



Imo State Government

# **BUDGET IMPLEMENTATION REPORT**

## **QUARTER FOUR 2025**

**Date of Publication**

28<sup>TH</sup> JANUARY, 2026

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# 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, 0000 and the payment of 13<sup>th</sup> month salary.

### OVERHEAD

The budgeted Recurrent Expenditures in the 2025 Approved Budget stand at the sum of ~~N44,900,000,000.00~~ only for the entire fiscal year. However, this report shows that the sum of ~~N12,604,672,661.64~~ 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 ~~N694,786,041,220.00~~ was earmarked for Capital Projects in 2025 approved budget. Out of this amount, a total sum of ~~N118,932,253,194.42~~ 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 IIRS 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.

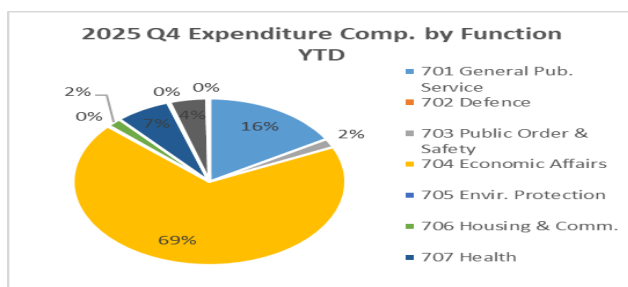
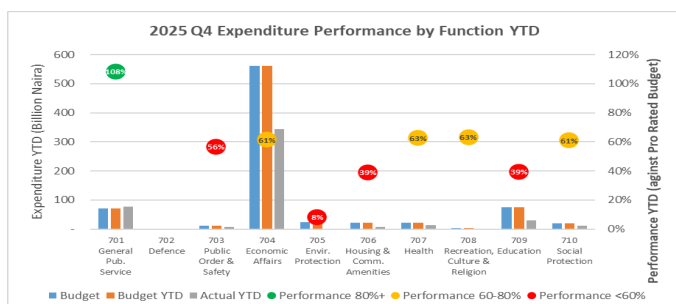
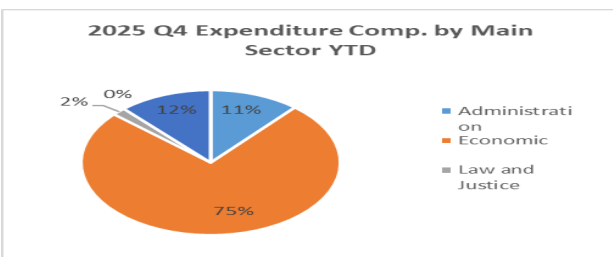
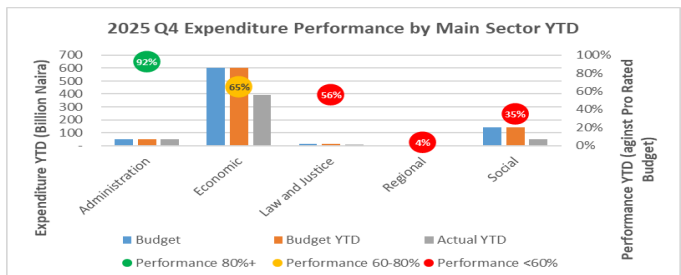
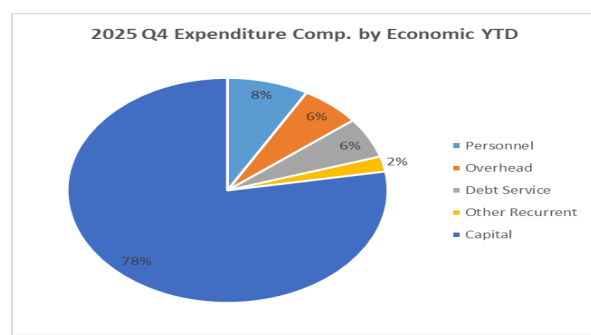
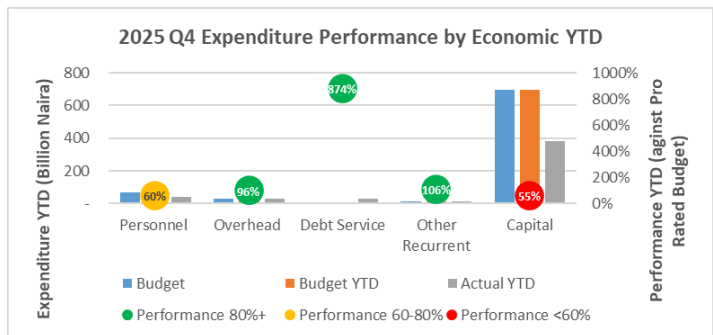
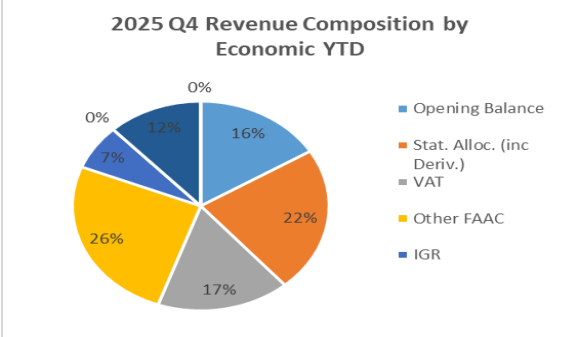
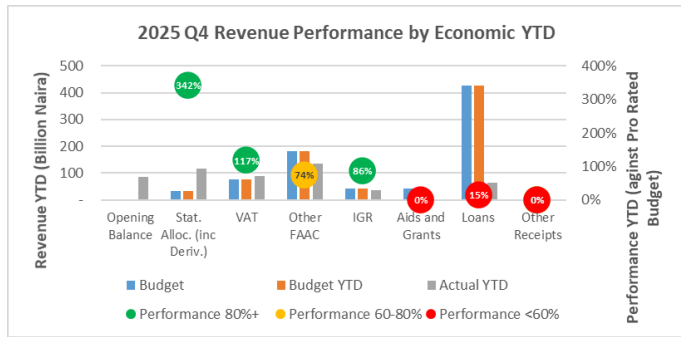
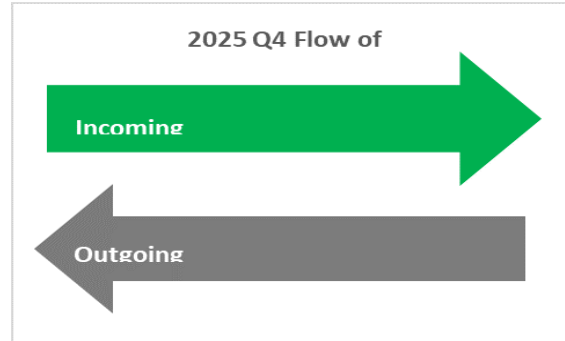
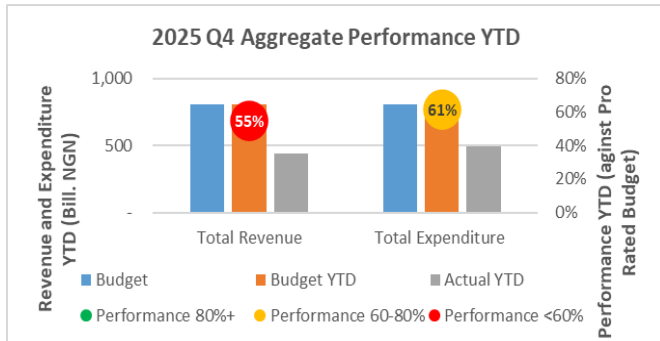
This 2025 fourth Quarter Budget Report is published, in compliance with the World Bank SABER and HOPE-GOV programmes for results' requirements, which enhances transparency and openness of the current administration. The availability of the financial information used in this report was made possible by 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)
<b>Opening Balance</b>	-	-	85,780,963,910.41		- 85,780,963,910.41
<b>Recurrent Revenue</b>	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
<b>Recurrent Expenditure</b>	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
<b>Transfer to Capital Account</b>	223,429,187,206.00	56,148,276,139.55	354,618,555,142.10	158.7%	- 131,189,367,936.10
<b>Other Receipts</b>	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
<b>Capital Expenditure</b>	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
<b>Total Revenue (including OB)</b>	807,088,041,220.00	152,477,879,151.12	527,980,808,229.01	65.4%	279,107,232,990.99
<b>Total Expenditure</b>	807,088,041,220.00	152,178,200,605.84	494,308,467,660.32	61.2%	312,779,573,559.69
<b>Closing Balance</b>	- 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)
	<b>Total Revenue</b>	<b>807,088,041,220.00</b>	<b>152,477,879,151.12</b>	<b>442,199,844,318.60</b>	<b>54.8%</b>	<b>364,888,196,901.40</b>
01000000000	<b>Administrative Sector</b>	<b>6,878,572,546.00</b>	<b>550,636,775.46</b>	<b>810,781,560.06</b>	<b>11.8%</b>	<b>6,067,790,985.94</b>
01110000000	<b>Governors Office</b>	<b>4,147,490,600.00</b>	<b>73,326,752.49</b>	<b>223,229,645.58</b>	<b>5.4%</b>	<b>3,924,260,954.42</b>
011100100100	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
01120000000	<b>Imo State House of Assembly</b>	<b>891,888,750.00</b>	<b>11,298,051.97</b>	<b>13,879,051.97</b>	<b>1.6%</b>	<b>878,009,698.03</b>
011200300100	Imo State House of Assembly	889,893,750.00	11,098,051.97	13,679,051.97	1.5%	876,214,698.03
011200400100	House of Assembly Service Commission	1,995,000.00	200,000.00	200,000.00	10.0%	1,795,000.00
01230000000	<b>Ministry Of Information, Public Orientation and Strategy</b>	<b>977,349,650.00</b>	<b>173,856,471.00</b>	<b>201,872,981.50</b>	<b>20.7%</b>	<b>775,476,668.50</b>
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
01240000000	<b>Ministry Of Homeland Security and Vigilante Affairs</b>	<b>163,625,000.00</b>	<b>5,000,000.00</b>	<b>7,880,000.00</b>	<b>4.8%</b>	<b>155,745,000.00</b>
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
01250000000	<b>Office Of The Head Of Service</b>	<b>-</b>	<b>-</b>	<b>1,826,000.00</b>	<b>-</b>	<b>1,826,000.00</b>
012500100100	Office Of The Head Of Service	-	-	1,826,000.00	-	1,826,000.00
01400000000	<b>Office Of The Auditor General</b>	<b>69,200,000.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>28.9%</b>	<b>49,200,000.00</b>
014000100100	Office Of The Auditor General - State	62,150,000.00	20,000,000.00	20,000,000.00	32.2%	42,150,000.00
014000300100	Office Of The Auditor General - Local Govt	7,050,000.00	-	-	0.0%	7,050,000.00
01470000000	<b>Civil Service Commission</b>	<b>7,860,000.00</b>	<b>2,434,500.00</b>	<b>3,280,000.00</b>	<b>41.7%</b>	<b>4,580,000.00</b>
014700100100	Civil Service Commission	7,860,000.00	2,434,500.00	3,280,000.00	41.7%	4,580,000.00
01490000000	<b>Local Government Service Commission</b>	<b>47,960,000.00</b>	<b>25,521,000.00</b>	<b>97,075,804.96</b>	<b>202.4%</b>	<b>- 49,115,804.96</b>
014900100100	Local Government Service Commission	47,960,000.00	25,521,000.00	97,075,804.96	202.4%	- 49,115,804.96
01480000000	<b>Imo State Independent Electoral Commission</b>	<b>11,217,250.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>13.4%</b>	<b>9,717,250.00</b>
014800100100	Imo State Independent Electoral Commission	11,217,250.00	1,500,000.00	1,500,000.00	13.4%	9,717,250.00
01610000000	<b>Office Of The Secretary To The State Govt</b>	<b>549,681,296.00</b>	<b>235,500,000.00</b>	<b>238,038,076.05</b>	<b>43.3%</b>	<b>311,643,219.95</b>
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
01630000000	<b>Ministry of Special Duties</b>	<b>12,300,000.00</b>	<b>2,200,000.00</b>	<b>2,200,000.00</b>	<b>17.9%</b>	<b>10,100,000.00</b>
016300100100	Ministry of Special Duties	12,300,000.00	2,200,000.00	2,200,000.00	17.9%	10,100,000.00
02000000000	<b>Economic Sector</b>	<b>787,260,539,603.62</b>	<b>150,573,085,694.48</b>	<b>437,424,986,374.75</b>	<b>55.6%</b>	<b>349,835,553,228.87</b>
02150000000	<b>Ministry Of Agriculture and Food Security</b>	<b>1,201,251,000.00</b>	<b>75,998,000.00</b>	<b>99,277,000.00</b>	<b>8.3%</b>	<b>1,101,974,000.00</b>
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
02700000000	<b>Ministry of Livestock Development</b>	<b>-</b>	<b>-</b>	<b>2,788,000.00</b>	<b>-</b>	<b>2,788,000.00</b>
027000100100	Ministry of Livestock Development	-	-	2,788,000.00	-	2,788,000.00
02200000000	<b>Ministry Of Finance</b>	<b>298,059,372,442.00</b>	<b>84,683,443,111.09</b>	<b>369,722,427,999.77</b>	<b>124.0%</b>	<b>- 71,663,055,557.77</b>
022000100100	Ministry Of Finance	293,504,037,559.00	76,647,042,158.07	343,325,081,647.53	117.0%	- 49,821,044,088.53
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
02220000000	<b>Ministry Of Trade, Commerce and Investment</b>	<b>1,460,553,260.00</b>	<b>243,500,000.00</b>	<b>305,387,975.00</b>	<b>20.9%</b>	<b>1,155,165,285.00</b>
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
02280000000	<b>Ministry Of Science, Technology and Innovation and Engineering Services</b>	<b>88,650,000.00</b>	<b>19,500,000.00</b>	<b>19,530,000.00</b>	<b>22.0%</b>	<b>69,120,000.00</b>
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%	2,938,932,499.00
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 Development	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)
<b>05350000000</b>	<b>Ministry Of Environment and Sanitation</b>	<b>611,230,000.00</b>	<b>66,678,900.01</b>	<b>97,056,921.01</b>	<b>15.9%</b>	<b>514,173,078.99</b>
053500100100	Ministry Of Environment and Sanitation	611,230,000.00	66,678,900.01	97,056,921.01	15.9%	514,173,078.99
<b>05510000000</b>	<b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>	<b>150,780,999.43</b>	<b>24,983,303.00</b>	<b>65,682,711.75</b>	<b>43.6%</b>	<b>85,098,287.68</b>
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
<b>05740000000</b>	<b>Ministry Of Primary Health, Social Services and Health Insurance</b>	<b>2,373,663,472.00</b>	<b>14,050,000.00</b>	<b>14,050,000.00</b>	<b>0.6%</b>	<b>2,359,613,472.00</b>
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
<b>05390000000</b>	<b>Ministry of Sports</b>	<b>702,530,000.00</b>	<b>1,214,600.00</b>	<b>3,138,725.00</b>	<b>0.4%</b>	<b>699,391,275.00</b>
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)
<b>1</b>	<b>REVENUE</b>	<b>807,088,041,220.00</b>	<b>152,477,879,151.12</b>	<b>442,199,844,318.60</b>	<b>54.8%</b>	<b>364,888,196,901.40</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>293,154,121,949.00</b>	<b>76,646,042,158.07</b>	<b>342,377,304,764.02</b>	<b>116.8%</b>	<b>- 49,223,182,815.02</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>293,154,121,949.00</b>	<b>76,646,042,158.07</b>	<b>342,377,304,764.02</b>	<b>116.8%</b>	<b>- 49,223,182,815.02</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>34,576,501,956.44</b>	<b>39,349,725,066.59</b>	<b>118,188,055,855.52</b>	<b>341.8%</b>	<b>- 83,611,553,899.08</b>
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
11010108	13% Derivation	13,008,389,855.25	2,653,314,610.83	27,288,282,437.31	209.8%	- 14,279,892,582.06
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>75,368,036,619.38</b>	<b>22,927,598,769.01</b>	<b>88,544,508,596.74</b>	<b>117.5%</b>	<b>- 13,176,471,977.36</b>
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
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>183,209,583,373.18</b>	<b>14,368,718,322.47</b>	<b>135,644,740,311.76</b>	<b>74.0%</b>	<b>47,564,843,061.42</b>
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	NLNG 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
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>42,577,065,257.00</b>	<b>12,748,181,392.90</b>	<b>36,738,883,954.43</b>	<b>86.3%</b>	<b>5,838,181,302.57</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>16,482,734,879.62</b>	<b>10,092,494,678.41</b>	<b>28,164,295,826.21</b>	<b>170.9%</b>	<b>- 11,681,560,946.59</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>3,963,537,368.00</b>	<b>6,676,442,705.61</b>	<b>20,797,158,240.26</b>	<b>524.7%</b>	<b>- 16,833,620,872.26</b>
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
<b>120103</b>	<b>OTHER TAXES</b>	<b>12,519,197,511.62</b>	<b>3,416,051,972.80</b>	<b>7,367,137,585.95</b>	<b>58.8%</b>	<b>5,152,059,925.67</b>
12010301	CONSUMPTION TAX	70,010,000.00	134,294,653.20	603,670,073.02	862.3%	- 533,660,073.02
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	12,268,957,511.62	3,233,075,387.10	6,638,813,781.03	54.1%	5,630,143,730.59
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>26,094,330,377.38</b>	<b>2,655,686,714.49</b>	<b>8,574,588,128.22</b>	<b>32.9%</b>	<b>17,519,742,249.16</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>1,485,856,850.00</b>	<b>478,302,707.04</b>	<b>959,547,800.07</b>	<b>64.6%</b>	<b>526,309,049.93</b>
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 LICENCES	201,974,000.00	105,200,000.00	105,933,010.00	52.4%	96,040,990.00
12020127	BORHOLE DRILLING LICENCES	107,000,000.00	9,000,000.00	16,592,800.00	15.5%	90,407,200.00
12020131	MOTOR VEHICLE LICENCES	465,500,800.00	223,582,707.04	680,945,357.57	146.3%	- 215,444,557.57
12020132	DRIVERS' LICENCES	397,900,000.00	100,000,000.00	101,176,600.00	25.4%	296,723,400.00
12020137	TRADE PERMIT LICENCES	6,260,000.00	-	3,744,500.00	59.8%	2,515,500.00
12020143	VETERINARY DRUG LICENCES	42,250,000.00	720,000.00	720,000.00	1.7%	41,530,000.00
12020144	FOOD VENDORS LICENCES	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
<b>120204</b>	<b>FEES - GENERAL</b>	<b>19,707,991,531.33</b>	<b>1,684,453,165.08</b>	<b>5,798,514,777.25</b>	<b>29.4%</b>	<b>13,909,476,754.08</b>
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
<b>120205</b>	<b>FINES - GENERAL</b>	<b>497,970,000.00</b>	<b>75,248,650.00</b>	<b>851,439,534.97</b>	<b>171.0%</b>	<b>- 353,469,534.97</b>
12020501	FINES/PENALTIES	497,970,000.00	75,248,650.00	851,439,534.97	171.0%	- 353,469,534.97
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,066,254,089.00</b>	<b>24,468,000.00</b>	<b>67,634,025.00</b>	<b>6.3%</b>	<b>998,620,064.00</b>
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
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>2,924,706,484.05</b>	<b>342,114,192.37</b>	<b>778,718,771.55</b>	<b>26.6%</b>	<b>2,145,987,712.50</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	385,000,083.00	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
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>32,300,000.00</b>	<b>10,000,000.00</b>	<b>11,818,075.05</b>	<b>36.6%</b>	<b>20,481,924.95</b>
12020802	RENT ON GOVT.OFFICES	32,300,000.00	10,000,000.00	11,818,075.05	36.6%	20,481,924.95
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>379,251,423.00</b>	<b>41,100,000.00</b>	<b>105,420,241.00</b>	<b>27.8%</b>	<b>273,831,182.00</b>
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
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>-</b>	<b>-</b>	<b>1,494,903.33</b>	<b>-</b>	<b>1,494,903.33</b>
12021102	DIVIDEND RECEIVED	-	-	1,494,903.33	-	1,494,903.33
<b>13</b>	<b>AID AND GRANTS</b>	<b>43,217,692,793.84</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>43,217,692,793.84</b>
<b>1302</b>	<b>GRANTS</b>	<b>43,217,692,793.84</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>43,217,692,793.84</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>12,342,170,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>12,342,170,000.00</b>
13020102	CAPITAL GRANTS FROM FGN	12,342,170,000.00	-	-	0.0%	12,342,170,000.00
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>30,875,522,793.84</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,875,522,793.84</b>
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
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>428,139,161,220.16</b>	<b>63,083,655,600.15</b>	<b>63,083,655,600.15</b>	<b>14.7%</b>	<b>365,055,505,620.01</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>428,139,161,220.16</b>	<b>63,083,655,600.15</b>	<b>63,083,655,600.15</b>	<b>14.7%</b>	<b>365,055,505,620.01</b>
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>428,139,161,220.16</b>	<b>63,083,655,600.15</b>	<b>63,083,655,600.15</b>	<b>14.7%</b>	<b>365,055,505,620.01</b>
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)
	<b>Total Expenditure</b>	<b>807,088,041,220.00</b>	<b>152,178,200,605.84</b>	<b>494,308,467,660.32</b>	<b>61.2%</b>	<b>312,779,573,559.69</b>
010000000000	<b>Administrative Sector</b>	<b>50,457,761,191.44</b>	<b>17,085,466,596.09</b>	<b>46,624,234,804.86</b>	<b>92.4%</b>	<b>3,833,526,386.58</b>
011100000000	<b>Governor's Office</b>	<b>19,879,214,581.21</b>	<b>10,355,842,819.41</b>	<b>22,804,725,872.65</b>	<b>114.7%</b>	<b>- 2,925,511,291.44</b>
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	<b>Imo State House of Assembly</b>	<b>6,323,433,577.24</b>	<b>3,583,520,352.70</b>	<b>5,550,730,383.91</b>	<b>87.8%</b>	<b>772,703,193.33</b>
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	15,172,662.86	139,823,928.24	54.7%	115,887,667.51
012300000000	<b>Ministry Of Information, Public Orientation and Strategy</b>	<b>1,507,139,739.21</b>	<b>108,634,665.52</b>	<b>1,286,963,084.40</b>	<b>85.4%</b>	<b>220,176,654.81</b>
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	<b>Ministry Of Homeland Security and Vigilante Affairs</b>	<b>820,416,093.57</b>	<b>17,200,000.00</b>	<b>85,120,398.03</b>	<b>10.4%</b>	<b>735,295,695.54</b>
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	<b>Office Of The Head Of Service</b>	<b>6,636,735,383.57</b>	<b>67,887,953.18</b>	<b>8,400,154,851.15</b>	<b>126.6%</b>	<b>- 1,763,419,467.58</b>
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	<b>Office Of The Auditor General</b>	<b>561,061,381.88</b>	<b>191,575,916.52</b>	<b>320,331,543.68</b>	<b>57.1%</b>	<b>240,729,838.20</b>
014000100100	Office Of The Auditor General - State	232,203,855.72	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	<b>Civil Service Commission</b>	<b>167,743,622.93</b>	<b>65,262,480.35</b>	<b>126,913,497.01</b>	<b>75.7%</b>	<b>40,830,125.92</b>
014700100100	Civil Service Commission	167,743,622.93	65,262,480.35	126,913,497.01	75.7%	40,830,125.92
014900000000	<b>Local Government Service Commission</b>	<b>184,951,282.93</b>	<b>78,885,322.14</b>	<b>181,306,716.29</b>	<b>98.0%</b>	<b>3,644,566.64</b>
014900100100	Local Government Service Commission	184,951,282.93	78,885,322.14	181,306,716.29	98.0%	3,644,566.64
014800000000	<b>Imo State Independent Electoral Commission</b>	<b>324,904,946.25</b>	<b>77,494,558.93</b>	<b>170,845,565.49</b>	<b>52.6%</b>	<b>154,059,380.76</b>
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	<b>Office Of The Secretary To The State Govt</b>	<b>878,947,392.83</b>	<b>172,299,277.34</b>	<b>803,230,685.13</b>	<b>91.4%</b>	<b>75,716,707.70</b>
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	<b>Ministry of Special Projects</b>	<b>9,042,910,673.49</b>	<b>1,602,000,000.00</b>	<b>4,133,183,005.12</b>	<b>45.7%</b>	<b>4,909,727,668.37</b>
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	<b>Ministry of Special Duties</b>	<b>4,130,302,516.33</b>	<b>764,863,250.00</b>	<b>2,760,729,202.00</b>	<b>66.8%</b>	<b>1,369,573,314.33</b>
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	<b>Economic Sector</b>	<b>601,422,701,372.97</b>	<b>114,720,755,983.02</b>	<b>390,816,803,474.64</b>	<b>65.0%</b>	<b>210,605,897,898.33</b>
021500000000	<b>Ministry Of Agriculture and Food Security</b>	<b>30,418,774,893.69</b>	<b>183,247,887.46</b>	<b>2,753,969,970.23</b>	<b>9.1%</b>	<b>27,664,804,923.46</b>
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	<b>Ministry of Livestock Development</b>	<b>20,020,000,000.00</b>	<b>-</b>	<b>9,846,564,830.93</b>	<b>49.2%</b>	<b>10,173,435,169.07</b>
027000100100	Ministry of Livestock Development	20,020,000,000.00	-	9,846,564,830.93	49.2%	10,173,435,169.07
022000000000	<b>Ministry Of Finance</b>	<b>8,278,298,888.82</b>	<b>7,276,099,323.70</b>	<b>30,703,452,206.31</b>	<b>370.9%</b>	<b>- 22,425,153,317.49</b>
022000100100	Ministry Of Finance	7,914,965,513.51	7,191,151,877.50	30,240,933,112.53	382.1%	- 22,325,967,599.02
022000800100	Imo State Internal Revenue Service	363,333,375.31	84,947,446.20	462,519,093.78	127.3%	- 99,185,718.47
022200000000	<b>Ministry Of Trade, Commerce and Investment</b>	<b>1,300,098,499.45</b>	<b>594,569,051.05</b>	<b>844,151,264.27</b>	<b>64.9%</b>	<b>455,947,235.18</b>
022200100100	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	<b>Ministry Of Science, Technology and Innovation and Engineering Services</b>	<b>521,783,994.29</b>	<b>59,553,246.87</b>	<b>88,057,345.01</b>	<b>16.9%</b>	<b>433,726,649.29</b>
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	<b>Ministry Of Transport</b>	<b>101,380,090,533.57</b>	<b>77,996,137.34</b>	<b>32,365,755,177.22</b>	<b>31.9%</b>	<b>69,014,335,356.35</b>
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	38,531,276,282.15	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 Develonment	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 Nger 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>	<i>67,402,000,000.00</i>	<i>11,301,506,769.83</i>	<i>40,625,578,760.40</i>	<i>60.3%</i>	<i>26,776,421,239.61</i>
01000000000	<b>Administrative Sector</b>	<b>19,813,839,614.24</b>	<b>2,759,841,843.31</b>	<b>14,028,778,277.44</b>	<b>70.8%</b>	<b>5,785,061,336.81</b>
01110000000	<b>Governors Office</b>	<b>11,246,382,554.21</b>	<b>2,242,981,316.63</b>	<b>3,965,760,865.05</b>	<b>35.3%</b>	<b>7,280,621,689.16</b>
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	22,704,035.58	81,244,644.69	34.8%	152,149,232.38
01120000000	<b>Imo State House of Assembly</b>	<b>730,903,833.24</b>	<b>78,020,352.70</b>	<b>567,875,883.91</b>	<b>77.7%</b>	<b>163,027,949.33</b>
011200300100	Imo State House of Assembly	599,511,237.49	69,847,659.84	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
01230000000	<b>Ministry Of Information, Public Orientation and Strategy</b>	<b>473,929,739.21</b>	<b>95,134,665.52</b>	<b>400,063,084.40</b>	<b>84.4%</b>	<b>73,866,654.81</b>
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
01240000000	<b>Ministry Of Homeland Security and Vigilante Affairs</b>	<b>41,427,197.37</b>	<b>-</b>	<b>30,070,398.03</b>	<b>72.6%</b>	<b>11,356,799.34</b>
012400100100	Ministry Of Homeland Security and Vigilante Affairs	41,427,197.37	-	30,070,398.03	72.6%	11,356,799.34
01250000000	<b>Office Of The Head Of Service</b>	<b>6,437,041,708.57</b>	<b>63,787,953.18</b>	<b>8,297,172,204.87</b>	<b>128.9%</b>	<b>- 1,860,130,496.30</b>
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
01400000000	<b>Office Of The Auditor General</b>	<b>148,511,381.88</b>	<b>88,575,916.52</b>	<b>192,781,543.68</b>	<b>129.8%</b>	<b>- 44,270,161.80</b>
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%	- 31,620,352.25
01470000000	<b>Civil Service Commission</b>	<b>114,736,122.93</b>	<b>47,462,480.35</b>	<b>92,113,497.01</b>	<b>80.3%</b>	<b>22,622,625.92</b>
014700100100	Civil Service Commission	114,736,122.93	47,462,480.35	92,113,497.01	80.3%	22,622,625.92
01490000000	<b>Local Government Service Commission</b>	<b>128,000,172.93</b>	<b>68,385,322.14</b>	<b>151,756,716.29</b>	<b>118.6%</b>	<b>- 23,756,543.36</b>
014900100100	Local Government Service Commission	128,000,172.93	68,385,322.14	151,756,716.29	118.6%	- 23,756,543.36
01480000000	<b>Imo State Independent Electoral Commission</b>	<b>105,045,068.25</b>	<b>22,694,558.93</b>	<b>108,045,565.49</b>	<b>102.9%</b>	<b>- 3,000,497.24</b>
014800100100	Imo State Independent Electoral Commission	105,045,068.25	22,694,558.93	108,045,565.49	102.9%	- 3,000,497.24
01610000000	<b>Office Of The Secretary To The State Govt</b>	<b>306,354,892.83</b>	<b>52,799,277.34</b>	<b>165,008,311.59</b>	<b>53.9%</b>	<b>141,346,581.24</b>
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
01620000000	<b>Ministry of Special Projects</b>	<b>42,910,673.49</b>	<b>-</b>	<b>31,183,005.12</b>	<b>72.7%</b>	<b>11,727,668.37</b>
016200100100	Ministry of Special Projects	42,910,673.49	-	31,183,005.12	72.7%	11,727,668.37
01630000000	<b>Ministry of Special Duties</b>	<b>38,596,269.33</b>	<b>-</b>	<b>26,947,202.00</b>	<b>69.8%</b>	<b>11,649,067.33</b>
016300100100	Ministry of Special Duties	38,596,269.33	-	26,947,202.00	69.8%	11,649,067.33
02000000000	<b>Economic Sector</b>	<b>9,925,631,102.21</b>	<b>1,002,838,391.65</b>	<b>4,122,434,670.68</b>	<b>41.5%</b>	<b>5,803,196,431.53</b>
02150000000	<b>Ministry Of Agriculture and Food Security</b>	<b>361,164,143.69</b>	<b>164,587,887.46</b>	<b>428,260,995.23</b>	<b>118.6%</b>	<b>- 67,096,851.54</b>
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
02200000000	<b>Ministry Of Finance</b>	<b>4,327,259,284.82</b>	<b>114,208,574.23</b>	<b>1,323,130,912.05</b>	<b>30.6%</b>	<b>3,004,128,372.77</b>
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
02220000000	<b>Ministry Of Trade, Commerce and Investment</b>	<b>703,838,214.45</b>	<b>69,569,051.05</b>	<b>282,401,264.27</b>	<b>40.1%</b>	<b>421,436,950.18</b>
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
02280000000	<b>Ministry Of Science, Technology and Innovation and Engineering Services</b>	<b>46,781,494.29</b>	<b>49,553,246.87</b>	<b>73,557,345.01</b>	<b>157.2%</b>	<b>- 26,775,850.72</b>
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
02290000000	<b>Ministry Of Transport</b>	<b>316,188,940.81</b>	<b>75,996,137.34</b>	<b>114,621,704.81</b>	<b>36.3%</b>	<b>201,567,236.00</b>
022900100100	Ministry Of Transport	316,188,940.81	75,996,137.34	114,621,704.81	36.3%	201,567,236.00
02320000000	<b>MINISTRY OF PETROLEUM and Natural Gas Development</b>	<b>74,035,582.89</b>	<b>-</b>	<b>53,326,687.17</b>	<b>72.0%</b>	<b>20,708,895.72</b>
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 & Infrastrutural Development	271,416,007.89	88,777,433.34	289,466,234.26	106.7%	- 18,050,226.37
023400100100	Ministry Of Works & Infrastrutural 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 Develonment	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%	- 111,957,989.19
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)
<b>053500000000</b>	<b>Ministry Of Environment and Sanitation</b>	<b>200,388,519.00</b>	<b>87,355,364.24</b>	<b>224,368,178.93</b>	<b>112.0%</b>	<b>- 23,979,659.93</b>
053500100100	Ministry Of Environment and Sanitation	200,388,519.00	87,355,364.24	224,368,178.93	112.0%	- 23,979,659.93
<b>054400000000</b>	<b>Ministry of Humanitarian Affairs</b>	<b>32,664,318.09</b>	<b>-</b>	<b>23,498,238.57</b>	<b>71.9%</b>	<b>9,166,079.52</b>
054400100100	Ministry of Humanitarian Affairs	32,664,318.09	-	23,498,238.57	71.9%	9,166,079.52
<b>055100000000</b>	<b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>	<b>7,807,217,321.87</b>	<b>63,011,578.42</b>	<b>166,119,815.24</b>	<b>2.1%</b>	<b>7,641,097,506.63</b>
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
<b>057400000000</b>	<b>Ministry Of Primary Health, Social Services and Health Insurance</b>	<b>962,498,261.89</b>	<b>-</b>	<b>725,873,696.42</b>	<b>75.4%</b>	<b>236,624,565.47</b>
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	962,498,261.89	-	725,873,696.42	75.4%	236,624,565.47
<b>057500000000</b>	<b>Ministry Of Religious Affairs</b>	<b>27,415,599.09</b>	<b>-</b>	<b>20,561,699.32</b>	<b>75.0%</b>	<b>6,853,899.77</b>
057500100100	Ministry Of Religious Affairs	27,415,599.09	-	20,561,699.32	75.0%	6,853,899.77
<b>053900000000</b>	<b>Ministry of Sports</b>	<b>1,265,573,410.66</b>	<b>93,612,988.46</b>	<b>675,005,627.86</b>	<b>53.3%</b>	<b>590,567,782.80</b>
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)
	<b>Total Overhead Expenditure</b>	<b>31,487,970,669.38</b>	<b>12,604,672,661.64</b>	<b>30,081,677,222.73</b>	<b>95.5%</b>	<b>1,406,293,446.65</b>
010000000000	<b>Administrative Sector</b>	<b>11,589,277,503.20</b>	<b>9,718,514,080.78</b>	<b>20,407,969,752.47</b>	<b>176.1%</b>	<b>- 8,818,692,249.27</b>
011100000000	<b>Governors Office</b>	<b>6,022,760,916.00</b>	<b>6,362,614,080.78</b>	<b>14,234,108,752.47</b>	<b>236.3%</b>	<b>- 8,211,347,836.47</b>
011100100100	Office Of The Executive Governor	5,242,555,916.00	6,124,614,080.78	13,767,408,752.47	262.6%	- 8,524,822,836.47
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	<b>Imo State House of Assembly</b>	<b>4,575,870,528.00</b>	<b>3,076,500,000.00</b>	<b>4,418,900,000.00</b>	<b>96.6%</b>	<b>156,970,528.00</b>
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	<b>Ministry Of Information, Public Orientation and Strategy</b>	<b>88,210,000.00</b>	<b>11,500,000.00</b>	<b>884,900,000.00</b>	<b>1003.2%</b>	<b>- 796,690,000.00</b>
012300100100	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
012400000000	<b>Ministry Of Homeland Security and Vigilante Affairs</b>	<b>78,988,896.20</b>	<b>17,200,000.00</b>	<b>55,050,000.00</b>	<b>69.7%</b>	<b>23,938,896.20</b>
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	<b>Office Of The Head Of Service</b>	<b>112,693,675.00</b>	<b>4,100,000.00</b>	<b>89,326,000.00</b>	<b>79.3%</b>	<b>23,367,675.00</b>
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	<b>Office Of The Auditor General</b>	<b>162,550,000.00</b>	<b>103,000,000.00</b>	<b>127,550,000.00</b>	<b>78.5%</b>	<b>35,000,000.00</b>
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	<b>Civil Service Commission</b>	<b>53,007,500.00</b>	<b>17,800,000.00</b>	<b>34,800,000.00</b>	<b>65.7%</b>	<b>18,207,500.00</b>
014700100100	Civil Service Commission	53,007,500.00	17,800,000.00	34,800,000.00	65.7%	18,207,500.00
014900000000	<b>Local Government Service Commission</b>	<b>56,151,110.00</b>	<b>10,500,000.00</b>	<b>29,550,000.00</b>	<b>52.6%</b>	<b>26,601,110.00</b>
014900100100	Local Government Service Commission	56,151,110.00	10,500,000.00	29,550,000.00	52.6%	26,601,110.00
014800000000	<b>Imo State Independent Electoral Commission</b>	<b>85,727,878.00</b>	<b>53,800,000.00</b>	<b>61,800,000.00</b>	<b>72.1%</b>	<b>23,927,878.00</b>
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	<b>Office Of The Secretary To The State Govt</b>	<b>329,222,000.00</b>	<b>59,500,000.00</b>	<b>464,985,000.00</b>	<b>141.2%</b>	<b>- 135,763,000.00</b>
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	<b>Ministry of Special Projects</b>	<b>-</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>- 2,000,000.00</b>
016200100100	Ministry of Special Projects	-	2,000,000.00	2,000,000.00	-	- 2,000,000.00
016300000000	<b>Ministry of Special Duties</b>	<b>24,095,000.00</b>	<b>-</b>	<b>5,000,000.00</b>	<b>20.8%</b>	<b>19,095,000.00</b>
016300100100	Ministry of Special Duties	24,095,000.00	-	5,000,000.00	20.8%	19,095,000.00
020000000000	<b>Economic Sector</b>	<b>11,058,534,831.14</b>	<b>1,032,646,060.86</b>	<b>4,349,362,853.96</b>	<b>39.3%</b>	<b>6,709,171,977.18</b>
021500000000	<b>Ministry Of Agriculture and Food Security</b>	<b>40,610,750.00</b>	<b>8,660,000.00</b>	<b>15,860,000.00</b>	<b>39.1%</b>	<b>24,750,750.00</b>
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	<b>Ministry Of Finance</b>	<b>327,099,999.64</b>	<b>65,165,000.00</b>	<b>541,183,793.10</b>	<b>165.4%</b>	<b>- 214,083,793.46</b>
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	<b>Ministry Of Trade, Commerce and Investment</b>	<b>55,260,285.00</b>	<b>25,000,000.00</b>	<b>33,000,000.00</b>	<b>59.7%</b>	<b>22,260,285.00</b>
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	<b>Ministry Of Science, Technology and Innovation and Engineering Services</b>	<b>47,002,500.00</b>	<b>10,000,000.00</b>	<b>14,500,000.00</b>	<b>30.8%</b>	<b>32,502,500.00</b>
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	<b>Ministry Of Transport</b>	<b>53,901,592.76</b>	<b>2,000,000.00</b>	<b>20,900,000.00</b>	<b>38.8%</b>	<b>33,001,592.76</b>
022900100100	Ministry Of Transport	53,901,592.76	2,000,000.00	20,900,000.00	38.8%	33,001,592.76
023200000000	<b>MINISTRY OF PETROLEUM and Natural Gas Development</b>	<b>44,393,185.00</b>	<b>21,000,000.00</b>	<b>25,500,000.00</b>	<b>57.4%</b>	<b>18,893,185.00</b>
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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023300000000	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	471.6%	- 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 Deceonment	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 Nger 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)
<b>051700000000</b>	<b>Ministry Of Education</b>	<b>454,288,084.41</b>	<b>71,500,000.00</b>	<b>849,361,864.00</b>	<b>187.0%</b>	<b>- 395,073,779.59</b>
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
<b>052100000000</b>	<b>Ministry Of Health, Secondary and Tertiary Health Care Management</b>	<b>627,119,766.00</b>	<b>71,000,000.00</b>	<b>606,950,000.00</b>	<b>96.8%</b>	<b>20,169,766.00</b>
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
<b>053500000000</b>	<b>Ministry Of Environment and Sanitation</b>	<b>96,084,167.26</b>	<b>46,000,000.00</b>	<b>85,455,000.00</b>	<b>88.9%</b>	<b>10,629,167.26</b>
053500100100	Ministry Of Environment and Sanitation	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
<b>055100000000</b>	<b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>	<b>129,810,500.00</b>	<b>68,000,000.00</b>	<b>93,850,000.00</b>	<b>72.3%</b>	<b>35,960,500.00</b>
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
<b>057400000000</b>	<b>Ministry Of Primary Health, Social Services and Health Insurance</b>	<b>490,872,915.00</b>	<b>388,077,500.00</b>	<b>429,789,832.20</b>	<b>87.6%</b>	<b>61,083,082.80</b>
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
<b>053900000000</b>	<b>Ministry of Sports</b>	<b>1,006,590,978.00</b>	<b>230,935,020.00</b>	<b>469,146,020.00</b>	<b>46.6%</b>	<b>537,444,958.00</b>
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)
	<b>Total Capital Expenditure</b>	<b>694,786,041,220.00</b>	<b>118,932,253,194.42</b>	<b>384,029,870,173.55</b>	<b>55.3%</b>	<b>310,756,171,046.45</b>
<b>010000000000</b>	<b>Administrative Sector</b>	<b>16,608,136,000.00</b>	<b>2,674,277,325.00</b>	<b>7,609,153,427.95</b>	<b>45.8%</b>	<b>8,998,982,572.05</b>
<b>011100000000</b>	<b>Governors Office</b>	<b>750,200,000.00</b>	<b>261,414,075.00</b>	<b>596,022,908.13</b>	<b>79.4%</b>	<b>154,177,091.87</b>
011100100100	Office Of The Executive Governor	750,200,000.00	261,414,075.00	596,022,908.13	79.4%	154,177,091.87
<b>011200000000</b>	<b>Imo State House of Assembly</b>	<b>464,004,000.00</b>	<b>-</b>	<b>24,954,500.00</b>	<b>5.4%</b>	<b>439,049,500.00</b>
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
<b>012300000000</b>	<b>Ministry Of Information, Public Orientation and Strategy</b>	<b>940,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>940,000,000.00</b>
012300100100	Ministry Of Information, Public Orientation and Strategy	940,000,000.00	-	-	0.0%	940,000,000.00
<b>012400000000</b>	<b>Ministry Of Homeland Security and Vigilante Affairs</b>	<b>700,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>700,000,000.00</b>
012400100100	Ministry Of Homeland Security and Vigilante Affairs	700,000,000.00	-	-	0.0%	700,000,000.00
<b>012500000000</b>	<b>Office Of The Head Of Service</b>	<b>87,000,000.00</b>	<b>-</b>	<b>13,656,646.28</b>	<b>15.7%</b>	<b>73,343,353.72</b>
012500100100	Office Of The Head Of Service	87,000,000.00	-	13,656,646.28	15.7%	73,343,353.72
<b>014000000000</b>	<b>Office Of The Auditor General</b>	<b>250,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>250,000,000.00</b>
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
<b>014800000000</b>	<b>Imo State Independent Electoral Commission</b>	<b>132,132,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>132,132,000.00</b>
014800100100	Imo State Independent Electoral Commission	132,132,000.00	-	-	0.0%	132,132,000.00
<b>016100000000</b>	<b>Office Of The Secretary To The State Govt</b>	<b>224,800,000.00</b>	<b>50,000,000.00</b>	<b>147,737,373.54</b>	<b>65.7%</b>	<b>77,062,626.46</b>
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
<b>016200000000</b>	<b>Ministry of Special Projects</b>	<b>9,000,000,000.00</b>	<b>1,600,000,000.00</b>	<b>4,100,000,000.00</b>	<b>45.6%</b>	<b>4,900,000,000.00</b>
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
<b>016300000000</b>	<b>Ministry of Special Duties</b>	<b>4,060,000,000.00</b>	<b>762,863,250.00</b>	<b>2,726,782,000.00</b>	<b>67.2%</b>	<b>1,333,218,000.00</b>
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
<b>020000000000</b>	<b>Economic Sector</b>	<b>569,735,671,220.00</b>	<b>105,373,336,897.56</b>	<b>347,544,497,793.36</b>	<b>61.0%</b>	<b>222,191,173,426.64</b>
<b>021500000000</b>	<b>Ministry Of Agriculture and Food Security</b>	<b>30,000,000,000.00</b>	<b>-</b>	<b>2,298,348,975.00</b>	<b>7.7%</b>	<b>27,701,651,025.00</b>
021500100100	Ministry Of Agriculture and Food Security	30,000,000,000.00	-	2,298,348,975.00	7.7%	27,701,651,025.00
<b>027000000000</b>	<b>Ministry of Livestock Development</b>	<b>20,020,000,000.00</b>	<b>-</b>	<b>9,846,564,830.93</b>	<b>49.2%</b>	<b>10,173,435,169.07</b>
027000100100	Ministry of Livestock Development	20,020,000,000.00	-	9,846,564,830.93	49.2%	10,173,435,169.07
<b>022000000000</b>	<b>Ministry Of Finance</b>	<b>318,000,000.00</b>	<b>9,275,000.00</b>	<b>9,275,000.00</b>	<b>2.9%</b>	<b>308,725,000.00</b>
022000100100	Ministry Of Finance	318,000,000.00	9,275,000.00	9,275,000.00	2.9%	308,725,000.00
<b>022200000000</b>	<b>Ministry Of Trade, Commerce and Investment</b>	<b>541,000,000.00</b>	<b>500,000,000.00</b>	<b>528,750,000.00</b>	<b>97.7%</b>	<b>12,250,000.00</b>
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
<b>022800000000</b>	<b>Ministry Of Science, Technology and Innovation and Engineering Services</b>	<b>425,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>425,000,000.00</b>
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	425,000,000.00	-	-	0.0%	425,000,000.00
<b>022900000000</b>	<b>Ministry Of Transport</b>	<b>101,010,000,000.00</b>	<b>-</b>	<b>32,230,233,472.41</b>	<b>31.9%</b>	<b>68,779,766,527.59</b>
022900100100	Ministry Of Transport	101,010,000,000.00	-	32,230,233,472.41	31.9%	68,779,766,527.59
<b>023200000000</b>	<b>MINISTRY OF PETROLEUM and Natural Gas Development</b>	<b>110,000,000.00</b>	<b>-</b>	<b>35,000,000.00</b>	<b>31.8%</b>	<b>75,000,000.00</b>
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	110,000,000.00	-	35,000,000.00	31.8%	75,000,000.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERALS AND INDUSTRIES</b>	<b>1,400,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,400,000,000.00</b>
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
<b>023400000000</b>	<b>Ministry Of Works &amp; Infrastructural Development</b>	<b>297,609,312,778.00</b>	<b>101,730,783,474.12</b>	<b>246,951,862,530.58</b>	<b>83.0%</b>	<b>50,657,450,247.42</b>
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
<b>023100000000</b>	<b>Ministry Of Power and Electrification</b>	<b>77,006,579,042.00</b>	<b>812,846,555.86</b>	<b>38,842,620,360.15</b>	<b>50.4%</b>	<b>38,163,958,681.85</b>
023100100100	Ministry Of Power and Electrification	74,755,479,042.00	812,846,555.86	38,423,698,710.15	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
<b>023600000000</b>	<b>Ministry Of Tourism, Hospitality and Culture</b>	<b>30,210,000,000.00</b>	<b>-</b>	<b>9,619,420,755.50</b>	<b>31.8%</b>	<b>20,590,579,244.50</b>

## 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	<b>Ministry Of Budget, Economic Planning &amp; Statistics</b>	<b>1,420,000,000.00</b>	<b>400,000,000.00</b>	<b>550,950,000.00</b>	<b>38.8%</b>	<b>869,050,000.00</b>
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	<b>Ministry Of Water Resources</b>	<b>690,779,400.00</b>	<b>-</b>	<b>160,000,000.00</b>	<b>23.2%</b>	<b>530,779,400.00</b>
025200100100	Ministry Of Water Resources	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
0253000000000	<b>Ministry Of Housing and Urban Renewal and New Cities Deceloment</b>	<b>7,865,000,000.00</b>	<b>1,920,431,867.58</b>	<b>6,338,358,115.66</b>	<b>80.6%</b>	<b>1,526,641,884.34</b>
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	<b>Ministry Of Lands and Physical Planning</b>	<b>1,110,000,000.00</b>	<b>-</b>	<b>133,113,753.13</b>	<b>12.0%</b>	<b>976,886,246.87</b>
026000100100	Ministry Of Lands and Physical Planning	1,110,000,000.00	-	133,113,753.13	12.0%	976,886,246.87
0300000000000	<b>Law and Justice Sector</b>	<b>2,994,000,000.00</b>	<b>75,000,000.00</b>	<b>302,800,000.00</b>	<b>10.1%</b>	<b>2,691,200,000.00</b>
0318000000000	<b>Judiciary</b>	<b>2,339,000,000.00</b>	<b>-</b>	<b>127,800,000.00</b>	<b>5.5%</b>	<b>2,211,200,000.00</b>
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	578,000,000.00	-	72,000,000.00	12.5%	506,000,000.00
0326000000000	<b>Ministry Of Justice and Attorney General</b>	<b>655,000,000.00</b>	<b>75,000,000.00</b>	<b>175,000,000.00</b>	<b>26.7%</b>	<b>480,000,000.00</b>
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	<b>Regional Sector</b>	<b>820,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>820,000,000.00</b>
0458000000000	<b>Ministry of Niger Delta</b>	<b>820,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>820,000,000.00</b>
045800100100	Ministry of Niger Delta	820,000,000.00	-	-	0.0%	820,000,000.00
0500000000000	<b>Social Services Sector</b>	<b>104,628,234,000.00</b>	<b>10,809,638,971.86</b>	<b>28,573,418,952.24</b>	<b>27.3%</b>	<b>76,054,815,047.76</b>
0513000000000	<b>Ministry of Youth Development and Talent Hunt</b>	<b>1,060,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,060,000,000.00</b>
051300100100	Ministry of Youth Development and Talent Hunt	1,060,000,000.00	-	-	0.0%	1,060,000,000.00
0514000000000	<b>Ministry Of Women Affairs and Vulnerable Groups</b>	<b>525,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>525,000,000.00</b>
051400100100	Ministry Of Women Affairs and Social Welfare	525,000,000.00	-	-	0.0%	525,000,000.00
0517000000000	<b>Ministry Of Education</b>	<b>49,460,000,000.00</b>	<b>1,215,000,000.00</b>	<b>11,665,281,098.54</b>	<b>23.6%</b>	<b>37,794,718,901.46</b>
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	<b>Ministry Of Health, Secondary and Tertiary Health Care Management</b>	<b>20,919,234,000.00</b>	<b>9,489,083,521.86</b>	<b>12,758,568,423.04</b>	<b>61.0%</b>	<b>8,160,665,576.96</b>
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	<b>Ministry Of Environment and Sanitation</b>	<b>21,130,000,000.00</b>	<b>91,397,250.00</b>	<b>993,182,749.66</b>	<b>4.7%</b>	<b>20,136,817,250.34</b>
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	<b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>	<b>520,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>520,000,000.00</b>
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	<b>Ministry Of Primary Health, Social Services and Health Insurance</b>	<b>11,014,000,000.00</b>	<b>14,158,200.00</b>	<b>3,156,386,681.00</b>	<b>28.7%</b>	<b>7,857,613,319.00</b>
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)
	<b>Total Other Expenditure</b>	<b>13,412,029,330.62</b>	<b>9,339,767,979.95</b>	<b>39,571,341,503.64</b>	<b>295.0%</b>	<b>- 26,159,312,173.02</b>
<b>010000000000</b>	<b>Administrative Sector</b>	<b>2,446,508,074.00</b>	<b>1,932,833,347.00</b>	<b>4,578,333,347.00</b>	<b>187.1%</b>	<b>- 2,131,825,273.00</b>
<b>011100000000</b>	<b>Governors Office</b>	<b>1,859,871,111.00</b>	<b>1,488,833,347.00</b>	<b>4,008,833,347.00</b>	<b>215.5%</b>	<b>- 2,148,962,236.00</b>
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
<b>011200000000</b>	<b>Imo State House of Assembly</b>	<b>552,655,216.00</b>	<b>429,000,000.00</b>	<b>539,000,000.00</b>	<b>97.5%</b>	<b>13,655,216.00</b>
011200300100	Imo State House of Assembly	552,655,216.00	429,000,000.00	539,000,000.00	97.5%	13,655,216.00
<b>012300000000</b>	<b>Ministry Of Information, Public Orientation and Strategy</b>	<b>5,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>40.0%</b>	<b>3,000,000.00</b>
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
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>800,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>800,000.00</b>
014900100100	Local Government Service Commission	800,000.00	-	-	0.0%	800,000.00
<b>014800000000</b>	<b>Imo State Independent Electoral Commission</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>50.0%</b>	<b>1,000,000.00</b>
014800100100	Imo State Independent Electoral Commission	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
<b>016100000000</b>	<b>Office Of The Secretary To The State Govt</b>	<b>18,570,500.00</b>	<b>10,000,000.00</b>	<b>25,500,000.00</b>	<b>137.3%</b>	<b>- 6,929,500.00</b>
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
<b>016300000000</b>	<b>Ministry of Special Duties</b>	<b>7,611,247.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>26.3%</b>	<b>5,611,247.00</b>
016300100100	Ministry of Special Duties	7,611,247.00	2,000,000.00	2,000,000.00	26.3%	5,611,247.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>10,702,864,219.62</b>	<b>7,311,934,632.95</b>	<b>34,800,508,156.64</b>	<b>325.2%</b>	<b>- 24,097,643,937.02</b>
<b>021500000000</b>	<b>Ministry Of Agriculture and Food Security</b>	<b>17,000,000.00</b>	<b>10,000,000.00</b>	<b>11,500,000.00</b>	<b>67.6%</b>	<b>5,500,000.00</b>
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
<b>022000000000</b>	<b>Ministry Of Finance</b>	<b>3,305,939,604.36</b>	<b>7,087,450,749.47</b>	<b>28,829,862,501.16</b>	<b>872.1%</b>	<b>- 25,523,922,896.80</b>
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
<b>022800000000</b>	<b>Ministry Of Science, Technology and Innovation and Engineering Services</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	3,000,000.00	-	-	0.0%	3,000,000.00
<b>023100000000</b>	<b>Ministry Of Power and Electrification</b>	<b>5,200,000.00</b>	<b>2,000,000.00</b>	<b>2,080,120.00</b>	<b>40.0%</b>	<b>3,119,880.00</b>
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
<b>023800000000</b>	<b>Ministry Of Budget, Economic Planning &amp; Statistics</b>	<b>7,314,209,615.26</b>	<b>183,483,883.48</b>	<b>5,903,065,535.48</b>	<b>80.7%</b>	<b>1,411,144,079.78</b>
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%	-
<b>025200000000</b>	<b>Ministry Of Water Resources</b>	<b>57,515,000.00</b>	<b>29,000,000.00</b>	<b>54,000,000.00</b>	<b>93.9%</b>	<b>3,515,000.00</b>
025200100100	Ministry Of Water Resources	57,515,000.00	29,000,000.00	54,000,000.00	93.9%	3,515,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,000,000.00</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,000,000.00</b>
031800200100	Judiciary - High Court	4,000,000.00	-	-	0.0%	4,000,000.00
<b>050000000000</b>	<b>Social Services Sector</b>	<b>258,657,037.00</b>	<b>95,000,000.00</b>	<b>192,500,000.00</b>	<b>74.4%</b>	<b>66,157,037.00</b>
<b>051300000000</b>	<b>Ministry of Youth Development and Talent Hunt</b>	<b>4,350,000.00</b>	<b>-</b>	<b>4,000,000.00</b>	<b>92.0%</b>	<b>350,000.00</b>
051300100100	Ministry of Youth Development and Talent Hunt	4,350,000.00	-	4,000,000.00	92.0%	350,000.00
<b>052100000000</b>	<b>Ministry Of Health, Secondary and Tertiary Health Care Management</b>	<b>1,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,500,000.00</b>
052100100100	Ministry Of Health, Secondary and Tertiary Health Care Management	1,500,000.00	-	-	0.0%	1,500,000.00
<b>053500000000</b>	<b>Ministry Of Environment and Sanitation</b>	<b>138,713,878.00</b>	<b>64,000,000.00</b>	<b>138,000,000.00</b>	<b>99.5%</b>	<b>713,878.00</b>
053500100100	Ministry Of Environment and Sanitation	138,713,878.00	64,000,000.00	138,000,000.00	99.5%	713,878.00
<b>055100000000</b>	<b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>	<b>54,143,159.00</b>	<b>31,000,000.00</b>	<b>50,500,000.00</b>	<b>93.3%</b>	<b>3,643,159.00</b>
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
<b>053900000000</b>	<b>Ministry of Sports</b>	<b>59,950,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>59,950,000.00</b>
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)
	<b>Total Expenditure</b>	<b>807,088,041,220.00</b>	<b>152,178,200,605.84</b>	<b>494,308,467,660.32</b>	<b>61.2%</b>	<b>312,779,573,559.69</b>
2	<b>Expenditures</b>	<b>807,088,041,220.00</b>	<b>152,178,200,605.84</b>	<b>494,308,467,660.32</b>	<b>61.2%</b>	<b>312,779,573,559.69</b>
21	<b>PERSONNEL COST</b>	<b>67,402,000,000.00</b>	<b>11,301,506,769.83</b>	<b>40,625,578,760.40</b>	<b>60.3%</b>	<b>26,776,421,239.61</b>
2101	<b>SALARY</b>	<b>51,382,501,078.04</b>	<b>11,301,506,769.83</b>	<b>28,791,877,787.96</b>	<b>56.0%</b>	<b>22,590,623,290.08</b>
210101	<b>SALARIES AND WAGES</b>	<b>51,382,501,078.04</b>	<b>11,301,506,769.83</b>	<b>28,791,877,787.96</b>	<b>56.0%</b>	<b>22,590,623,290.08</b>
21010101	SALARY	44,332,249,296.74	9,616,265,725.88	24,072,201,980.91	54.3%	20,260,047,375.83
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,820,251,781.30	295,100,000.00	2,174,939,762.24	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	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>9,372,995,815.56</b>	<b>-</b>	<b>3,467,083,537.56</b>	<b>37.0%</b>	<b>5,905,912,278.00</b>
210201	<b>ALLOWANCES</b>	<b>9,372,995,815.56</b>	<b>-</b>	<b>3,467,083,537.56</b>	<b>37.0%</b>	<b>5,905,912,278.00</b>
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%	10,284,348.00
21020111	MOTOR VEHICLE MAINTENANCE	466,628,723.50	-	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	CUTFIT	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	<b>SOCIAL BENEFITS</b>	<b>6,646,503,106.40</b>	<b>-</b>	<b>8,366,617,434.87</b>	<b>125.9%</b>	<b>- 1,720,114,328.47</b>
210301	<b>SOCIAL BENEFITS</b>	<b>6,646,503,106.40</b>	<b>-</b>	<b>8,366,617,434.87</b>	<b>125.9%</b>	<b>- 1,720,114,328.47</b>
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	<b>OTHER RECURRENT COSTS</b>	<b>44,900,000,000.00</b>	<b>21,944,440,641.59</b>	<b>69,653,018,726.37</b>	<b>155.1%</b>	<b>- 24,753,018,726.37</b>
2202	<b>OVERHEAD COST</b>	<b>31,487,970,669.38</b>	<b>12,604,672,661.64</b>	<b>30,081,677,222.73</b>	<b>95.5%</b>	<b>1,406,293,446.65</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,518,066,151.20</b>	<b>3,351,265,252.00</b>	<b>4,958,970,752.00</b>	<b>141.0%</b>	<b>- 1,440,904,600.80</b>
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	2,999,200,752.00	153.8%	- 1,095,243,463.80

## 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%	- 587,111,532.85
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)
	<b>Total Expenditure</b>	<b>807,088,041,220.00</b>	<b>152,178,200,605.84</b>	<b>494,308,467,660.32</b>	<b>61.2%</b>	<b>312,779,573,559.69</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>70,481,022,325.26</b>	<b>24,984,558,509.92</b>	<b>76,294,127,811.21</b>	<b>108.2%</b>	<b>- 5,813,105,485.95</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>43,233,470,345.67</b>	<b>15,976,587,662.86</b>	<b>35,185,716,045.09</b>	<b>81.4%</b>	<b>8,047,754,300.58</b>
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
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>23,138,615,484.54</b>	<b>1,850,025,538.66</b>	<b>11,849,018,944.86</b>	<b>51.2%</b>	<b>11,289,596,539.68</b>
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
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>813,146,890.69</b>	<b>77,494,558.93</b>	<b>439,030,320.10</b>	<b>54.0%</b>	<b>374,116,570.59</b>
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
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>3,295,789,604.36</b>	<b>7,080,450,749.47</b>	<b>28,820,362,501.16</b>	<b>874.5%</b>	<b>- 25,524,572,896.80</b>
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
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>12,188,644,383.65</b>	<b>2,628,957,704.16</b>	<b>6,884,159,761.62</b>	<b>56.5%</b>	<b>5,304,484,622.03</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>12,069,228,290.08</b>	<b>2,611,757,704.16</b>	<b>6,799,789,363.60</b>	<b>56.3%</b>	<b>5,269,438,926.49</b>
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
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>119,416,093.57</b>	<b>17,200,000.00</b>	<b>84,370,398.03</b>	<b>70.7%</b>	<b>35,045,695.54</b>
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
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>560,457,952,934.31</b>	<b>104,180,866,884.78</b>	<b>343,653,710,420.85</b>	<b>61.3%</b>	<b>216,804,242,513.46</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>1,310,098,499.45</b>	<b>594,569,051.05</b>	<b>899,151,264.27</b>	<b>68.6%</b>	<b>410,947,235.18</b>
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
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>50,436,674,893.69</b>	<b>183,247,887.46</b>	<b>12,598,959,801.16</b>	<b>25.0%</b>	<b>37,837,715,092.53</b>
70421	AGRICULTURE	50,436,674,893.69	183,247,887.46	12,598,959,801.16	25.0%	37,837,715,092.53
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>75,131,576,022.00</b>	<b>817,846,555.86</b>	<b>38,596,538,142.40</b>	<b>51.4%</b>	<b>36,535,037,879.60</b>
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
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>825,953,449.77</b>	<b>281,721,060.86</b>	<b>315,208,759.44</b>	<b>38.2%</b>	<b>510,744,690.33</b>
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
<b>7045</b>	<b>TRANSPORT</b>	<b>399,737,286,825.58</b>	<b>102,153,982,329.55</b>	<b>280,061,192,324.22</b>	<b>70.1%</b>	<b>119,676,094,501.36</b>
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
<b>7046</b>	<b>COMMUNICATION</b>	<b>333,855,852.00</b>	<b>114,500,000.00</b>	<b>1,453,865,000.00</b>	<b>435.5%</b>	<b>- 1,120,009,148.00</b>
70461	COMMUNICATION	333,855,852.00	114,500,000.00	1,453,865,000.00	435.5%	- 1,120,009,148.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>32,654,938,269.33</b>	<b>35,000,000.00</b>	<b>9,708,178,207.50</b>	<b>29.7%</b>	<b>22,946,760,061.83</b>
70473	TOURISM	32,654,938,269.33	35,000,000.00	9,708,178,207.50	29.7%	22,946,760,061.83
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C.</b>	<b>27,569,122.49</b>	<b>-</b>	<b>20,616,921.87</b>	<b>74.8%</b>	<b>6,952,200.62</b>
70491	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	-	20,616,921.87	74.8%	6,952,200.62
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>22,740,266,976.24</b>	<b>292,786,474.00</b>	<b>1,870,066,733.23</b>	<b>8.2%</b>	<b>20,870,200,243.01</b>

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>	<i>67,402,000,000.00</i>	<i>11,301,506,769.82</i>	<i>40,625,578,760.40</i>	<i>60.3%</i>	<i>26,776,421,239.61</i>
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	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	202,784,490.75	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 AMMENITIES	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>	<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>
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 AMMENITIES	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)
	<b>Total Capital Expenditure</b>	<b>694,786,041,220.00</b>	<b>118,932,253,194.42</b>	<b>384,029,870,173.55</b>	<b>55.3%</b>	<b>310,756,171,046.45</b>
701	<b>GENERAL PUBLIC SERVICES</b>	<b>19,227,236,000.00</b>	<b>3,083,552,325.00</b>	<b>8,688,300,077.95</b>	<b>45.2%</b>	<b>10,538,935,922.05</b>
7011	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>13,297,004,000.00</b>	<b>1,920,689,075.00</b>	<b>5,282,989,781.67</b>	<b>39.7%</b>	<b>8,014,014,218.33</b>
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	<b>GENERAL SERVICES</b>	<b>5,500,000,000.00</b>	<b>1,162,863,250.00</b>	<b>3,277,732,000.00</b>	<b>59.6%</b>	<b>2,222,268,000.00</b>
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	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>430,232,000.00</b>	<b>-</b>	<b>127,578,296.28</b>	<b>29.7%</b>	<b>302,653,703.72</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	430,232,000.00	-	127,578,296.28	29.7%	302,653,703.72
703	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,744,000,000.00</b>	<b>75,000,000.00</b>	<b>202,800,000.00</b>	<b>7.4%</b>	<b>2,541,200,000.00</b>
7033	<b>LAW COURTS</b>	<b>2,744,000,000.00</b>	<b>75,000,000.00</b>	<b>202,800,000.00</b>	<b>7.4%</b>	<b>2,541,200,000.00</b>
70331	LAW COURTS	2,744,000,000.00	75,000,000.00	202,800,000.00	7.4%	2,541,200,000.00
704	<b>ECONOMIC AFFAIRS</b>	<b>556,725,791,820.00</b>	<b>103,043,630,029.98</b>	<b>339,928,559,274.57</b>	<b>61.1%</b>	<b>216,797,232,545.43</b>
7041	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>541,000,000.00</b>	<b>500,000,000.00</b>	<b>528,750,000.00</b>	<b>97.7%</b>	<b>12,250,000.00</b>
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	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>50,020,000,000.00</b>	<b>-</b>	<b>12,144,913,805.93</b>	<b>24.3%</b>	<b>37,875,086,194.07</b>
70421	AGRICULTURE	50,020,000,000.00	-	12,144,913,805.93	24.3%	37,875,086,194.07
7043	<b>FUEL AND ENERGY</b>	<b>74,865,479,042.00</b>	<b>812,846,555.86</b>	<b>38,458,698,710.15</b>	<b>51.4%</b>	<b>36,406,780,331.85</b>
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	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>400,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>400,000,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	400,000,000.00	-	-	0.0%	400,000,000.00
7045	<b>TRANSPORT</b>	<b>398,419,312,778.00</b>	<b>101,730,783,474.12</b>	<b>279,176,776,002.99</b>	<b>70.1%</b>	<b>119,242,536,775.01</b>
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	<b>OTHER INDUSTRIES</b>	<b>32,480,000,000.00</b>	<b>-</b>	<b>9,619,420,755.50</b>	<b>29.6%</b>	<b>22,860,579,244.50</b>
70473	TOURISM	32,480,000,000.00	-	9,619,420,755.50	29.6%	22,860,579,244.50
705	<b>ENVIRONMENTAL PROTECTION</b>	<b>21,230,000,000.00</b>	<b>91,397,250.00</b>	<b>993,182,749.66</b>	<b>4.7%</b>	<b>20,236,817,250.34</b>
7056	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>21,230,000,000.00</b>	<b>91,397,250.00</b>	<b>993,182,749.66</b>	<b>4.7%</b>	<b>20,236,817,250.34</b>
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	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>9,765,779,400.00</b>	<b>1,920,431,867.58</b>	<b>6,636,791,868.79</b>	<b>68.0%</b>	<b>3,128,987,531.21</b>
7061	<b>HOUSING DEVELOPMENT</b>	<b>9,075,000,000.00</b>	<b>1,920,431,867.58</b>	<b>6,476,791,868.79</b>	<b>71.4%</b>	<b>2,598,208,131.21</b>
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	<b>WATER SUPPLY</b>	<b>690,779,400.00</b>	<b>-</b>	<b>160,000,000.00</b>	<b>23.2%</b>	<b>530,779,400.00</b>
70631	WATER SUPPLY	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
707	<b>HEALTH</b>	<b>20,919,234,000.00</b>	<b>9,489,083,521.86</b>	<b>12,758,568,423.04</b>	<b>61.0%</b>	<b>8,160,665,576.96</b>
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	9,489,083,521.86	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)
	<b>Total Other Expenditure</b>	<b>13,412,029,330.62</b>	<b>9,339,767,979.95</b>	<b>39,571,341,503.64</b>	<b>295.0%</b>	<b>- 26,159,312,173.02</b>
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 AMMENITIES	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)
	<b>Total Expenditure</b>	<b>807,088,041,220.00</b>	<b>152,178,200,605.84</b>	<b>494,308,467,660.32</b>	<b>61.2%</b>	<b>312,779,573,559.69</b>
<b>01</b>	<b>Agriculture</b>	<b>50,438,774,893.69</b>	<b>183,247,887.46</b>	<b>12,600,534,801.16</b>	<b>25.0%</b>	<b>37,838,240,092.53</b>
0101	Effective governance of the Agriculture Sector	523,894,893.69	183,247,887.46	455,620,955.23	87.0%	68,273,898.46
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
0106	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
<b>02</b>	<b>Societal Re-orientation</b>	<b>1,094,733,786.23</b>	<b>235,059,950.27</b>	<b>1,556,373,497.24</b>	<b>142.2%</b>	<b>- 461,639,711.01</b>
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
<b>03</b>	<b>Poverty Alleviation</b>	<b>7,731,668,209.35</b>	<b>16,929,519.24</b>	<b>73,718,220.39</b>	<b>1.0%</b>	<b>7,657,949,988.96</b>
0310	Poverty Alleviation - General	7,731,668,209.35	16,929,519.24	73,718,220.39	1.0%	7,657,949,988.96
<b>04</b>	<b>Health</b>	<b>40,383,850,305.38</b>	<b>10,680,134,945.31</b>	<b>20,483,490,709.87</b>	<b>50.7%</b>	<b>19,900,359,595.51</b>
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 (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
<b>05</b>	<b>Education</b>	<b>67,010,389,995.61</b>	<b>5,967,731,317.65</b>	<b>25,807,344,777.28</b>	<b>38.5%</b>	<b>41,203,045,218.33</b>
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
<b>06</b>	<b>Housing and Urban Development</b>	<b>10,676,272,266.98</b>	<b>2,267,511,962.80</b>	<b>7,299,684,315.01</b>	<b>68.4%</b>	<b>3,376,587,951.97</b>
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
<b>07</b>	<b>Gender</b>	<b>875,061,447.65</b>	<b>172,669,293.59</b>	<b>400,314,126.86</b>	<b>45.7%</b>	<b>474,747,320.79</b>
0710	Gender - General	875,061,447.65	172,669,293.59	400,314,126.86	45.7%	474,747,320.79
<b>08</b>	<b>Youth</b>	<b>2,730,003,478.03</b>	<b>482,886,713.60</b>	<b>1,397,867,204.34</b>	<b>51.2%</b>	<b>1,332,136,273.69</b>
0810	Youth - General	2,730,003,478.03	482,886,713.60	1,397,867,204.34	51.2%	1,332,136,273.69
<b>09</b>	<b>Environmental Improvement</b>	<b>22,985,186,564.26</b>	<b>288,752,614.24</b>	<b>1,441,005,928.59</b>	<b>6.3%</b>	<b>21,544,180,635.67</b>
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
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>2,774,888,644.90</b>	<b>253,931,168.98</b>	<b>822,897,701.33</b>	<b>29.7%</b>	<b>1,951,990,943.57</b>
1010	Water Resources and Rural Development - General	2,774,888,644.90	253,931,168.98	822,897,701.33	29.7%	1,951,990,943.57
<b>11</b>	<b>Information Communication and Technology</b>	<b>883,208,968.78</b>	<b>174,053,246.87</b>	<b>1,562,539,266.87</b>	<b>176.9%</b>	<b>- 679,330,298.09</b>
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
<b>12</b>	<b>Growing the Private Sector</b>	<b>1,664,853,847.22</b>	<b>855,290,111.91</b>	<b>1,136,256,335.96</b>	<b>68.2%</b>	<b>528,597,511.26</b>
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
<b>13</b>	<b>Reform of Government and Governance</b>	<b>122,901,292,041.20</b>	<b>27,698,598,273.26</b>	<b>101,017,370,882.77</b>	<b>82.2%</b>	<b>21,883,921,158.43</b>
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
<b>14</b>	<b>Power</b>	<b>75,302,446,152.77</b>	<b>817,846,555.86</b>	<b>38,770,190,740.48</b>	<b>51.5%</b>	<b>36,532,255,412.29</b>
1410	Power - General	75,302,446,152.77	817,846,555.86	38,770,190,740.48	51.5%	36,532,255,412.29
<b>17</b>	<b>Road</b>	<b>399,406,981,850.06</b>	<b>102,062,557,044.80</b>	<b>279,825,052,465.01</b>	<b>70.1%</b>	<b>119,581,929,385.05</b>
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
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>228,428,767.89</b>	<b>21,000,000.00</b>	<b>113,826,687.17</b>	<b>49.8%</b>	<b>114,602,080.72</b>
2110	Oil and Gas Infrastructure - General	228,428,767.89	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)
	<b>Total Personnel Expenditure</b>	<b>67,402,000,000.00</b>	<b>11,301,506,769.83</b>	<b>40,625,578,760.40</b>	<b>60.3%</b>	<b>26,776,421,239.61</b>
<b>01</b>	<b>Agriculture</b>	<b>361,164,143.69</b>	<b>164,587,887.46</b>	<b>428,260,995.23</b>	<b>118.6%</b>	<b>- 67,096,851.54</b>
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
<b>02</b>	<b>Societal Re-orientation</b>	<b>888,808,786.23</b>	<b>186,559,950.27</b>	<b>627,383,497.24</b>	<b>70.6%</b>	<b>261,425,288.99</b>
0210	Societal Re-orientation - General	888,808,786.23	186,559,950.27	627,383,497.24	70.6%	261,425,288.99
<b>03</b>	<b>Poverty Alleviation</b>	<b>7,731,668,209.35</b>	<b>16,929,519.24</b>	<b>73,718,220.39</b>	<b>1.0%</b>	<b>7,657,949,988.96</b>
0310	Poverty Alleviation - General	7,731,668,209.35	16,929,519.24	73,718,220.39	1.0%	7,657,949,988.96
<b>04</b>	<b>Health</b>	<b>7,331,123,624.38</b>	<b>717,815,723.45</b>	<b>3,531,795,773.63</b>	<b>48.2%</b>	<b>3,799,327,850.75</b>
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
<b>05</b>	<b>Education</b>	<b>17,096,101,911.20</b>	<b>4,681,231,317.65</b>	<b>13,292,701,814.74</b>	<b>77.8%</b>	<b>3,803,400,096.46</b>
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
<b>06</b>	<b>Housing and Urban Development</b>	<b>1,344,889,766.98</b>	<b>187,080,095.22</b>	<b>620,342,446.22</b>	<b>46.1%</b>	<b>724,547,320.76</b>
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
<b>07</b>	<b>Gender</b>	<b>123,977,716.65</b>	<b>83,669,293.59</b>	<b>179,916,626.86</b>	<b>145.1%</b>	<b>- 55,938,910.21</b>
0710	Gender - General	123,977,716.65	83,669,293.59	179,916,626.86	145.1%	- 55,938,910.21
<b>08</b>	<b>Youth</b>	<b>1,313,650,000.03</b>	<b>251,951,693.60</b>	<b>865,601,184.34</b>	<b>65.9%</b>	<b>448,048,815.69</b>
0810	Youth - General	1,313,650,000.03	251,951,693.60	865,601,184.34	65.9%	448,048,815.69
<b>09</b>	<b>Environmental Improvement</b>	<b>200,388,519.00</b>	<b>87,355,364.24</b>	<b>224,368,178.93</b>	<b>112.0%</b>	<b>- 23,979,659.93</b>
0910	Environmental Improvement - General	200,388,519.00	87,355,364.24	224,368,178.93	112.0%	- 23,979,659.93
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>1,729,712,785.90</b>	<b>99,531,168.98</b>	<b>408,517,701.33</b>	<b>23.6%</b>	<b>1,321,195,084.57</b>
1010	Water Resources and Rural Deve - General	1,729,712,785.90	99,531,168.98	408,517,701.33	23.6%	1,321,195,084.57
<b>11</b>	<b>Information Communication and Technology</b>	<b>81,350,616.78</b>	<b>49,553,246.87</b>	<b>99,424,266.87</b>	<b>122.2%</b>	<b>- 18,073,650.09</b>
1110	Information Communication and Technology - General	81,350,616.78	49,553,246.87	99,424,266.87	122.2%	- 18,073,650.09
<b>12</b>	<b>Growing the Private Sector</b>	<b>753,283,562.22</b>	<b>69,569,051.05</b>	<b>309,285,275.10</b>	<b>41.1%</b>	<b>443,998,287.12</b>
1210	Growing the Private Sector - General	753,283,562.22	69,569,051.05	309,285,275.10	41.1%	443,998,287.12
<b>13</b>	<b>Reform of Government and Governance</b>	<b>27,561,056,581.63</b>	<b>4,540,898,887.53</b>	<b>19,339,460,720.01</b>	<b>70.2%</b>	<b>8,221,595,861.62</b>
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
<b>14</b>	<b>Power</b>	<b>284,065,213.77</b>	<b>-</b>	<b>211,048,910.33</b>	<b>74.3%</b>	<b>73,016,303.44</b>
1410	Power - General	284,065,213.77	-	211,048,910.33	74.3%	73,016,303.44
<b>17</b>	<b>Road</b>	<b>526,722,979.30</b>	<b>164,773,570.68</b>	<b>360,426,462.02</b>	<b>68.4%</b>	<b>166,296,517.28</b>
1710	Road - General	526,722,979.30	164,773,570.68	360,426,462.02	68.4%	166,296,517.28
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>74,035,582.89</b>	<b>-</b>	<b>53,326,687.17</b>	<b>72.0%</b>	<b>20,708,895.72</b>
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)
	<b>Total Overhead Expenditure</b>	<b>31,487,970,669.38</b>	<b>12,604,672,661.64</b>	<b>30,081,677,222.73</b>	<b>95.5%</b>	<b>1,406,293,446.65</b>
<b>01</b>	<b>Agriculture</b>	<b>40,610,750.00</b>	<b>8,660,000.00</b>	<b>15,860,000.00</b>	<b>39.1%</b>	<b>24,750,750.00</b>
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
<b>02</b>	<b>Societal Re-orientation</b>	<b>200,925,000.00</b>	<b>46,500,000.00</b>	<b>926,990,000.00</b>	<b>461.4%</b>	<b>- 726,065,000.00</b>
0210	Societal Re-orientation - General	200,925,000.00	46,500,000.00	926,990,000.00	461.4%	- 726,065,000.00
<b>04</b>	<b>Health</b>	<b>1,117,992,681.00</b>	<b>459,077,500.00</b>	<b>1,036,739,832.20</b>	<b>92.7%</b>	<b>81,252,848.80</b>
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
<b>05</b>	<b>Education</b>	<b>454,288,084.41</b>	<b>71,500,000.00</b>	<b>849,361,864.00</b>	<b>187.0%</b>	<b>- 395,073,779.59</b>
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
<b>06</b>	<b>Housing and Urban Development</b>	<b>256,382,500.00</b>	<b>160,000,000.00</b>	<b>202,550,000.00</b>	<b>79.0%</b>	<b>53,832,500.00</b>
0610	Housing and Urban Development - General	256,382,500.00	160,000,000.00	202,550,000.00	79.0%	53,832,500.00
<b>07</b>	<b>Gender</b>	<b>226,083,731.00</b>	<b>89,000,000.00</b>	<b>220,397,500.00</b>	<b>97.5%</b>	<b>5,686,231.00</b>
0710	Gender - General	226,083,731.00	89,000,000.00	220,397,500.00	97.5%	5,686,231.00
<b>08</b>	<b>Youth</b>	<b>1,062,053,478.00</b>	<b>230,935,020.00</b>	<b>528,266,020.00</b>	<b>49.7%</b>	<b>533,787,458.00</b>
0810	Youth - General	1,062,053,478.00	230,935,020.00	528,266,020.00	49.7%	533,787,458.00
<b>09</b>	<b>Environmental Improvement</b>	<b>96,084,167.26</b>	<b>46,000,000.00</b>	<b>85,455,000.00</b>	<b>88.9%</b>	<b>10,629,167.26</b>
0910	Environmental Improvement - General	96,084,167.26	46,000,000.00	85,455,000.00	88.9%	10,629,167.26
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>249,881,300.00</b>	<b>94,400,000.00</b>	<b>156,880,000.00</b>	<b>62.8%</b>	<b>93,001,300.00</b>
1010	Water Resources and Rural Deve - General	249,881,300.00	94,400,000.00	156,880,000.00	62.8%	93,001,300.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>348,858,352.00</b>	<b>124,500,000.00</b>	<b>1,438,115,000.00</b>	<b>412.2%</b>	<b>- 1,089,256,648.00</b>
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
<b>12</b>	<b>Growing the Private Sector</b>	<b>390,570,285.00</b>	<b>285,721,060.86</b>	<b>298,221,060.86</b>	<b>76.4%</b>	<b>92,349,224.14</b>
1210	Growing the Private Sector - General	390,570,285.00	285,721,060.86	298,221,060.86	76.4%	92,349,224.14
<b>13</b>	<b>Reform of Government and Governance</b>	<b>26,381,199,165.95</b>	<b>10,797,379,080.78</b>	<b>23,876,127,945.67</b>	<b>90.5%</b>	<b>2,505,071,220.28</b>
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
<b>14</b>	<b>Power</b>	<b>257,701,897.00</b>	<b>3,000,000.00</b>	<b>133,363,000.00</b>	<b>51.8%</b>	<b>124,338,897.00</b>
1410	Power - General	257,701,897.00	3,000,000.00	133,363,000.00	51.8%	124,338,897.00
<b>17</b>	<b>Road</b>	<b>360,946,092.76</b>	<b>167,000,000.00</b>	<b>287,850,000.00</b>	<b>79.7%</b>	<b>73,096,092.76</b>
1710	Road - General	360,946,092.76	167,000,000.00	287,850,000.00	79.7%	73,096,092.76
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>44,393,185.00</b>	<b>21,000,000.00</b>	<b>25,500,000.00</b>	<b>57.4%</b>	<b>18,893,185.00</b>
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)
	<b>Total Capital Expenditure</b>	<b>694,786,041,220.00</b>	<b>118,932,253,194.42</b>	<b>384,029,870,173.55</b>	<b>55.3%</b>	<b>310,756,171,046.45</b>
<b>01</b>	<b>Agriculture</b>	<b>50,020,000,000.00</b>	<b>-</b>	<b>12,144,913,805.93</b>	<b>24.3%</b>	<b>37,875,086,194.07</b>
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
<b>04</b>	<b>Health</b>	<b>31,933,234,000.00</b>	<b>9,503,241,721.86</b>	<b>15,914,955,104.04</b>	<b>49.8%</b>	<b>16,018,278,895.96</b>
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 commod	813,310,000.00	-	49,429,600.00	6.1%	763,880,400.00
<b>05</b>	<b>Education</b>	<b>49,460,000,000.00</b>	<b>1,215,000,000.00</b>	<b>11,665,281,098.54</b>	<b>23.6%</b>	<b>37,794,718,901.46</b>
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
<b>06</b>	<b>Housing and Urban Development</b>	<b>9,075,000,000.00</b>	<b>1,920,431,867.58</b>	<b>6,476,791,868.79</b>	<b>71.4%</b>	<b>2,598,208,131.21</b>
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
<b>07</b>	<b>Gender</b>	<b>525,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>525,000,000.00</b>
0710	Gender - General	525,000,000.00	-	-	0.0%	525,000,000.00
<b>08</b>	<b>Youth</b>	<b>290,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>290,000,000.00</b>
0810	Youth - General	290,000,000.00	-	-	0.0%	290,000,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>22,550,000,000.00</b>	<b>91,397,250.00</b>	<b>993,182,749.66</b>	<b>4.4%</b>	<b>21,556,817,250.34</b>
0910	Environmental Improvement - General	22,550,000,000.00	91,397,250.00	993,182,749.66	4.4%	21,556,817,250.34
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>690,779,400.00</b>	<b>-</b>	<b>160,000,000.00</b>	<b>23.2%</b>	<b>530,779,400.00</b>
1010	Water Resources and Rural Deve - General	690,779,400.00	-	160,000,000.00	23.2%	530,779,400.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>425,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>425,000,000.00</b>
1110	Information Communication and Technology - General	425,000,000.00	-	-	0.0%	425,000,000.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>521,000,000.00</b>	<b>500,000,000.00</b>	<b>528,750,000.00</b>	<b>101.5%</b>	<b>- 7,750,000.00</b>
1210	Growing the Private Sector - General	521,000,000.00	500,000,000.00	528,750,000.00	101.5%	- 7,750,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>55,911,236,000.00</b>	<b>3,158,552,325.00</b>	<b>18,510,520,833.45</b>	<b>33.1%</b>	<b>37,400,715,166.55</b>
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
<b>14</b>	<b>Power</b>	<b>74,755,479,042.00</b>	<b>812,846,555.86</b>	<b>38,423,698,710.15</b>	<b>51.4%</b>	<b>36,331,780,331.85</b>
1410	Power - General	74,755,479,042.00	812,846,555.86	38,423,698,710.15	51.4%	36,331,780,331.85
<b>17</b>	<b>Road</b>	<b>398,519,312,778.00</b>	<b>101,730,783,474.12</b>	<b>279,176,776,002.99</b>	<b>70.1%</b>	<b>119,342,536,775.01</b>
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
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>110,000,000.00</b>	<b>-</b>	<b>35,000,000.00</b>	<b>31.8%</b>	<b>75,000,000.00</b>
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)
	<b>Total Other Expenditure</b>	<b>13,412,029,330.62</b>	<b>9,339,767,979.95</b>	<b>39,571,341,503.64</b>	<b>295.0%</b>	<b>- 26,159,312,173.02</b>
01	<b>Agriculture</b>	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	<b>Societal Re-orientation</b>	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	<b>Health</b>	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	<b>Youth</b>	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	<b>Environmental Improvement</b>	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	<b>Water Resources and Rural Development</b>	104,515,159.00	60,000,000.00	97,500,000.00	93.3%	7,015,159.00
1010	Water Resources and Rural Deve - General	104,515,159.00	60,000,000.00	97,500,000.00	93.3%	7,015,159.00
11	<b>Information Communication and Technology</b>	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	<b>Reform of Government and Governance</b>	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	<b>Power</b>	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-GDY Tagging
<b>Total Capital Expenditure</b>		<b>694,786,041,220.00</b>	<b>118,932,253,194.42</b>	<b>384,029,870,173.55</b>	<b>55.3%</b>	<b>310,756,171,046.45</b>	<b>PHC BED</b>
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 OWEERI	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	LANDSCAPING 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 HOSE OF ASSEMBLY COMPLEX NEW OWERRI	10,000,000.00	-	-	0.0%	10,000,000.00	
011200300100 - Imo State House of Assembly	PURCHASE OF4NO 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	ESTERBLISHMENT 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 OF1NO 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 THEIMHA COMMISSION	71,004,000.00	-	-	0.0%	71,004,000.00	
012300100100 - Ministry Of Inform ation, Public	DIGITIZATION OF IMO NEWSPAPER IN NEW OWERRI	200,000,000.00	-	-	0.0%	200,000,000.00	
012300100100 - Ministry Of Inform ation, Public	DIGITALISATION OF IBC TV STATION IN NEW OWERRI	250,000,000.00	-	-	0.0%	250,000,000.00	
012300100100 - Ministry Of Inform ation, Public	ESTABLISHMENT OF PUBLIC ENLIGHTENMENT CENTR IN THE THREE ZONES OF THE STATE, OWERRI,	20,000,000.00	-	-	0.0%	20,000,000.00	
012300100100 - Ministry Of Inform ation, 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 Inform ation, Public	DIGITALISATION OF GOVERNMENT PRINTING PRESS OWERRI	60,000,000.00	-	-	0.0%	60,000,000.00	
012300100100 - Ministry Of Inform ation, Public	CRITICAL OPERATING NEEDS AT IBC FM RADIO STATION OWERRI	150,000,000.00	-	-	0.0%	150,000,000.00	
012300100100 - Ministry Of Inform ation, 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 Inform ation, Public	ESTABLISHMENT OF ICT CENTER AT THE NINE ZONAL DIREATORATES ACROSS THE STATE	30,000,000.00	-	-	0.0%	30,000,000.00	
012300100100 - Ministry Of Inform ation, Public	PURCHASE OF 2 NO. PLANT AND MACHINERY(250KYA)	70,000,000.00	-	-	0.0%	70,000,000.00	
012300100100 - Ministry Of Inform ation, 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 OBINZE	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/EQUIPING 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), GWAJIMPA 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 LAISON 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 MBAITOLU	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 ABOH	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 MBAITOLI	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 ISIALA	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 ONUIMO	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 (IICC)	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 AHARAUBO 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 OHAIEGBEME, IHITTE 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 ASSESMENT 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 - METEOROLOGICAL & HYDROLOGICAL SERVICE EQUIPMENT (5 NO. RAIN GAUGE,	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 OBITTI 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
0222001.001.00 - 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	
0222001.001.00 - Ministry Of Trade, Commerce and	CONSTRUCTION OF PRODUCE TRAINING SCHOOL IN OKIGWE	30,000,000.00	-	-	0.0%	30,000,000.00	
0222001.001.00 - 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	
0222001.001.00 - Ministry Of Trade, Commerce and	CONSTRUCTION AND EQUIPMENT OF 3NO STANDARD PRODUCE LABORATORY AT THE CENTRAL PRODUCE	15,000,000.00	-	-	0.0%	15,000,000.00	
0222001.001.00 - Ministry Of Trade, Commerce and	ESTABLISHMENT OF INTERNATIONAL MARKET OKIGWE (FORMER CATTLE MARKET)	50,000,000.00	-	-	0.0%	50,000,000.00	
0222001.001.00 - Ministry Of Trade, Commerce and	DEVELOPMENT OF TRADE FAIR/EXHIBITION CENTRE IN OWERRI	30,000,000.00	-	-	0.0%	30,000,000.00	
0222001.001.00 - 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	
0222001.001.00 - 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	
0222001.001.00 - 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	
0222001.001.00 - Ministry Of Trade, Commerce and	RENOVATION OF OKIGWE AND ORLU ZONAL COOPERATIVE OFFICES	12,000,000.00	-	-	0.0%	12,000,000.00	
0222001.001.00 - 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	
0222001.001.00 - Ministry Of Trade, Commerce and	PROVISION OF 4NO UTILITY VEHICLES	95,000,000.00	-	28,750,000.00	30.3%	66,250,000.00	
0222001.001.00 - Ministry Of Trade, Commerce and	PROVISION OF ANOTHER SITE FOR THE BUILDING OF A NEW COOPERATIVE COLLEGE AT UMUJOWA	20,000,000.00	-	-	0.0%	20,000,000.00	
0222001.001.00 - Ministry Of Trade, Commerce and	RENOVATION OF IMO MARKETING WAREHOUSE AT ONITSHA ROAD	5,000,000.00	-	-	0.0%	5,000,000.00	
0222001.001.00 - Ministry Of Trade, Commerce and	CONSTRUCTION OF INTERNAL ROADS INSIDE EGBEADA MARKET OWERRI	30,000,000.00	-	-	0.0%	30,000,000.00	
0222001.001.00 - Ministry Of Trade, Commerce and	PROVISION OF ACCESS ROAD TO UMUONYEAL INDUSTRIAL MARKET MIBERI, MBAITOLU LGA	20,000,000.00	-	-	0.0%	20,000,000.00	
0228001.001.00 - 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	
0228001.001.00 - Ministry Of Science, Technology and	EQUIPING OF SCIENCE AND TECHNOLOGY AND VOCATIONAL WORKSHOP OWERRI (1000 BEAKERS, 1000	50,000,000.00	-	-	0.0%	50,000,000.00	
0228001.001.00 - 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	
0228001.001.00 - Ministry Of Science, Technology and	PROCUREMENT OF NO. 1 TOYOTA HILUX JEEP FOR ENGINEERING SUPERVISION	85,000,000.00	-	-	0.0%	85,000,000.00	
0228001.001.00 - Ministry Of Science, Technology and	ESTABLISHMENT OF COMPUTER LABORATORY FOR 4 TECHNICAL COLLEGE IN IMO STATE	100,000,000.00	-	-	0.0%	100,000,000.00	
0229001.001.00 - 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	
0229001.001.00 - 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	
0229001.001.00 - Ministry Of Transport	CONSTRUCTION AND EQUIPPING OF IMO STATE TRAFFIC MANAGEMENT AUTHORITY COOPERATE OFFICE	100,000,000.00	-	-	0.0%	100,000,000.00	
0229001.001.00 - Ministry Of Transport	AUTOMATION OF IMO TRANSPORT SECTOR (IMO CITY TRANSPORT BIOMETRIC DATA CAPTURING,	200,000,000.00	-	-	0.0%	200,000,000.00	
0229001.001.00 - 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	
0229001.001.00 - Ministry Of Transport	DREDGING OF CRASHI RIVER TO ATLANTIC OCEAN (PPP)	100,000,000,000.00	-	32,230,233,472.41	32.2%	67,769,766,527.59	
0229001.001.00 - 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	
0231001.001.00 - 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	
0231001.001.00 - Ministry Of Power and Electrification	PURCHASE OF PLATFORM VEHICLES(1NO)	44,000,000.00	-	-	0.0%	44,000,000.00	
0231001.001.00 - Ministry Of Power and Electrification	PROVISION OF SAFETY KITS FOR PLANT OPERATORS	1,070,000.00	-	-	0.0%	1,070,000.00	
0231001.001.00 - Ministry Of Power and Electrification	INSTALLATION OF 20NO SOLAR POWER SYSTEMS WITHIN THE COMMISSIONERS QUARTERS	89,606,214.00	-	32,900,000.00	36.7%	56,706,214.00	
0231001.001.00 - Ministry Of Power and Electrification	MAINTENANCE OF 4NO STATE SECRETARIAT GENERATOR POWER SUPPLY	10,000,000.00	-	-	0.0%	10,000,000.00	
0231001.001.00 - Ministry Of Power and Electrification	INSTALLATION OF 4 SOLAR CCTV CAMERAS @ 4 GENERATOR HOUSES	3,800,000.00	-	-	0.0%	3,800,000.00	
0231001.001.00 - Ministry Of Power and Electrification	WEBSITE DEVELOPMENT FOR MINISTRY OF POWER AND ELECTRIFICATION	13,400,000.00	-	-	0.0%	13,400,000.00	
0231001.001.00 - Ministry Of Power and Electrification	PURCHASE AND INSTALLATION OF 50 NO. OF 300KVA AND 60 NO. OF 500KVA TRANSFORMER/ELECTRIC	2,035,000,000.00	-	2,025,672,200.00	99.5%	9,327,800.00	
0231001.001.00 - Ministry Of Power and Electrification	PROCUREMENT OF ELECTRICAL/ELECTRONIC MECHANICAL KITS AND MATERIALS	4,181,805.00	-	-	0.0%	4,181,805.00	
0231001.001.00 - Ministry Of Power and Electrification	ELECTRICAL MAINTENANCE OF GOVT. OFFICES AND INSTITUTION	50,000,000.00	-	-	0.0%	50,000,000.00	
0231001.001.00 - 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	
0231001.001.00 - Ministry Of Power and Electrification	ESTABLISHMENT OF ENERGY AUDIT OF THE STATE	50,000,000.00	-	-	0.0%	50,000,000.00	

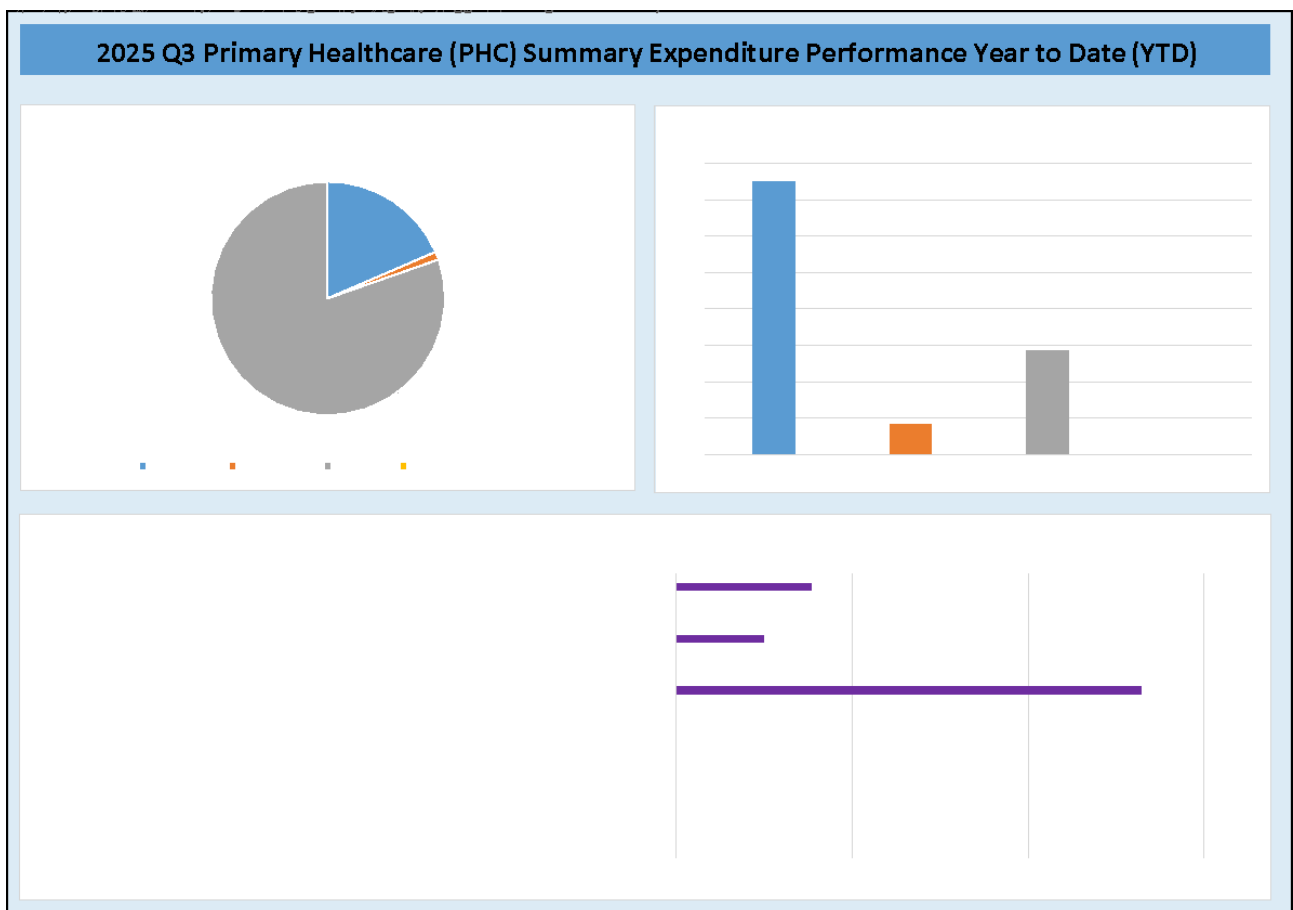


## 4 Primary Healthcare Budget Performance

### 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)
	<b>Total Expenditure</b>	<b>12,467,371,176.89</b>	<b>764,853,046.47</b>	<b>3,909,814,509.62</b>	<b>31.4%</b>	<b>8,557,556,667.27</b>
050000000000	Social Services Sector	12,467,371,176.89	764,853,046.47	3,909,814,509.62	31.4%	8,557,556,667.27
057400000000	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)
	<b>Total Expenditure</b>	<b>12,467,371,176.89</b>	<b>764,853,046.47</b>	<b>3,909,814,509.62</b>	<b>31.4%</b>	<b>8,557,556,667.27</b>
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)
	<b>Total Expenditure</b>	<b>12,467,371,176.89</b>	<b>764,853,046.47</b>	<b>3,909,814,509.62</b>	<b>31.4%</b>	<b>8,557,556,667.27</b>
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 commodi	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

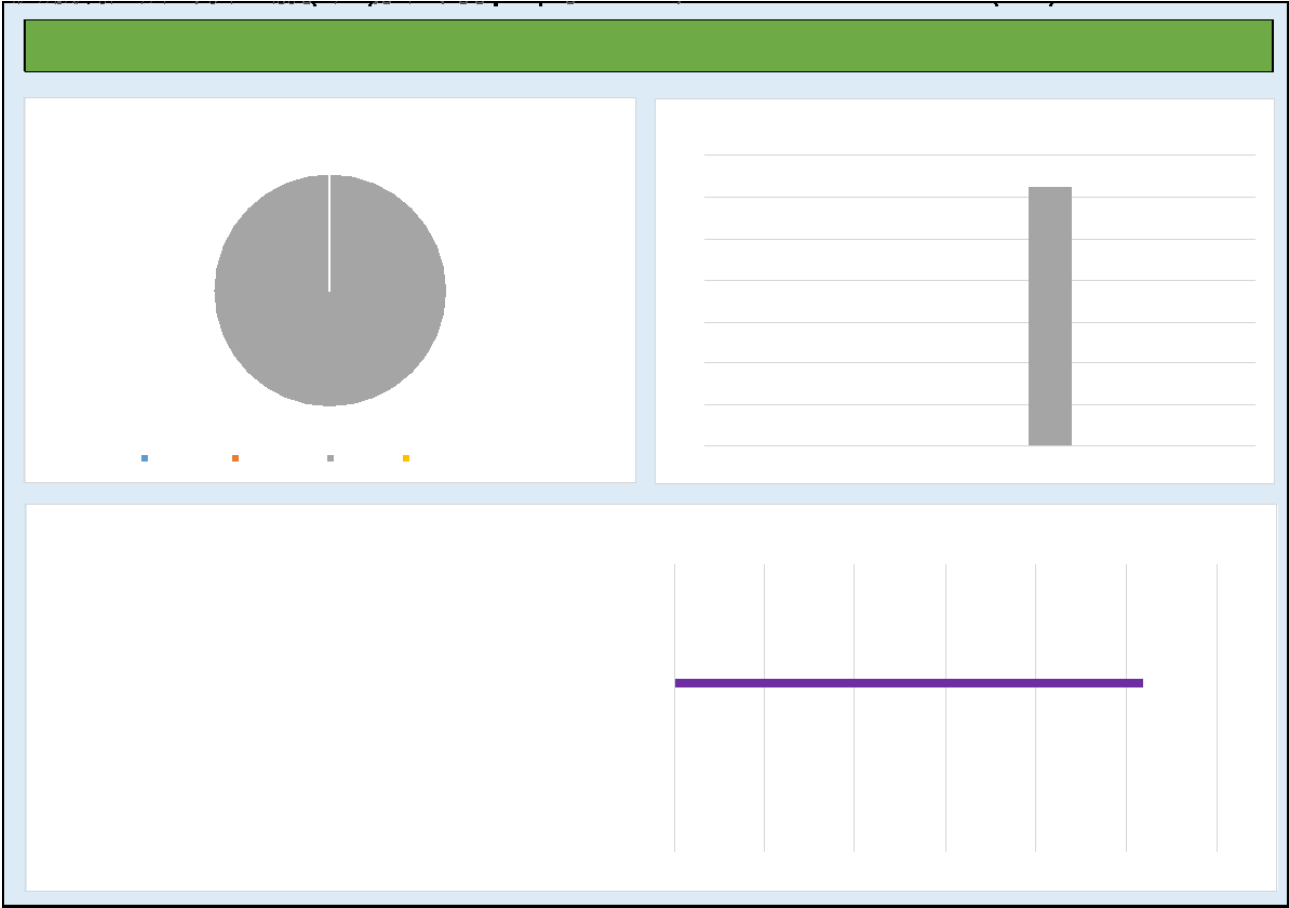
Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>12,467,371,176.89</b>	<b>764,853,046.47</b>	<b>3,909,814,509.62</b>	<b>31.4%</b>	<b>8,557,556,667.27</b>
2	<b>Expenditures</b>	<b>12,467,371,176.89</b>	<b>764,853,046.47</b>	<b>3,909,814,509.62</b>	<b>31.4%</b>	<b>8,557,556,667.27</b>
21	<b>PERSONNEL COST</b>	<b>962,498,261.89</b>	<b>242,624,565.47</b>	<b>725,873,696.42</b>	<b>75.4%</b>	<b>236,624,565.47</b>
2101	<b>SALARY</b>	<b>781,002,602.89</b>	<b>197,250,650.72</b>	<b>589,751,952.17</b>	<b>75.5%</b>	<b>191,250,650.72</b>
210101	<b>SALARIES AND WAGES</b>	<b>781,002,602.89</b>	<b>197,250,650.72</b>	<b>589,751,952.17</b>	<b>75.5%</b>	<b>191,250,650.72</b>
21010101	SALARY	781,002,602.89	197,250,650.72	589,751,952.17	75.5%	191,250,650.72
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>146,300,567.00</b>	<b>36,575,141.75</b>	<b>109,725,425.25</b>	<b>75.0%</b>	<b>36,575,141.75</b>
210201	<b>ALLOWANCES</b>	<b>146,300,567.00</b>	<b>36,575,141.75</b>	<b>109,725,425.25</b>	<b>75.0%</b>	<b>36,575,141.75</b>
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	193,882.50	64,627.50	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	<b>SOCIAL BENEFITS</b>	<b>35,195,092.00</b>	<b>8,798,773.00</b>	<b>26,396,319.00</b>	<b>75.0%</b>	<b>8,798,773.00</b>
210301	<b>SOCIAL BENEFITS</b>	<b>35,195,092.00</b>	<b>8,798,773.00</b>	<b>26,396,319.00</b>	<b>75.0%</b>	<b>8,798,773.00</b>
21030104	Severance Gratuity	35,195,092.00	8,798,773.00	26,396,319.00	75.0%	8,798,773.00
22	<b>OTHER RECURRENT COSTS</b>	<b>490,872,915.00</b>	<b>-</b>	<b>41,712,332.20</b>	<b>8.5%</b>	<b>449,160,582.80</b>
2202	<b>OVERHEAD COST</b>	<b>490,872,915.00</b>	<b>-</b>	<b>41,712,332.20</b>	<b>8.5%</b>	<b>449,160,582.80</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>62,426,500.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>62,426,500.00</b>
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	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>221,396,415.00</b>	<b>-</b>	<b>33,850,000.00</b>	<b>15.3%</b>	<b>187,546,415.00</b>
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	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>207,050,000.00</b>	<b>-</b>	<b>7,862,332.20</b>	<b>3.8%</b>	<b>199,187,667.80</b>
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	<b>CAPITAL EXPENDITURE</b>	<b>11,014,000,000.00</b>	<b>522,228,481.00</b>	<b>3,012,228,481.00</b>	<b>28.5%</b>	<b>7,871,771,519.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>130,000,000.00</b>	<b>-</b>	<b>130,000,000.00</b>	<b>100.0%</b>	<b>-</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>130,000,000.00</b>	<b>-</b>	<b>130,000,000.00</b>	<b>100.0%</b>	<b>-</b>
23010105	PURCHASE OF MOTOR VEHICLES	130,000,000.00	-	130,000,000.00	100.0%	-
2302	<b>CONSTRUCTION / PROVISION</b>	<b>9,510,000,000.00</b>	<b>522,228,481.00</b>	<b>3,012,228,481.00</b>	<b>31.7%</b>	<b>6,497,771,519.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>9,510,000,000.00</b>	<b>522,228,481.00</b>	<b>3,012,228,481.00</b>	<b>31.7%</b>	<b>6,497,771,519.00</b>
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	<b>OTHER CAPITAL PROJECTS</b>	<b>1,374,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,374,000,000.00</b>
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>1,374,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,374,000,000.00</b>
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>	<i>33,110,000,000.00</i>	<i>8,200,051,498.54</i>	<i>10,350,281,098.54</i>	<i>31.3%</i>	<i>22,759,718,901.46</i>
050000000000	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
051700000000	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>	<i>33,110,000,000.00</i>	<i>8,200,051,498.54</i>	<i>10,350,281,098.54</i>	<i>31.3%</i>	<i>22,759,718,901.46</i>
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>	<i>33,110,000,000.00</i>	<i>8,200,051,498.54</i>	<i>10,350,281,098.54</i>	<i>31.3%</i>	<i>22,759,718,901.46</i>
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)
	<b>Total Expenditure</b>	<b>33,110,000,000.00</b>	<b>8,200,051,498.54</b>	<b>10,350,281,098.54</b>	<b>31.3%</b>	<b>22,759,718,901.46</b>
2	<i>Expenditures</i>	<i>33,110,000,000.00</i>	<i>8,200,051,498.54</i>	<i>10,350,281,098.54</i>	<i>31.3%</i>	<i>22,759,718,901.46</i>
23	<b>CAPITAL EXPENDITURE</b>	<b>33,110,000,000.00</b>	<b>8,200,051,498.54</b>	<b>10,350,281,098.54</b>	<b>31.3%</b>	<b>22,759,718,901.46</b>
2302	<b>CONSTRUCTION / PROVISION</b>	<b>20,500,000,000.00</b>	<b>1,462,405,625.00</b>	<b>1,638,635,225.00</b>	<b>8.0%</b>	<b>18,861,364,775.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>20,500,000,000.00</b>	<b>1,462,405,625.00</b>	<b>1,638,635,225.00</b>	<b>8.0%</b>	<b>18,861,364,775.00</b>
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	<b>REHABILITATION / REPAIRS</b>	<b>12,610,000,000.00</b>	<b>6,737,645,873.54</b>	<b>8,711,645,873.54</b>	<b>69.1%</b>	<b>3,898,354,126.46</b>
230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>12,610,000,000.00</b>	<b>6,737,645,873.54</b>	<b>8,711,645,873.54</b>	<b>69.1%</b>	<b>3,898,354,126.46</b>
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