
22020605	CLEANING & FUMIGATION SERVICES	78,000,000.00	14,000,000.00	17,300,000.00	22.2%	60,700,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,630,237,556.00	370,400,000.00	3,400,372,864.00	73.4%	1,229,864,692.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,755,286.00	1,500,000.00	3,700,000.00	42.3%	5,055,286.00
22020703	LEGAL SERVICES	754,500,000.00	23,000,000.00	324,900,000.00	43.1%	429,600,000.00
22020704	ENGINEERING SERVICES	66,200,500.00	5,000,000.00	44,861,864.00	67.8%	21,338,636.00
22020707	AGRICULTURAL CONSULTING	9,000,000.00	6,000,000.00	7,750,000.00	86.1%	1,250,000.00
22020708	MEDICAL CONSULTING	43,314,000.00	10,000,000.00	10,311,000.00	23.8%	33,003,000.00
22020709	OTHER CONSULTING SERVICES	3,748,467,770.00	324,900,000.00	3,008,850,000.00	80.3%	739,617,770.00
220208	FUEL & LUBRICANTS - GENERAL	22,010,750.00	-	5,650,000.00	25.7%	16,360,750.00
22020801	MOTOR VEHICLE FUEL COST	19,000,000.00	-	4,450,000.00	23.4%	14,550,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,010,750.00	-	1,200,000.00	39.9%	1,810,750.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,948,590,351.00	1,758,818,702.56	3,556,954,102.66	44.7%	4,391,636,248.34

2.E Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	807,088,041,220.00	152,178,200,605.84	494,308,467,660.32	61.2%	312,779,573,559.69
701	GENERAL PUBLIC SERVICES	70,481,022,325.26	24,984,558,509.92	76,294,127,811.21	108.2%	- 5,813,105,485.95
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	43,233,470,345.67	15,976,587,662.86	35,185,716,045.09	81.4%	8,047,754,300.58
70111	EXECUTIVE AND LEGISLATIVE ORGANS	37,456,448,158.45	15,589,363,172.11	32,902,193,630.10	87.8%	4,554,254,528.35
70112	FINANCIAL AND FISCAL AFFAIRS	5,777,022,187.22	387,224,490.75	2,283,522,414.99	39.5%	3,493,499,772.23
7013	GENERAL SERVICES	23,138,615,484.54	1,850,025,538.66	11,849,018,944.86	51.2%	11,289,596,539.68
70131	GENERAL PERSONNEL SERVICES	732,289,922.43	214,035,755.67	596,348,072.66	81.4%	135,941,849.77
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,585,964,979.46	748,827,255.65	7,810,515,353.50	44.4%	9,775,449,625.97
70133	OTHER GENERAL SERVICES	4,820,360,582.65	887,162,527.34	3,442,155,518.71	71.4%	1,378,205,063.95
7016	GENERAL PUBLIC SERVICES N.E.C.	813,146,890.69	77,494,558.93	439,030,320.10	54.0%	374,116,570.59
70161	GENERAL PUBLIC SERVICES N.E.C.	813,146,890.69	77,494,558.93	439,030,320.10	54.0%	374,116,570.59
7017	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	7,080,450,749.47	28,820,362,501.16	874.5%	- 25,524,572,896.80
70171	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	7,080,450,749.47	28,820,362,501.16	874.5%	- 25,524,572,896.80
703	PUBLIC ORDER AND SAFETY	12,188,644,383.65	2,628,957,704.16	6,884,159,761.62	56.5%	5,304,484,622.03
7033	LAW COURTS	12,069,228,290.08	2,611,757,704.16	6,799,789,363.60	56.3%	5,269,438,926.49
70331	LAW COURTS	12,069,228,290.08	2,611,757,704.16	6,799,789,363.60	56.3%	5,269,438,926.49
7036	PUBLIC ORDER AND SAFETY N.E.C.	119,416,093.57	17,200,000.00	84,370,398.03	70.7%	35,045,695.54
70361	PUBLIC ORDER AND SAFETY N.E.C.	119,416,093.57	17,200,000.00	84,370,398.03	70.7%	35,045,695.54
704	ECONOMIC AFFAIRS	560,457,952,934.31	104,180,866,884.78	343,653,710,420.85	61.3%	216,804,242,513.46
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,310,098,499.45	594,569,051.05	899,151,264.27	68.6%	410,947,235.18
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,310,098,499.45	594,569,051.05	899,151,264.27	68.6%	410,947,235.18
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	50,436,674,893.69	183,247,887.46	12,598,959,801.16	25.0%	37,837,715,092.53
70421	AGRICULTURE	50,436,674,893.69	183,247,887.46	12,598,959,801.16	25.0%	37,837,715,092.53
7043	FUEL AND ENERGY	75,131,576,022.00	817,846,555.86	38,596,538,142.40	51.4%	36,535,037,879.60
70431	COAL AND OTHER SOLID MINERAL FUEL	3,195,083.00	-	2,396,312.25	75.0%	798,770.75
70432	PETROLEUM AND NATURAL GAS	110,000,000.00	-	35,000,000.00	31.8%	75,000,000.00
70435	ELECTRICITY	75,018,380,939.00	817,846,555.86	38,599,141,830.15	51.4%	36,459,239,108.85
7044	MINING, MANUFACTURING, AND CONSTRUCTION	825,953,449.77	281,721,060.86	315,208,759.44	38.2%	510,744,690.33
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	825,953,449.77	281,721,060.86	315,208,759.44	38.2%	510,744,690.33
7045	TRANSPORT	399,737,286,825.58	102,153,982,329.55	280,061,192,324.22	70.1%	119,676,094,501.36
70451	ROAD TRANSPORT	399,737,286,825.58	102,153,982,329.55	280,061,192,324.22	70.1%	119,676,094,501.36
7046	COMMUNICATION	333,855,852.00	114,500,000.00	1,453,865,000.00	435.5%	- 1,120,009,148.00
70461	COMMUNICATION	333,855,852.00	114,500,000.00	1,453,865,000.00	435.5%	- 1,120,009,148.00
7047	OTHER INDUSTRIES	32,654,938,269.33	35,000,000.00	9,708,178,207.50	29.7%	22,946,760,061.83
70473	TOURISM	32,654,938,269.33	35,000,000.00	9,708,178,207.50	29.7%	22,946,760,061.83
7049	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	-	20,616,921.87	74.8%	6,952,200.62
70491	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	-	20,616,921.87	74.8%	6,952,200.62
705	ENVIRONMENTAL PROTECTION	22,740,266,976.24	292,786,474.00	1,870,066,733.23	8.2%	20,870,200,243.01

Table 10: Total Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
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7056	ENVIRONMENTAL PROTECTION N.E.C.	22,740,266,976.24	292,786,474.00	1,870,066,733.23	8.2%	20,870,200,243.01
70561	ENVIRONMENTAL PROTECTION N.E.C.	22,740,266,976.24	292,786,474.00	1,870,066,733.23	8.2%	20,870,200,243.01
706	HOUSING AND COMMUNITY AMMENITIES	21,119,021,276.67	2,619,420,850.44	8,228,253,604.01	39.0%	12,890,767,672.66
7061	HOUSING DEVELOPMENT	10,610,390,297.58	2,267,511,962.80	7,252,272,837.96	68.4%	3,358,117,459.62
70611	HOUSING DEVELOPMENT	10,610,390,297.58	2,267,511,962.80	7,252,272,837.96	68.4%	3,358,117,459.62
7062	COMMUNITY DEVELOPMENT	7,963,789,774.25	164,011,578.42	291,933,910.28	3.7%	7,671,855,863.98
70621	COMMUNITY DEVELOPMENT	7,963,789,774.25	164,011,578.42	291,933,910.28	3.7%	7,671,855,863.98
7063	WATER SUPPLY	2,544,841,204.84	187,897,309.22	684,046,855.77	26.9%	1,860,794,349.07
70631	WATER SUPPLY	2,544,841,204.84	187,897,309.22	684,046,855.77	26.9%	1,860,794,349.07
707	HEALTH	21,980,076,715.00	9,948,161,021.86	13,738,308,255.24	62.5%	8,241,768,459.76
7074	PUBLIC HEALTH SERVICES	490,872,915.00	388,077,500.00	429,789,832.20	87.6%	61,083,082.80
70741	PUBLIC HEALTH SERVICES	490,872,915.00	388,077,500.00	429,789,832.20	87.6%	61,083,082.80
7076	HEALTH N.E.C.	21,489,203,800.00	9,560,083,521.86	13,308,518,423.04	61.9%	8,180,685,376.96
70761	HEALTH N.E.C.	21,489,203,800.00	9,560,083,521.86	13,308,518,423.04	61.9%	8,180,685,376.96
708	RECREATION, CULTURE AND RELIGION	2,912,203,423.05	339,569,685.52	1,834,674,623.97	63.0%	1,077,528,799.08
7081	RECREATIONAL AND SPORTING SERVICES	1,386,353,478.00	230,935,020.00	532,266,020.00	38.4%	854,087,458.00
70811	RECREATIONAL AND SPORTING SERVICES	1,386,353,478.00	230,935,020.00	532,266,020.00	38.4%	854,087,458.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,498,434,345.96	108,634,665.52	1,281,846,904.65	85.5%	216,587,441.31
70831	BROADCASTING AND PUBLISHING SERVICES	1,498,434,345.96	108,634,665.52	1,281,846,904.65	85.5%	216,587,441.31
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
709	EDUCATION	74,848,443,013.17	6,745,100,287.97	29,414,606,945.08	39.3%	45,433,836,068.09
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,480,000,000.00	-	1,638,635,225.00	7.3%	20,841,364,775.00
70912	PRIMARY EDUCATION	22,480,000,000.00	-	1,638,635,225.00	7.3%	20,841,364,775.00
7092	SECONDARY EDUCATION	25,640,000,000.00	1,215,000,000.00	9,926,645,873.54	38.7%	15,713,354,126.46
70921	LOWER SECONDARY EDUCATION	10,630,000,000.00	-	8,711,645,873.54	82.0%	1,918,354,126.46
70922	UPPER-SECONDARY EDUCATION	15,010,000,000.00	1,215,000,000.00	1,215,000,000.00	8.1%	13,795,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	-	100,000,000.00	7.5%	1,240,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	-	100,000,000.00	7.5%	1,240,000,000.00
7098	EDUCATION N.E.C.	25,388,443,013.17	5,530,100,287.97	17,749,325,846.54	69.9%	7,639,117,166.63
70981	EDUCATION N.E.C.	25,388,443,013.17	5,530,100,287.97	17,749,325,846.54	69.9%	7,639,117,166.63
710	SOCIAL PROTECTION	20,360,410,172.65	438,779,187.19	12,390,559,505.11	60.9%	7,969,850,667.54
7102	OLD AGE	6,646,503,106.40	-	8,366,617,434.87	125.9%	- 1,720,114,328.47
71021	OLD AGE	6,646,503,106.40	-	8,366,617,434.87	125.9%	- 1,720,114,328.47
7104	FAMILY AND CHILDREN	11,795,083,731.00	103,158,200.00	3,376,784,181.00	28.6%	8,418,299,550.00
71041	FAMILY AND CHILDREN	11,795,083,731.00	103,158,200.00	3,376,784,181.00	28.6%	8,418,299,550.00
7105	UNEMPLOYMENT	373,914,302.16	335,620,987.19	629,476,114.42	168.3%	- 255,561,812.26
71051	UNEMPLOYMENT	373,914,302.16	335,620,987.19	629,476,114.42	168.3%	- 255,561,812.26
7109	SOCIAL PROTECTION N.E.C.	1,544,909,033.09	-	17,681,774.82	1.1%	1,527,227,258.27
71091	SOCIAL PROTECTION N.E.C.	1,544,909,033.09	-	17,681,774.82	1.1%	1,527,227,258.27

Imo State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Personnel Expenditure</i>	67,402,000,000.00	11,301,506,769.83	40,625,578,760.40	60.3%	26,776,421,239.61
701	GENERAL PUBLIC SERVICES	17,559,670,889.26	2,845,059,124.19	7,051,112,804.05	40.2%	10,508,558,085.21
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS, AND OTHER GENERAL SERVICES	16,376,858,609.03	2,523,786,160.08	6,021,650,370.85	36.8%	10,355,208,238.18
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,966,286,387.45	2,321,001,669.33	4,527,636,748.96	37.8%	7,438,649,638.49
70112	FINANCIAL AND FISCAL AFFAIRS	4,410,572,221.58	202,794,490.75	1,494,013,621.89	33.9%	2,916,558,599.69
7013	GENERAL SERVICES	887,625,267.54	298,578,405.18	780,810,409.38	88.0%	106,814,858.16
70131	GENERAL PERSONNEL SERVICES	423,554,837.43	179,635,755.67	436,172,072.66	103.0%	- 12,617,235.23
70132	OVERALL PLANNING AND STATISTICAL SERVICES	83,208,594.46	66,143,372.17	126,749,818.02	152.3%	- 43,541,223.56
70133	OTHER GENERAL SERVICES	380,861,835.65	52,799,277.34	217,888,518.71	57.2%	162,973,316.95
7016	GENERAL PUBLIC SERVICES N.E.C.	295,187,012.69	22,694,558.93	248,652,023.82	84.2%	46,534,988.87
70161	GENERAL PUBLIC SERVICES N.E.C.	295,187,012.69	22,694,558.93	248,652,023.82	84.2%	46,534,988.87
703	PUBLIC ORDER AND SAFETY	3,673,892,594.08	1,649,757,704.16	4,122,535,361.52	112.2%	- 448,642,767.44
7033	LAW COURTS	3,633,465,396.71	1,649,757,704.16	4,093,214,963.50	112.7%	- 459,749,566.78
70331	LAW COURTS	3,633,465,396.71	1,649,757,704.16	4,093,214,963.50	112.7%	- 459,749,566.78
7036	PUBLIC ORDER AND SAFETY N.E.C.	40,427,197.37	-	29,320,398.03	72.5%	11,106,799.34
70361	PUBLIC ORDER AND SAFETY N.E.C.	40,427,197.37	-	29,320,398.03	72.5%	11,106,799.34
704	ECONOMIC AFFAIRS	2,165,168,052.55	490,355,793.94	1,405,071,965.42	64.9%	760,096,087.13
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	703,838,214.45	69,569,051.05	282,401,264.27	40.1%	421,436,950.18
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	703,838,214.45	69,569,051.05	282,401,264.27	40.1%	421,436,950.18
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	359,064,143.69	164,587,887.46	426,685,995.23	118.8%	- 67,621,851.54
70421	AGRICULTURE	359,064,143.69	164,587,887.46	426,685,995.23	118.8%	- 67,621,851.54
7043	FUEL AND ENERGY	3,195,083.00	-	2,396,312.25	75.0%	798,770.75
70431	COAL AND OTHER SOLID MINERAL FUEL	3,195,083.00	-	2,396,312.25	75.0%	798,770.75
7044	MINING, MANUFACTURING, AND CONSTRUCTION	46,250,264.77	-	24,487,698.58	52.9%	21,762,566.19
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	46,250,264.77	-	24,487,698.58	52.9%	21,762,566.19
7045	TRANSPORT	956,027,954.82	256,198,855.43	596,566,321.23	62.4%	359,461,633.59
70451	ROAD TRANSPORT	956,027,954.82	256,198,855.43	596,566,321.23	62.4%	359,461,633.59
7046	COMMUNICATION	7,000,000.00	-	5,250,000.00	75.0%	1,750,000.00
70461	COMMUNICATION	7,000,000.00	-	5,250,000.00	75.0%	1,750,000.00
7047	OTHER INDUSTRIES	62,223,269.33	-	46,667,452.00	75.0%	15,555,817.33
70473	TOURISM	62,223,269.33	-	46,667,452.00	75.0%	15,555,817.33
7049	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	-	20,616,921.87	74.8%	6,952,200.62
70491	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	-	20,616,921.87	74.8%	6,952,200.62
705	ENVIRONMENTAL PROTECTION	1,275,468,930.98	91,389,224.00	653,428,983.57	51.2%	622,039,947.41
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,275,468,930.98	91,389,224.00	653,428,983.57	51.2%	622,039,947.41
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,275,468,930.98	91,389,224.00	653,428,983.57	51.2%	622,039,947.41
706	HOUSING AND COMMUNITY AMENITIES	10,729,680,717.67	345,588,982.86	1,078,681,735.22	10.1%	9,650,998,982.45
7061	HOUSING DEVELOPMENT	1,279,007,797.58	187,080,095.22	572,930,969.17	44.8%	706,076,828.41

Table 11: Personnel Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
70611	HOUSING DEVELOPMENT	1,279,007,797.58	187,080,095.22	572,930,969.17	44.8%	706,076,828.41
7062	COMMUNITY DEVELOPMENT	7,779,836,115.25	63,011,578.42	145,583,910.28	1.9%	7,634,252,204.98
70621	COMMUNITY DEVELOPMENT	7,779,836,115.25	63,011,578.42	145,583,910.28	1.9%	7,634,252,204.98
7063	WATER SUPPLY	1,670,836,804.84	95,497,309.22	360,166,855.77	21.6%	1,310,669,949.07
70631	WATER SUPPLY	1,670,836,804.84	95,497,309.22	360,166,855.77	21.6%	1,310,669,949.07
708	RECREATION, CULTURE AND RELIGION	492,639,945.05	95,134,665.52	415,508,603.97	84.3%	77,131,341.08
7083	BROADCASTING AND PUBLISHING SERVICES	465,224,345.96	95,134,665.52	394,946,904.65	84.9%	70,277,441.31
70831	BROADCASTING AND PUBLISHING SERVICES	465,224,345.96	95,134,665.52	394,946,904.65	84.9%	70,277,441.31
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
709	EDUCATION	24,460,152,428.76	5,448,600,287.97	16,885,463,982.54	69.0%	7,574,688,446.22
7098	EDUCATION N.E.C.	24,460,152,428.76	5,448,600,287.97	16,885,463,982.54	69.0%	7,574,688,446.22
70981	EDUCATION N.E.C	24,460,152,428.76	5,448,600,287.97	16,885,463,982.54	69.0%	7,574,688,446.22
710	SOCIAL PROTECTION	7,045,326,441.65	335,620,987.19	9,013,775,324.11	127.9%	- 1,968,448,882.46
7102	OLD AGE	6,646,503,106.40	-	8,366,617,434.87	125.9%	- 1,720,114,328.47
71021	OLD AGE	6,646,503,106.40	-	8,366,617,434.87	125.9%	- 1,720,114,328.47
7105	UNEMPLOYMENT	373,914,302.16	335,620,987.19	629,476,114.42	168.3%	- 255,561,812.26
71051	UNEMPLOYMENT	373,914,302.16	335,620,987.19	629,476,114.42	168.3%	- 255,561,812.26
7109	SOCIAL PROTECTION N.E.C.	24,909,033.09	-	17,681,774.82	71.0%	7,227,258.27
71091	SOCIAL PROTECTION N.E.C.	24,909,033.09	-	17,681,774.82	71.0%	7,227,258.27

Imo State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Overhead Expenditure</i>	31,487,970,669.38	12,604,672,661.64	30,081,677,222.73	95.5%	1,406,293,446.65
701	GENERAL PUBLIC SERVICES	20,657,458,142.38	9,854,179,080.78	21,270,453,545.57	103.0%	- 612,995,403.19
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	11,136,931,409.64	9,607,279,080.78	19,323,742,545.57	173.5%	- 8,186,811,135.93
70111	EXECUTIVE AND LEGISLATIVE ORGANS	10,598,631,444.00	9,439,114,080.78	18,653,008,752.47	176.0%	- 8,054,377,308.47
70112	FINANCIAL AND FISCAL AFFAIRS	538,299,965.64	168,165,000.00	670,733,793.10	124.6%	- 132,433,827.46
7013	GENERAL SERVICES	9,434,798,854.74	193,100,000.00	1,884,911,000.00	20.0%	7,549,887,854.74
70131	GENERAL PERSONNEL SERVICES	287,935,085.00	34,400,000.00	160,176,000.00	55.6%	127,759,085.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,793,546,769.74	99,200,000.00	1,254,750,000.00	14.3%	7,538,796,769.74
70133	OTHER GENERAL SERVICES	353,317,000.00	59,500,000.00	469,985,000.00	133.0%	- 116,668,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	85,727,878.00	53,800,000.00	61,800,000.00	72.1%	23,927,878.00
70161	GENERAL PUBLIC SERVICES N.E.C.	85,727,878.00	53,800,000.00	61,800,000.00	72.1%	23,927,878.00
703	PUBLIC ORDER AND SAFETY	5,766,751,789.57	904,200,000.00	2,558,824,400.10	44.4%	3,207,927,389.47
7033	LAW COURTS	5,687,762,893.37	887,000,000.00	2,503,774,400.10	44.0%	3,183,988,493.27
70331	LAW COURTS	5,687,762,893.37	887,000,000.00	2,503,774,400.10	44.0%	3,183,988,493.27
7036	PUBLIC ORDER AND SAFETY N.E.C.	78,988,896.20	17,200,000.00	55,050,000.00	69.7%	23,938,896.20
70361	PUBLIC ORDER AND SAFETY N.E.C.	78,988,896.20	17,200,000.00	55,050,000.00	69.7%	23,938,896.20
704	ECONOMIC AFFAIRS	1,519,793,061.76	634,881,060.86	2,281,499,060.86	150.1%	- 761,705,999.10
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	65,260,285.00	25,000,000.00	88,000,000.00	134.8%	- 22,739,715.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	65,260,285.00	25,000,000.00	88,000,000.00	134.8%	- 22,739,715.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	40,610,750.00	8,660,000.00	15,860,000.00	39.1%	24,750,750.00
70421	AGRICULTURE	40,610,750.00	8,660,000.00	15,860,000.00	39.1%	24,750,750.00
7043	FUEL AND ENERGY	257,701,897.00	3,000,000.00	133,363,000.00	51.8%	124,338,897.00
70435	ELECTRICITY	257,701,897.00	3,000,000.00	133,363,000.00	51.8%	124,338,897.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	379,703,185.00	281,721,060.86	290,721,060.86	76.6%	88,982,124.14
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	379,703,185.00	281,721,060.86	290,721,060.86	76.6%	88,982,124.14
7045	TRANSPORT	361,946,092.76	167,000,000.00	287,850,000.00	79.5%	74,096,092.76
70451	ROAD TRANSPORT	361,946,092.76	167,000,000.00	287,850,000.00	79.5%	74,096,092.76
7046	COMMUNICATION	301,855,852.00	114,500,000.00	1,423,615,000.00	471.6%	- 1,121,759,148.00
70461	COMMUNICATION	301,855,852.00	114,500,000.00	1,423,615,000.00	471.6%	- 1,121,759,148.00
7047	OTHER INDUSTRIES	112,715,000.00	35,000,000.00	42,090,000.00	37.3%	70,625,000.00
70473	TOURISM	112,715,000.00	35,000,000.00	42,090,000.00	37.3%	70,625,000.00
705	ENVIRONMENTAL PROTECTION	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
7056	ENVIRONMENTAL PROTECTION N.E.C.	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
70561	ENVIRONMENTAL PROTECTION N.E.C.	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
706	HOUSING AND COMMUNITY AMENITIES	511,903,000.00	293,400,000.00	408,280,000.00	79.8%	103,623,000.00
7061	HOUSING DEVELOPMENT	256,382,500.00	160,000,000.00	202,550,000.00	79.0%	53,832,500.00
70611	HOUSING DEVELOPMENT	256,382,500.00	160,000,000.00	202,550,000.00	79.0%	53,832,500.00
7062	COMMUNITY DEVELOPMENT	129,810,500.00	70,000,000.00	95,850,000.00	73.8%	33,960,500.00

Table 12: Overhead Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
70621	COMMUNITY DEVELOPMENT	129,810,500.00	70,000,000.00	95,850,000.00	73.8%	33,960,500.00
7063	WATER SUPPLY	125,710,000.00	63,400,000.00	109,880,000.00	87.4%	15,830,000.00
70631	WATER SUPPLY	125,710,000.00	63,400,000.00	109,880,000.00	87.4%	15,830,000.00
707	HEALTH	1,059,342,715.00	459,077,500.00	979,739,832.20	92.5%	79,602,882.80
7074	PUBLIC HEALTH SERVICES	490,872,915.00	388,077,500.00	429,789,832.20	87.6%	61,083,082.80
70741	PUBLIC HEALTH SERVICES	490,872,915.00	388,077,500.00	429,789,832.20	87.6%	61,083,082.80
7076	HEALTH N.E.C	568,469,800.00	71,000,000.00	549,950,000.00	96.7%	18,519,800.00
70761	HEALTH N.E.C.	568,469,800.00	71,000,000.00	549,950,000.00	96.7%	18,519,800.00
708	RECREATION, CULTURE AND RELIGION	1,150,263,478.00	242,435,020.00	1,413,166,020.00	122.9%	- 262,902,542.00
7081	RECREATIONAL AND SPORTING SERVICES	1,062,053,478.00	230,935,020.00	528,266,020.00	49.7%	533,787,458.00
70811	RECREATIONAL AND SPORTING SERVICES	1,062,053,478.00	230,935,020.00	528,266,020.00	49.7%	533,787,458.00
7083	BROADCASTING AND PUBLISHING SERVICES	88,210,000.00	11,500,000.00	884,900,000.00	1003.2%	- 796,690,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	88,210,000.00	11,500,000.00	884,900,000.00	1003.2%	- 796,690,000.00
709	EDUCATION	500,290,584.41	81,500,000.00	863,861,864.00	172.7%	- 363,571,279.59
7098	EDUCATION N.E.C	500,290,584.41	81,500,000.00	863,861,864.00	172.7%	- 363,571,279.59
70981	EDUCATION N.E.C	500,290,584.41	81,500,000.00	863,861,864.00	172.7%	- 363,571,279.59
710	SOCIAL PROTECTION	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00
7104	FAMILY AND CHILDREN	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00
71041	FAMILY AND CHILDREN	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00

Table 13: Capital Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Capital Expenditure</i>	<i>694,786,041,220.00</i>	<i>118,932,253,194.42</i>	<i>384,029,870,173.55</i>	<i>55.3%</i>	<i>310,756,171,046.45</i>
701	GENERAL PUBLIC SERVICES	19,227,236,000.00	3,083,552,325.00	8,688,300,077.95	45.2%	10,538,935,922.05
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAI	13,297,004,000.00	1,920,689,075.00	5,282,989,781.67	39.7%	8,014,014,218.33
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,479,004,000.00	1,911,414,075.00	5,173,714,781.67	41.5%	7,305,289,218.33
70112	FINANCIAL AND FISCAL AFFAIRS	818,000,000.00	9,275,000.00	109,275,000.00	13.4%	708,725,000.00
7013	GENERAL SERVICES	5,500,000,000.00	1,162,863,250.00	3,277,732,000.00	59.6%	2,222,268,000.00
70131	GENERAL PERSONNEL SERVICES	20,000,000.00	-	-	0.0%	20,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,420,000,000.00	400,000,000.00	550,950,000.00	38.8%	869,050,000.00
70133	OTHER GENERAL SERVICES	4,060,000,000.00	762,863,250.00	2,726,782,000.00	67.2%	1,333,218,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	430,232,000.00	-	127,578,296.28	29.7%	302,653,703.72
70161	GENERAL PUBLIC SERVICES N.E.C.	430,232,000.00	-	127,578,296.28	29.7%	302,653,703.72
703	PUBLIC ORDER AND SAFETY	2,744,000,000.00	75,000,000.00	202,800,000.00	7.4%	2,541,200,000.00
7033	LAW COURTS	2,744,000,000.00	75,000,000.00	202,800,000.00	7.4%	2,541,200,000.00
70331	LAW COURTS	2,744,000,000.00	75,000,000.00	202,800,000.00	7.4%	2,541,200,000.00
704	ECONOMIC AFFAIRS	556,725,791,820.00	103,043,630,029.98	339,928,559,274.57	61.1%	216,797,232,545.43
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	541,000,000.00	500,000,000.00	528,750,000.00	97.7%	12,250,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	541,000,000.00	500,000,000.00	528,750,000.00	97.7%	12,250,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	50,020,000,000.00	-	12,144,913,805.93	24.3%	37,875,086,194.07
70421	AGRICULTURE	50,020,000,000.00	-	12,144,913,805.93	24.3%	37,875,086,194.07
7043	FUEL AND ENERGY	74,865,479,042.00	812,846,555.86	38,458,698,710.15	51.4%	36,406,780,331.85
70432	PETROLEUM AND NATURAL GAS	110,000,000.00	-	35,000,000.00	31.8%	75,000,000.00
70435	ELECTRICITY	74,755,479,042.00	812,846,555.86	38,423,698,710.15	51.4%	36,331,780,331.85
7044	MINING, MANUFACTURING, AND CONSTRUCTION	400,000,000.00	-	-	0.0%	400,000,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	400,000,000.00	-	-	0.0%	400,000,000.00
7045	TRANSPORT	398,419,312,778.00	101,730,783,474.12	279,176,776,002.99	70.1%	119,242,536,775.01
70451	ROAD TRANSPORT	398,419,312,778.00	101,730,783,474.12	279,176,776,002.99	70.1%	119,242,536,775.01
7047	OTHER INDUSTRIES	32,480,000,000.00	-	9,619,420,755.50	29.6%	22,860,579,244.50
70473	TOURISM	32,480,000,000.00	-	9,619,420,755.50	29.6%	22,860,579,244.50
705	ENVIRONMENTAL PROTECTION	21,230,000,000.00	91,397,250.00	993,182,749.66	4.7%	20,236,817,250.34
7056	ENVIRONMENTAL PROTECTION N.E.C.	21,230,000,000.00	91,397,250.00	993,182,749.66	4.7%	20,236,817,250.34
70561	ENVIRONMENTAL PROTECTION N.E.C.	21,230,000,000.00	91,397,250.00	993,182,749.66	4.7%	20,236,817,250.34
706	HOUSING AND COMMUNITY AMENITIES	9,765,779,400.00	1,920,431,867.58	6,636,791,868.79	68.0%	3,128,987,531.21
7061	HOUSING DEVELOPMENT	9,075,000,000.00	1,920,431,867.58	6,476,791,868.79	71.4%	2,598,208,131.21
70611	HOUSING DEVELOPMENT	9,075,000,000.00	1,920,431,867.58	6,476,791,868.79	71.4%	2,598,208,131.21
7063	WATER SUPPLY	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
70631	WATER SUPPLY	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
707	HEALTH	20,919,234,000.00	9,489,083,521.86	12,758,568,423.04	61.0%	8,160,665,576.96
7076	HEALTH N.E.C.	20,919,234,000.00	9,489,083,521.86	12,758,568,423.04	61.0%	8,160,665,576.96

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
70761	HEALTH N.E.C.	20,919,234,000.00	9,469,083,521.86	12,758,568,423.04	61.0%	8,160,665,576.96
708	RECREATION, CULTURE AND RELIGION	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	260,000,000.00	-	-	0.0%	260,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	260,000,000.00	-	-	0.0%	260,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	940,000,000.00	-	-	0.0%	940,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	940,000,000.00	-	-	0.0%	940,000,000.00
709	EDUCATION	49,885,000,000.00	1,215,000,000.00	11,665,281,098.54	23.4%	38,219,718,901.46
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,480,000,000.00	-	1,638,635,225.00	7.3%	20,841,364,775.00
70912	PRIMARY EDUCATION	22,480,000,000.00	-	1,638,635,225.00	7.3%	20,841,364,775.00
7092	SECONDARY EDUCATION	25,640,000,000.00	1,215,000,000.00	9,926,645,873.54	38.7%	15,713,354,126.46
70921	LOWER SECONDARY EDUCATION	10,630,000,000.00	-	8,711,645,873.54	82.0%	1,918,354,126.46
70922	UPPER-SECONDARY EDUCATION	15,010,000,000.00	1,215,000,000.00	1,215,000,000.00	8.1%	13,795,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	-	100,000,000.00	7.5%	1,240,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	-	100,000,000.00	7.5%	1,240,000,000.00
7098	EDUCATION N.E.C.	425,000,000.00	-	-	0.0%	425,000,000.00
70981	EDUCATION N.E.C	425,000,000.00	-	-	0.0%	425,000,000.00
710	SOCIAL PROTECTION	13,089,000,000.00	14,158,200.00	3,156,386,681.00	24.1%	9,932,613,319.00
7104	FAMILY AND CHILDREN	11,569,000,000.00	14,158,200.00	3,156,386,681.00	27.3%	8,412,613,319.00
71041	FAMILY AND CHILDREN	11,569,000,000.00	14,158,200.00	3,156,386,681.00	27.3%	8,412,613,319.00
7109	SOCIAL PROTECTION N.E.C.	1,520,000,000.00	-	-	0.0%	1,520,000,000.00
71091	SOCIAL PROTECTION N.E.C.	1,520,000,000.00	-	-	0.0%	1,520,000,000.00

Table 14: Other Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q4 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	13,412,029,330.62	9,339,767,979.95	39,571,341,503.64	295.0%	- 26,159,312,173.02
701	GENERAL PUBLIC SERVICES	13,036,657,293.62	9,201,767,979.95	39,284,261,383.64	301.3%	- 26,247,604,090.02
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,422,676,327.00	1,924,833,347.00	4,557,333,347.00	188.1%	- 2,134,657,020.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,412,526,327.00	1,917,833,347.00	4,547,833,347.00	188.5%	- 2,135,307,020.00
70112	FINANCIAL AND FISCAL AFFAIRS	10,150,000.00	7,000,000.00	9,500,000.00	93.6%	650,000.00
7013	GENERAL SERVICES	7,316,191,362.26	195,483,883.48	5,905,565,535.48	80.7%	1,410,625,826.78
70131	GENERAL PERSONNEL SERVICES	800,000.00	-	-	0.0%	800,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,289,209,615.26	183,483,883.48	5,878,065,535.48	80.6%	1,411,144,079.78
70133	OTHER GENERAL SERVICES	26,181,747.00	12,000,000.00	27,500,000.00	105.0%	- 1,318,253.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	7,080,450,749.47	28,820,362,501.16	874.5%	- 25,524,572,896.80
70171	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	7,080,450,749.47	28,820,362,501.16	874.5%	- 25,524,572,896.80
703	PUBLIC ORDER AND SAFETY	4,000,000.00	-	-	0.0%	4,000,000.00
7033	LAW COURTS	4,000,000.00	-	-	0.0%	4,000,000.00
70331	LAW COURTS	4,000,000.00	-	-	0.0%	4,000,000.00
704	ECONOMIC AFFAIRS	47,200,000.00	12,000,000.00	38,580,120.00	81.7%	8,619,880.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	17,000,000.00	10,000,000.00	11,500,000.00	67.6%	5,500,000.00
70421	AGRICULTURE	17,000,000.00	10,000,000.00	11,500,000.00	67.6%	5,500,000.00
7043	FUEL AND ENERGY	5,200,000.00	2,000,000.00	2,080,120.00	40.0%	3,119,880.00
70435	ELECTRICITY	5,200,000.00	2,000,000.00	2,080,120.00	40.0%	3,119,880.00
7046	COMMUNICATION	25,000,000.00	-	25,000,000.00	100.0%	-
70461	COMMUNICATION	25,000,000.00	-	25,000,000.00	100.0%	-
705	ENVIRONMENTAL PROTECTION	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
706	HOUSING AND COMMUNITY AMENITIES	111,658,159.00	60,000,000.00	104,500,000.00	93.6%	7,158,159.00
7062	COMMUNITY DEVELOPMENT	54,143,159.00	31,000,000.00	50,500,000.00	93.3%	3,643,159.00
70621	COMMUNITY DEVELOPMENT	54,143,159.00	31,000,000.00	50,500,000.00	93.3%	3,643,159.00
7063	WATER SUPPLY	57,515,000.00	29,000,000.00	54,000,000.00	93.9%	3,515,000.00
70631	WATER SUPPLY	57,515,000.00	29,000,000.00	54,000,000.00	93.9%	3,515,000.00
707	HEALTH	1,500,000.00	-	-	0.0%	1,500,000.00
7076	HEALTH N.E.C.	1,500,000.00	-	-	0.0%	1,500,000.00
70761	HEALTH N.E.C.	1,500,000.00	-	-	0.0%	1,500,000.00
708	RECREATION, CULTURE AND RELIGION	69,300,000.00	2,000,000.00	6,000,000.00	8.7%	63,300,000.00
7081	RECREATIONAL AND SPORTING SERVICES	64,300,000.00	-	4,000,000.00	6.2%	60,300,000.00
70811	RECREATIONAL AND SPORTING SERVICES	64,300,000.00	-	4,000,000.00	6.2%	60,300,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	5,000,000.00	2,000,000.00	2,000,000.00	40.0%	3,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	5,000,000.00	2,000,000.00	2,000,000.00	40.0%	3,000,000.00
709	EDUCATION	3,000,000.00	-	-	0.0%	3,000,000.00
7098	EDUCATION N.E.C.	3,000,000.00	-	-	0.0%	3,000,000.00
70981	EDUCATION N.E.C.	3,000,000.00	-	-	0.0%	3,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Imo State Government Budget Performance Report 2025 Q4 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	802,088,041,220.00	152,178,200,605.84	494,308,462,660.32	61.2%	312,779,573,559.69
01	Agriculture	50,438,774,893.69	183,247,887.46	12,600,534,801.16	25.0%	37,838,240,092.53
0101	Effective governance of the Agriculture Sector	523,894,993.69	183,247,887.46	455,620,995.23	87.0%	68,273,998.46
0102	Development of the livestock value chain	19,945,000,000.00	-	9,846,564,830.93	49.4%	10,098,435,169.07
0103	Enhancement of food production and productivity	29,594,880,000.00	-	2,298,348,975.00	7.8%	27,296,531,025.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	75,000,000.00	-	-	0.0%	75,000,000.00
0107	Promotion of enabling environment for increased agricultural development	300,000,000.00	-	-	0.0%	300,000,000.00
02	Societal Re-orientation	1,094,733,786.23	235,059,950.27	1,556,373,497.24	142.2%	- 461,639,711.01
0210	Societal Re-orientation - General	1,094,733,786.23	235,059,950.27	1,556,373,497.24	142.2%	- 461,639,711.01
03	Poverty Alleviation	7,731,668,209.35	16,929,519.24	73,718,220.39	1.0%	7,657,949,988.96
0310	Poverty Alleviation - General	7,731,668,209.35	16,929,519.24	73,718,220.39	1.0%	7,657,949,988.96
04	Health	40,383,850,305.38	10,680,134,945.31	20,483,490,709.87	50.7%	19,900,359,595.51
0401	Effective governance of the health system	8,719,054,305.38	1,176,893,223.45	4,568,535,605.83	52.4%	4,150,518,699.55
0402	Community engagement and participation in health	15,000,000.00	-	-	0.0%	15,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPPHS) to all citizens	2,167,150,000.00	-	500,000,000.00	23.1%	1,667,150,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	28,669,336,000.00	9,503,241,721.86	15,365,525,504.04	53.6%	13,303,810,495.96
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	813,310,000.00	-	49,429,600.00	6.1%	763,880,400.00
05	Education	67,010,389,995.61	5,967,731,317.65	25,807,344,777.28	38.5%	41,203,045,218.33
0501	Effective governance of the education system	17,650,389,995.61	4,752,731,317.65	14,242,063,678.74	80.7%	3,408,326,316.87
0502	Increase in access, retention, and completion rate at all levels	400,000,000.00	-	-	0.0%	400,000,000.00
0505	Adequate infrastructure at all levels	48,720,000,000.00	1,215,000,000.00	11,565,281,098.54	23.7%	37,154,718,901.46
0506	Improved education information management system (EIMS)	240,000,000.00	-	-	0.0%	240,000,000.00
06	Housing and Urban Development	10,676,272,266.98	2,267,511,962.80	7,299,684,315.01	68.4%	3,376,587,951.97
0610	Housing and Urban Development - General	10,676,272,266.98	2,267,511,962.80	7,299,684,315.01	68.4%	3,376,587,951.97
07	Gender	875,061,447.65	172,669,293.59	400,314,126.86	45.7%	474,747,320.79
0710	Gender - General	875,061,447.65	172,669,293.59	400,314,126.86	45.7%	474,747,320.79
08	Youth	2,730,003,478.03	482,886,713.60	1,397,867,204.34	51.2%	1,332,136,273.69
0810	Youth - General	2,730,003,478.03	482,886,713.60	1,397,867,204.34	51.2%	1,332,136,273.69
09	Environmental Improvement	22,985,186,564.26	288,752,614.24	1,441,005,928.59	6.3%	21,544,180,635.67
0910	Environmental Improvement - General	22,985,186,564.26	288,752,614.24	1,441,005,928.59	6.3%	21,544,180,635.67
10	Water Resources and Rural Development	2,774,888,644.90	253,931,168.98	822,897,701.33	29.7%	1,951,990,943.57
1010	Water Resources and Rural Devt - General	2,774,888,644.90	253,931,168.98	822,897,701.33	29.7%	1,951,990,943.57
11	Information Communication and Technology	883,208,968.78	174,053,246.87	1,562,539,266.87	176.9%	- 679,330,298.09
1110	Information Communication and Technology - General	883,208,968.78	174,053,246.87	1,562,539,266.87	176.9%	- 679,330,298.09
12	Growing the Private Sector	1,664,853,847.22	855,290,111.91	1,136,256,335.96	68.2%	528,597,511.26
1210	Growing the Private Sector - General	1,664,853,847.22	855,290,111.91	1,136,256,335.96	68.2%	528,597,511.26
13	Reform of Government and Governance	122,901,292,041.20	27,698,598,273.26	101,017,370,882.77	82.2%	21,883,921,158.43
1310	Reform of Government and Governance - General	122,901,292,041.20	27,698,598,273.26	101,017,370,882.77	82.2%	21,883,921,158.43
14	Power	75,302,446,152.77	817,846,555.86	38,770,190,740.48	51.5%	36,532,255,412.29
1410	Power - General	75,302,446,152.77	817,846,555.86	38,770,190,740.48	51.5%	36,532,255,412.29
17	Road	399,406,981,850.06	102,062,557,044.80	279,825,052,465.01	70.1%	119,581,929,385.05
1710	Road - General	399,406,981,850.06	102,062,557,044.80	279,825,052,465.01	70.1%	119,581,929,385.05
21	Oil and Gas Infrastructure	226,428,767.89	21,000,000.00	113,826,687.17	49.8%	114,602,080.72
2110	Oil and Gas Infrastructure - General	226,428,767.89	21,000,000.00	113,826,687.17	49.8%	114,602,080.72

Table 16: Personnel Expenditure by Programme Classification

Imo State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Personnel Expenditure</i>	67,402,000,000.00	11,301,506,769.83	40,625,578,760.40	60.3%	26,776,421,239.51
01	Agriculture	361,164,143.69	164,587,887.46	428,260,995.23	118.6%	- 67,096,851.54
0101	Effective governance of the Agriculture Sector	361,164,143.69	164,587,887.46	428,260,995.23	118.6%	- 67,096,851.54
02	Societal Re-orientation	888,808,786.23	186,559,950.27	627,383,497.24	70.6%	261,425,288.99
0210	Societal Re-orientation - General	888,808,786.23	186,559,950.27	627,383,497.24	70.6%	261,425,288.99
03	Poverty Alleviation	7,731,668,209.35	16,929,519.24	73,718,220.39	1.0%	7,657,949,988.96
0310	Poverty Alleviation - General	7,731,668,209.35	16,929,519.24	73,718,220.39	1.0%	7,657,949,988.96
04	Health	7,331,123,624.38	717,815,723.45	3,531,795,773.63	48.2%	3,799,327,850.75
0401	Effective governance of the health system	7,331,123,624.38	717,815,723.45	3,531,795,773.63	48.2%	3,799,327,850.75
05	Education	17,096,101,911.20	4,681,231,317.65	13,292,701,814.74	77.8%	3,803,400,096.46
0501	Effective governance of the education system	17,096,101,911.20	4,681,231,317.65	13,292,701,814.74	77.8%	3,803,400,096.46
06	Housing and Urban Development	1,344,889,766.98	187,080,095.22	620,342,446.22	46.1%	724,547,320.76
0610	Housing and Urban Development - General	1,344,889,766.98	187,080,095.22	620,342,446.22	46.1%	724,547,320.76
07	Gender	123,977,716.65	83,669,293.59	179,916,626.86	145.1%	- 55,938,910.21
0710	Gender - General	123,977,716.65	83,669,293.59	179,916,626.86	145.1%	- 55,938,910.21
08	Youth	1,313,650,000.03	251,951,693.60	865,601,184.34	65.9%	448,048,815.69
0810	Youth - General	1,313,650,000.03	251,951,693.60	865,601,184.34	65.9%	448,048,815.69
09	Environmental Improvement	200,388,519.00	87,355,364.24	224,368,178.93	112.0%	- 23,979,659.93
0910	Environmental Improvement - General	200,388,519.00	87,355,364.24	224,368,178.93	112.0%	- 23,979,659.93
10	Water Resources and Rural Development	1,729,712,785.90	99,531,168.98	408,517,701.33	23.6%	1,321,195,084.57
1010	Water Resources and Rural Dev - General	1,729,712,785.90	99,531,168.98	408,517,701.33	23.6%	1,321,195,084.57
11	Information Communication and Technology	81,350,616.78	49,553,246.87	99,424,266.87	122.2%	- 18,073,650.09
1110	Information Communication and Technology - General	81,350,616.78	49,553,246.87	99,424,266.87	122.2%	- 18,073,650.09
12	Growing the Private Sector	753,283,562.22	69,569,051.05	309,285,275.10	41.1%	443,998,287.12
1210	Growing the Private Sector - General	753,283,562.22	69,569,051.05	309,285,275.10	41.1%	443,998,287.12
13	Reform of Government and Governance	27,561,056,581.63	4,540,898,887.53	19,339,460,720.01	70.2%	8,221,595,861.62
1310	Reform of Government and Governance - General	27,561,056,581.63	4,540,898,887.53	19,339,460,720.01	70.2%	8,221,595,861.62
14	Power	284,065,213.77	-	211,048,910.33	74.3%	73,016,303.44
1410	Power - General	284,065,213.77	-	211,048,910.33	74.3%	73,016,303.44
17	Road	526,722,979.30	164,773,570.68	360,426,462.02	68.4%	166,296,517.28
1710	Road - General	526,722,979.30	164,773,570.68	360,426,462.02	68.4%	166,296,517.28
21	Oil and Gas Infrastructure	74,035,582.89	-	53,326,687.17	72.0%	20,708,895.72
2110	Oil and Gas Infrastructure - General	74,035,582.89	-	53,326,687.17	72.0%	20,708,895.72

Table 17: Overhead Expenditure by Programme Classification

Imo State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Overhead Expenditure</i>	31,487,970,669.38	12,604,672,661.64	30,081,677,222.73	95.5%	1,406,293,446.65
01	Agriculture	40,610,750.00	8,660,000.00	15,860,000.00	39.1%	24,750,750.00
0101	Effective governance of the Agriculture Sector	40,610,750.00	8,660,000.00	15,860,000.00	39.1%	24,750,750.00
02	Societal Re-orientation	200,925,000.00	46,500,000.00	926,990,000.00	461.4%	- 726,065,000.00
0210	Societal Re-orientation - General	200,925,000.00	46,500,000.00	926,990,000.00	461.4%	- 726,065,000.00
04	Health	1,117,992,681.00	459,077,500.00	1,036,739,832.20	92.7%	81,252,848.80
0401	Effective governance of the health system	1,117,992,681.00	459,077,500.00	1,036,739,832.20	92.7%	81,252,848.80
05	Education	454,288,084.41	71,500,000.00	849,361,864.00	187.0%	- 395,073,779.59
0501	Effective governance of the education system	454,288,084.41	71,500,000.00	849,361,864.00	187.0%	- 395,073,779.59
06	Housing and Urban Development	256,382,500.00	160,000,000.00	202,550,000.00	79.0%	53,832,500.00
0610	Housing and Urban Development - General	256,382,500.00	160,000,000.00	202,550,000.00	79.0%	53,832,500.00
07	Gender	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00
0710	Gender - General	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00
08	Youth	1,062,053,478.00	230,935,020.00	528,266,020.00	49.7%	533,787,458.00
0810	Youth - General	1,062,053,478.00	230,935,020.00	528,266,020.00	49.7%	533,787,458.00
09	Environmental Improvement	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
0910	Environmental Improvement - General	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
10	Water Resources and Rural Development	249,881,300.00	94,400,000.00	156,880,000.00	62.8%	93,001,300.00
1010	Water Resources and Rural Dev - General	249,881,300.00	94,400,000.00	156,880,000.00	62.8%	93,001,300.00
11	Information Communication and Technology	348,858,352.00	124,500,000.00	1,438,115,000.00	412.2%	- 1,089,256,648.00
1110	Information Communication and Technology - General	348,858,352.00	124,500,000.00	1,438,115,000.00	412.2%	- 1,089,256,648.00
12	Growing the Private Sector	390,570,285.00	285,721,060.86	298,221,060.86	76.4%	92,349,224.14
1210	Growing the Private Sector - General	390,570,285.00	285,721,060.86	298,221,060.86	76.4%	92,349,224.14
13	Reform of Government and Governance	26,381,199,165.95	10,797,379,080.78	23,876,127,945.67	90.5%	2,505,071,220.28
1310	Reform of Government and Governance - General	26,381,199,165.95	10,797,379,080.78	23,876,127,945.67	90.5%	2,505,071,220.28
14	Power	257,701,897.00	3,000,000.00	133,363,000.00	51.8%	124,338,897.00
1410	Power - General	257,701,897.00	3,000,000.00	133,363,000.00	51.8%	124,338,897.00
17	Road	360,946,092.76	167,000,000.00	287,850,000.00	79.7%	73,096,092.76
1710	Road - General	360,946,092.76	167,000,000.00	287,850,000.00	79.7%	73,096,092.76
21	Oil and Gas Infrastructure	44,393,185.00	21,000,000.00	25,500,000.00	57.4%	18,893,185.00
2110	Oil and Gas Infrastructure - General	44,393,185.00	21,000,000.00	25,500,000.00	57.4%	18,893,185.00

Table 18: Capital Expenditure by Programme Classification

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Capital Expenditure</i>	694,786,041,220.00	118,932,253,194.42	394,029,870,173.55	55.3%	310,756,171,046.45
01	Agriculture	50,020,000,000.00	-	12,144,913,805.93	24.3%	37,875,086,194.07
0101	Effective governance of the Agriculture Sector	105,120,000.00	-	-	0.0%	105,120,000.00
0102	Development of the livestock value chain	19,945,000,000.00	-	9,846,564,830.93	49.4%	10,098,435,169.07
0103	Enhancement of food production and productivity	29,594,880,000.00	-	2,298,348,975.00	7.8%	27,296,531,025.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	75,000,000.00	-	-	0.0%	75,000,000.00
0107	Promotion of enabling environment for increased agricultural development	300,000,000.00	-	-	0.0%	300,000,000.00
04	Health	31,933,234,000.00	9,503,241,721.86	15,914,955,104.04	49.8%	16,018,278,895.96
0401	Effective governance of the health system	268,438,000.00	-	-	0.0%	268,438,000.00
0402	Community engagement and participation in health	15,000,000.00	-	-	0.0%	15,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,167,150,000.00	-	500,000,000.00	23.1%	1,667,150,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	28,669,336,000.00	9,503,241,721.86	15,365,525,504.04	53.6%	13,303,810,495.96
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	813,310,000.00	-	49,429,600.00	6.1%	763,880,400.00
05	Education	49,460,000,000.00	1,215,000,000.00	11,665,281,098.54	23.6%	37,794,718,901.46
0501	Effective governance of the education system	100,000,000.00	-	100,000,000.00	100.0%	-
0502	Increase in access, retention, and completion rate at all levels	400,000,000.00	-	-	0.0%	400,000,000.00
0505	Adequate infrastructure at all levels	48,720,000,000.00	1,215,000,000.00	11,565,281,098.54	23.7%	37,154,718,901.46
0506	Improved education information management system (EIMS)	240,000,000.00	-	-	0.0%	240,000,000.00
06	Housing and Urban Development	9,075,000,000.00	1,920,431,867.58	6,476,791,868.79	71.4%	2,598,208,131.21
0610	Housing and Urban Development - General	9,075,000,000.00	1,920,431,867.58	6,476,791,868.79	71.4%	2,598,208,131.21
07	Gender	525,000,000.00	-	-	0.0%	525,000,000.00
0710	Gender - General	525,000,000.00	-	-	0.0%	525,000,000.00
08	Youth	290,000,000.00	-	-	0.0%	290,000,000.00
0810	Youth - General	290,000,000.00	-	-	0.0%	290,000,000.00
09	Environmental Improvement	22,550,000,000.00	91,397,250.00	993,182,749.66	4.4%	21,556,817,250.34
0910	Environmental Improvement - General	22,550,000,000.00	91,397,250.00	993,182,749.66	4.4%	21,556,817,250.34
10	Water Resources and Rural Development	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
1010	Water Resources and Rural Development - General	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
11	Information Communication and Technology	425,000,000.00	-	-	0.0%	425,000,000.00
1110	Information Communication and Technology - General	425,000,000.00	-	-	0.0%	425,000,000.00
12	Growing the Private Sector	521,000,000.00	500,000,000.00	528,750,000.00	101.5%	- 7,750,000.00
1210	Growing the Private Sector - General	521,000,000.00	500,000,000.00	528,750,000.00	101.5%	- 7,750,000.00
13	Reform of Government and Governance	55,911,236,000.00	3,158,552,325.00	18,510,520,833.45	33.1%	37,400,715,166.55
1310	Reform of Government and Governance - General	55,911,236,000.00	3,158,552,325.00	18,510,520,833.45	33.1%	37,400,715,166.55
14	Power	74,755,479,042.00	812,846,555.86	38,423,698,710.15	51.4%	36,331,780,331.85
1410	Power - General	74,755,479,042.00	812,846,555.86	38,423,698,710.15	51.4%	36,331,780,331.85
17	Road	398,519,312,778.00	101,730,783,474.12	279,176,776,002.99	70.1%	119,342,536,775.01
1710	Road - General	398,519,312,778.00	101,730,783,474.12	279,176,776,002.99	70.1%	119,342,536,775.01
21	Oil and Gas Infrastructure	110,000,000.00	-	35,000,000.00	31.8%	75,000,000.00
2110	Oil and Gas Infrastructure - General	110,000,000.00	-	35,000,000.00	31.8%	75,000,000.00

Table 19: Other Expenditure by Programme Classification

Imo State Government Budget Performance Report 2025 Q4 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>13,412,029,330.62</i>	<i>9,339,767,979.95</i>	<i>39,571,341,503.64</i>	<i>295.0%</i>	<i>- 26,159,312,173.02</i>
01	Agriculture	17,000,000.00	10,000,000.00	11,500,000.00	67.6%	5,500,000.00
0101	Effective governance of the Agriculture Sector	17,000,000.00	10,000,000.00	11,500,000.00	67.6%	5,500,000.00
02	Societal Re-orientation	5,000,000.00	2,000,000.00	2,000,000.00	40.0%	3,000,000.00
0210	Societal Re-orientation - General	5,000,000.00	2,000,000.00	2,000,000.00	40.0%	3,000,000.00
04	Health	1,500,000.00	-	-	0.0%	1,500,000.00
0401	Effective governance of the health system	1,500,000.00	-	-	0.0%	1,500,000.00
08	Youth	64,300,000.00	-	4,000,000.00	6.2%	60,300,000.00
0810	Youth - General	64,300,000.00	-	4,000,000.00	6.2%	60,300,000.00
09	Environmental Improvement	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
0910	Environmental Improvement - General	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
10	Water Resources and Rural Development	104,515,159.00	60,000,000.00	97,500,000.00	93.3%	7,015,159.00
1010	Water Resources and Rural Dev - General	104,515,159.00	60,000,000.00	97,500,000.00	93.3%	7,015,159.00
11	Information Communication and Technology	28,000,000.00	-	25,000,000.00	89.3%	3,000,000.00
1110	Information Communication and Technology - General	28,000,000.00	-	25,000,000.00	89.3%	3,000,000.00
13	Reform of Government and Governance	13,047,800,293.62	9,201,767,979.95	39,291,261,383.64	301.1%	- 26,243,461,090.02
1310	Reform of Government and Governance - General	13,047,800,293.62	9,201,767,979.95	39,291,261,383.64	301.1%	- 26,243,461,090.02
14	Power	5,200,000.00	2,000,000.00	2,080,120.00	40.0%	3,119,880.00
1410	Power - General	5,200,000.00	2,000,000.00	2,080,120.00	40.0%	3,119,880.00

3 Capital Expenditure Details

Table 20: Capital Expenditure by Project

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
Total Capital Expenditure		694,786,041,220.00	118,932,253,194.42	384,029,870,173.55	55.3%	310,756,171,046.45	PHC BED
011100100100 - Office Of The Executive Governor	RECONSTRUCTION OF NICS BANQUET HALL, GOVERNMENT HOUSE OWERRI	300,000,000.00	-	273,178,833.13	91.1%	26,821,166.87	
011100100100 - Office Of The Executive Governor	COMPLETION OF 1NO STOREY BUILDING (STAFF QUARTERS, ADC,CSO) ETC AND BOYS QUARTER IN	250,000,000.00	124,300,000.00	185,730,000.00	74.3%	64,270,000.00	
011100100100 - Office Of The Executive Governor	CONSTRUCTION OF 1NO. WAREHOUSE IN GOVERNMENT HOUSE OWERRI	200,000,000.00	137,114,075.00	137,114,075.00	68.6%	62,885,925.00	
011100100100 - Office Of The Executive Governor	CONSTRUCTION OF FIRE SERVICE STATION AND OFFICE FOR FIRE MACHINE IN GOVERNMENT HOUSE	200,000.00	-	-	0.0%	200,000.00	
011200300100 - Imo State House of Assembly	LANDSCAPPING OF THE ENTIRE IMO STATE HOUSE OF ASSEMBLY COMPLEX PREMISES NEW OWERRI	5,000,000.00	-	-	0.0%	5,000,000.00	
011200300100 - Imo State House of Assembly	FURNISHING OF CLERK'S HOUSE(2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER, 6 NO. SMART	50,000,000.00	-	24,954,500.00	49.9%	25,045,500.00	
011200300100 - Imo State House of Assembly	CONSTRUCTION OF ADDITIONAL BOREHOLE IN IMO HOUSE OF ASSEMBLY COMPLEX NEW OWERRI	10,000,000.00	-	-	0.0%	10,000,000.00	
011200300100 - Imo State House of Assembly	PURCHASE OF 4NO EACH SECURITY EQUIPMENT, (CCTV DECODER, MODERN METAL	20,000,000.00	-	-	0.0%	20,000,000.00	
011200300100 - Imo State House of Assembly	INSTALLATION OF INTERNET FACILITIES IN THE IMO STATE HOUSE OF ASSEMBLY NEW OWERRI	15,000,000.00	-	-	0.0%	15,000,000.00	
011200300100 - Imo State House of Assembly	INSTALLATION OF 40 NO. INTERCOM IN IMO HOUSE OF ASSEMBLY COMPLEX NEW OWERRI	23,000,000.00	-	-	0.0%	23,000,000.00	
011200300100 - Imo State House of Assembly	ESTABLISHMENT OF MINI PRESSFOR IMHA NEW OWERRI	15,000,000.00	-	-	0.0%	15,000,000.00	
011200300100 - Imo State House of Assembly	CONSTRUCTION OF IMHA LAWN TENNIS COURT, OWERRI	10,000,000.00	-	-	0.0%	10,000,000.00	
011200300100 - Imo State House of Assembly	RENOVATION OF THE CLERK OF THE HOUSE ASSEMBLY QUARTERS IN NEW OWERRI	50,000,000.00	-	-	0.0%	50,000,000.00	
011200300100 - Imo State House of Assembly	REPLACEMENT OF GENERATOR, 1NO GEN SET AT CLERKS HOUSE	15,000,000.00	-	-	0.0%	15,000,000.00	
011200300100 - Imo State House of Assembly	PURCHASE OF 1NO GENERATOR SET FOR SPEAKERS LODGE	15,000,000.00	-	-	0.0%	15,000,000.00	
011200300100 - Imo State House of Assembly	PURCHASE OF 1NO GENERATOR SET FOR DEPUTY SPEAKERS LODGE	15,000,000.00	-	-	0.0%	15,000,000.00	
011200300100 - Imo State House of Assembly	RENOVATION OF CHAPEL AT IMHA NEW OWERRI	30,000,000.00	-	-	0.0%	30,000,000.00	
011200300100 - Imo State House of Assembly	PURCHASE OF 1NO 650KVA PERKINS GEN SET FOR THE HOUSE OF ASSEMBLY NEW OWERRI	120,000,000.00	-	-	0.0%	120,000,000.00	
011200400100 - House of Assembly Service	REINFORCEMENT OF THE EXISTING OFFICE COMPLEX FOR THE IMHA COMMISSION	71,004,000.00	-	-	0.0%	71,004,000.00	
012300100100 - Ministry Of Information, Public	DIGITIZATION OF IMO NEWSPAPER IN NEW OWERRI	200,000,000.00	-	-	0.0%	200,000,000.00	
012300100100 - Ministry Of Information, Public	DIGITALISATION OF IBC TV STATION IN NEW OWERRI	250,000,000.00	-	-	0.0%	250,000,000.00	
012300100100 - Ministry Of Information, Public	ESTABLISHMENT OF PUBLIC ENLIGHTENMENT CENTRE IN THE THREE ZONES OF THE STATE, OWERRI,	20,000,000.00	-	-	0.0%	20,000,000.00	
012300100100 - Ministry Of Information, Public	ESTABLISHMENT OF VIDEO PRODUCTION AND EXHIBITION VIEW CENTRE IN THREE ZONES OF OWERRI,	50,000,000.00	-	-	0.0%	50,000,000.00	
012300100100 - Ministry Of Information, Public	DIGITALISATION OF GOVERNMENT PRINTING PRESS, OWERRI	60,000,000.00	-	-	0.0%	60,000,000.00	
012300100100 - Ministry Of Information, Public	CRITICAL OPERATING NEEDS AT IBC FM RADIO STATION OWERRI	150,000,000.00	-	-	0.0%	150,000,000.00	
012300100100 - Ministry Of Information, Public	RE-ENGINEERING OF CORD MACHINE AND GUILLOTINE MACHINE GOVERNMENT PRESS OWERRI	10,000,000.00	-	-	0.0%	10,000,000.00	
012300100100 - Ministry Of Information, Public	ESTABLISHMENT OF ICT CENTER AT THE NINE ZONAL DIRECTORATES ACROSS THE STATE	30,000,000.00	-	-	0.0%	30,000,000.00	
012300100100 - Ministry Of Information, Public	PURCHASE OF 2 NO. PLANT AND MACHINERY(250KVA)	70,000,000.00	-	-	0.0%	70,000,000.00	
012300100100 - Ministry Of Information, Public	PROCUREMENT OF 2 NO. VEHICLES FOR MOINFORMATION	100,000,000.00	-	-	0.0%	100,000,000.00	
012400100100 - Ministry Of Homeland Security and	INSTALLATION & MAINTENANCE OF 100 NO. CCTV CAMERAS ACROSS THE STATE	200,000,000.00	-	-	0.0%	200,000,000.00	
012400100100 - Ministry Of Homeland Security and	ESTABLISHMENT OF STATE DRUG REHABILITATION CENTRE IN OBNIZZE	100,000,000.00	-	-	0.0%	100,000,000.00	
012400100100 - Ministry Of Homeland Security and	RECRUITMENT AND STRENGTHENING OF IMO CIVIL CORPS IN IMO STATE	400,000,000.00	-	-	0.0%	400,000,000.00	
012500100100 - Office Of The Head Of Service	COMPUTERIZATION OF PERSONNEL RECORDS FOR THE STATE MDAs IN STATE SECRETARIAT COMPLEX	20,000,000.00	-	4,676,646.28	23.4%	15,323,353.72	
012500100100 - Office Of The Head Of Service	REHABILITATION OF 20 NO. TOILETS IN THE IMO STATE SECRETARIAT COMPLEX NEW OWERRI	5,000,000.00	-	-	0.0%	5,000,000.00	
012500100100 - Office Of The Head Of Service	CONSTRUCTION/EQUIPPING OF PENSION SECRETARIAT IN NEW OWERRI	20,000,000.00	-	-	0.0%	20,000,000.00	
012500100100 - Office Of The Head Of Service	ESTABLISHMENT OF A CENTRE FOR ID CARD ISSUANCE AND REPLACEMENT IN SECRETARIAT COMPLEX	10,000,000.00	-	-	0.0%	10,000,000.00	
012500100100 - Office Of The Head Of Service	MAINTENANCE OF ROADS AND CAR PARKS WITHIN THE SECRETARIAT COMPLEX NEW OWERRI	12,000,000.00	-	-	0.0%	12,000,000.00	

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
012500100100 - Office Of The Head Of Service	ESTABLISHMENT OF E-LIBRARY FOR THE OFFICE OF THE HOS, NEW OWERRI	20,000,000.00	-	8,980,000.00	44.9%	11,020,000.00	
014000100100 - Office Of The Auditor General -	CONSTRUCTION OF 2 no. OFFICE BUILDING FOR AUDITOR GENERAL STATE IN NEW OWERRI	100,000,000.00	-	-	0.0%	100,000,000.00	
014000300100 - Office Of The Auditor General - Local	CONSTRUCTION OF AN OFFICE BUILDING WITH 8 OFFICES IN NEW OWERRI	150,000,000.00	-	-	0.0%	150,000,000.00	
014800100100 - Imo State Independent Electoral 8		132,132,000.00	-	-	0.0%	132,132,000.00	
016100100100 - Office Of The Secretary To The	REHABILITATION OF GOVERNOR'S LODGE, LAGOS	50,000,000.00	-	-	0.0%	50,000,000.00	
016100100100 - Office Of The Secretary To The	RENOVATION OF 3 NO. STOREY BUILDING OF 6 FLATS (STAFF QUARTERS), GWARIMPA ABUJA	80,000,000.00	50,000,000.00	74,237,373.54	92.8%	5,762,626.46	
016100100100 - Office Of The Secretary To The	CONSTRUCTION OF PERIMETER BLOCK WALL FENCE OF IMO STATE LAND AT LEKKI, LAGOS	20,000,000.00	-	-	0.0%	20,000,000.00	
016100100100 - Office Of The Secretary To The	PROCUREMENT AND INSTALLATION OF CLOSED CIRCUIT TELEVISION IN LAGOS LIAISON OFFICE	4,800,000.00	-	3,500,000.00	72.9%	1,300,000.00	
016100100100 - Office Of The Secretary To The	PROCUREMENT OF 2NO.18 SEATER TOYOTA BUSES FOR THE PILGRIM WELFARE BOARD	70,000,000.00	-	70,000,000.00	100.0%	-	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR THE CLERK - RENOVATION OF 1 NO. SECONDARY SCHOOLS IN MBATTOLU	146,000,000.00	-	-	0.0%	146,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ABCH	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN AHIAZU	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IKEDURU	147,000,000.00	-	-	0.0%	147,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN MBATTOLU	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OWERRI	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OWERRI	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OWERRI	147,000,000.00	-	-	0.0%	147,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN EHIME	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IHITTE	147,000,000.00	-	-	0.0%	147,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ISALA	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OBOWO	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OKIGWE	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ONUJIMO	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IDEATO	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IDEATO	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ISU	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN NJABA	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN	147,000,000.00	-	-	0.0%	147,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN NKWERRE	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OGUTA	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORLU	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORSU	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORU	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORU	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	COMPLETION OF MULTI-LAYER PARKING LOT AT 2 POINTS IN OWERRI CAPITAL CITY	3,000,000,000.00	1,600,000,000.00	1,600,000,000.00	53.3%	1,400,000,000.00	
016200100100 - Ministry of Special Projects	RECONSTRUCTION OF MULTI-PURPOSE HALL (IIC)	2,000,000,000.00	-	2,500,000,000.00	125.0%	-	500,000,000.00
016300100100 - Ministry of Special Duties	RENOVATION OF 3 NO. SCHOOL BUILDINGS/ DRILLING OF BOREHOLE WITH RETICULATION IN 27 LGAs	4,000,000,000.00	762,863,250.00	2,726,782,000.00	68.2%	1,273,218,000.00	
016300100100 - Ministry of Special Duties	REHABILITATION OF OKIGWE STADIUM AT OKIGWE LGA	60,000,000.00	-	-	0.0%	60,000,000.00	
021500100100 - Ministry Of Agriculture and Food	SCHOOL FARM AGRIC PROJECT IN THE STATE	105,120,000.00	-	-	0.0%	105,120,000.00	
021500100100 - Ministry Of Agriculture and Food	GRADUATE & YOUTH AGRICULTURAL EMPOWERMENT PROGRAMME ACHARALIBO OWERRI NORTH LGA	300,000,000.00	-	-	0.0%	300,000,000.00	
021500100100 - Ministry Of Agriculture and Food	ESTABLISHMENT OF PLANTATION OF CASSAVA, RICE AND MAIZE IN OHAJIEGBEME, IJITTE UBOMA	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PRESIDENTIAL INITIATIVE ON RUBBER PRODUCTION UTILIZATION AND EXPORT	225,000,000.00	-	-	0.0%	225,000,000.00	

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
021500100100 - Ministry Of Agriculture and Food	SURVEY AND ASSESSMENT OF IMO FARMERS	130,000,000.00	-	-	0.0%	130,000,000.00	
021500100100 - Ministry Of Agriculture and Food	DEVELOPMENT OF 2 HA CASSAVA PLOT IN EACH OF THE 27 LGA	510,000,000.00	-	-	0.0%	510,000,000.00	
021500100100 - Ministry Of Agriculture and Food	SUPPORT TO AGRICULTURAL & FOOD SECURITY PROGRAMMES	17,988,041,220.00	-	1,928,348,975.00	10.7%	16,059,692,245.00	
021500100100 - Ministry Of Agriculture and Food	YELLOW ROOT CASSAVA PRODUCTION	302,574,000.00	-	-	0.0%	302,574,000.00	
021500100100 - Ministry Of Agriculture and Food	COCOA DEVELOPMENT SCHEME	217,000,000.00	-	-	0.0%	217,000,000.00	
021500100100 - Ministry Of Agriculture and Food	FADAMA - CARES (RESULT AREA 2)	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry Of Agriculture and Food	MAIZE PRODUCTION IN IMO STATE	135,000,000.00	-	-	0.0%	135,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PROCUREMENT OF TRACTOR IMPLEMENTS (2 NO. PLOUGHS, 2 NO. HARROWS, 2 NO. PLANTERS)	150,000,000.00	-	-	0.0%	150,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PURCHASE OF 1NO TRACTOR HEAD	100,000,000.00	-	-	0.0%	100,000,000.00	
021500100100 - Ministry Of Agriculture and Food	RE-ESTABLISHMENT OF AGRO-SERVICE CENTER @ OKIGWE, ORLU AND OWERRI	49,000,000.00	-	-	0.0%	49,000,000.00	
021500100100 - Ministry Of Agriculture and Food	SUPPORT TO IMO STATE FOOD AND NUTRITION PROGRAM	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PROCUREMENT OF AGRICULTURAL WORKSHOP TOOL/MACHINERY FOR IMPLEMENTS FABRICATION	40,000,000.00	-	-	0.0%	40,000,000.00	
021500100100 - Ministry Of Agriculture and Food	MEDICINAL PLANT PRODUCTION	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
021500100100 - Ministry Of Agriculture and Food	STRENGTHENING AND REHABILITATION OF CO-OPERATIVE SOCIETIES IN IMO STATE	27,000,000.00	-	-	0.0%	27,000,000.00	
021500100100 - Ministry Of Agriculture and Food	SUPPORT TO SMALL HOLDER OIL PALM PROJECT/ MANAGEMENT UNIT	100,000,000.00	-	-	0.0%	100,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PROCUREMENT OF AGRO - METEOROLGICAL & HYDROLOGICAL SERVICE EQUIPMENT (5 NO. RAIN GUAGE,	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry Of Agriculture and Food	AGRICULTURAL LAND DEVELOPMENT & FARM MANAGEMENT PROJECT	130,000,000.00	-	-	0.0%	130,000,000.00	
021500100100 - Ministry Of Agriculture and Food	SUPPORT TO RICE PRODUCTION IN IHITTE UBOMA AND IDEATO NORTH LGA	200,000,000.00	-	-	0.0%	200,000,000.00	
021500100100 - Ministry Of Agriculture and Food	MAIZE PRODUCTION SCHEME IN IMO STATE	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry Of Agriculture and Food	HORTICULTURAL DEVELOPMENT DIVISION PROJECT, NEKEDE OWERRI NORTH LGA	150,270,000.00	-	-	0.0%	150,270,000.00	
021500100100 - Ministry Of Agriculture and Food	SUPPORT TO LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE - NIGER DELTA (IFAD & NDDC LIFE-ND	230,000,000.00	-	-	0.0%	230,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PROCUREMENT AND DISTRIBUTION OF PEST CONTROL/AGRO CHEMICALS	30,000,000.00	-	-	0.0%	30,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PURCHASE OF 75 HORSE POWER TRACTORS	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry Of Agriculture and Food	STEP DOWN OF THE NATIONAL ACCELERATED INDUSTRIAL CROP PRODUCTION PROGRAMME IN IMO	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
021500100100 - Ministry Of Agriculture and Food	PROCUREMENT AND NURSING OF 1M SEEDS - NUTS OF PALM FRUITS	500,000,000.00	-	-	0.0%	500,000,000.00	
021500100100 - Ministry Of Agriculture and Food	INDIGENOUS FRUIT TREE DEVELOPMENT	39,000,000.00	-	-	0.0%	39,000,000.00	
021500100100 - Ministry Of Agriculture and Food	IMO STATE INTEGRATED RICE DEVELOPMENT PROJECT IRRIGATION	201,956,000.00	-	-	0.0%	201,956,000.00	
021500100100 - Ministry Of Agriculture and Food	RENOVATION AND RECOVERY OF WAREHOUSE AT THE ZONAL OFFICE OF THE MINISTRY	720,038,780.00	-	370,000,000.00	51.4%	350,038,780.00	
021500100100 - Ministry Of Agriculture and Food	RUBBER DEVELOPMENT SCHEME AT OBITI RUBBER ESTATE/ NEKEDE	300,000,000.00	-	-	0.0%	300,000,000.00	
021500100100 - Ministry Of Agriculture and Food	IMO STATE NATIONAL NUTRITION PROGRAMME TO IMPROVE THE STATUS OF THE CHILDREN,	500,000,000.00	-	-	0.0%	500,000,000.00	
022000100100 - Ministry Of Finance	REHABILITATION OF 27 NO. SUB TREASURIES AND 27 NO. REVENUE OFFICES IN IMO STATE	80,000,000.00	-	-	0.0%	80,000,000.00	
022000100100 - Ministry Of Finance	ASPHALTING OF THE AG'S PREMISES, OWERRI	70,000,000.00	-	-	0.0%	70,000,000.00	
022000100100 - Ministry Of Finance	CONSTRUCTION/REHABILITATION OF OFFICE BUILDING IN DFIC , NEW OWERRI	50,000,000.00	-	-	0.0%	50,000,000.00	
022000100100 - Ministry Of Finance	RENOVATION OF AG'S OFFICE BUILDING, OWERRI MUNICIPAL	50,000,000.00	9,275,000.00	9,275,000.00	18.6%	40,725,000.00	
022000100100 - Ministry Of Finance	ESTABLISHMENT OF MINISTRY OF FINANCE COMPUTER CENTRE, OWERRI	68,000,000.00	-	-	0.0%	68,000,000.00	

Imo State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

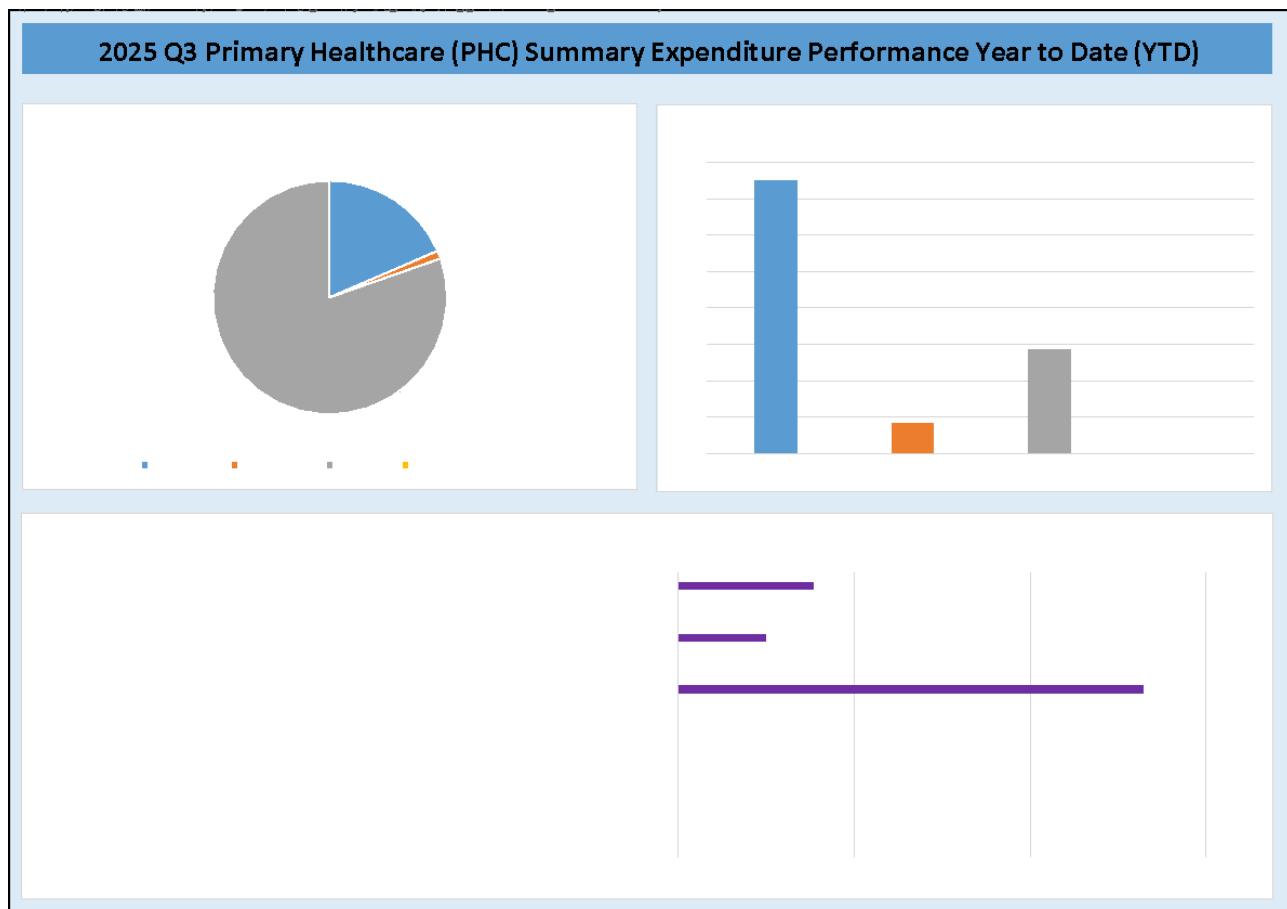
Administrative Code and Description	Project Description	2025 Original Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
022200100100 - Ministry Of Trade, Commerce and	CONSTRUCTION OF 13 NO. PRODUCE CHECK POST IN THE THREE GEO-POLITICAL ZONES OF OKIGWE,	27,000,000.00	-	-	0.0%	27,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	CONSTRUCTION OF PRODUCE TRAINING SCHOOL IN OKIGWE	30,000,000.00	-	-	0.0%	30,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	RENOVATION AND REMODELLING OF ALL THE MARKETS IN IMO STATE	100,000,000.00	500,000,000.00	500,000,000.00	500.0%	-	400,000,000.00
022200100100 - Ministry Of Trade, Commerce and	CONSTRUCTION AND EQUIPMENT OF 3ND STANDARD PRODUCE LABORATORY AT THE CENTRAL PRODUCE	15,000,000.00	-	-	0.0%	15,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	ESTABLISHMENT OF INTERNATIONAL MARKET OKIGWE (FORMER CATTLE MARKET)	50,000,000.00	-	-	0.0%	50,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	DEVELOPMENT OF TRADE FAIR/EXHIBITION CENTRE IN OWERRI	30,000,000.00	-	-	0.0%	30,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	DEVELOPMENT & EQUIPMENT OF A STANDARD PEST CONTROL LABORATORY IN OWERRI	10,000,000.00	-	-	0.0%	10,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	ESTABLISHMENT OF TIMBER AND ALLIED MARKET, NAZE IN OWERRI NORTH LGA	55,000,000.00	-	-	0.0%	55,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	CONSTRUCTION OF CENTRAL PRODUCE BEACHES IN OWERRI, ORLU AND OKIGWE	35,000,000.00	-	-	0.0%	35,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	RENOVATION OF OKIGWE AND ORLU ZONAL COOPERATIVE OFFICES	12,000,000.00	-	-	0.0%	12,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	DEVELOPMENT OF A PEST CONTROL AND CROP STORAGE TRAINING SCHOOL OWERRI	7,000,000.00	-	-	0.0%	7,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	PROVISION OF 4ND UTILITY VEHICLES	55,000,000.00	-	28,750,000.00	30.3%	66,250,000.00	
022200100100 - Ministry Of Trade, Commerce and	PROVISION OF ANOTHER SITE FOR THE BUILDING OF A NEW COOPERATIVE COLLEGE AT UMUOINA	20,000,000.00	-	-	0.0%	20,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	RENOVATION OF IMO MARKETING WAREHOUSE AT UNITSHA ROAD	5,000,000.00	-	-	0.0%	5,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	CONSTRUCTION OF INTERNAL ROADS INSIDE EGBEADA MARKET OWERRI	30,000,000.00	-	-	0.0%	30,000,000.00	
022200100100 - Ministry Of Trade, Commerce and	PROVISION OF ACCESS ROAD TO UMUNONYEALI INDUSTRIAL MARKET MBIERI, MBAITOLU LGA	20,000,000.00	-	-	0.0%	20,000,000.00	
022800100100 - Ministry Of Science, Technology and	REVAMPING OF FOUR TECHNICAL SCHOOLS AND EQUIPMENT AT GOVERNMENT TECHNICAL OWERRI,	150,000,000.00	-	-	0.0%	150,000,000.00	
022800100100 - Ministry Of Science, Technology and	EQUIPPING OF SCIENCE AND TECHNOLOGY AND VOCATIONAL WORKSHOP OWERRI (1000 BEAKERS, 1000	50,000,000.00	-	-	0.0%	50,000,000.00	
022800100100 - Ministry Of Science, Technology and	ESTABLISHMENT OF FABRICATION WORKSHOP (FOUNDRY) FOR TRAINING OF UNEMPLOYED IMOLITES IN	40,000,000.00	-	-	0.0%	40,000,000.00	
022800100100 - Ministry Of Science, Technology and	PROCUREMENT OF NO. 1 TOYOTA HILUX JEEP FOR ENGINEERING SUPERVISION	65,000,000.00	-	-	0.0%	65,000,000.00	
022800100100 - Ministry Of Science, Technology and	ESTABLISHMENT OF COMPUTER LABORATORY FOR 4 TECHNICAL COLLEGES IN IMO STATE	100,000,000.00	-	-	0.0%	100,000,000.00	
022900100100 - Ministry Of Transport	INSTALLATION/REPAIR OF TRAFFIC LIGHTS AT 25 ROUNDABOUTS IN OWERRI METROPOLIS AND	100,000,000.00	-	-	0.0%	100,000,000.00	
022900100100 - Ministry Of Transport	ESTABLISHMENT OF WORLD CLASS MODEL BUS STOP TERMINAL/REMODELLING OF FIVE MAJOR	410,000,000.00	-	-	0.0%	410,000,000.00	
022900100100 - Ministry Of Transport	CONSTRUCTION AND EQUIPPING OF IMO STATE TRAFFIC MANAGEMENT AUTHORITY CORPATE OFFICE	100,000,000.00	-	-	0.0%	100,000,000.00	
022900100100 - Ministry Of Transport	AUTOMATION OF IMO TRANSPORT SECTOR (IMO CITY TRANSPORT) BIOMETRIC DATA CAPTURING,	200,000,000.00	-	-	0.0%	200,000,000.00	
022900100100 - Ministry Of Transport	ESTABLISHMENT OF INSTALLATION OF ELECTRIC VEHICLE INSPECTION (VIS) AND OPTIC VIBERS IN THE	100,000,000.00	-	-	0.0%	100,000,000.00	
022900100100 - Ministry Of Transport	DREDGING OF ORASHI RIVER TO ATLANTIC OCEAN (PPP)	100,000,000,000.00	-	32,230,233,472.41	32.2%	67,769,766,527.59	
022900100100 - Ministry Of Transport	PURCHASE OF 2NO TOWING VANS (a) 1NO HEAVY DUTY & (b) 1NO LIGHT ONES	100,000,000.00	-	-	0.0%	100,000,000.00	
023100100100 - Ministry Of Power and Electrification	PROCUREMENT/ DISTRIBUTION OF 216 TRANSFORMER FOR RURAL ELECTRIFICATION	2,997,000,000.00	-	-	0.0%	2,997,000,000.00	
023100100100 - Ministry Of Power and Electrification	PURCHASE OF PLATFORM VEHICLES(1NO)	44,000,000.00	-	-	0.0%	44,000,000.00	
023100100100 - Ministry Of Power and Electrification	PROVISION OF SAFETY KITS FOR PLANT OPERATORS	1,070,000.00	-	-	0.0%	1,070,000.00	
023100100100 - Ministry Of Power and Electrification	INSTALLATION OF 2NO 1000 SOLAR POWER SYSTEMS WITHIN THE COMMISSIONERS QUARTERS	89,606,214.00	-	32,900,000.00	36.7%	56,706,214.00	
023100100100 - Ministry Of Power and Electrification	MAINTENANCE OF 4 ND STATE SECRETARIAT GENERATOR POWER SUPPLY	10,000,000.00	-	-	0.0%	10,000,000.00	
023100100100 - Ministry Of Power and Electrification	INSTALLATION OF 4 SOLAR CCTV CAMERAS @ 4 GENERATOR HOUSES	3,800,000.00	-	-	0.0%	3,800,000.00	
023100100100 - Ministry Of Power and Electrification	WEBSITE DEVELOPMENT FOR MINISTRY OF POWER AND ELECTRIFICATION	13,400,000.00	-	-	0.0%	13,400,000.00	
023100100100 - Ministry Of Power and Electrification	PURCHASE AND INSTALLATION OF 50 NO. OF 300KVA AND 60 NO. OF 500KVA TRANSFORMER/ELECTRIC	2,065,000,000.00	-	2,025,672,200.00	99.5%	9,327,800.00	
023100100100 - Ministry Of Power and Electrification	PROCUREMENT OF ELECTRICAL/ELECTRONIC MECHANICAL KITS AND MATERIALS	4,181,805.00	-	-	0.0%	4,181,805.00	
023100100100 - Ministry Of Power and Electrification	ELECTRICAL MAINTENANCE OF GOVT. OFFICES AND INSTITUTION	50,000,000.00	-	-	0.0%	50,000,000.00	
023100100100 - Ministry Of Power and Electrification	PROCUREMENT OF 2 NOS HILUX VEHICLES AND ONE TOYOTA HIACE BUS	106,000,000.00	-	-	0.0%	106,000,000.00	
023100100100 - Ministry Of Power and Electrification	ESTABLISHMENT OF ENERGY AUDIT OF THE STATE	50,000,000.00	-	-	0.0%	50,000,000.00	

4 Primary Healthcare Budget Performance

4.A Overview

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
0500000000000	Social Services Sector	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
0574000000000	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27

Table 22: Primary Healthcare Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
707	HEALTH	490,872,915.00	-	41,712,332.20	8.5%	449,160,582.80
7074	PUBLIC HEALTH SERVICES	490,872,915.00	-	41,712,332.20	8.5%	449,160,582.80
70741	PUBLIC HEALTH SERVICES	490,872,915.00	-	41,712,332.20	8.5%	449,160,582.80
709	EDUCATION	927,303,169.89	233,825,792.47	699,477,377.42	75.4%	227,825,792.47
7098	EDUCATION N.E.C.	927,303,169.89	233,825,792.47	699,477,377.42	75.4%	227,825,792.47
70981	EDUCATION N.E.C	927,303,169.89	233,825,792.47	699,477,377.42	75.4%	227,825,792.47
710	SOCIAL PROTECTION	11,049,195,092.00	531,027,254.00	3,168,624,800.00	28.7%	7,880,570,292.00
7102	OLD AGE	35,195,092.00	8,798,773.00	26,396,319.00	75.0%	8,798,773.00
71021	OLD AGE	35,195,092.00	8,798,773.00	26,396,319.00	75.0%	8,798,773.00
7104	FAMILY AND CHILDREN	11,014,000,000.00	522,228,481.00	3,142,228,481.00	28.5%	7,871,771,519.00
71041	FAMILY AND CHILDREN	11,014,000,000.00	522,228,481.00	3,142,228,481.00	28.5%	7,871,771,519.00

Table 23: Primary Healthcare Expenditure by Programme Classification

Imo State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
04	Health	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
0401	Effective governance of the health system	1,575,371,176.89	242,624,565.47	767,586,028.62	48.7%	807,785,148.27
0402	Community engagement and participation in health	15,000,000.00	-	-	0.0%	15,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,697,000,000.00	-	500,000,000.00	29.5%	1,197,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	9,130,000,000.00	522,228,481.00	2,642,228,481.00	28.9%	6,487,771,519.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	50,000,000.00	-	-	0.0%	50,000,000.00

Table 24: Primary Healthcare Expenditure by Economic Classification

Imo State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Economic Classification

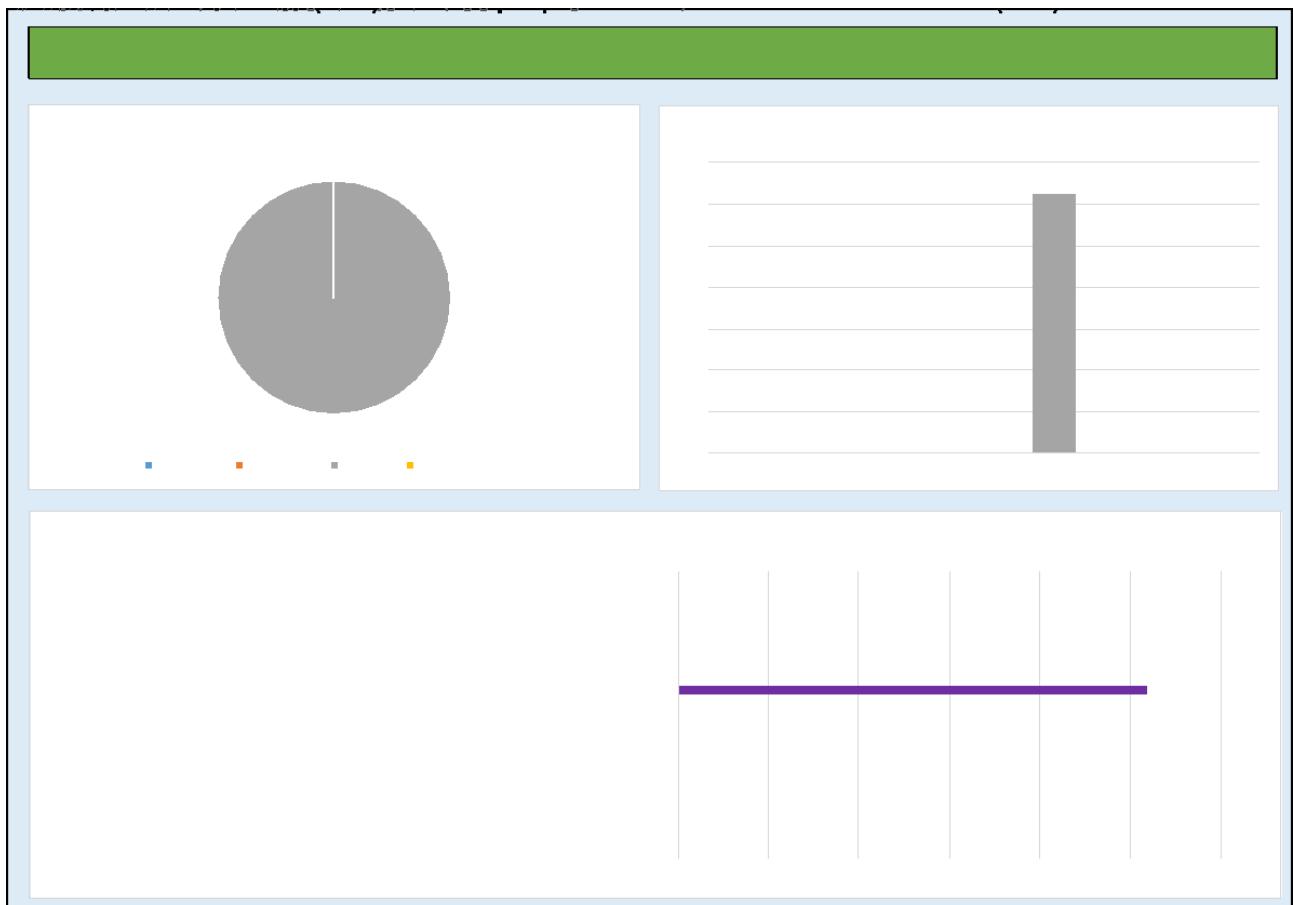
Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
2	Expenditures	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
21	PERSONNEL COST	962,498,261.89	242,624,565.42	725,873,696.42	75.4%	236,624,565.42
2101	SALARY	781,002,602.89	197,250,650.72	589,751,952.17	75.5%	191,250,650.72
210101	SALARIES AND WAGES	781,002,602.89	197,250,650.72	589,751,952.17	75.5%	191,250,650.72
21010101	SALARY	781,002,602.89	197,250,650.72	589,751,952.17	75.5%	191,250,650.72
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	146,300,567.00	36,575,141.75	109,725,425.25	75.0%	36,575,141.75
210201	ALLOWANCES	146,300,567.00	36,575,141.75	109,725,425.25	75.0%	36,575,141.75
21020103	ACCOMODATION	3,938,821.00	984,705.25	2,954,115.75	75.0%	984,705.25
21020104	DOMESTIC STAFF	27,351,976.00	6,837,994.00	20,513,982.00	75.0%	6,837,994.00
21020105	ENTERTAINMENT	1,111,529.00	277,882.25	833,646.75	75.0%	277,882.25
21020106	FURNITURE	7,500,000.00	1,875,000.00	5,625,000.00	75.0%	1,875,000.00
21020109	LEAVE BONUS	258,510.00	64,627.50	193,882.50	75.0%	64,627.50
21020111	MOTOR VEHICLE MAINTENANCE	2,585,095.00	646,273.75	1,938,821.25	75.0%	646,273.75
21020112	NEWS PAPER/MAGAZINE/ JOURNAL	387,764.00	96,941.00	290,823.00	75.0%	96,941.00
21020114	RENT SUPPLEMENT	57,484,082.00	14,371,020.50	43,113,061.50	75.0%	14,371,020.50
21020118	TRANSPORT	9,755,285.00	2,438,821.25	7,316,463.75	75.0%	2,438,821.25
21020120	OTHERS	35,927,505.00	8,981,876.25	26,945,628.75	75.0%	8,981,876.25
2103	SOCIAL BENEFITS	35,195,092.00	8,798,773.00	26,396,319.00	75.0%	8,798,773.00
210301	SOCIAL BENEFITS	35,195,092.00	8,798,773.00	26,396,319.00	75.0%	8,798,773.00
21030104	Severance Gratuity	35,195,092.00	8,798,773.00	26,396,319.00	75.0%	8,798,773.00
22	OTHER RECURRENT COSTS	490,872,915.00	-	41,712,332.20	8.5%	449,160,582.80
2202	OVERHEAD COST	490,872,915.00	-	41,712,332.20	8.5%	449,160,582.80
220201	TRAVEL & TRANSPORT - GENERAL	62,426,500.00	-	-	0.0%	62,426,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	-	-	0.0%	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	62,126,500.00	-	-	0.0%	62,126,500.00
220203	MATERIALS & SUPPLIES - GENERAL	221,396,415.00	-	33,850,000.00	15.3%	187,546,415.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	52,200,000.00	-	350,000.00	0.7%	51,850,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	169,196,415.00	-	33,500,000.00	19.8%	135,696,415.00
220204	MAINTENANCE SERVICES - GENERAL	207,050,000.00	-	7,862,332.20	3.8%	199,187,667.80
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	55,220,000.00	-	477,667.80	0.9%	54,742,332.20
22020402	MAINTENANCE OF OFFICE FURNITURE	280,000.00	-	-	0.0%	280,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	151,450,000.00	-	7,384,664.40	4.9%	144,065,335.60
22020406	OTHER MAINTENANCE SERVICES	100,000.00	-	-	0.0%	100,000.00
23	CAPITAL EXPENDITURE	11,014,000,000.00	522,228,481.00	3,142,228,481.00	28.5%	7,871,771,519.00
2301	FIXED ASSETS PURCHASED	130,000,000.00	-	130,000,000.00	100.0%	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	130,000,000.00	-	130,000,000.00	100.0%	-
23010105	PURCHASE OF MOTOR VEHICLES	130,000,000.00	-	130,000,000.00	100.0%	-
2302	CONSTRUCTION / PROVISION	9,510,000,000.00	522,228,481.00	3,012,228,481.00	31.7%	6,497,771,519.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,510,000,000.00	522,228,481.00	3,012,228,481.00	31.7%	6,497,771,519.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	510,000,000.00	-	500,000,000.00	98.0%	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,000,000,000.00	522,228,481.00	2,512,228,481.00	27.9%	6,487,771,519.00
2305	OTHER CAPITAL PROJECTS	1,374,000,000.00	-	-	0.0%	1,374,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,374,000,000.00	-	-	0.0%	1,374,000,000.00
23050101	RESEARCH AND DEVELOPMENT	1,374,000,000.00	-	-	0.0%	1,374,000,000.00

5 Basic Education Budget Performance

5.A Overview

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

Figure 4: Summary of Basic Education Budget Performance Year to Date



5.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
0500000000000	Social Services Sector	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
0517000000000	Ministry Of Education	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
051700100100	Ministry Of Education, Primary and Secondary	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46

Table 26: Basic Education Expenditure by Functional Classification

Imo State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
709	EDUCATION	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,480,000,000.00	1,462,405,625.00	1,638,635,225.00	7.3%	20,841,364,775.00
70912	PRIMARY EDUCATION	22,480,000,000.00	1,462,405,625.00	1,638,635,225.00	7.3%	20,841,364,775.00
7092	SECONDARY EDUCATION	10,630,000,000.00	6,737,645,873.54	8,711,645,873.54	82.0%	1,918,354,126.46
70921	LOWER SECONDARY EDUCATION	10,630,000,000.00	6,737,645,873.54	8,711,645,873.54	82.0%	1,918,354,126.46

Table 27: Basic Education Expenditure by Programme Classification

Imo State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
05	Education	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
0502	Increase in access, retention, and completion rate at all levels	400,000,000.00	-	-	0.0%	400,000,000.00
0505	Adequate infrastructure at all levels	32,710,000,000.00	8,200,051,498.54	10,350,281,098.54	31.6%	22,359,718,901.46

Table 28: Basic Education Expenditure by Economic Classification

Imo State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	33,110,000,000.00	8,200,051,498.54	10,350,281,098.54	31.3%	22,759,718,901.46
2	<i>Expenditures</i>	<u>33,110,000,000.00</u>	<u>8,200,051,498.54</u>	<u>10,350,281,098.54</u>	<u>31.3%</u>	<u>22,759,718,901.46</u>
23	<i>CAPITAL EXPENDITURE</i>	<u>33,110,000,000.00</u>	<u>8,200,051,498.54</u>	<u>10,350,281,098.54</u>	<u>31.3%</u>	<u>22,759,718,901.46</u>
2302	CONSTRUCTION / PROVISION	20,500,000,000.00	1,462,405,625.00	1,638,635,225.00	8.0%	18,861,364,775.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,500,000,000.00	1,462,405,625.00	1,638,635,225.00	8.0%	18,861,364,775.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,500,000,000.00	1,462,405,625.00	1,638,635,225.00	8.0%	18,861,364,775.00
2303	REHABILITATION / REPAIRS	12,610,000,000.00	6,737,645,873.54	8,711,645,873.54	69.1%	3,898,354,126.46
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,610,000,000.00	6,737,645,873.54	8,711,645,873.54	69.1%	3,898,354,126.46
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,610,000,000.00	6,737,645,873.54	8,711,645,873.54	69.1%	3,898,354,126.46