



IMO State Government

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# **BUDGET IMPLEMENTATION REPORT QUARTER TWO 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 Four (4) weeks into the following month after end of the quarter.

This second quarter report includes the original approved budget appropriations for the year 2026 against each organisational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. The expenditure in Q2 and Year To Date is assessed against the 2026 original budget. No budget amendments or supplementary budget has passed as at the end of Q2.

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 with support from Office of the Accountant General, Ministry of Finance, and Imo State Internal Revenue Service, 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 **N281,755,391,176.54** was budgeted for IGR in the 2026 fiscal year. However, the actual IGR collections/inflows within the quarter stand at the sum of **N 11,387,063,429.67** (Eleven Billion, Three hundred and eighty seven million, Sixty-three thousand, Four hundred and twenty-nine naira Sixty-seven kobo) . This collected amount represents about **4%** performance as against the expected quarterly performance of **25.00%**. To the State Government, this performance of **4%** is quite low due over ambitious revenue targets for many MDAs.

**GOVERNMENT SHARE OF FAAC:** The budgeted Statutory Allocation for 2026 fiscal year stands at the sum of **N541,515,870,422.00** out of which the sum of **N135,378,967,605.50** was set as target for the second quarter. However, a total of **N78,833,728,150.40** was generated leading to **58.23%** performance. The expectations were high because of the positive effects of pricing of crude oil at the international market caused by American- Iranian war.

## 1.C Recurrent Expenditure Performance

The year 2026 witnessed the provision **N202,017,003,660.26** as total expected recurrent expenditure. Out of this, **N50,504,250,915.07** was mapped out to be spent in Q2. A total of **N16,118,584,746.46** was actually expended. This represents about 25% performance of the total annual budget for recurrent expenditures actually spent within the period under review. This shows that the Government has been diligent in her payment of staff salary during the reporting period.



## 1.D Capital Expenditure Performance

A whopping sum of **₦1,235,720,852,203.04** was earmarked for Capital Projects in 2026 fiscal year. Out of this amount, a total sum of **₦101,694,875,198.99** was released for Capital projects during the period under review (**April -June 2026**), this represents about **8.2%** of the total amount budgeted for capital projects in the 2026 fiscal year as against the optimal level of **25%** performance per quarter. As a result, a total sum of **₦167,523,330,104.43** was released for Capital projects within the first half of the year (**January – June 2026**), this represents about **13.6%** of the total amount budgeted for capital projects in the 2026 fiscal year as against the optimal level of **50%** performance for the first half of the year.

The level of performance is not quite impressive because most of the contracts being awarded are presently going through procurement processes and are expected to yield better results in the next quarter report. Improvements are also expected in the Education and Health sectors going forward as their capital projects procurement are under different levels of procurement processes. The result will impact the state HOPE-GOV (Education and PHC) performances.

## 1.E Conclusions

In conclusion, efforts are needed to improve the level of economic activities in the state for impressive IGR collections. MDAs should be encouraged for revenue drive. As the price of crude oil is increasing at the international markets, resulting in improved FAAC receipts, the state should increase its capital expenditures to bridge the gap between the budgeted and actual CAPEX. In addition, more attention should be given to Capital expenditures for HOPE-GOV, EDU in order to meet up the Project's expenditure expectations. Despite, the economic challenges facing the State, the second quarter report showed partial improvements on all the measurable targets.

## 1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

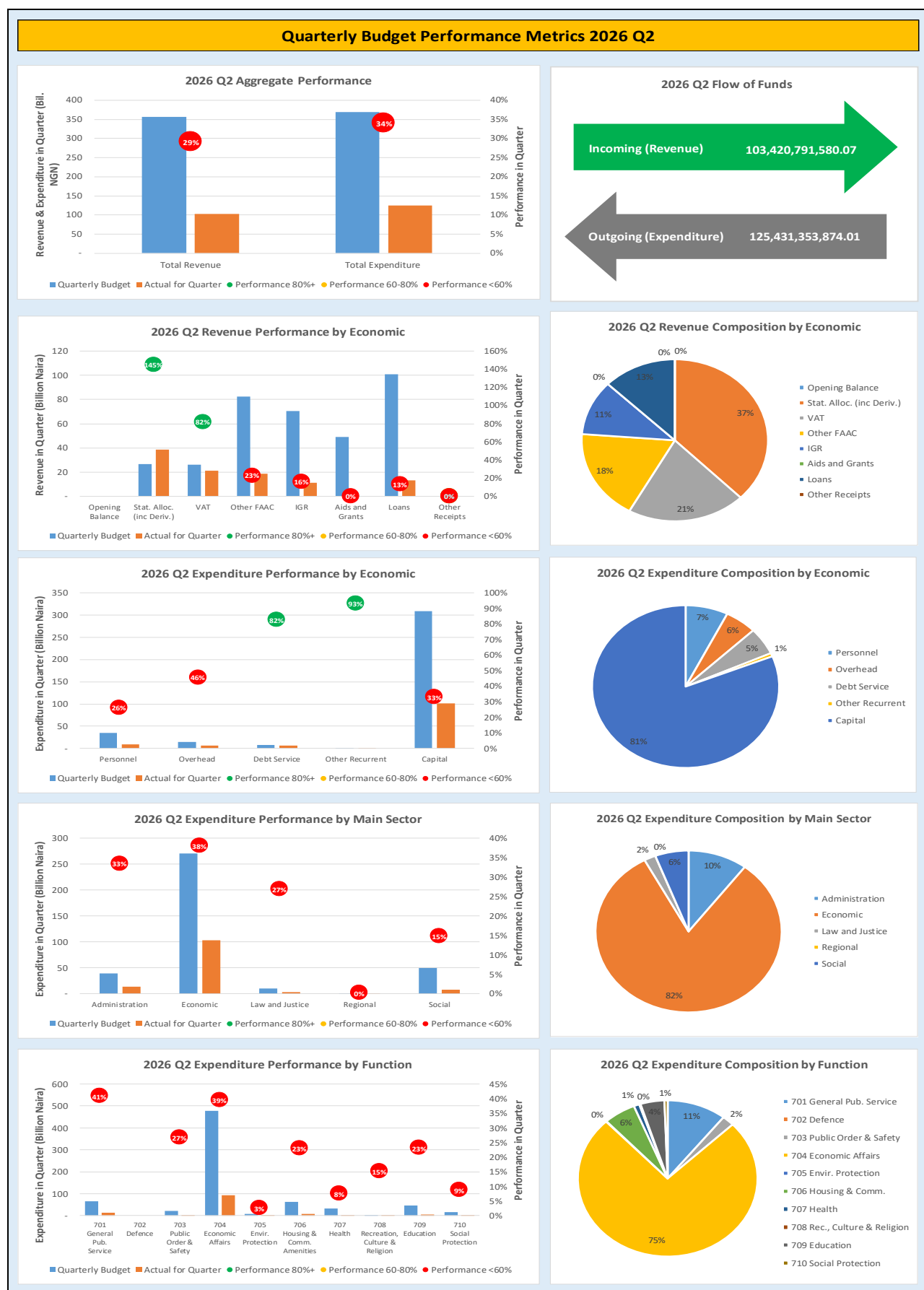
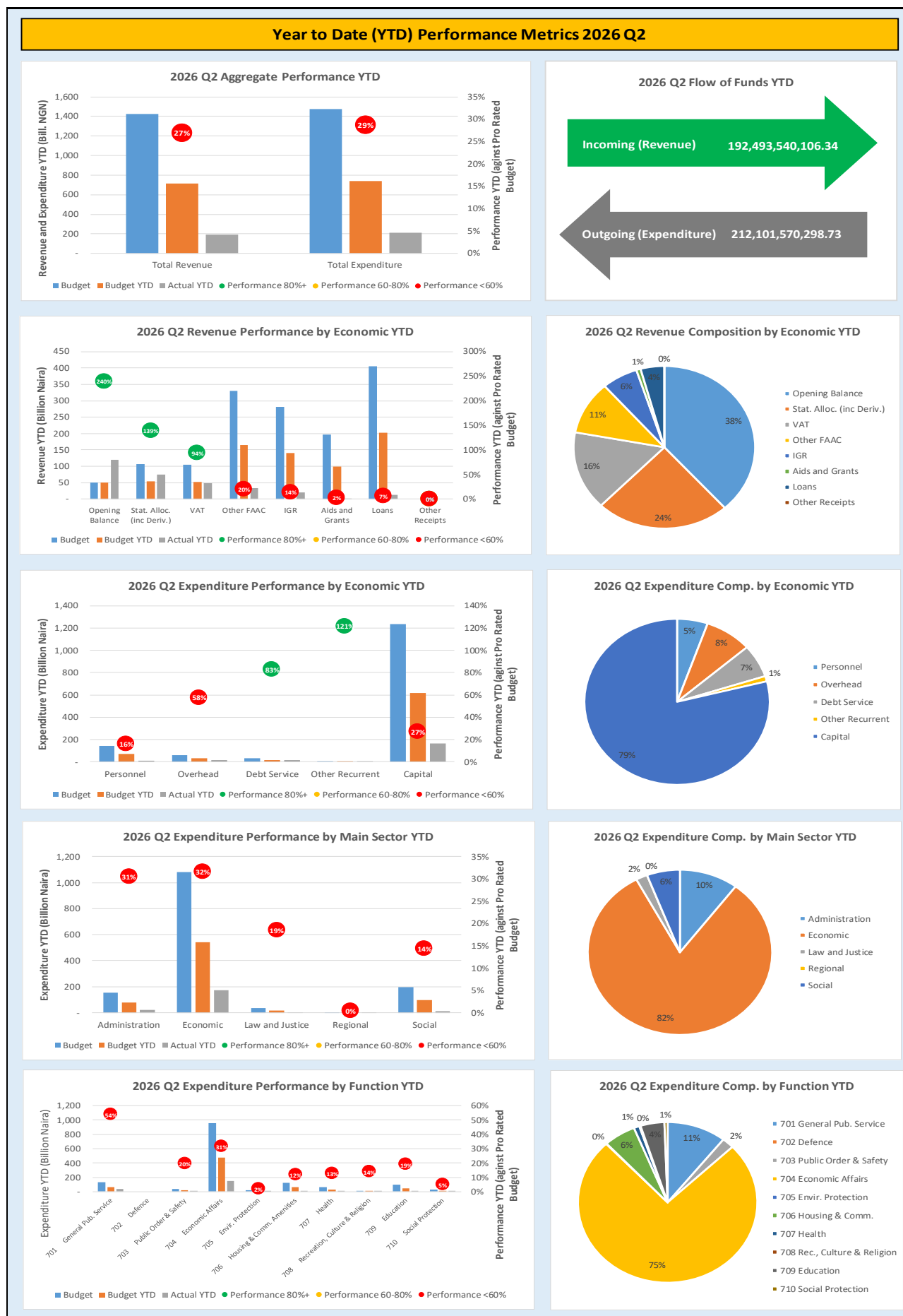


Figure 2: Fiscal Performance Overview Year to Date



## 1.G Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

**Imo State Government 2026 Q2 Budget Performance Report - Summary**

| Item                                                   | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>Opening Balance</b>                                 | <b>50,000,000,000.00</b>    | <b>-</b>                  | <b>120,000,000,000.00</b>             | <b>240.0%</b>                                           | <b>- 70,000,000,000.00</b>        |
| <b>Recurrent Revenue</b>                               | <b>823,271,261,598.54</b>   | <b>90,220,791,580.07</b>  | <b>176,893,185,738.74</b>             | <b>21.5%</b>                                            | <b>646,378,075,859.80</b>         |
| 11 - GOVERNMENT SHARE OF FAAC                          | 541,515,870,422.00          | 78,833,728,150.40         | 156,819,910,812.00                    | 29.0%                                                   | 384,695,959,610.00                |
| 12 - INDEPENDENT REVENUE                               | 281,755,391,176.54          | 11,387,063,429.67         | 20,073,274,926.74                     | 7.1%                                                    | 261,682,116,249.80                |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Recurrent Expenditure</b>                           | <b>238,499,999,653.43</b>   | <b>23,736,478,675.02</b>  | <b>44,578,240,194.30</b>              | <b>18.7%</b>                                            | <b>193,921,759,459.13</b>         |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 141,488,675,694.39          | 9,214,567,648.92          | 11,353,567,078.82                     | 8.0%                                                    | 130,135,108,615.57                |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201)            | 97,011,323,959.05           | 14,521,911,026.10         | 33,224,673,115.48                     | 34.2%                                                   | 63,786,650,843.57                 |
| <i>Breakdown of Other Recurrent Costs</i>              |                             |                           |                                       |                                                         |                                   |
| 2202 - OVERHEAD COST                                   | 60,528,327,965.87           | 6,904,017,097.54          | 17,440,336,341.91                     | 28.8%                                                   | 43,087,991,623.96                 |
| OTHER RECURRENT (2203-2209)                            | 36,482,995,993.18           | 7,617,893,928.56          | 15,784,336,773.57                     | 43.3%                                                   | 20,698,659,219.61                 |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Transfer to Capital Account</b>                     | <b>634,771,261,945.11</b>   | <b>66,484,312,905.05</b>  | <b>252,314,945,544.44</b>             | <b>39.7%</b>                                            | <b>382,456,316,400.67</b>         |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Other Receipts</b>                                  | <b>600,949,590,257.93</b>   | <b>13,200,000,000.00</b>  | <b>15,600,354,367.60</b>              | <b>2.6%</b>                                             | <b>585,349,235,890.33</b>         |
| 13 - AID AND GRANTS                                    | 196,399,699,317.25          | -                         | 2,400,354,367.60                      | 1.2%                                                    | 193,999,344,949.65                |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS           | 404,549,890,940.68          | 13,200,000,000.00         | 13,200,000,000.00                     | 3.3%                                                    | 391,349,890,940.68                |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Capital Expenditure</b>                             | <b>1,235,720,852,203.04</b> | <b>101,694,875,198.99</b> | <b>167,523,330,104.43</b>             | <b>13.6%</b>                                            | <b>1,068,197,522,098.61</b>       |
| 23 - CAPITAL EXPENDITURE                               | 1,235,720,852,203.04        | 101,694,875,198.99        | 167,523,330,104.43                    | 13.6%                                                   | 1,068,197,522,098.61              |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Total Revenue (including OB)</b>                    | <b>1,474,220,851,856.47</b> | <b>103,420,791,580.07</b> | <b>312,493,540,106.34</b>             | <b>21.2%</b>                                            | <b>1,161,727,311,750.13</b>       |
| <b>Total Expenditure</b>                               | <b>1,474,220,851,856.47</b> | <b>125,431,353,874.01</b> | <b>212,101,570,298.73</b>             | <b>14.4%</b>                                            | <b>1,262,119,281,557.74</b>       |

## 2 Budget Implementation Reports by NCOA Segments

### 2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Imo State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

| Code         | Administrative Unit                                                            | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|--------------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b>Total Revenue</b>                                                           | <b>1,424,220,851,856.47</b> | <b>103,420,791,580.07</b> | <b>192,493,540,106.34</b>             | <b>13.5%</b>                                            | <b>1,231,727,311,750.13</b>       |
| 010000000000 | <b>Administrative Sector</b>                                                   | <b>14,807,399,889.00</b>    | <b>117,742,296.09</b>     | <b>157,338,206.01</b>                 | <b>1.1%</b>                                             | <b>14,650,061,682.99</b>          |
| 011100000000 | <b>Governors Office</b>                                                        | <b>8,992,107,000.00</b>     | <b>110,435,723.82</b>     | <b>115,903,853.86</b>                 | <b>1.3%</b>                                             | <b>8,876,203,146.14</b>           |
| 011100100100 | Office Of The Executive Governor                                               | 8,992,107,000.00            | 110,435,723.82            | 115,903,853.86                        | 1.3%                                                    | 8,876,203,146.14                  |
| 011200000000 | <b>Imo State House of Assembly</b>                                             | <b>894,524,490.00</b>       | <b>81,000.00</b>          | <b>161,000.00</b>                     | <b>0.0%</b>                                             | <b>894,363,490.00</b>             |
| 011200300100 | Imo State House of Assembly                                                    | 892,519,750.00              | 81,000.00                 | 161,000.00                            | 0.0%                                                    | 892,358,750.00                    |
| 011200400100 | House of Assembly Service Commission                                           | 2,004,740.00                | -                         | -                                     | 0.0%                                                    | 2,004,740.00                      |
| 012300000000 | <b>Ministry Of Information, Public Orietation and Strategy</b>                 | <b>1,166,733,405.00</b>     | <b>6,642,868.00</b>       | <b>12,093,968.00</b>                  | <b>1.0%</b>                                             | <b>1,154,639,437.00</b>           |
| 012300100100 | Ministry Of Information, Public Orietation and Strategy                        | 1,166,733,405.00            | 6,642,868.00              | 12,093,968.00                         | 1.0%                                                    | 1,154,639,437.00                  |
| 012400000000 | <b>Ministry Of Homeland Security and Vigilante Affairs</b>                     | <b>208,249,994.00</b>       | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>208,249,994.00</b>             |
| 012400100100 | Ministry Of Homeland Security and Vigilante Affairs                            | 208,249,994.00              | -                         | -                                     | 0.0%                                                    | 208,249,994.00                    |
| 012500000000 | <b>Office Of The Head Of Service</b>                                           | <b>178,300,000.00</b>       | <b>148,000.00</b>         | <b>525,000.00</b>                     | <b>0.3%</b>                                             | <b>177,775,000.00</b>             |
| 012500100100 | Office Of The Head Of Service                                                  | 178,300,000.00              | 148,000.00                | 525,000.00                            | 0.3%                                                    | 177,775,000.00                    |
| 014000000000 | <b>Office Of The Auditor General</b>                                           | <b>17,320,000.00</b>        | <b>-</b>                  | <b>40,000.00</b>                      | <b>0.2%</b>                                             | <b>17,280,000.00</b>              |
| 014000100100 | Office Of The Auditor General - State                                          | 16,720,000.00               | -                         | 40,000.00                             | 0.2%                                                    | 16,680,000.00                     |
| 014000300100 | Audit Service Commission                                                       | 600,000.00                  | -                         | -                                     | 0.0%                                                    | 600,000.00                        |
| 014700000000 | <b>Civil Service Commission</b>                                                | <b>7,415,000.00</b>         | <b>41,000.00</b>          | <b>67,000.00</b>                      | <b>0.9%</b>                                             | <b>7,348,000.00</b>               |
| 014700100100 | Civil Service Commission                                                       | 7,415,000.00                | 41,000.00                 | 67,000.00                             | 0.9%                                                    | 7,348,000.00                      |
| 014900000000 | <b>Local Government Service Commission</b>                                     | <b>24,080,000.00</b>        | <b>-</b>                  | <b>26,088,260.00</b>                  | <b>108.3%</b>                                           | <b>- 2,008,260.00</b>             |
| 014900100100 | Local Government Service Commission                                            | 24,080,000.00               | -                         | 26,088,260.00                         | 108.3%                                                  | - 2,008,260.00                    |
| 014800000000 | <b>Imo State Independent Electoral Commission</b>                              | <b>3,027,220,000.00</b>     | <b>182,254.27</b>         | <b>182,254.27</b>                     | <b>0.0%</b>                                             | <b>3,027,037,745.73</b>           |
| 014800100100 | Imo State Independent Electoral Commission                                     | 3,027,220,000.00            | 182,254.27                | 182,254.27                            | 0.0%                                                    | 3,027,037,745.73                  |
| 016100000000 | <b>Office Of The Secretary To The State Govt</b>                               | <b>280,350,000.00</b>       | <b>211,450.00</b>         | <b>2,276,869.88</b>                   | <b>0.8%</b>                                             | <b>278,073,130.12</b>             |
| 016100100100 | Office Of The Secretary To The State Govt                                      | 280,350,000.00              | 211,450.00                | 2,276,869.88                          | 0.8%                                                    | 278,073,130.12                    |
| 016300000000 | <b>Ministry of Special Duties</b>                                              | <b>11,100,000.00</b>        | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>11,100,000.00</b>              |
| 016300100100 | Ministry of Special Duties                                                     | 11,100,000.00               | -                         | -                                     | 0.0%                                                    | 11,100,000.00                     |
| 020000000000 | <b>Economic Sector</b>                                                         | <b>1,372,208,603,379.27</b> | <b>102,035,521,235.21</b> | <b>189,926,239,445.06</b>             | <b>13.8%</b>                                            | <b>1,182,282,363,934.21</b>       |
| 021500000000 | <b>Ministry Of Agriculture and Food Security</b>                               | <b>4,759,798,000.00</b>     | <b>478,000.00</b>         | <b>40,463,545.00</b>                  | <b>0.9%</b>                                             | <b>4,719,334,455.00</b>           |
| 021500100100 | Ministry Of Agriculture and Food Security                                      | 4,759,798,000.00            | 478,000.00                | 40,463,545.00                         | 0.9%                                                    | 4,719,334,455.00                  |
| 027000000000 | <b>Ministry of Livestock Development</b>                                       | <b>61,245,000.00</b>        | <b>1,334,200.00</b>       | <b>3,415,600.00</b>                   | <b>5.6%</b>                                             | <b>57,829,400.00</b>              |
| 027000100100 | Ministry of Livestock Development                                              | 61,245,000.00               | 1,334,200.00              | 3,415,600.00                          | 5.6%                                                    | 57,829,400.00                     |
| 022000000000 | <b>Ministry Of Finance</b>                                                     | <b>603,717,736,628.66</b>   | <b>88,082,433,318.90</b>  | <b>173,090,653,526.45</b>             | <b>28.7%</b>                                            | <b>430,627,083,102.21</b>         |
| 022000100100 | Ministry Of Finance                                                            | 542,879,386,628.66          | 78,833,728,150.40         | 156,892,198,243.03                    | 28.9%                                                   | 385,987,188,385.63                |
| 022000800100 | Imo State Internal Revenue Service                                             | 60,838,350,000.00           | 9,248,705,168.50          | 16,198,455,283.42                     | 26.6%                                                   | 44,639,894,716.58                 |
| 022200000000 | <b>Ministry Of Trade, Commerce and Investment</b>                              | <b>3,524,904,486.46</b>     | <b>19,630,800.00</b>      | <b>39,249,700.00</b>                  | <b>1.1%</b>                                             | <b>3,485,654,786.46</b>           |
| 022200100100 | Ministry Of Trade, Commerce and Investment                                     | 3,524,904,486.46            | 19,630,800.00             | 39,249,700.00                         | 1.1%                                                    | 3,485,654,786.46                  |
| 022800000000 | <b>Ministry Of Science, Technology and Innovation and Engineering Services</b> | <b>55,250,000.00</b>        | <b>415,870.31</b>         | <b>1,660,870.31</b>                   | <b>3.0%</b>                                             | <b>53,589,129.69</b>              |
| 022800100100 | Ministry Of Science, Technology and Innovation and Engineering Services        | 55,250,000.00               | 415,870.31                | 1,660,870.31                          | 3.0%                                                    | 53,589,129.69                     |
| 022900000000 | <b>Ministry Of Transport</b>                                                   | <b>772,033,000.00</b>       | <b>240,291,383.00</b>     | <b>451,355,901.00</b>                 | <b>58.5%</b>                                            | <b>320,677,099.00</b>             |
| 022900100100 | Ministry Of Transport                                                          | 772,033,000.00              | 240,291,383.00            | 451,355,901.00                        | 58.5%                                                   | 320,677,099.00                    |
| 023200000000 | <b>MINISTRY OF PETROLEUM and Natural Gas Development</b>                       | <b>306,560,000.00</b>       | <b>500,000.00</b>         | <b>34,259,260.00</b>                  | <b>11.2%</b>                                            | <b>272,300,740.00</b>             |
| 023200100100 | MINISTRY OF PETROLEUM and Natural Gas Development                              | 306,560,000.00              | 500,000.00                | 34,259,260.00                         | 11.2%                                                   | 272,300,740.00                    |
| 023300000000 | <b>MINISTRY OF SOLID MINERALS AND INDUSTRIES</b>                               | <b>683,515,000.00</b>       | <b>29,740,100.00</b>      | <b>45,555,200.00</b>                  | <b>6.7%</b>                                             | <b>637,959,800.00</b>             |
| 023300100100 | MINISTRY OF SOLID MINERALS AND INDUSTRIES                                      | 683,515,000.00              | 29,740,100.00             | 45,555,200.00                         | 6.7%                                                    | 637,959,800.00                    |

| Code                | Administrative Unit                                                                  | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023400000000</b> | <b>Ministry Of Works &amp; Infrastructural Development</b>                           | <b>17,493,007,814.00</b>  | <b>517,700.00</b>        | <b>1,224,700.00</b>                   | <b>0.0%</b>                                             | <b>17,491,783,114.00</b>          |
| 023400100100        | Ministry Of Works & Infrastructural Development                                      | 17,360,607,814.00         | 517,700.00               | 1,224,700.00                          | 0.0%                                                    | 17,359,383,114.00                 |
| 023400200100        | Office Of The Surveyor General                                                       | 132,400,000.00            | -                        | -                                     | 0.0%                                                    | 132,400,000.00                    |
| <b>023100000000</b> | <b>Ministry Of Power and Electrification</b>                                         | <b>2,846,190,758.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,846,190,758.00</b>           |
| 023100100100        | Ministry Of Power and Electrification                                                | 424,107,228.00            | -                        | -                                     | 0.0%                                                    | 424,107,228.00                    |
| 023100100200        | Imo State Electricity Regulatory Commission                                          | 2,422,083,530.00          | -                        | -                                     | 0.0%                                                    | 2,422,083,530.00                  |
| <b>023600000000</b> | <b>Ministry Of Tourism, Hospitality and Culture</b>                                  | <b>2,674,687,500.00</b>   | <b>2,258,380.00</b>      | <b>4,304,780.00</b>                   | <b>0.2%</b>                                             | <b>2,670,382,720.00</b>           |
| 023600100100        | Ministry Of Tourism, Hospitality and Culture                                         | 2,674,687,500.00          | 2,258,380.00             | 4,304,780.00                          | 0.2%                                                    | 2,670,382,720.00                  |
| <b>023800000000</b> | <b>Ministry Of Budget, Economic Planning &amp; Statistics</b>                        | <b>600,997,590,257.93</b> | <b>13,200,000,000.00</b> | <b>15,600,354,367.60</b>              | <b>2.6%</b>                                             | <b>585,397,235,890.33</b>         |
| 023800100100        | Ministry Of Budget, Economic Planning & Statistics                                   | 600,997,590,257.93        | 13,200,000,000.00        | 15,600,354,367.60                     | 2.6%                                                    | 585,397,235,890.33                |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                                   | <b>3,306,517,454.22</b>   | <b>13,637,839.94</b>     | <b>29,964,964.94</b>                  | <b>0.9%</b>                                             | <b>3,276,552,489.28</b>           |
| 025200100100        | Ministry Of Water Resources                                                          | 3,306,517,454.22          | 13,637,839.94            | 29,964,964.94                         | 0.9%                                                    | 3,276,552,489.28                  |
| <b>025300000000</b> | <b>Ministry Of Housing and Urban Renewal and New Cities Decelonment</b>              | <b>2,425,447,380.00</b>   | <b>106,380,123.69</b>    | <b>114,085,183.69</b>                 | <b>4.7%</b>                                             | <b>2,311,362,196.31</b>           |
| 025300100100        | Ministry Of Housing, Urban Renewal and New Cities Development                        | 2,425,447,380.00          | 106,380,123.69           | 114,085,183.69                        | 4.7%                                                    | 2,311,362,196.31                  |
| <b>026000000000</b> | <b>Ministry Of Lands and Physical Planning</b>                                       | <b>125,679,320,100.00</b> | <b>337,659,519.37</b>    | <b>469,447,846.07</b>                 | <b>0.4%</b>                                             | <b>125,209,872,253.93</b>         |
| 026000100100        | Ministry Of Lands and Physical Planning                                              | 125,679,320,100.00        | 337,659,519.37           | 469,447,846.07                        | 0.4%                                                    | 125,209,872,253.93                |
| <b>027200000000</b> | <b>Ministry Of Entrepreneurship, Skill Acquisition &amp; Social Responsibilities</b> | <b>4,000,000.00</b>       | <b>244,000.00</b>        | <b>244,000.00</b>                     | <b>6.1%</b>                                             | <b>3,756,000.00</b>               |
| 027200100100        | Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities            | 4,000,000.00              | 244,000.00               | 244,000.00                            | 6.1%                                                    | 3,756,000.00                      |
| <b>027600000000</b> | <b>Ministry of Digital Economy and E-Government</b>                                  | <b>2,900,800,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,900,800,000.00</b>           |
| 027600100100        | Ministry of Digital Economy and E-Government                                         | 2,900,800,000.00          | -                        | -                                     | 0.0%                                                    | 2,900,800,000.00                  |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                                        | <b>796,021,000.00</b>     | <b>89,686,768.15</b>     | <b>208,675,576.15</b>                 | <b>26.2%</b>                                            | <b>587,345,423.85</b>             |
| <b>031800000000</b> | <b>Judiciary</b>                                                                     | <b>246,031,000.00</b>     | <b>89,422,159.98</b>     | <b>201,581,057.84</b>                 | <b>81.9%</b>                                            | <b>44,449,942.16</b>              |
| 031800100100        | Judicial Service Commission                                                          | 8,081,000.00              | 12,500.00                | 10,012,500.00                         | 123.9%                                                  | - 1,931,500.00                    |
| 031800200100        | Judiciary - High Court                                                               | 215,100,000.00            | 76,299,010.98            | 169,695,638.84                        | 78.9%                                                   | 45,404,361.16                     |
| 031800300100        | Judiciary - Customary Court of Appeal                                                | 22,850,000.00             | 13,110,649.00            | 21,872,919.00                         | 95.7%                                                   | 977,081.00                        |
| <b>032600000000</b> | <b>Ministry Of Justice and Attorney General</b>                                      | <b>549,990,000.00</b>     | <b>264,608.17</b>        | <b>7,094,518.31</b>                   | <b>1.3%</b>                                             | <b>542,895,481.69</b>             |
| 032600100100        | Ministry Of Justice and Attorney General                                             | 509,665,000.00            | 264,608.17               | 7,094,518.31                          | 1.4%                                                    | 502,570,481.69                    |
| 032600200100        | Law Reform Commission                                                                | 35,715,000.00             | -                        | -                                     | 0.0%                                                    | 35,715,000.00                     |
| 032600300100        | Legal Aid Council                                                                    | 4,610,000.00              | -                        | -                                     | 0.0%                                                    | 4,610,000.00                      |
| <b>040000000000</b> | <b>Regional Sector</b>                                                               | <b>61,550,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>61,550,000.00</b>              |
| <b>045800000000</b> | <b>Ministry of Niger Delta</b>                                                       | <b>61,550,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>61,550,000.00</b>              |
| 045800100100        | Ministry of Niger Delta                                                              | 61,550,000.00             | -                        | -                                     | 0.0%                                                    | 61,550,000.00                     |
| <b>050000000000</b> | <b>Social Services Sector</b>                                                        | <b>36,347,277,588.20</b>  | <b>1,177,841,280.62</b>  | <b>2,201,286,879.12</b>               | <b>6.1%</b>                                             | <b>34,145,990,709.08</b>          |
| <b>051300000000</b> | <b>Ministry of Youth Development and Talent Hunt</b>                                 | <b>113,228,200.00</b>     | <b>-</b>                 | <b>41,000.00</b>                      | <b>0.0%</b>                                             | <b>113,187,200.00</b>             |
| 051300100100        | Ministry of Youth Development and Talent Hunt                                        | 113,228,200.00            | -                        | 41,000.00                             | 0.0%                                                    | 113,187,200.00                    |
| <b>051400000000</b> | <b>Ministry Of Women Affairs and Vulnerable Groups</b>                               | <b>20,165,000.00</b>      | <b>617,000.00</b>        | <b>1,438,000.00</b>                   | <b>7.1%</b>                                             | <b>18,727,000.00</b>              |
| 051400100100        | Ministry Of Women Affairs and Social Welfare                                         | 20,165,000.00             | 617,000.00               | 1,438,000.00                          | 7.1%                                                    | 18,727,000.00                     |
| <b>051700000000</b> | <b>Ministry Of Education, Primary, and Secondary</b>                                 | <b>4,784,002,684.20</b>   | <b>163,515,939.79</b>    | <b>676,842,993.57</b>                 | <b>14.1%</b>                                            | <b>4,107,159,690.63</b>           |
| 051700100100        | Ministry Of Education, Primary and Secondary                                         | 4,784,002,684.20          | 163,515,939.79           | 676,842,993.57                        | 14.1%                                                   | 4,107,159,690.63                  |
| <b>057700000000</b> | <b>Ministry of Tertiary and Technical Education</b>                                  | <b>23,260,107,996.00</b>  | <b>971,901,227.70</b>    | <b>1,083,171,198.04</b>               | <b>4.7%</b>                                             | <b>22,176,936,797.96</b>          |
| 057700100100        | Ministry of Tertiary and Technical Education                                         | 23,260,107,996.00         | 971,901,227.70           | 1,083,171,198.04                      | 4.7%                                                    | 22,176,936,797.96                 |
| <b>052100000000</b> | <b>Ministry Of Health</b>                                                            | <b>6,287,345,708.00</b>   | <b>22,290,963.13</b>     | <b>59,052,426.82</b>                  | <b>0.9%</b>                                             | <b>6,228,293,281.18</b>           |
| 052100100100        | Ministry Of Health                                                                   | 6,287,345,708.00          | 22,290,963.13            | 59,052,426.82                         | 0.9%                                                    | 6,228,293,281.18                  |
| <b>053500000000</b> | <b>Ministry Of Environment and Sanitation</b>                                        | <b>1,465,870,000.00</b>   | <b>6,030,750.00</b>      | <b>364,526,160.69</b>                 | <b>24.9%</b>                                            | <b>1,101,343,839.31</b>           |
| 053500100100        | Ministry Of Environment and Sanitation                                               | 1,465,870,000.00          | 6,030,750.00             | 364,526,160.69                        | 24.9%                                                   | 1,101,343,839.31                  |
| <b>055100000000</b> | <b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>                     | <b>368,780,000.00</b>     | <b>12,496,200.00</b>     | <b>12,496,200.00</b>                  | <b>3.4%</b>                                             | <b>356,283,800.00</b>             |
| 055100100100        | Ministry of Local Govt, Community and Chieftaincy Affairs                            | 26,220,000.00             | 11,309,200.00            | 11,309,200.00                         | 43.1%                                                   | 14,910,800.00                     |
| 055100100200        | Ministry of Rural Development & Economic Empowerment                                 | 342,560,000.00            | 1,187,000.00             | 1,187,000.00                          | 0.3%                                                    | 341,373,000.00                    |
| <b>053900000000</b> | <b>Ministry of Sports</b>                                                            | <b>47,778,000.00</b>      | <b>989,200.00</b>        | <b>3,718,900.00</b>                   | <b>7.8%</b>                                             | <b>44,059,100.00</b>              |
| 053900100100        | Ministry of Sports                                                                   | 25,750,000.00             | -                        | 2,729,700.00                          | 10.6%                                                   | 23,020,300.00                     |
| 053900200100        | Imo State Sports Commission                                                          | 22,028,000.00             | 989,200.00               | 989,200.00                            | 4.5%                                                    | 21,038,800.00                     |

## 2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Imo State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

| Code          | Economic                                             | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>1</b>      | <b>REVENUE</b>                                       | <b>1,424,220,851,856.47</b> | <b>103,420,791,580.07</b> | <b>192,493,540,106.34</b>             | <b>13.5%</b>                                            | <b>1,231,727,311,750.13</b>       |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>541,515,870,422.00</b>   | <b>78,833,728,150.40</b>  | <b>156,819,910,812.00</b>             | <b>29.0%</b>                                            | <b>384,695,959,610.00</b>         |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>541,515,870,422.00</b>   | <b>78,833,728,150.40</b>  | <b>156,819,910,812.00</b>             | <b>29.0%</b>                                            | <b>384,695,959,610.00</b>         |
| <b>110101</b> | <b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>  | <b>107,362,861,074.00</b>   | <b>38,810,462,340.46</b>  | <b>74,682,947,604.72</b>              | <b>69.6%</b>                                            | <b>32,679,913,469.28</b>          |
| 11010101      | STATUTORY ALLOCATION                                 | 70,920,860,185.00           | 27,299,226,057.16         | 56,075,099,065.47                     | 79.1%                                                   | 14,845,761,119.53                 |
| 11010103      | 13% Derivatoin                                       | 36,442,000,889.00           | 11,511,236,283.30         | 18,607,848,539.25                     | 51.1%                                                   | 17,834,152,349.75                 |
| <b>110102</b> | <b>STATE GOVERNMENT SHARE OF VAT</b>                 | <b>104,196,115,900.00</b>   | <b>21,294,116,321.53</b>  | <b>48,931,798,551.08</b>              | <b>47.0%</b>                                            | <b>55,264,317,348.92</b>          |
| 11010201      | SHARE OF VAT                                         | 104,196,115,900.00          | 21,294,116,321.53         | 48,931,798,551.08                     | 47.0%                                                   | 55,264,317,348.92                 |
| <b>110103</b> | <b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b> | <b>329,956,893,448.00</b>   | <b>18,729,149,488.41</b>  | <b>33,205,164,656.20</b>              | <b>10.1%</b>                                            | <b>296,751,728,791.80</b>         |
| 11010303      | Exchange Gain                                        | 13,132,761,046.00           | -                         | -                                     | 0.0%                                                    | 13,132,761,046.00                 |
| 11010305      | Electronic Money Transfer Levy (EMTL)                | 316,249,803,337.00          | -                         | 469,134,932.65                        | 0.1%                                                    | 315,780,668,404.35                |
| 11010307      | FOREX Equalization Non-Mineral                       | 149,328,866.00              | -                         | -                                     | 0.0%                                                    | 149,328,866.00                    |
| 11010308      | Solid Mineral                                        | 425,000,199.00              | 427,152,000.00            | 427,152,000.00                        | 100.5%                                                  | - 2,151,801.00                    |
| 11010309      | Derivation Refunds                                   | -                           | -                         | 2,492,051,123.25                      | -                                                       | 2,492,051,123.25                  |
| 11010313      | State Infrastructure & Security                      | -                           | 14,000,000,000.00         | 14,000,000,000.00                     | -                                                       | 14,000,000,000.00                 |
| 11010399      | Other FAAC Distributions                             | -                           | 4,301,997,488.41          | 15,816,826,600.30                     | -                                                       | 15,816,826,600.30                 |
| <b>12</b>     | <b>INDEPENDENT REVENUE</b>                           | <b>281,755,391,176.54</b>   | <b>11,387,063,429.67</b>  | <b>20,073,274,926.74</b>              | <b>7.1%</b>                                             | <b>261,682,116,249.80</b>         |
| <b>1201</b>   | <b>TAX REVENUE</b>                                   | <b>86,091,272,120.74</b>    | <b>5,360,243,741.55</b>   | <b>6,805,723,867.72</b>               | <b>7.9%</b>                                             | <b>79,285,548,253.02</b>          |
| <b>120101</b> | <b>PERSONAL TAXES</b>                                | <b>33,055,265,317.00</b>    | <b>3,032,802,502.38</b>   | <b>3,579,704,872.52</b>               | <b>10.8%</b>                                            | <b>29,475,560,444.48</b>          |
| 12010101      | DIRECT ASSESSMENT TAX (CURRENT)                      | 33,055,265,317.00           | 3,032,802,502.38          | 3,579,704,872.52                      | 10.8%                                                   | 29,475,560,444.48                 |
| <b>120103</b> | <b>OTHER TAXES</b>                                   | <b>53,036,006,803.74</b>    | <b>2,327,441,239.17</b>   | <b>3,226,018,995.20</b>               | <b>6.1%</b>                                             | <b>49,809,987,808.54</b>          |
| 12010301      | POOLS BETTING TAX (CURRENT)                          | 931,133,000.00              | 100,000,000.00            | 100,000,000.00                        | 10.7%                                                   | 831,133,000.00                    |
| 12010302      | POOLS BETTING TAX (ARREARS)                          | 801,059,000.00              | 169,424,680.75            | 169,424,680.75                        | 21.2%                                                   | 631,634,319.25                    |
| 12010304      | 10% WITHHOLDING TAX ON DIVIDENDS                     | 1,596,000,000.00            | 46,000,000.00             | 80,993,185.92                         | 5.1%                                                    | 1,515,006,814.08                  |
| 12010305      | 10% WITHHOLDING TAX ON BANK INTEREST                 | 49,684,414,803.74           | 2,011,424,658.42          | 2,875,009,228.53                      | 5.8%                                                    | 46,809,405,575.21                 |
| 12010306      | 10% WITHHOLDING TAX ON RENTS                         | 23,400,000.00               | 591,900.00                | 591,900.00                            | 2.5%                                                    | 22,808,100.00                     |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                               | <b>195,664,119,055.80</b>   | <b>6,026,819,688.12</b>   | <b>13,267,551,059.02</b>              | <b>6.8%</b>                                             | <b>182,396,567,996.78</b>         |
| <b>120201</b> | <b>LICENCES - GENERAL</b>                            | <b>870,791,870.00</b>       | <b>110,297,716.13</b>     | <b>139,039,166.13</b>                 | <b>16.0%</b>                                            | <b>731,752,703.87</b>             |
| 12020107      | BOATS & CANOE (SMALL CRAFT ) LICENCE                 | 7,000,000.00                | 2,537,353.00              | 2,537,353.00                          | 36.2%                                                   | 4,462,647.00                      |
| 12020122      | PRODUCE BUYING LICENCES                              | 355,869,600.00              | 5,570,800.00              | 6,650,800.00                          | 1.9%                                                    | 349,218,800.00                    |
| 12020132      | MOTOR VEHICLE LICENCES                               | 207,030,000.00              | 86,000,000.00             | 110,200,050.00                        | 53.2%                                                   | 96,829,950.00                     |
| 12020137      | TRADE PERMIT LICENCES                                | 20,650,000.00               | 200,000.00                | 200,000.00                            | 1.0%                                                    | 20,450,000.00                     |
| 12020142      | LICENCE FEES FOR LIVESTOCK/POULTRY FEES SALERS       | 3,300,000.00                | 533,600.00                | 2,615,000.00                          | 79.2%                                                   | 685,000.00                        |
| 12020143      | HOTELS AND LODGING LICENCE FEES                      | 101,400,000.00              | 25,000.00                 | 1,405,000.00                          | 1.4%                                                    | 99,995,000.00                     |
| 12020144      | ROAD WORTHINESS                                      | 82,320,000.00               | 10,039,313.13             | 10,039,313.13                         | 12.2%                                                   | 72,280,686.87                     |
| 12020145      | LOADING PERMIT LICENCE                               | 89,982,270.00               | 5,391,650.00              | 5,391,650.00                          | 6.0%                                                    | 84,590,620.00                     |
| 12020146      | HIDE AND SKIN PERMIT LICENCE                         | 3,240,000.00                | -                         | -                                     | 0.0%                                                    | 3,240,000.00                      |
| <b>120204</b> | <b>FEES - GENERAL</b>                                | <b>147,523,689,700.59</b>   | <b>2,477,532,749.18</b>   | <b>3,782,151,527.90</b>               | <b>2.6%</b>                                             | <b>143,741,538,172.69</b>         |
| 12020401      | COURT FEES                                           | 110,300,000.00              | 4,433,562.88              | 102,474,010.74                        | 92.9%                                                   | 7,825,989.26                      |
| 12020425      | DISINFECTION OF PRODUCE FEES                         | 280,200,000.00              | -                         | -                                     | 0.0%                                                    | 280,200,000.00                    |
| 12020426      | COURT SUMMONS/OATH FEES                              | 431,650,000.00              | 70,435,035.95             | 70,435,035.95                         | 16.3%                                                   | 361,214,964.05                    |
| 12020427      | TENDER FEES                                          | 2,754,311,610.00            | 86,503,798.53             | 124,253,082.19                        | 4.5%                                                    | 2,630,058,527.81                  |
| 12020428      | FIRE SAFETY CERTIFICATE FEES                         | 15,200,000.00               | 569,839.94                | 569,839.94                            | 3.7%                                                    | 14,630,160.06                     |
| 12020430      | PROFESSIONAL REGISTRATION FEES                       | 1,083,011,462.46            | 2,354,000.00              | 52,089,900.00                         | 4.8%                                                    | 1,030,921,562.46                  |
| 12020437      | DEEDS REGISTRATION FEES                              | 7,695,000,000.00            | 105,051,240.00            | 130,103,297.00                        | 1.7%                                                    | 7,564,896,703.00                  |
| 12020438      | SURVEY/ PLANNING/ BUILDING FEES                      | 19,500,000.00               | -                         | -                                     | 0.0%                                                    | 19,500,000.00                     |
| 12020439      | AGENCY FEES                                          | 58,512,693,665.65           | 766,421,158.89            | 767,945,158.89                        | 1.3%                                                    | 57,744,748,506.76                 |

| Code          | Economic                                                    | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 12020441      | LABORATORY FEES                                             | 40,738,000.00             | 211,000.00               | 211,000.00                            | 0.5%                                                    | 40,527,000.00                     |
| 12020442      | ASSOCIATION FEES                                            | 60,500,000.00             | -                        | -                                     | 0.0%                                                    | 60,500,000.00                     |
| 12020445      | CHANGE OF OWNERSHIP FEES                                    | 34,507,800,057.00         | 114,581,597.68           | 114,581,597.68                        | 0.3%                                                    | 34,393,218,459.32                 |
| 12020449      | BUSINESS/TRADE OPERATING FEES                               | 1,075,948,968.00          | 186,400.00               | 186,400.00                            | 0.0%                                                    | 1,075,762,568.00                  |
| 12020450      | INSPECTION FEES                                             | 2,460,814,491.38          | 2,679,700.00             | 255,837,323.00                        | 10.4%                                                   | 2,204,977,168.38                  |
| 12020452      | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE  | 2,461,392,058.34          | 111,731,505.00           | 554,165,888.70                        | 22.5%                                                   | 1,907,226,169.64                  |
| 12020453      | APPLICATIONS FEES                                           | 23,152,289,117.76         | 1,168,596,759.16         | 1,564,430,442.66                      | 6.8%                                                    | 21,587,858,675.10                 |
| 12020455      | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE   | 2,500,000.00              | 98,000.00                | 98,000.00                             | 3.9%                                                    | 2,402,000.00                      |
| 12020456      | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS       | 98,620,000.00             | 38,478,390.00            | 38,478,390.00                         | 39.0%                                                   | 60,141,610.00                     |
| 12020457      | AFFILIATION CHARGES                                         | 284,752,700.00            | 237,561.15               | 237,561.15                            | 0.1%                                                    | 284,515,138.85                    |
| 12020459      | RIGHT OF OCCUPANCY FEES                                     | 207,693,600.00            | -                        | -                                     | 0.0%                                                    | 207,693,600.00                    |
| 12020460      | BUILDING PLAN APPROVAL FEES                                 | 40,300,000.00             | -                        | -                                     | 0.0%                                                    | 40,300,000.00                     |
| 12020463      | HOSPITAL SERVICE REGISTRATION FEES                          | 27,000,000.00             | -                        | -                                     | 0.0%                                                    | 27,000,000.00                     |
| 12020464      | HOSPITAL SERVICE CHARGES                                    | 12,201,473,970.00         | 4,963,200.00             | 6,054,600.00                          | 0.0%                                                    | 12,195,419,370.00                 |
| <b>120205</b> | <b>FINES - GENERAL</b>                                      | <b>14,963,918,240.00</b>  | <b>7,801,525.00</b>      | <b>159,545,732.40</b>                 | <b>1.1%</b>                                             | <b>14,804,372,507.60</b>          |
| 12020501      | FINES/PENALTIES                                             | 14,963,918,240.00         | 7,801,525.00             | 159,545,732.40                        | 1.1%                                                    | 14,804,372,507.60                 |
| <b>120206</b> | <b>SALES - GENERAL</b>                                      | <b>3,789,330,000.00</b>   | <b>526,000.00</b>        | <b>21,598,763.69</b>                  | <b>0.6%</b>                                             | <b>3,767,731,236.31</b>           |
| 12020601      | SALES OF JOURNAL & PUBLICATIONS                             | 52,905,000.00             | 29,000.00                | 29,000.00                             | 0.1%                                                    | 52,876,000.00                     |
| 12020606      | SALES OF BILLS OF ENTRIES/APPLICATION FORMS                 | 86,180,000.00             | 19,000.00                | 21,091,763.69                         | 24.5%                                                   | 65,088,236.31                     |
| 12020607      | SALES OF CONSULTANCY REGISTRATION FORMS                     | 1,635,000.00              | -                        | -                                     | 0.0%                                                    | 1,635,000.00                      |
| 12020608      | SALES OF IMPROVED SEEDS/CHEMICAL                            | 2,148,000,000.00          | 228,000.00               | 228,000.00                            | 0.0%                                                    | 2,147,772,000.00                  |
| 12020609      | PROCEEDS FROM SALES OF FARM PRODUCE                         | 1,498,160,000.00          | 250,000.00               | 250,000.00                            | 0.0%                                                    | 1,497,910,000.00                  |
| 12020616      | SALES OF FORMS                                              | 2,450,000.00              | -                        | -                                     | 0.0%                                                    | 2,450,000.00                      |
| <b>120207</b> | <b>EARNINGS -GENERAL</b>                                    | <b>20,693,553,534.21</b>  | <b>3,390,009,103.20</b>  | <b>9,116,422,614.29</b>               | <b>44.1%</b>                                            | <b>11,577,130,919.92</b>          |
| 12020701      | EARNINGS FROM CONSULTANCY SERVICES                          | 5,120,501,103.90          | 300,000,000.00           | 300,000,000.00                        | 5.9%                                                    | 4,820,501,103.90                  |
| 12020703      | EARNINGS FROM HIRE OF PLANTS & EQUIPMENT                    | 245,703,000.00            | -                        | -                                     | 0.0%                                                    | 245,703,000.00                    |
| 12020704      | EARNINGS FROM THE USE OF GOVT. VEHICLES                     | 177,603,000.00            | 100,000,000.00           | 100,000,000.00                        | 56.3%                                                   | 77,603,000.00                     |
| 12020709      | EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES                  | 57,150,000.00             | 550,000.00               | 550,000.00                            | 1.0%                                                    | 56,600,000.00                     |
| 12020710      | EARNINGS FROM HIRE OF AIRCRAFT                              | 5,400,000.00              | 36,500.00                | 36,500.00                             | 0.7%                                                    | 5,363,500.00                      |
| 12020711      | EARNINGS FROM COMMERCIAL ACTIVITIES                         | 14,759,927,630.31         | 2,989,271,103.20         | 8,715,684,614.29                      | 59.0%                                                   | 6,044,243,016.02                  |
| 12020713      | EARNINGS FROM LIBRARY SERVICES                              | 327,268,800.00            | 151,500.00               | 151,500.00                            | 0.0%                                                    | 327,117,300.00                    |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS - GENERAL</b>                  | <b>7,822,835,711.00</b>   | <b>40,652,594.61</b>     | <b>48,793,254.61</b>                  | <b>0.6%</b>                                             | <b>7,774,042,456.39</b>           |
| 12020901      | RENT ON GOVT. LAND                                          | 6,840,000,000.00          | 11,868,207.97            | 11,868,207.97                         | 0.2%                                                    | 6,828,131,792.03                  |
| 12020906      | RENTS ON GOVT. PROPERTIES                                   | 982,835,711.00            | 28,784,386.64            | 36,925,046.64                         | 3.8%                                                    | 945,910,664.36                    |
| <b>13</b>     | <b>AID AND GRANTS</b>                                       | <b>196,399,699,317.25</b> | <b>-</b>                 | <b>2,400,354,367.60</b>               | <b>1.2%</b>                                             | <b>193,999,344,949.65</b>         |
| <b>1302</b>   | <b>GRANTS</b>                                               | <b>196,399,699,317.25</b> | <b>-</b>                 | <b>2,400,354,367.60</b>               | <b>1.2%</b>                                             | <b>193,999,344,949.65</b>         |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>                                      | <b>16,198,380,000.00</b>  | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>16,198,380,000.00</b>          |
| 13020102      | CAPITAL GRANTS FROM FGN                                     | 16,198,380,000.00         | -                        | -                                     | 0.0%                                                    | 16,198,380,000.00                 |
| <b>130202</b> | <b>FOREIGN GRANTS</b>                                       | <b>180,201,319,317.25</b> | <b>-</b>                 | <b>2,400,354,367.60</b>               | <b>1.3%</b>                                             | <b>177,800,964,949.65</b>         |
| 13020201      | CURRENT FOREIGN GRANTS                                      | 165,420,888,317.25        | -                        | 2,400,354,367.60                      | 1.5%                                                    | 163,020,533,949.65                |
| 13020202      | CAPITAL FOREIGN GRANTS                                      | 14,780,431,000.00         | -                        | -                                     | 0.0%                                                    | 14,780,431,000.00                 |
| <b>14</b>     | <b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>              | <b>404,549,890,940.68</b> | <b>13,200,000,000.00</b> | <b>13,200,000,000.00</b>              | <b>3.3%</b>                                             | <b>391,349,890,940.68</b>         |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                            | <b>404,549,890,940.68</b> | <b>13,200,000,000.00</b> | <b>13,200,000,000.00</b>              | <b>3.3%</b>                                             | <b>391,349,890,940.68</b>         |
| <b>140302</b> | <b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>              | <b>404,549,890,940.68</b> | <b>13,200,000,000.00</b> | <b>13,200,000,000.00</b>              | <b>3.3%</b>                                             | <b>391,349,890,940.68</b>         |
| 14030201      | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 404,549,890,940.68        | 13,200,000,000.00        | 13,200,000,000.00                     | 3.3%                                                    | 391,349,890,940.68                |

## 2.C Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

Imo State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

| Code                | Administrative Unit                                                            | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Expenditure</b>                                                       | <b>1,474,220,851,856.47</b> | <b>125,431,353,874.01</b> | <b>212,101,570,298.73</b>             | <b>14.4%</b>                                            | <b>1,262,119,281,557.74</b>       |
| <b>010000000000</b> | <b>Administrative Sector</b>                                                   | <b>155,046,619,888.93</b>   | <b>12,942,192,311.76</b>  | <b>23,663,029,787.91</b>              | <b>15.3%</b>                                            | <b>131,383,590,101.02</b>         |
| <b>011100000000</b> | <b>Governors Office</b>                                                        | <b>103,346,784,725.68</b>   | <b>10,918,580,565.73</b>  | <b>19,434,228,273.11</b>              | <b>18.8%</b>                                            | <b>83,912,556,452.57</b>          |
| 011100100100        | Office Of The Executive Governor                                               | 101,594,872,501.55          | 10,797,777,088.97         | 18,939,970,760.77                     | 18.6%                                                   | 82,654,901,740.78                 |
| 011100100200        | Office Of The Deputy Governor                                                  | 1,751,912,224.13            | 120,803,476.76            | 494,257,512.34                        | 28.2%                                                   | 1,257,654,711.79                  |
| <b>011200000000</b> | <b>Imo State House of Assembly</b>                                             | <b>9,340,636,873.60</b>     | <b>1,188,130,851.26</b>   | <b>2,648,978,511.10</b>               | <b>28.4%</b>                                            | <b>6,691,658,362.50</b>           |
| 011200300100        | Imo State House of Assembly                                                    | 8,389,901,950.60            | 1,144,044,148.00          | 2,593,891,807.84                      | 30.9%                                                   | 5,796,010,142.76                  |
| 011200400100        | House of Assembly Service Commission                                           | 950,734,923.00              | 44,086,703.26             | 55,086,703.26                         | 5.8%                                                    | 895,648,219.74                    |
| <b>012300000000</b> | <b>Ministry Of Information, Public Orientation and Strategy</b>                | <b>1,975,823,351.38</b>     | <b>194,501,593.29</b>     | <b>274,201,593.29</b>                 | <b>13.9%</b>                                            | <b>1,701,621,758.09</b>           |
| 012300100100        | Ministry Of Information, Public Orientation and Strategy                       | 1,975,823,351.38            | 194,501,593.29            | 274,201,593.29                        | 13.9%                                                   | 1,701,621,758.09                  |
| <b>012400000000</b> | <b>Ministry Of Homeland Security and Vigilante Affairs</b>                     | <b>2,213,042,477.50</b>     | <b>206,000,000.00</b>     | <b>563,397,550.00</b>                 | <b>25.5%</b>                                            | <b>1,649,644,927.50</b>           |
| 012400100100        | Ministry Of Homeland Security and Vigilante Affairs                            | 2,213,042,477.50            | 206,000,000.00            | 563,397,550.00                        | 25.5%                                                   | 1,649,644,927.50                  |
| <b>012500000000</b> | <b>Office Of The Head Of Service</b>                                           | <b>23,628,744,566.68</b>    | <b>122,744,201.32</b>     | <b>179,744,201.32</b>                 | <b>0.8%</b>                                             | <b>23,449,000,365.36</b>          |
| 012500100100        | Office Of The Head Of Service                                                  | 23,628,744,566.68           | 122,744,201.32            | 179,744,201.32                        | 0.8%                                                    | 23,449,000,365.36                 |
| <b>014000000000</b> | <b>Office Of The Auditor General</b>                                           | <b>1,904,037,924.00</b>     | <b>63,509,481.10</b>      | <b>107,509,481.10</b>                 | <b>5.6%</b>                                             | <b>1,796,528,442.90</b>           |
| 014000100100        | Office Of The Auditor General - State                                          | 1,371,342,523.15            | 46,371,207.98             | 68,871,207.98                         | 5.0%                                                    | 1,302,471,315.17                  |
| 014000300100        | Audit Service Commission                                                       | 532,695,400.85              | 17,138,273.12             | 38,638,273.12                         | 7.3%                                                    | 494,057,127.73                    |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                                | <b>894,886,657.40</b>       | <b>25,046,726.98</b>      | <b>57,046,726.98</b>                  | <b>6.4%</b>                                             | <b>837,839,930.42</b>             |
| 014700100100        | Civil Service Commission                                                       | 894,886,657.40              | 25,046,726.98             | 57,046,726.98                         | 6.4%                                                    | 837,839,930.42                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                                     | <b>1,455,409,894.10</b>     | <b>30,952,418.06</b>      | <b>60,952,418.06</b>                  | <b>4.2%</b>                                             | <b>1,394,457,476.04</b>           |
| 014900100100        | Local Government Service Commission                                            | 1,455,409,894.10            | 30,952,418.06             | 60,952,418.06                         | 4.2%                                                    | 1,394,457,476.04                  |
| <b>014800000000</b> | <b>Imo State Independent Electoral Commission</b>                              | <b>2,696,030,501.56</b>     | <b>37,208,373.44</b>      | <b>56,902,932.37</b>                  | <b>2.1%</b>                                             | <b>2,639,127,569.19</b>           |
| 014800100100        | Imo State Independent Electoral Commission                                     | 2,696,030,501.56            | 37,208,373.44             | 56,902,932.37                         | 2.1%                                                    | 2,639,127,569.19                  |
| <b>016100000000</b> | <b>Office Of The Secretary To The State Govt</b>                               | <b>2,362,334,007.33</b>     | <b>154,272,106.86</b>     | <b>275,822,106.86</b>                 | <b>11.7%</b>                                            | <b>2,086,511,900.47</b>           |
| 016100100100        | Office Of The Secretary To The State Govt                                      | 2,362,334,007.33            | 154,272,106.86            | 275,822,106.86                        | 11.7%                                                   | 2,086,511,900.47                  |
| <b>016200000000</b> | <b>Ministry Of Special Projects</b>                                            | <b>4,293,284,419.98</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,293,284,419.98</b>           |
| 016200100100        | Ministry Of Special Projects                                                   | 4,293,284,419.98            | -                         | -                                     | 0.0%                                                    | 4,293,284,419.98                  |
| <b>016300000000</b> | <b>Ministry Of Special Duties</b>                                              | <b>935,604,489.75</b>       | <b>1,245,993.72</b>       | <b>4,245,993.72</b>                   | <b>0.5%</b>                                             | <b>931,358,496.03</b>             |
| 016300100100        | Ministry Of Special Duties                                                     | 935,604,489.75              | 1,245,993.72              | 4,245,993.72                          | 0.5%                                                    | 931,358,496.03                    |
| <b>020000000000</b> | <b>Economic Sector</b>                                                         | <b>1,080,996,395,669.68</b> | <b>102,677,338,613.34</b> | <b>170,817,691,509.02</b>             | <b>15.8%</b>                                            | <b>910,178,704,160.66</b>         |
| <b>021500000000</b> | <b>Ministry Of Agriculture and Food Security</b>                               | <b>15,074,860,350.36</b>    | <b>195,931,055.88</b>     | <b>315,509,655.88</b>                 | <b>2.1%</b>                                             | <b>14,759,350,694.48</b>          |
| 021500100100        | Ministry Of Agriculture and Food Security                                      | 15,074,860,350.36           | 195,931,055.88            | 315,509,655.88                        | 2.1%                                                    | 14,759,350,694.48                 |
| <b>027000000000</b> | <b>Ministry Of Livestock Development</b>                                       | <b>8,348,900,348.06</b>     | <b>6,259,707.91</b>       | <b>7,759,707.91</b>                   | <b>0.1%</b>                                             | <b>8,341,140,640.15</b>           |
| 027000100100        | Ministry Of Livestock Development                                              | 8,348,900,348.06            | 6,259,707.91              | 7,759,707.91                          | 0.1%                                                    | 8,341,140,640.15                  |
| <b>022000000000</b> | <b>Ministry Of Finance</b>                                                     | <b>62,254,093,842.77</b>    | <b>7,414,963,461.98</b>   | <b>18,768,548,530.91</b>              | <b>30.1%</b>                                            | <b>43,485,545,311.86</b>          |
| 022000100100        | Ministry Of Finance                                                            | 61,329,052,987.46           | 7,326,455,067.30          | 18,614,592,690.03                     | 30.4%                                                   | 42,714,460,297.43                 |
| 022000800100        | Imo State Internal Revenue Service                                             | 925,040,855.31              | 88,508,394.68             | 153,955,840.88                        | 16.6%                                                   | 771,085,014.43                    |
| <b>022200000000</b> | <b>Ministry Of Trade, Commerce and Investment</b>                              | <b>2,625,375,157.88</b>     | <b>11,150,415.90</b>      | <b>40,650,415.90</b>                  | <b>1.5%</b>                                             | <b>2,584,724,741.98</b>           |
| 022200100100        | Ministry Of Trade, Commerce and Investment                                     | 2,625,375,157.88            | 11,150,415.90             | 40,650,415.90                         | 1.5%                                                    | 2,584,724,741.98                  |
| <b>022800000000</b> | <b>Ministry Of Science, Technology and Innovation and Engineering Services</b> | <b>1,970,329,765.38</b>     | <b>13,196,669.79</b>      | <b>32,696,669.79</b>                  | <b>1.7%</b>                                             | <b>1,937,633,095.59</b>           |
| 022800100100        | Ministry Of Science, Technology and Innovation and Engineering Services        | 1,970,329,765.38            | 13,196,669.79             | 32,696,669.79                         | 1.7%                                                    | 1,937,633,095.59                  |
| <b>022900000000</b> | <b>Ministry Of Transport</b>                                                   | <b>2,728,983,018.34</b>     | <b>20,158,914.64</b>      | <b>61,658,914.64</b>                  | <b>2.3%</b>                                             | <b>2,667,324,103.70</b>           |
| 022900100100        | Ministry Of Transport                                                          | 2,728,983,018.34            | 20,158,914.64             | 61,658,914.64                         | 2.3%                                                    | 2,667,324,103.70                  |
| <b>023200000000</b> | <b>MINISTRY OF PETROLEUM and Natural Gas Development</b>                       | <b>994,788,530.28</b>       | <b>1,000,000.00</b>       | <b>2,500,000.00</b>                   | <b>0.3%</b>                                             | <b>992,288,530.28</b>             |
| 023200100100        | MINISTRY OF PETROLEUM and Natural Gas Development                              | 994,788,530.28              | 1,000,000.00              | 2,500,000.00                          | 0.3%                                                    | 992,288,530.28                    |
| <b>023300000000</b> | <b>MINISTRY OF SOLID MINERALS AND INDUSTRIES</b>                               | <b>5,038,203,414.36</b>     | <b>1,000,000.00</b>       | <b>2,500,000.00</b>                   | <b>0.0%</b>                                             | <b>5,035,703,414.36</b>           |
| 023300100100        | MINISTRY OF SOLID MINERALS AND INDUSTRIES                                      | 5,038,203,414.36            | 1,000,000.00              | 2,500,000.00                          | 0.0%                                                    | 5,035,703,414.36                  |
| <b>023400000000</b> | <b>Ministry Of Works &amp; Infrastructural Development</b>                     | <b>701,523,384,912.85</b>   | <b>85,963,065,412.48</b>  | <b>141,746,186,839.23</b>             | <b>20.2%</b>                                            | <b>559,777,198,073.72</b>         |
| 023400100100        | Ministry Of Works & Infrastructural Development                                | 699,960,063,107.85          | 85,963,065,412.48         | 141,746,186,839.23                    | 20.3%                                                   | 558,213,876,268.62                |
| 023400200100        | Office Of The Surveyor General                                                 | 1,563,321,805.10            | -                         | -                                     | 0.0%                                                    | 1,563,321,805.10                  |

| Code                | Administrative Unit                                                                  | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023100000000</b> | <b>Ministry Of Power and Electrification</b>                                         | <b>195,487,927,113.30</b> | <b>6,982,304,261.44</b> | <b>7,297,662,161.44</b>               | <b>3.7%</b>                                             | <b>188,190,264,951.86</b>         |
| 023100100100        | Ministry Of Power and Electrification                                                | 192,385,462,939.47        | 6,982,304,261.44        | 7,047,662,161.44                      | 3.7%                                                    | 185,337,800,778.03                |
| 023100100200        | Imo State Electricity Regulatory Commission                                          | 3,102,464,173.83          | -                       | 250,000,000.00                        | 8.1%                                                    | 2,852,464,173.83                  |
| <b>023600000000</b> | <b>Ministry Of Tourism, Hospitality and Culture</b>                                  | <b>2,822,014,463.18</b>   | <b>79,373,746.05</b>    | <b>328,083,646.05</b>                 | <b>11.6%</b>                                            | <b>2,493,930,817.13</b>           |
| 023600100100        | Ministry Of Tourism, Hospitality and Culture                                         | 2,822,014,463.18          | 79,373,746.05           | 328,083,646.05                        | 11.6%                                                   | 2,493,930,817.13                  |
| <b>023800000000</b> | <b>Ministry Of Budget, Economic Planning &amp; Statistics</b>                        | <b>2,561,584,608.55</b>   | <b>67,703,396.00</b>    | <b>94,703,396.00</b>                  | <b>3.7%</b>                                             | <b>2,466,881,212.55</b>           |
| 023800100100        | Ministry Of Budget, Economic Planning & Statistics                                   | 2,561,584,608.55          | 67,703,396.00           | 94,703,396.00                         | 3.7%                                                    | 2,466,881,212.55                  |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                                   | <b>52,102,993,280.52</b>  | <b>106,088,340.91</b>   | <b>160,088,340.91</b>                 | <b>0.3%</b>                                             | <b>51,942,904,939.61</b>          |
| 025200100100        | Ministry Of Water Resources                                                          | 52,102,993,280.52         | 106,088,340.91          | 160,088,340.91                        | 0.3%                                                    | 51,942,904,939.61                 |
| <b>025300000000</b> | <b>Ministry Of Housing and Urban Renewal and New Cities Decelonment</b>              | <b>10,802,316,627.78</b>  | <b>181,144,332.73</b>   | <b>198,644,332.73</b>                 | <b>1.8%</b>                                             | <b>10,603,672,295.05</b>          |
| 025300100100        | Ministry Of Housing, Urban Renewal and New Cities Development                        | 10,802,316,627.78         | 181,144,332.73          | 198,644,332.73                        | 1.8%                                                    | 10,603,672,295.05                 |
| <b>026000000000</b> | <b>Ministry Of Lands and Physical Planning</b>                                       | <b>3,149,336,270.38</b>   | <b>182,678,588.19</b>   | <b>282,178,588.19</b>                 | <b>9.0%</b>                                             | <b>2,867,157,682.19</b>           |
| 026000100100        | Ministry Of Lands and Physical Planning                                              | 3,149,336,270.38          | 182,678,588.19          | 282,178,588.19                        | 9.0%                                                    | 2,867,157,682.19                  |
| <b>027200000000</b> | <b>Ministry Of Entrepreneurship, Skill Acquisition &amp; Social Responsibilities</b> | <b>10,365,339,335.38</b>  | <b>450,320,309.44</b>   | <b>451,820,309.44</b>                 | <b>4.4%</b>                                             | <b>9,913,519,025.94</b>           |
| 027200100100        | Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities            | 10,365,339,335.38         | 450,320,309.44          | 451,820,309.44                        | 4.4%                                                    | 9,913,519,025.94                  |
| <b>027600000000</b> | <b>Ministry Of Digital Economy and E-Government</b>                                  | <b>3,145,964,630.28</b>   | <b>1,001,000,000.00</b> | <b>1,026,500,000.00</b>               | <b>32.6%</b>                                            | <b>2,119,464,630.28</b>           |
| 027600100100        | Ministry of Digital Economy and E-Government                                         | 3,145,964,630.28          | 1,001,000,000.00        | 1,026,500,000.00                      | 32.6%                                                   | 2,119,464,630.28                  |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                                        | <b>37,667,373,103.01</b>  | <b>2,525,336,280.23</b> | <b>3,487,406,280.23</b>               | <b>9.3%</b>                                             | <b>34,179,966,822.78</b>          |
| <b>031800000000</b> | <b>Judiciary</b>                                                                     | <b>31,894,867,502.53</b>  | <b>1,813,834,707.37</b> | <b>2,682,004,707.37</b>               | <b>8.4%</b>                                             | <b>29,212,862,795.16</b>          |
| 031800100100        | Judicial Service Commission                                                          | 1,830,194,362.75          | 73,007,644.45           | 128,507,644.45                        | 7.0%                                                    | 1,701,686,718.30                  |
| 031800200100        | Judiciary - High Court                                                               | 19,291,887,082.67         | 1,222,565,200.84        | 1,930,235,200.84                      | 10.0%                                                   | 17,361,651,881.83                 |
| 031800300100        | Judiciary - Customary Court of Appeal                                                | 10,772,786,057.11         | 518,261,862.08          | 623,261,862.08                        | 5.8%                                                    | 10,149,524,195.03                 |
| <b>032600000000</b> | <b>Ministry Of Justice and Attorney General</b>                                      | <b>5,772,505,600.48</b>   | <b>711,501,572.86</b>   | <b>805,401,572.86</b>                 | <b>14.0%</b>                                            | <b>4,967,104,027.62</b>           |
| 032600100100        | Ministry Of Justice and Attorney General                                             | 5,613,339,556.88          | 710,501,572.86          | 802,901,572.86                        | 14.3%                                                   | 4,810,437,984.02                  |
| 032600200100        | Law Reform Commission                                                                | 159,166,043.60            | 1,000,000.00            | 2,500,000.00                          | 1.6%                                                    | 156,666,043.60                    |
| <b>040000000000</b> | <b>Regional Sector</b>                                                               | <b>2,848,411,707.40</b>   | <b>1,000,000.00</b>     | <b>6,533,859.76</b>                   | <b>0.2%</b>                                             | <b>2,841,877,847.64</b>           |
| <b>045800000000</b> | <b>Ministry of Niger Delta</b>                                                       | <b>2,848,411,707.40</b>   | <b>1,000,000.00</b>     | <b>6,533,859.76</b>                   | <b>0.2%</b>                                             | <b>2,841,877,847.64</b>           |
| 045800100100        | Ministry of Niger Delta                                                              | 2,848,411,707.40          | 1,000,000.00            | 6,533,859.76                          | 0.2%                                                    | 2,841,877,847.64                  |
| <b>050000000000</b> | <b>Social Services Sector</b>                                                        | <b>197,662,051,487.46</b> | <b>7,285,486,668.68</b> | <b>14,126,908,861.81</b>              | <b>7.1%</b>                                             | <b>183,535,142,625.65</b>         |
| <b>051300000000</b> | <b>Ministry of Youth Development and Talent Hunt</b>                                 | <b>1,752,393,779.98</b>   | <b>16,378,701.28</b>    | <b>93,878,701.28</b>                  | <b>5.4%</b>                                             | <b>1,658,515,078.70</b>           |
| 051300100100        | Ministry of Youth Development and Talent Hunt                                        | 1,752,393,779.98          | 16,378,701.28           | 93,878,701.28                         | 5.4%                                                    | 1,658,515,078.70                  |
| <b>051400000000</b> | <b>Ministry Of Women Affairs and Vulnerable Groups</b>                               | <b>2,828,679,496.18</b>   | <b>96,548,574.03</b>    | <b>131,548,574.03</b>                 | <b>4.7%</b>                                             | <b>2,697,130,922.15</b>           |
| 051400100100        | Ministry Of Women Affairs and Social Welfare                                         | 2,828,679,496.18          | 96,548,574.03           | 131,548,574.03                        | 4.7%                                                    | 2,697,130,922.15                  |
| <b>051700000000</b> | <b>Ministry Of Education, Primary, and Secondary</b>                                 | <b>37,429,775,992.38</b>  | <b>1,399,941,103.18</b> | <b>3,052,294,898.38</b>               | <b>8.2%</b>                                             | <b>34,377,481,094.00</b>          |
| 051700100100        | Ministry Of Education, Primary and Secondary                                         | 25,789,775,992.38         | 1,049,941,103.18        | 1,502,294,898.38                      | 5.8%                                                    | 24,287,481,094.00                 |
| 051700200100        | Imo State Universal Basic Education Board                                            | 6,580,000,000.00          | 350,000,000.00          | 1,550,000,000.00                      | 23.6%                                                   | 5,030,000,000.00                  |
| 051700300100        | Secondary Education Mgt Board                                                        | 5,060,000,000.00          | -                       | -                                     | 0.0%                                                    | 5,060,000,000.00                  |
| <b>057700000000</b> | <b>Ministry of Tertiary and Technical Education</b>                                  | <b>49,166,636,686.18</b>  | <b>4,002,033,091.46</b> | <b>5,865,273,084.02</b>               | <b>11.9%</b>                                            | <b>43,301,363,602.16</b>          |
| 057700100100        | Ministry of Tertiary and Technical Education                                         | 40,066,636,686.18         | 4,002,033,091.46        | 5,865,273,084.02                      | 14.6%                                                   | 34,201,363,602.16                 |
| 057700200100        | Imo State University, Owerri                                                         | 3,300,000,000.00          | -                       | -                                     | 0.0%                                                    | 3,300,000,000.00                  |
| 057700300100        | Imo State Polytechnic, Omuma                                                         | 2,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| 057700500100        | Kingsley Ozurumba University, Ogboko                                                 | 1,300,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,300,000,000.00                  |
| 057700600100        | University of Innovation, Science and Technology, Omuma                              | 2,500,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,500,000,000.00                  |
| <b>052100000000</b> | <b>Ministry Of Health</b>                                                            | <b>70,331,344,335.28</b>  | <b>1,406,315,650.64</b> | <b>4,416,079,536.77</b>               | <b>6.3%</b>                                             | <b>65,915,264,798.51</b>          |
| 052100100100        | Ministry Of Health                                                                   | 60,431,344,335.28         | 1,220,141,374.78        | 2,744,148,885.91                      | 4.5%                                                    | 57,687,195,449.37                 |
| 052100200100        | Health Mgt Board                                                                     | 500,000,000.00            | 70,000,000.00           | 70,000,000.00                         | 14.0%                                                   | 430,000,000.00                    |
| 052100300100        | Imo State University Teaching Hospital, Orlu                                         | 2,200,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,200,000,000.00                  |
| 052100400100        | Imo State Specialist Hospital, Umuguma                                               | 2,700,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,700,000,000.00                  |
| 052100500100        | Imo State Primary Health Dev. Agency,Owerri                                          | 2,500,000,000.00          | 113,442,389.86          | 1,597,698,764.86                      | 63.9%                                                   | 902,301,235.14                    |
| 052100600100        | Imo State Health Insurance Agency,Owerri                                             | 2,000,000,000.00          | 2,731,886.00            | 4,231,886.00                          | 0.2%                                                    | 1,995,768,114.00                  |
| <b>053500000000</b> | <b>Ministry Of Environment and Sanitation</b>                                        | <b>11,566,422,167.64</b>  | <b>121,280,630.19</b>   | <b>191,780,630.19</b>                 | <b>1.7%</b>                                             | <b>11,374,641,537.45</b>          |
| 053500100100        | Ministry Of Environment and Sanitation                                               | 11,566,422,167.64         | 121,280,630.19          | 191,780,630.19                        | 1.7%                                                    | 11,374,641,537.45                 |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs</b>                                              | <b>2,680,223,572.38</b>   | <b>47,428,033.02</b>    | <b>117,563,033.02</b>                 | <b>4.4%</b>                                             | <b>2,562,660,539.36</b>           |
| 055400100100        | Ministry of Humanitarian Affairs                                                     | 2,680,223,572.38          | 47,428,033.02           | 117,563,033.02                        | 4.4%                                                    | 2,562,660,539.36                  |
| <b>055100000000</b> | <b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>                     | <b>16,237,948,315.08</b>  | <b>16,883,214.81</b>    | <b>60,312,734.05</b>                  | <b>0.4%</b>                                             | <b>16,177,635,581.03</b>          |
| 055100100100        | Ministry of Local Govt, Community and Chieftaincy Affairs                            | 789,793,951.88            | 11,360,815.99           | 31,360,815.99                         | 4.0%                                                    | 758,433,135.89                    |
| 055100100200        | Ministry of Rural Development & Economic Empowerment                                 | 15,448,154,363.20         | 5,222,398.82            | 28,951,918.06                         | 0.2%                                                    | 15,419,202,445.14                 |
| <b>053900000000</b> | <b>Ministry of Sports</b>                                                            | <b>5,668,627,142.38</b>   | <b>178,677,670.07</b>   | <b>198,177,670.07</b>                 | <b>3.5%</b>                                             | <b>5,470,449,472.31</b>           |
| 053900100100        | Ministry of Sports                                                                   | 2,399,060,159.98          | -                       | -                                     | 0.0%                                                    | 2,399,060,159.98                  |
| 053900200100        | Imo State Sports Commission                                                          | 3,269,566,982.40          | 178,677,670.07          | 198,177,670.07                        | 6.1%                                                    | 3,071,389,312.33                  |

Table 5: Personnel Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

| Code                | Administrative Unit                                                            | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Personnel Expenditure</b>                                             | <b>141,488,675,694.39</b> | <b>9,214,567,648.92</b> | <b>11,353,567,078.82</b>              | <b>8.0%</b>                                             | <b>130,135,108,615.57</b>         |
| <b>010000000000</b> | <b>Administrative Sector</b>                                                   | <b>49,475,224,135.45</b>  | <b>1,565,890,073.76</b> | <b>2,454,036,615.26</b>               | <b>5.0%</b>                                             | <b>47,021,187,520.19</b>          |
| <b>011100000000</b> | <b>Governors Office</b>                                                        | <b>19,500,271,255.68</b>  | <b>986,253,444.00</b>   | <b>1,609,257,766.73</b>               | <b>8.3%</b>                                             | <b>17,891,013,488.95</b>          |
| 011100100100        | Office Of The Executive Governor                                               | 19,155,024,031.55         | 965,449,967.24          | 1,565,750,254.39                      | 8.2%                                                    | 17,589,273,777.16                 |
| 011100100200        | Office Of The Deputy Governor                                                  | 345,247,224.13            | 20,803,476.76           | 43,507,512.34                         | 12.6%                                                   | 301,739,711.79                    |
| <b>011200000000</b> | <b>Imo State House of Assembly</b>                                             | <b>2,442,643,554.60</b>   | <b>147,830,851.26</b>   | <b>199,278,511.10</b>                 | <b>8.2%</b>                                             | <b>2,243,365,043.50</b>           |
| 011200300100        | Imo State House of Assembly                                                    | 1,699,925,631.60          | 106,744,148.00          | 153,191,807.84                        | 9.0%                                                    | 1,546,733,823.76                  |
| 011200400100        | House of Assembly Service Commission                                           | 742,717,923.00            | 41,086,703.26           | 46,086,703.26                         | 6.2%                                                    | 696,631,219.74                    |
| <b>012300000000</b> | <b>Ministry Of Information, Public Orientation and Strategy</b>                | <b>1,197,843,082.38</b>   | <b>153,421,593.29</b>   | <b>193,421,593.29</b>                 | <b>16.1%</b>                                            | <b>1,004,421,489.09</b>           |
| 012300100100        | Ministry Of Information, Public Orientation and Strategy                       | 1,197,843,082.38          | 153,421,593.29          | 193,421,593.29                        | 16.1%                                                   | 1,004,421,489.09                  |
| <b>012400000000</b> | <b>Ministry Of Homeland Security and Vigilante Affairs</b>                     | <b>168,610,477.50</b>     | <b>3,000,000.00</b>     | <b>3,000,000.00</b>                   | <b>1.8%</b>                                             | <b>165,610,477.50</b>             |
| 012400100100        | Ministry Of Homeland Security and Vigilante Affairs                            | 168,610,477.50            | 3,000,000.00            | 3,000,000.00                          | 1.8%                                                    | 165,610,477.50                    |
| <b>012500000000</b> | <b>Office Of The Head Of Service</b>                                           | <b>21,969,630,811.98</b>  | <b>98,744,201.32</b>    | <b>122,744,201.32</b>                 | <b>0.6%</b>                                             | <b>21,846,886,610.66</b>          |
| 012500100100        | Office Of The Head Of Service                                                  | 21,969,630,811.98         | 98,744,201.32           | 122,744,201.32                        | 0.6%                                                    | 21,846,886,610.66                 |
| <b>014000000000</b> | <b>Office Of The Auditor General</b>                                           | <b>964,422,924.00</b>     | <b>43,009,481.10</b>    | <b>84,009,481.10</b>                  | <b>8.7%</b>                                             | <b>880,413,442.90</b>             |
| 014000100100        | Office Of The Auditor General - State                                          | 496,832,523.15            | 27,371,207.98           | 48,371,207.98                         | 9.7%                                                    | 448,461,315.17                    |
| 014000300100        | Audit Service Commission                                                       | 467,590,400.85            | 15,638,273.12           | 35,638,273.12                         | 7.6%                                                    | 431,952,127.73                    |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                                | <b>455,422,052.40</b>     | <b>21,046,726.98</b>    | <b>47,046,726.98</b>                  | <b>10.3%</b>                                            | <b>408,375,325.42</b>             |
| 014700100100        | Civil Service Commission                                                       | 455,422,052.40            | 21,046,726.98           | 47,046,726.98                         | 10.3%                                                   | 408,375,325.42                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                                     | <b>322,988,567.10</b>     | <b>26,952,418.06</b>    | <b>50,952,418.06</b>                  | <b>15.8%</b>                                            | <b>272,036,149.04</b>             |
| 014900100100        | Local Government Service Commission                                            | 322,988,567.10            | 26,952,418.06           | 50,952,418.06                         | 15.8%                                                   | 272,036,149.04                    |
| <b>014800000000</b> | <b>Imo State Independent Electoral Commission</b>                              | <b>683,145,230.70</b>     | <b>35,208,373.44</b>    | <b>51,902,932.37</b>                  | <b>7.6%</b>                                             | <b>631,242,298.33</b>             |
| 014800100100        | Imo State Independent Electoral Commission                                     | 683,145,230.70            | 35,208,373.44           | 51,902,932.37                         | 7.6%                                                    | 631,242,298.33                    |
| <b>016100000000</b> | <b>Office Of The Secretary To The State Govt</b>                               | <b>1,139,621,674.08</b>   | <b>50,176,990.59</b>    | <b>92,176,990.59</b>                  | <b>8.1%</b>                                             | <b>1,047,444,683.49</b>           |
| 016100100100        | Office Of The Secretary To The State Govt                                      | 1,139,621,674.08          | 50,176,990.59           | 92,176,990.59                         | 8.1%                                                    | 1,047,444,683.49                  |
| <b>016200000000</b> | <b>Ministry of Special Projects</b>                                            | <b>293,284,419.98</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>293,284,419.98</b>             |
| 016200100100        | Ministry of Special Projects                                                   | 293,284,419.98            | -                       | -                                     | 0.0%                                                    | 293,284,419.98                    |
| <b>016300000000</b> | <b>Ministry of Special Duties</b>                                              | <b>337,340,085.08</b>     | <b>245,993.72</b>       | <b>245,993.72</b>                     | <b>0.1%</b>                                             | <b>337,094,091.36</b>             |
| 016300100100        | Ministry of Special Duties                                                     | 337,340,085.08            | 245,993.72              | 245,993.72                            | 0.1%                                                    | 337,094,091.36                    |
| <b>020000000000</b> | <b>Economic Sector</b>                                                         | <b>26,072,464,790.71</b>  | <b>921,271,407.52</b>   | <b>1,274,218,853.72</b>               | <b>4.9%</b>                                             | <b>24,798,245,936.99</b>          |
| <b>021500000000</b> | <b>Ministry Of Agriculture and Food Security</b>                               | <b>1,089,269,681.08</b>   | <b>194,931,055.88</b>   | <b>244,931,055.88</b>                 | <b>22.5%</b>                                            | <b>844,338,625.20</b>             |
| 021500100100        | Ministry Of Agriculture and Food Security                                      | 1,089,269,681.08          | 194,931,055.88          | 244,931,055.88                        | 22.5%                                                   | 844,338,625.20                    |
| <b>027000000000</b> | <b>Ministry of Livestock Development</b>                                       | <b>1,091,483,678.78</b>   | <b>5,259,707.91</b>     | <b>5,259,707.91</b>                   | <b>0.5%</b>                                             | <b>1,086,223,970.87</b>           |
| 027000100100        | Ministry of Livestock Development                                              | 1,091,483,678.78          | 5,259,707.91            | 5,259,707.91                          | 0.5%                                                    | 1,086,223,970.87                  |
| <b>022000000000</b> | <b>Ministry Of Finance</b>                                                     | <b>6,282,939,748.29</b>   | <b>125,716,858.02</b>   | <b>187,664,304.22</b>                 | <b>3.0%</b>                                             | <b>6,095,275,444.07</b>           |
| 022000100100        | Ministry Of Finance                                                            | 6,090,356,372.98          | 66,208,463.34           | 106,208,463.34                        | 1.7%                                                    | 5,984,147,909.64                  |
| 022000800100        | Imo State Internal Revenue Service                                             | 192,583,375.31            | 59,508,394.68           | 81,455,840.88                         | 42.3%                                                   | 111,127,534.43                    |
| <b>022200000000</b> | <b>Ministry Of Trade, Commerce and Investment</b>                              | <b>1,663,924,872.88</b>   | <b>8,150,415.90</b>     | <b>33,150,415.90</b>                  | <b>2.0%</b>                                             | <b>1,630,774,456.98</b>           |
| 022200100100        | Ministry Of Trade, Commerce and Investment                                     | 1,663,924,872.88          | 8,150,415.90            | 33,150,415.90                         | 2.0%                                                    | 1,630,774,456.98                  |
| <b>022800000000</b> | <b>Ministry Of Science, Technology and Innovation and Engineering Services</b> | <b>600,924,765.38</b>     | <b>12,196,669.79</b>    | <b>30,196,669.79</b>                  | <b>5.0%</b>                                             | <b>570,728,095.59</b>             |
| 022800100100        | Ministry Of Science, Technology and Innovation and Engineering Services        | 600,924,765.38            | 12,196,669.79           | 30,196,669.79                         | 5.0%                                                    | 570,728,095.59                    |
| <b>022900000000</b> | <b>Ministry Of Transport</b>                                                   | <b>752,673,777.78</b>     | <b>19,158,914.64</b>    | <b>59,158,914.64</b>                  | <b>7.9%</b>                                             | <b>693,514,863.14</b>             |
| 022900100100        | Ministry Of Transport                                                          | 752,673,777.78            | 19,158,914.64           | 59,158,914.64                         | 7.9%                                                    | 693,514,863.14                    |
| <b>023200000000</b> | <b>MINISTRY OF PETROLEUM and Natural Gas Development</b>                       | <b>566,753,530.28</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>566,753,530.28</b>             |
| 023200100100        | MINISTRY OF PETROLEUM and Natural Gas Development                              | 566,753,530.28            | -                       | -                                     | 0.0%                                                    | 566,753,530.28                    |
| <b>023300000000</b> | <b>MINISTRY OF SOLID MINERALS AND INDUSTRIES</b>                               | <b>459,637,921.58</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>459,637,921.58</b>             |
| 023300100100        | MINISTRY OF SOLID MINERALS AND INDUSTRIES                                      | 459,637,921.58            | -                       | -                                     | 0.0%                                                    | 459,637,921.58                    |
| <b>023400000000</b> | <b>Ministry Of Works &amp; Infrastructural Development</b>                     | <b>2,024,053,928.78</b>   | <b>87,749,072.06</b>    | <b>124,749,072.06</b>                 | <b>6.2%</b>                                             | <b>1,899,304,856.72</b>           |
| 023400100100        | Ministry Of Works & Infrastructural Development                                | 1,496,532,123.68          | 87,749,072.06           | 124,749,072.06                        | 8.3%                                                    | 1,371,783,051.62                  |
| 023400200100        | Office Of The Surveyor General                                                 | 527,521,805.10            | -                       | -                                     | 0.0%                                                    | 527,521,805.10                    |
| <b>023100000000</b> | <b>Ministry Of Power and Electrification</b>                                   | <b>1,402,255,984.43</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,402,255,984.43</b>           |
| 023100100100        | Ministry Of Power and Electrification                                          | 904,044,153.38            | -                       | -                                     | 0.0%                                                    | 904,044,153.38                    |
| 023100100200        | Imo State Electricity Regulatory Commission                                    | 498,211,831.05            | -                       | -                                     | 0.0%                                                    | 498,211,831.05                    |

| Code                | Administrative Unit                                                                  | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023600000000</b> | <b>Ministry Of Tourism, Hospitality and Culture</b>                                  | <b>1,148,829,244.18</b>  | <b>77,373,746.05</b>    | <b>98,373,746.05</b>                  | <b>8.6%</b>                                             | <b>1,050,455,498.13</b>           |
| 023600100100        | Ministry Of Tourism, Hospitality and Culture                                         | 1,148,829,244.18         | 77,373,746.05           | 98,373,746.05                         | 8.6%                                                    | 1,050,455,498.13                  |
| <b>023800000000</b> | <b>Ministry Of Budget, Economic Planning &amp; Statistics</b>                        | <b>734,327,108.55</b>    | <b>58,703,396.00</b>    | <b>76,703,396.00</b>                  | <b>10.4%</b>                                            | <b>657,623,712.55</b>             |
| 023800100100        | Ministry Of Budget, Economic Planning & Statistics                                   | 734,327,108.55           | 58,703,396.00           | 76,703,396.00                         | 10.4%                                                   | 657,623,712.55                    |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                                   | <b>4,852,905,391.98</b>  | <b>84,088,340.91</b>    | <b>105,088,340.91</b>                 | <b>2.2%</b>                                             | <b>4,747,817,051.07</b>           |
| 025200100100        | Ministry Of Water Resources                                                          | 4,852,905,391.98         | 84,088,340.91           | 105,088,340.91                        | 2.2%                                                    | 4,747,817,051.07                  |
| <b>025300000000</b> | <b>Ministry Of Housing and Urban Renewal and New Cities Decelonment</b>              | <b>731,646,342.78</b>    | <b>42,644,332.73</b>    | <b>58,644,332.73</b>                  | <b>8.0%</b>                                             | <b>673,002,010.05</b>             |
| 025300100100        | Ministry Of Housing, Urban Renewal and New Cities Development                        | 731,646,342.78           | 42,644,332.73           | 58,644,332.73                         | 8.0%                                                    | 673,002,010.05                    |
| <b>026000000000</b> | <b>Ministry Of Lands and Physical Planning</b>                                       | <b>1,956,981,270.38</b>  | <b>134,178,588.19</b>   | <b>179,178,588.19</b>                 | <b>9.2%</b>                                             | <b>1,777,802,682.19</b>           |
| 026000100100        | Ministry Of Lands and Physical Planning                                              | 1,956,981,270.38         | 134,178,588.19          | 179,178,588.19                        | 9.2%                                                    | 1,777,802,682.19                  |
| <b>027200000000</b> | <b>Ministry Of Entrepreneurship, Skill Acquisition &amp; Social Responsibilities</b> | <b>422,238,765.38</b>    | <b>71,120,309.44</b>    | <b>71,120,309.44</b>                  | <b>16.8%</b>                                            | <b>351,118,455.94</b>             |
| 027200100100        | Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities            | 422,238,765.38           | 71,120,309.44           | 71,120,309.44                         | 16.8%                                                   | 351,118,455.94                    |
| <b>027600000000</b> | <b>Ministry of Digital Economy and E-Government</b>                                  | <b>291,618,778.28</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>291,618,778.28</b>             |
| 027600100100        | Ministry of Digital Economy and E-Government                                         | 291,618,778.28           | -                       | -                                     | 0.0%                                                    | 291,618,778.28                    |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                                        | <b>22,212,643,051.72</b> | <b>1,049,330,002.39</b> | <b>1,369,330,002.39</b>               | <b>6.2%</b>                                             | <b>20,843,313,049.33</b>          |
| <b>031800000000</b> | <b>Judiciary</b>                                                                     | <b>18,237,507,251.24</b> | <b>905,428,429.53</b>   | <b>1,135,428,429.53</b>               | <b>6.2%</b>                                             | <b>17,102,078,821.71</b>          |
| 031800100100        | Judicial Service Commission                                                          | 761,938,362.75           | 68,007,644.45           | 116,007,644.45                        | 15.2%                                                   | 645,930,718.30                    |
| 031800200100        | Judiciary - High Court                                                               | 9,230,582,831.38         | 343,589,519.21          | 435,589,519.21                        | 4.7%                                                    | 8,794,993,312.17                  |
| 031800300100        | Judiciary - Customary Court of Appeal                                                | 8,244,986,057.11         | 493,831,265.87          | 583,831,265.87                        | 7.1%                                                    | 7,661,154,791.24                  |
| <b>032600000000</b> | <b>Ministry Of Justice and Attorney General</b>                                      | <b>3,975,135,800.48</b>  | <b>143,901,572.86</b>   | <b>233,901,572.86</b>                 | <b>5.9%</b>                                             | <b>3,741,234,227.62</b>           |
| 032600100100        | Ministry Of Justice and Attorney General                                             | 3,858,553,756.88         | 143,901,572.86          | 233,901,572.86                        | 6.1%                                                    | 3,624,652,184.02                  |
| 032600200100        | Law Reform Commission                                                                | 116,582,043.60           | -                       | -                                     | 0.0%                                                    | 116,582,043.60                    |
| <b>040000000000</b> | <b>Regional Sector</b>                                                               | <b>98,190,707.40</b>     | <b>-</b>                | <b>4,033,859.76</b>                   | <b>4.1%</b>                                             | <b>94,156,847.64</b>              |
| <b>045800000000</b> | <b>Ministry of Niger Delta</b>                                                       | <b>98,190,707.40</b>     | <b>-</b>                | <b>4,033,859.76</b>                   | <b>4.1%</b>                                             | <b>94,156,847.64</b>              |
| 045800100100        | Ministry of Niger Delta                                                              | 98,190,707.40            | -                       | 4,033,859.76                          | 4.1%                                                    | 94,156,847.64                     |
| <b>050000000000</b> | <b>Social Services Sector</b>                                                        | <b>43,630,153,009.11</b> | <b>5,678,076,165.25</b> | <b>6,251,947,747.69</b>               | <b>14.3%</b>                                            | <b>37,378,205,261.42</b>          |
| <b>051300000000</b> | <b>Ministry of Youth Development and Talent Hunt</b>                                 | <b>358,881,279.98</b>    | <b>14,378,701.28</b>    | <b>39,378,701.28</b>                  | <b>11.0%</b>                                            | <b>319,502,578.70</b>             |
| 051300100100        | Ministry of Youth Development and Talent Hunt                                        | 358,881,279.98           | 14,378,701.28           | 39,378,701.28                         | 11.0%                                                   | 319,502,578.70                    |
| <b>051400000000</b> | <b>Ministry Of Women Affairs and Vulnerable Groups</b>                               | <b>929,280,245.18</b>    | <b>47,052,574.03</b>    | <b>70,052,574.03</b>                  | <b>7.5%</b>                                             | <b>859,227,671.15</b>             |
| 051400100100        | Ministry Of Women Affairs and Social Welfare                                         | 929,280,245.18           | 47,052,574.03           | 70,052,574.03                         | 7.5%                                                    | 859,227,671.15                    |
| <b>051700000000</b> | <b>Ministry Of Education, Primary, and Secondary</b>                                 | <b>11,000,488,971.38</b> | <b>743,599,115.18</b>   | <b>847,541,178.38</b>                 | <b>7.7%</b>                                             | <b>10,152,947,793.00</b>          |
| 051700100100        | Ministry Of Education, Primary and Secondary                                         | 6,300,488,971.38         | 743,599,115.18          | 847,541,178.38                        | 13.5%                                                   | 5,452,947,793.00                  |
| 051700200100        | Imo State Universal Basic Education Board                                            | 3,000,000,000.00         | -                       | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| 051700300100        | Secondary Education Mgt Board                                                        | 1,700,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,700,000,000.00                  |
| <b>057700000000</b> | <b>Ministry of Tertiary and Technical Education</b>                                  | <b>12,577,612,664.40</b> | <b>4,001,033,091.46</b> | <b>4,022,033,091.46</b>               | <b>32.0%</b>                                            | <b>8,555,579,572.94</b>           |
| 057700100100        | Ministry of Tertiary and Technical Education                                         | 7,277,612,664.40         | 4,001,033,091.46        | 4,022,033,091.46                      | 55.3%                                                   | 3,255,579,572.94                  |
| 057700200100        | Imo State University, Owerri                                                         | 2,300,000,000.00         | -                       | -                                     | 0.0%                                                    | 2,300,000,000.00                  |
| 057700300100        | Imo State Polytechnic, Omuma                                                         | 1,200,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,200,000,000.00                  |
| 057700500100        | Kingsley Ozurumba University, Ogboko                                                 | 1,300,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,300,000,000.00                  |
| 057700600100        | University of Innovation, Science and Technology, Omuma                              | 500,000,000.00           | -                       | -                                     | 0.0%                                                    | 500,000,000.00                    |
| <b>052100000000</b> | <b>Ministry Of Health</b>                                                            | <b>13,352,341,046.28</b> | <b>675,998,135.21</b>   | <b>995,998,135.21</b>                 | <b>7.5%</b>                                             | <b>12,356,342,911.07</b>          |
| 052100100100        | Ministry Of Health                                                                   | 11,852,341,046.28        | 592,555,745.35          | 912,555,745.35                        | 7.7%                                                    | 10,939,785,300.93                 |
| 052100200100        | Health Mgt Board                                                                     | 150,000,000.00           | 70,000,000.00           | 70,000,000.00                         | 46.7%                                                   | 80,000,000.00                     |
| 052100300100        | Imo State University Teaching Hospital, Orlu                                         | 700,000,000.00           | -                       | -                                     | 0.0%                                                    | 700,000,000.00                    |
| 052100400100        | Imo State Specialist Hospital, Umuguma                                               | 250,000,000.00           | -                       | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 052100500100        | Imo State Primary Health Dev. Agency,Owerri                                          | 200,000,000.00           | 13,442,389.86           | 13,442,389.86                         | 6.7%                                                    | 186,557,610.14                    |
| 052100600100        | Imo State Health Insurance Agency,Owerri                                             | 200,000,000.00           | -                       | -                                     | 0.0%                                                    | 200,000,000.00                    |
| <b>053500000000</b> | <b>Ministry Of Environment and Sanitation</b>                                        | <b>1,328,039,499.08</b>  | <b>100,280,630.19</b>   | <b>121,280,630.19</b>                 | <b>9.1%</b>                                             | <b>1,206,758,868.89</b>           |
| 053500100100        | Ministry Of Environment and Sanitation                                               | 1,328,039,499.08         | 100,280,630.19          | 121,280,630.19                        | 9.1%                                                    | 1,206,758,868.89                  |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs</b>                                              | <b>249,831,345.38</b>    | <b>2,173,033.02</b>     | <b>2,173,033.02</b>                   | <b>0.9%</b>                                             | <b>247,658,312.36</b>             |
| 055400100100        | Ministry of Humanitarian Affairs                                                     | 249,831,345.38           | 2,173,033.02            | 2,173,033.02                          | 0.9%                                                    | 247,658,312.36                    |
| <b>055100000000</b> | <b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>                     | <b>846,468,315.08</b>    | <b>15,883,214.81</b>    | <b>57,812,734.05</b>                  | <b>6.8%</b>                                             | <b>788,655,581.03</b>             |
| 055100100100        | Ministry of Local Govt, Community and Chieftaincy Affairs                            | 611,923,951.88           | 11,360,815.99           | 31,360,815.99                         | 5.1%                                                    | 580,563,135.89                    |
| 055100100200        | Ministry of Rural Development & Economic Empowerment                                 | 234,544,363.20           | 4,522,398.82            | 26,451,918.06                         | 11.3%                                                   | 208,092,445.14                    |
| <b>053900000000</b> | <b>Ministry of Sports</b>                                                            | <b>2,987,209,642.38</b>  | <b>77,677,670.07</b>    | <b>95,677,670.07</b>                  | <b>3.2%</b>                                             | <b>2,891,531,972.31</b>           |
| 053900100100        | Ministry of Sports                                                                   | 1,453,150,159.98         | -                       | -                                     | 0.0%                                                    | 1,453,150,159.98                  |
| 053900200100        | Imo State Sports Commission                                                          | 1,534,059,482.40         | 77,677,670.07           | 95,677,670.07                         | 6.2%                                                    | 1,438,381,812.33                  |

Table 6: Overhead Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

| Code                | Administrative Unit                                                            | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Overhead Expenditure</b>                                              | <b>60,528,327,965.87</b> | <b>6,904,017,097.54</b> | <b>17,440,336,341.91</b>              | <b>28.8%</b>                                            | <b>43,087,991,623.96</b>          |
| <b>010000000000</b> | <b>Administrative Sector</b>                                                   | <b>24,221,334,176.25</b> | <b>3,647,683,116.27</b> | <b>12,135,476,500.92</b>              | <b>50.1%</b>                                            | <b>12,085,857,675.33</b>          |
| <b>011100000000</b> | <b>Governors Office</b>                                                        | <b>14,527,157,915.00</b> | <b>2,231,020,000.00</b> | <b>8,873,663,384.65</b>               | <b>61.1%</b>                                            | <b>5,653,494,530.35</b>           |
| 011100100100        | Office Of The Executive Governor                                               | 13,120,492,915.00        | 2,131,020,000.00        | 8,422,913,384.65                      | 64.2%                                                   | 4,697,579,530.35                  |
| 011100100200        | Office Of The Deputy Governor                                                  | 1,406,665,000.00         | 100,000,000.00          | 450,750,000.00                        | 32.0%                                                   | 955,915,000.00                    |
| <b>011200000000</b> | <b>Imo State House of Assembly</b>                                             | <b>5,158,996,319.00</b>  | <b>1,038,800,000.00</b> | <b>2,441,200,000.00</b>               | <b>47.3%</b>                                            | <b>2,717,796,319.00</b>           |
| 011200300100        | Imo State House of Assembly                                                    | 5,038,966,319.00         | 1,035,800,000.00        | 2,432,200,000.00                      | 48.3%                                                   | 2,606,766,319.00                  |
| 011200400100        | House of Assembly Service Commission                                           | 120,030,000.00           | 3,000,000.00            | 9,000,000.00                          | 7.5%                                                    | 111,030,000.00                    |
| <b>012300000000</b> | <b>Ministry Of Information, Public Orientation and Strategy</b>                | <b>189,310,000.00</b>    | <b>36,080,000.00</b>    | <b>73,780,000.00</b>                  | <b>39.0%</b>                                            | <b>115,530,000.00</b>             |
| 012300100100        | Ministry Of Information, Public Orientation and Strategy                       | 189,310,000.00           | 36,080,000.00           | 73,780,000.00                         | 39.0%                                                   | 115,530,000.00                    |
| <b>012400000000</b> | <b>Ministry Of Homeland Security and Vigilante Affairs</b>                     | <b>1,544,432,000.00</b>  | <b>203,000,000.00</b>   | <b>477,500,000.00</b>                 | <b>30.9%</b>                                            | <b>1,066,932,000.00</b>           |
| 012400100100        | Ministry Of Homeland Security and Vigilante Affairs                            | 1,544,432,000.00         | 203,000,000.00          | 477,500,000.00                        | 30.9%                                                   | 1,066,932,000.00                  |
| <b>012500000000</b> | <b>Office Of The Head Of Service</b>                                           | <b>263,113,754.70</b>    | <b>24,000,000.00</b>    | <b>57,000,000.00</b>                  | <b>21.7%</b>                                            | <b>206,113,754.70</b>             |
| 012500100100        | Office Of The Head Of Service                                                  | 263,113,754.70           | 24,000,000.00           | 57,000,000.00                         | 21.7%                                                   | 206,113,754.70                    |
| <b>014000000000</b> | <b>Office Of The Auditor General</b>                                           | <b>350,615,000.00</b>    | <b>20,500,000.00</b>    | <b>23,500,000.00</b>                  | <b>6.7%</b>                                             | <b>327,115,000.00</b>             |
| 014000100100        | Office Of The Auditor General - State                                          | 285,510,000.00           | 19,000,000.00           | 20,500,000.00                         | 7.2%                                                    | 265,010,000.00                    |
| 014000300100        | Audit Service Commission                                                       | 65,105,000.00            | 1,500,000.00            | 3,000,000.00                          | 4.6%                                                    | 62,105,000.00                     |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                                | <b>189,464,605.00</b>    | <b>4,000,000.00</b>     | <b>10,000,000.00</b>                  | <b>5.3%</b>                                             | <b>179,464,605.00</b>             |
| 014700100100        | Civil Service Commission                                                       | 189,464,605.00           | 4,000,000.00            | 10,000,000.00                         | 5.3%                                                    | 179,464,605.00                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                                     | <b>130,501,327.00</b>    | <b>4,000,000.00</b>     | <b>10,000,000.00</b>                  | <b>7.7%</b>                                             | <b>120,501,327.00</b>             |
| 014900100100        | Local Government Service Commission                                            | 130,501,327.00           | 4,000,000.00            | 10,000,000.00                         | 7.7%                                                    | 120,501,327.00                    |
| <b>014800000000</b> | <b>Imo State Independent Electoral Commission</b>                              | <b>1,439,285,270.86</b>  | <b>2,000,000.00</b>     | <b>5,000,000.00</b>                   | <b>0.3%</b>                                             | <b>1,434,285,270.86</b>           |
| 014800100100        | Imo State Independent Electoral Commission                                     | 1,439,285,270.86         | 2,000,000.00            | 5,000,000.00                          | 0.3%                                                    | 1,434,285,270.86                  |
| <b>016100000000</b> | <b>Office Of The Secretary To The State Govt</b>                               | <b>353,712,333.25</b>    | <b>84,283,116.27</b>    | <b>163,833,116.27</b>                 | <b>46.3%</b>                                            | <b>189,879,216.98</b>             |
| 016100100100        | Office Of The Secretary To The State Govt                                      | 353,712,333.25           | 84,283,116.27           | 163,833,116.27                        | 46.3%                                                   | 189,879,216.98                    |
| <b>016300000000</b> | <b>Ministry of Special Duties</b>                                              | <b>74,745,651.44</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>74,745,651.44</b>              |
| 016300100100        | Ministry of Special Duties                                                     | 74,745,651.44            | -                       | -                                     | 0.0%                                                    | 74,745,651.44                     |
| <b>020000000000</b> | <b>Economic Sector</b>                                                         | <b>15,580,262,122.45</b> | <b>1,080,027,200.00</b> | <b>1,768,277,577.72</b>               | <b>11.3%</b>                                            | <b>13,811,984,544.73</b>          |
| <b>021500000000</b> | <b>Ministry Of Agriculture and Food Security</b>                               | <b>337,987,000.00</b>    | <b>1,000,000.00</b>     | <b>47,500,000.00</b>                  | <b>14.1%</b>                                            | <b>290,487,000.00</b>             |
| 021500100100        | Ministry Of Agriculture and Food Security                                      | 337,987,000.00           | 1,000,000.00            | 47,500,000.00                         | 14.1%                                                   | 290,487,000.00                    |
| <b>027000000000</b> | <b>Ministry of Livestock Development</b>                                       | <b>257,416,669.28</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>1.0%</b>                                             | <b>254,916,669.28</b>             |
| 027000100100        | Ministry of Livestock Development                                              | 257,416,669.28           | 1,000,000.00            | 2,500,000.00                          | 1.0%                                                    | 254,916,669.28                    |
| <b>022000000000</b> | <b>Ministry Of Finance</b>                                                     | <b>5,657,457,462.00</b>  | <b>510,500,000.00</b>   | <b>904,473,377.72</b>                 | <b>16.0%</b>                                            | <b>4,752,984,084.28</b>           |
| 022000100100        | Ministry Of Finance                                                            | 4,924,999,982.00         | 481,500,000.00          | 831,973,377.72                        | 16.9%                                                   | 4,093,026,604.28                  |
| 022000800100        | Imo State Internal Revenue Service                                             | 732,457,480.00           | 29,000,000.00           | 72,500,000.00                         | 9.9%                                                    | 659,957,480.00                    |
| <b>022200000000</b> | <b>Ministry Of Trade, Commerce and Investment</b>                              | <b>311,450,285.00</b>    | <b>3,000,000.00</b>     | <b>7,500,000.00</b>                   | <b>2.4%</b>                                             | <b>303,950,285.00</b>             |
| 022200100100        | Ministry Of Trade, Commerce and Investment                                     | 311,450,285.00           | 3,000,000.00            | 7,500,000.00                          | 2.4%                                                    | 303,950,285.00                    |
| <b>022800000000</b> | <b>Ministry Of Science, Technology and Innovation and Engineering Services</b> | <b>69,405,000.00</b>     | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>3.6%</b>                                             | <b>66,905,000.00</b>              |
| 022800100100        | Ministry Of Science, Technology and Innovation and Engineering Services        | 69,405,000.00            | 1,000,000.00            | 2,500,000.00                          | 3.6%                                                    | 66,905,000.00                     |
| <b>022900000000</b> | <b>Ministry Of Transport</b>                                                   | <b>66,309,240.56</b>     | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>3.8%</b>                                             | <b>63,809,240.56</b>              |
| 022900100100        | Ministry Of Transport                                                          | 66,309,240.56            | 1,000,000.00            | 2,500,000.00                          | 3.8%                                                    | 63,809,240.56                     |
| <b>023200000000</b> | <b>MINISTRY OF PETROLEUM and Natural Gas Development</b>                       | <b>318,035,000.00</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>0.8%</b>                                             | <b>315,535,000.00</b>             |
| 023200100100        | MINISTRY OF PETROLEUM and Natural Gas Development                              | 318,035,000.00           | 1,000,000.00            | 2,500,000.00                          | 0.8%                                                    | 315,535,000.00                    |
| <b>023300000000</b> | <b>MINISTRY OF SOLID MINERALS and INDUSTRIES</b>                               | <b>308,565,492.78</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>0.8%</b>                                             | <b>306,065,492.78</b>             |
| 023300100100        | MINISTRY OF SOLID MINERALS and INDUSTRIES                                      | 308,565,492.78           | 1,000,000.00            | 2,500,000.00                          | 0.8%                                                    | 306,065,492.78                    |
| <b>023400000000</b> | <b>Ministry Of Works &amp; Infrastructural Development</b>                     | <b>435,412,500.00</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>0.6%</b>                                             | <b>432,912,500.00</b>             |
| 023400100100        | Ministry Of Works & Infrastructural Development                                | 299,612,500.00           | 1,000,000.00            | 2,500,000.00                          | 0.8%                                                    | 297,112,500.00                    |
| 023400200100        | Office Of The Surveyor General                                                 | 135,800,000.00           | -                       | -                                     | 0.0%                                                    | 135,800,000.00                    |
| <b>023100000000</b> | <b>Ministry Of Power and Electrification</b>                                   | <b>1,549,868,050.53</b>  | <b>108,327,200.00</b>   | <b>130,104,200.00</b>                 | <b>8.4%</b>                                             | <b>1,419,763,850.53</b>           |
| 023100100100        | Ministry Of Power and Electrification                                          | 1,029,615,707.75         | 108,327,200.00          | 130,104,200.00                        | 12.6%                                                   | 899,511,507.75                    |
| 023100100200        | Imo State Electricity Regulatory Commission                                    | 520,252,342.78           | -                       | -                                     | 0.0%                                                    | 520,252,342.78                    |

| Code                | Administrative Unit                                                                  | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023600000000</b> | <b>Ministry Of Tourism, Hospitality and Culture</b>                                  | <b>473,185,219.00</b>    | <b>2,000,000.00</b>     | <b>123,500,000.00</b>                 | <b>26.1%</b>                                            | <b>349,685,219.00</b>             |
| 023600100100        | Ministry Of Tourism, Hospitality and Culture                                         | 473,185,219.00           | 2,000,000.00            | 123,500,000.00                        | 26.1%                                                   | 349,685,219.00                    |
| <b>023800000000</b> | <b>Ministry Of Budget, Economic Planning &amp; Statistics</b>                        | <b>1,407,257,500.00</b>  | <b>9,000,000.00</b>     | <b>18,000,000.00</b>                  | <b>1.3%</b>                                             | <b>1,389,257,500.00</b>           |
| 023800100100        | Ministry Of Budget, Economic Planning & Statistics                                   | 1,407,257,500.00         | 9,000,000.00            | 18,000,000.00                         | 1.3%                                                    | 1,389,257,500.00                  |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                                   | <b>394,991,281.30</b>    | <b>11,000,000.00</b>    | <b>14,000,000.00</b>                  | <b>3.5%</b>                                             | <b>380,991,281.30</b>             |
| 025200100100        | Ministry Of Water Resources                                                          | 394,991,281.30           | 11,000,000.00           | 14,000,000.00                         | 3.5%                                                    | 380,991,281.30                    |
| <b>025300000000</b> | <b>Ministry Of Housing and Urban Renewal and New Cities Decelonment</b>              | <b>70,670,285.00</b>     | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>3.5%</b>                                             | <b>68,170,285.00</b>              |
| 025300100100        | Ministry Of Housing, Urban Renewal and New Cities Development                        | 70,670,285.00            | 1,000,000.00            | 2,500,000.00                          | 3.5%                                                    | 68,170,285.00                     |
| <b>026000000000</b> | <b>Ministry Of Lands and Physical Planning</b>                                       | <b>362,355,000.00</b>    | <b>48,500,000.00</b>    | <b>103,000,000.00</b>                 | <b>28.4%</b>                                            | <b>259,355,000.00</b>             |
| 026000100100        | Ministry Of Lands and Physical Planning                                              | 362,355,000.00           | 48,500,000.00           | 103,000,000.00                        | 28.4%                                                   | 259,355,000.00                    |
| <b>027200000000</b> | <b>Ministry Of Entrepreneurship, Skill Acquisition &amp; Social Responsibilities</b> | <b>3,471,550,285.00</b>  | <b>379,200,000.00</b>   | <b>380,700,000.00</b>                 | <b>11.0%</b>                                            | <b>3,090,850,285.00</b>           |
| 027200100100        | Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities            | 3,471,550,285.00         | 379,200,000.00          | 380,700,000.00                        | 11.0%                                                   | 3,090,850,285.00                  |
| <b>027600000000</b> | <b>Ministry Of Digital Economy and E-Government</b>                                  | <b>88,345,852.00</b>     | <b>500,000.00</b>       | <b>22,000,000.00</b>                  | <b>24.9%</b>                                            | <b>86,345,852.00</b>              |
| 027600100100        | Ministry Of Digital Economy and E-Government                                         | 88,345,852.00            | 500,000.00              | 22,000,000.00                         | 24.9%                                                   | 86,345,852.00                     |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                                        | <b>10,539,730,051.29</b> | <b>1,091,006,277.84</b> | <b>1,733,076,277.84</b>               | <b>16.4%</b>                                            | <b>8,806,653,773.45</b>           |
| <b>031800000000</b> | <b>Judiciary</b>                                                                     | <b>9,242,360,251.29</b>  | <b>908,406,277.84</b>   | <b>1,546,576,277.84</b>               | <b>16.7%</b>                                            | <b>7,695,783,973.45</b>           |
| 031800100100        | Judicial Service Commission                                                          | 728,256,000.00           | 5,000,000.00            | 12,500,000.00                         | 1.7%                                                    | 715,756,000.00                    |
| 031800200100        | Judiciary - High Court                                                               | 6,931,304,251.29         | 878,975,681.63          | 1,494,645,681.63                      | 21.6%                                                   | 5,436,658,569.66                  |
| 031800300100        | Judiciary - Customary Court of Appeal                                                | 1,582,800,000.00         | 24,430,596.21           | 39,430,596.21                         | 2.5%                                                    | 1,543,369,403.79                  |
| <b>032600000000</b> | <b>Ministry Of Justice and Attorney General</b>                                      | <b>1,297,369,800.00</b>  | <b>182,600,000.00</b>   | <b>186,500,000.00</b>                 | <b>14.4%</b>                                            | <b>1,110,869,800.00</b>           |
| 032600100100        | Ministry Of Justice and Attorney General                                             | 1,254,785,800.00         | 181,600,000.00          | 184,000,000.00                        | 14.7%                                                   | 1,070,785,800.00                  |
| 032600200100        | Law Reform Commission                                                                | 42,584,000.00            | 1,000,000.00            | 2,500,000.00                          | 5.9%                                                    | 40,084,000.00                     |
| <b>040000000000</b> | <b>Regional Sector</b>                                                               | <b>150,221,000.00</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>1.7%</b>                                             | <b>147,721,000.00</b>             |
| <b>045800000000</b> | <b>Ministry of Niger Delta</b>                                                       | <b>150,221,000.00</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>1.7%</b>                                             | <b>147,721,000.00</b>             |
| 045800100100        | Ministry of Niger Delta                                                              | 150,221,000.00           | 1,000,000.00            | 2,500,000.00                          | 1.7%                                                    | 147,721,000.00                    |
| <b>050000000000</b> | <b>Social Services Sector</b>                                                        | <b>10,036,780,615.88</b> | <b>1,084,300,503.43</b> | <b>1,801,005,985.43</b>               | <b>17.9%</b>                                            | <b>8,235,774,630.45</b>           |
| <b>051300000000</b> | <b>Ministry of Youth Development and Talent Hunt</b>                                 | <b>224,112,500.00</b>    | <b>2,000,000.00</b>     | <b>50,500,000.00</b>                  | <b>22.5%</b>                                            | <b>173,612,500.00</b>             |
| 051300100100        | Ministry of Youth Development and Talent Hunt                                        | 224,112,500.00           | 2,000,000.00            | 50,500,000.00                         | 22.5%                                                   | 173,612,500.00                    |
| <b>051400000000</b> | <b>Ministry Of Women Affairs and Vulnerable Groups</b>                               | <b>1,024,399,251.00</b>  | <b>49,496,000.00</b>    | <b>61,496,000.00</b>                  | <b>6.0%</b>                                             | <b>962,903,251.00</b>             |
| 051400100100        | Ministry Of Women Affairs and Social Welfare                                         | 1,024,399,251.00         | 49,496,000.00           | 61,496,000.00                         | 6.0%                                                    | 962,903,251.00                    |
| <b>051700000000</b> | <b>Ministry Of Education, Primary, and Secondary</b>                                 | <b>2,314,131,500.00</b>  | <b>306,341,988.00</b>   | <b>654,753,720.00</b>                 | <b>28.3%</b>                                            | <b>1,659,377,780.00</b>           |
| 051700100100        | Ministry Of Education, Primary and Secondary                                         | 2,074,131,500.00         | 306,341,988.00          | 654,753,720.00                        | 31.6%                                                   | 1,419,377,780.00                  |
| 051700200100        | Imo State Universal Basic Education Board                                            | 80,000,000.00            | -                       | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 051700300100        | Secondary Education Mgt Board                                                        | 160,000,000.00           | -                       | -                                     | 0.0%                                                    | 160,000,000.00                    |
| <b>057700000000</b> | <b>Ministry of Tertiary and Technical Education</b>                                  | <b>81,024,021.78</b>     | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>3.1%</b>                                             | <b>78,524,021.78</b>              |
| 057700100100        | Ministry of Tertiary and Technical Education                                         | 81,024,021.78            | 1,000,000.00            | 2,500,000.00                          | 3.1%                                                    | 78,524,021.78                     |
| <b>052100000000</b> | <b>Ministry Of Health</b>                                                            | <b>4,137,156,000.00</b>  | <b>578,207,515.43</b>   | <b>791,866,265.43</b>                 | <b>19.1%</b>                                            | <b>3,345,289,734.57</b>           |
| 052100100100        | Ministry Of Health                                                                   | 3,087,156,000.00         | 575,475,629.43          | 787,634,379.43                        | 25.5%                                                   | 2,299,521,620.57                  |
| 052100200100        | Health Mgt Board                                                                     | 100,000,000.00           | -                       | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 052100300100        | Imo State University Teaching Hospital, Orlu                                         | 300,000,000.00           | -                       | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 052100400100        | Imo State Specialist Hospital, Umuguma                                               | 350,000,000.00           | -                       | -                                     | 0.0%                                                    | 350,000,000.00                    |
| 052100500100        | Imo State Primary Health Dev. Agency,Owerri                                          | 150,000,000.00           | -                       | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 052100600100        | Imo State Health Insurance Agency,Owerri                                             | 150,000,000.00           | 2,731,886.00            | 4,231,886.00                          | 2.8%                                                    | 145,768,114.00                    |
| <b>053500000000</b> | <b>Ministry Of Environment and Sanitation</b>                                        | <b>99,530,076.69</b>     | <b>-</b>                | <b>19,500,000.00</b>                  | <b>19.6%</b>                                            | <b>80,030,076.69</b>              |
| 053500100100        | Ministry Of Environment and Sanitation                                               | 99,530,076.69            | -                       | 19,500,000.00                         | 19.6%                                                   | 80,030,076.69                     |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs</b>                                              | <b>630,392,227.00</b>    | <b>45,255,000.00</b>    | <b>115,390,000.00</b>                 | <b>18.3%</b>                                            | <b>515,002,227.00</b>             |
| 055400100100        | Ministry of Humanitarian Affairs                                                     | 630,392,227.00           | 45,255,000.00           | 115,390,000.00                        | 18.3%                                                   | 515,002,227.00                    |
| <b>055100000000</b> | <b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>                     | <b>161,567,539.41</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>1.5%</b>                                             | <b>159,067,539.41</b>             |
| 055100100100        | Ministry of Local Govt, Community and Chieftaincy Affairs                            | 80,012,700.00            | -                       | -                                     | 0.0%                                                    | 80,012,700.00                     |
| 055100100200        | Ministry of Rural Development & Economic Empowerment                                 | 81,554,839.41            | 1,000,000.00            | 2,500,000.00                          | 3.1%                                                    | 79,054,839.41                     |
| <b>053900000000</b> | <b>Ministry of Sports</b>                                                            | <b>1,364,467,500.00</b>  | <b>101,000,000.00</b>   | <b>102,500,000.00</b>                 | <b>7.5%</b>                                             | <b>1,261,967,500.00</b>           |
| 053900100100        | Ministry of Sports                                                                   | 48,960,000.00            | -                       | -                                     | 0.0%                                                    | 48,960,000.00                     |
| 053900200100        | Imo State Sports Commission                                                          | 1,315,507,500.00         | 101,000,000.00          | 102,500,000.00                        | 7.8%                                                    | 1,213,007,500.00                  |

Table 7: Capital Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

| Code                | Administrative Unit                                                            | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Capital Expenditure</b>                                               | <b>1,235,720,852,203.04</b> | <b>101,694,875,198.99</b> | <b>167,523,330,104.43</b>             | <b>13.6%</b>                                            | <b>1,068,197,522,098.61</b>       |
| <b>010000000000</b> | <b>Administrative Sector</b>                                                   | <b>78,451,717,269.00</b>    | <b>6,974,081,797.13</b>   | <b>7,056,979,347.13</b>               | <b>9.0%</b>                                             | <b>71,394,737,921.87</b>          |
| <b>011100000000</b> | <b>Governors Office</b>                                                        | <b>66,520,000,000.00</b>    | <b>6,954,269,797.13</b>   | <b>6,954,269,797.13</b>               | <b>10.5%</b>                                            | <b>59,565,730,202.87</b>          |
| 011100100100        | Office Of The Executive Governor                                               | 66,520,000,000.00           | 6,954,269,797.13          | 6,954,269,797.13                      | 10.5%                                                   | 59,565,730,202.87                 |
| <b>011200000000</b> | <b>Imo State House of Assembly</b>                                             | <b>1,709,547,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,709,547,000.00</b>           |
| 011200300100        | Imo State House of Assembly                                                    | 1,621,560,000.00            | -                         | -                                     | 0.0%                                                    | 1,621,560,000.00                  |
| 011200400100        | House of Assembly Service Commission                                           | 87,987,000.00               | -                         | -                                     | 0.0%                                                    | 87,987,000.00                     |
| <b>012300000000</b> | <b>Ministry Of Information, Public Orientation and Strategy</b>                | <b>578,170,269.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>578,170,269.00</b>             |
| 012300100100        | Ministry Of Information, Public Orientation and Strategy                       | 578,170,269.00              | -                         | -                                     | 0.0%                                                    | 578,170,269.00                    |
| <b>012400000000</b> | <b>Ministry Of Homeland Security and Vigilante Affairs</b>                     | <b>500,000,000.00</b>       | -                         | <b>82,897,550.00</b>                  | <b>16.6%</b>                                            | <b>417,102,450.00</b>             |
| 012400100100        | Ministry Of Homeland Security and Vigilante Affairs                            | 500,000,000.00              | -                         | 82,897,550.00                         | 16.6%                                                   | 417,102,450.00                    |
| <b>012500000000</b> | <b>Office Of The Head Of Service</b>                                           | <b>1,396,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,396,000,000.00</b>           |
| 012500100100        | Office Of The Head Of Service                                                  | 1,396,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,396,000,000.00                  |
| <b>014000000000</b> | <b>Office Of The Auditor General</b>                                           | <b>589,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>589,000,000.00</b>             |
| 014000100100        | Office Of The Auditor General - State                                          | 589,000,000.00              | -                         | -                                     | 0.0%                                                    | 589,000,000.00                    |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                                | <b>250,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>250,000,000.00</b>             |
| 014700100100        | Civil Service Commission                                                       | 250,000,000.00              | -                         | -                                     | 0.0%                                                    | 250,000,000.00                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                                     | <b>1,000,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,000,000,000.00</b>           |
| 014900100100        | Local Government Service Commission                                            | 1,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| <b>014800000000</b> | <b>Imo State Independent Electoral Commission</b>                              | <b>540,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>540,000,000.00</b>             |
| 014800100100        | Imo State Independent Electoral Commission                                     | 540,000,000.00              | -                         | -                                     | 0.0%                                                    | 540,000,000.00                    |
| <b>016100000000</b> | <b>Office Of The Secretary To The State Govt</b>                               | <b>869,000,000.00</b>       | <b>19,812,000.00</b>      | <b>19,812,000.00</b>                  | <b>2.3%</b>                                             | <b>849,188,000.00</b>             |
| 016100100100        | Office Of The Secretary To The State Govt                                      | 869,000,000.00              | 19,812,000.00             | 19,812,000.00                         | 2.3%                                                    | 849,188,000.00                    |
| <b>016200000000</b> | <b>Ministry of Special Projects</b>                                            | <b>4,000,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>4,000,000,000.00</b>           |
| 016200100100        | Ministry of Special Projects                                                   | 4,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 4,000,000,000.00                  |
| <b>016300000000</b> | <b>Ministry of Special Duties</b>                                              | <b>500,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>500,000,000.00</b>             |
| 016300100100        | Ministry of Special Duties                                                     | 500,000,000.00              | -                         | -                                     | 0.0%                                                    | 500,000,000.00                    |
| <b>020000000000</b> | <b>Economic Sector</b>                                                         | <b>1,006,140,327,124.04</b> | <b>93,885,793,401.86</b>  | <b>154,114,505,628.61</b>             | <b>15.3%</b>                                            | <b>852,025,821,495.43</b>         |
| <b>021500000000</b> | <b>Ministry Of Agriculture and Food Security</b>                               | <b>13,506,503,669.28</b>    | -                         | -                                     | <b>0.0%</b>                                             | <b>13,506,503,669.28</b>          |
| 021500100100        | Ministry Of Agriculture and Food Security                                      | 13,506,503,669.28           | -                         | -                                     | 0.0%                                                    | 13,506,503,669.28                 |
| <b>027000000000</b> | <b>Ministry of Livestock Development</b>                                       | <b>7,000,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>7,000,000,000.00</b>           |
| 027000100100        | Ministry of Livestock Development                                              | 7,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,000,000,000.00                  |
| <b>022000000000</b> | <b>Ministry Of Finance</b>                                                     | <b>17,440,000,000.00</b>    | -                         | <b>4,084,300,000.00</b>               | <b>23.4%</b>                                            | <b>13,355,700,000.00</b>          |
| 022000100100        | Ministry Of Finance                                                            | 17,440,000,000.00           | -                         | 4,084,300,000.00                      | 23.4%                                                   | 13,355,700,000.00                 |
| <b>022200000000</b> | <b>Ministry Of Trade, Commerce and Investment</b>                              | <b>650,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>650,000,000.00</b>             |
| 022200100100        | Ministry Of Trade, Commerce and Investment                                     | 650,000,000.00              | -                         | -                                     | 0.0%                                                    | 650,000,000.00                    |
| <b>022800000000</b> | <b>Ministry Of Science, Technology and Innovation and Engineering Services</b> | <b>1,300,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,300,000,000.00</b>           |
| 022800100100        | Ministry Of Science, Technology and Innovation and Engineering Services        | 1,300,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,300,000,000.00                  |
| <b>022900000000</b> | <b>Ministry Of Transport</b>                                                   | <b>1,910,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,910,000,000.00</b>           |
| 022900100100        | Ministry Of Transport                                                          | 1,910,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,910,000,000.00                  |
| <b>023200000000</b> | <b>MINISTRY OF PETROLEUM and Natural Gas Development</b>                       | <b>110,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>110,000,000.00</b>             |
| 023200100100        | MINISTRY OF PETROLEUM and Natural Gas Development                              | 110,000,000.00              | -                         | -                                     | 0.0%                                                    | 110,000,000.00                    |
| <b>023300000000</b> | <b>MINISTRY OF SOLID MINERALS AND INDUSTRIES</b>                               | <b>4,270,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>4,270,000,000.00</b>           |
| 023300100100        | MINISTRY OF SOLID MINERALS AND INDUSTRIES                                      | 4,270,000,000.00            | -                         | -                                     | 0.0%                                                    | 4,270,000,000.00                  |
| <b>023400000000</b> | <b>Ministry Of Works &amp; Infrastructural Development</b>                     | <b>699,063,918,484.17</b>   | <b>85,874,316,340.42</b>  | <b>141,618,937,767.17</b>             | <b>20.3%</b>                                            | <b>557,444,980,717.00</b>         |
| 023400100100        | Ministry Of Works & Infrastructural Development                                | 698,163,918,484.17          | 85,874,316,340.42         | 141,618,937,767.17                    | 20.3%                                                   | 556,544,980,717.00                |
| 023400200100        | Office Of The Surveyor General                                                 | 900,000,000.00              | -                         | -                                     | 0.0%                                                    | 900,000,000.00                    |
| <b>023100000000</b> | <b>Ministry Of Power and Electrification</b>                                   | <b>192,535,803,078.34</b>   | <b>6,873,977,061.44</b>   | <b>7,167,557,961.44</b>               | <b>3.7%</b>                                             | <b>185,368,245,116.90</b>         |
| 023100100100        | Ministry Of Power and Electrification                                          | 190,451,803,078.34          | 6,873,977,061.44          | 6,917,557,961.44                      | 3.6%                                                    | 183,534,245,116.90                |
| 023100100200        | Imo State Electricity Regulatory Commission                                    | 2,084,000,000.00            | -                         | 250,000,000.00                        | 12.0%                                                   | 1,834,000,000.00                  |

| Code                | Administrative Unit                                                                  | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023600000000</b> | <b>Ministry Of Tourism, Hospitality and Culture</b>                                  | <b>1,200,000,000.00</b>   | -                       | <b>106,209,900.00</b>                 | <b>8.9%</b>                                             | <b>1,093,790,100.00</b>           |
| 023600100100        | Ministry Of Tourism, Hospitality and Culture                                         | 1,200,000,000.00          | -                       | 106,209,900.00                        | 8.9%                                                    | 1,093,790,100.00                  |
| <b>023800000000</b> | <b>Ministry Of Budget, Economic Planning &amp; Statistics</b>                        | <b>420,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>420,000,000.00</b>             |
| 023800100100        | Ministry Of Budget, Economic Planning & Statistics                                   | 420,000,000.00            | -                       | -                                     | 0.0%                                                    | 420,000,000.00                    |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                                   | <b>46,682,551,607.25</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>46,682,551,607.25</b>          |
| 025200100100        | Ministry Of Water Resources                                                          | 46,682,551,607.25         | -                       | -                                     | 0.0%                                                    | 46,682,551,607.25                 |
| <b>025300000000</b> | <b>Ministry Of Housing and Urban Renewal and New Cities Decelonment</b>              | <b>10,000,000,000.00</b>  | <b>137,500,000.00</b>   | <b>137,500,000.00</b>                 | <b>1.4%</b>                                             | <b>9,862,500,000.00</b>           |
| 025300100100        | Ministry Of Housing, Urban Renewal and New Cities Development                        | 10,000,000,000.00         | 137,500,000.00          | 137,500,000.00                        | 1.4%                                                    | 9,862,500,000.00                  |
| <b>026000000000</b> | <b>Ministry Of Lands and Physical Planning</b>                                       | <b>830,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>830,000,000.00</b>             |
| 026000100100        | Ministry Of Lands and Physical Planning                                              | 830,000,000.00            | -                       | -                                     | 0.0%                                                    | 830,000,000.00                    |
| <b>027200000000</b> | <b>Ministry Of Entrepreneurship, Skill Acquisition &amp; Social Responsibilities</b> | <b>6,471,550,285.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>6,471,550,285.00</b>           |
| 027200100100        | Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities            | 6,471,550,285.00          | -                       | -                                     | 0.0%                                                    | 6,471,550,285.00                  |
| <b>027600000000</b> | <b>Ministry of Digital Economy and E-Government</b>                                  | <b>2,750,000,000.00</b>   | <b>1,000,000,000.00</b> | <b>1,000,000,000.00</b>               | <b>36.4%</b>                                            | <b>1,750,000,000.00</b>           |
| 027600100100        | Ministry of Digital Economy and E-Government                                         | 2,750,000,000.00          | 1,000,000,000.00        | 1,000,000,000.00                      | 36.4%                                                   | 1,750,000,000.00                  |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                                        | <b>4,915,000,000.00</b>   | <b>385,000,000.00</b>   | <b>385,000,000.00</b>                 | <b>7.8%</b>                                             | <b>4,530,000,000.00</b>           |
| <b>031800000000</b> | <b>Judiciary</b>                                                                     | <b>4,415,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>4,415,000,000.00</b>           |
| 031800100100        | Judicial Service Commission                                                          | 340,000,000.00            | -                       | -                                     | 0.0%                                                    | 340,000,000.00                    |
| 031800200100        | Judiciary - High Court                                                               | 3,130,000,000.00          | -                       | -                                     | 0.0%                                                    | 3,130,000,000.00                  |
| 031800300100        | Judiciary - Customary Court of Appeal                                                | 945,000,000.00            | -                       | -                                     | 0.0%                                                    | 945,000,000.00                    |
| <b>032600000000</b> | <b>Ministry Of Justice and Attorney General</b>                                      | <b>500,000,000.00</b>     | <b>385,000,000.00</b>   | <b>385,000,000.00</b>                 | <b>77.0%</b>                                            | <b>115,000,000.00</b>             |
| 032600100100        | Ministry Of Justice and Attorney General                                             | 500,000,000.00            | 385,000,000.00          | 385,000,000.00                        | 77.0%                                                   | 115,000,000.00                    |
| <b>040000000000</b> | <b>Regional Sector</b>                                                               | <b>2,600,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>2,600,000,000.00</b>           |
| <b>045800000000</b> | <b>Ministry of Niger Delta</b>                                                       | <b>2,600,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>2,600,000,000.00</b>           |
| 045800100100        | Ministry of Niger Delta                                                              | 2,600,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,600,000,000.00                  |
| <b>050000000000</b> | <b>Social Services Sector</b>                                                        | <b>143,613,807,810.00</b> | <b>450,000,000.00</b>   | <b>5,966,845,128.69</b>               | <b>4.2%</b>                                             | <b>137,646,962,681.31</b>         |
| <b>051300000000</b> | <b>Ministry of Youth Development and Talent Hunt</b>                                 | <b>1,152,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>1,152,000,000.00</b>           |
| 051300100100        | Ministry of Youth Development and Talent Hunt                                        | 1,152,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,152,000,000.00                  |
| <b>051400000000</b> | <b>Ministry Of Women Affairs and Vulnerable Groups</b>                               | <b>875,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>875,000,000.00</b>             |
| 051400100100        | Ministry Of Women Affairs and Social Welfare                                         | 875,000,000.00            | -                       | -                                     | 0.0%                                                    | 875,000,000.00                    |
| <b>051700000000</b> | <b>Ministry Of Education, Primary, and Secondary</b>                                 | <b>24,115,155,521.00</b>  | <b>350,000,000.00</b>   | <b>1,550,000,000.00</b>               | <b>6.4%</b>                                             | <b>22,565,155,521.00</b>          |
| 051700100100        | Ministry Of Education, Primary and Secondary                                         | 17,415,155,521.00         | -                       | -                                     | 0.0%                                                    | 17,415,155,521.00                 |
| 051700200100        | Imo State Universal Basic Education Board                                            | 3,500,000,000.00          | 350,000,000.00          | 1,550,000,000.00                      | 44.3%                                                   | 1,950,000,000.00                  |
| 051700300100        | Secondary Education Mgt Board                                                        | 3,200,000,000.00          | -                       | -                                     | 0.0%                                                    | 3,200,000,000.00                  |
| <b>057700000000</b> | <b>Ministry of Tertiary and Technical Education</b>                                  | <b>36,508,000,000.00</b>  | -                       | <b>1,840,739,992.56</b>               | <b>5.0%</b>                                             | <b>34,667,260,007.44</b>          |
| 057700100100        | Ministry of Tertiary and Technical Education                                         | 32,708,000,000.00         | -                       | 1,840,739,992.56                      | 5.6%                                                    | 30,867,260,007.44                 |
| 057700200100        | Imo State University, Owerri                                                         | 1,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 057700300100        | Imo State Polytechnic, Omuma                                                         | 800,000,000.00            | -                       | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 057700600100        | University of Innovation, Science and Technology, Omuma                              | 2,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| <b>052100000000</b> | <b>Ministry Of Health</b>                                                            | <b>52,656,847,289.00</b>  | <b>100,000,000.00</b>   | <b>2,576,105,136.13</b>               | <b>4.9%</b>                                             | <b>50,080,742,152.87</b>          |
| 052100100100        | Ministry Of Health                                                                   | 45,306,847,289.00         | -                       | 991,848,761.13                        | 2.2%                                                    | 44,314,998,527.87                 |
| 052100200100        | Health Mgt Board                                                                     | 250,000,000.00            | -                       | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 052100300100        | Imo State University Teaching Hospital, Orlu                                         | 1,200,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,200,000,000.00                  |
| 052100400100        | Imo State Specialist Hospital, Umuguma                                               | 2,100,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,100,000,000.00                  |
| 052100500100        | Imo State Primary Health Dev. Agency,Owerri                                          | 2,150,000,000.00          | 100,000,000.00          | 1,584,256,375.00                      | 73.7%                                                   | 565,743,625.00                    |
| 052100600100        | Imo State Health Insurance Agency,Owerri                                             | 1,650,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,650,000,000.00                  |
| <b>053500000000</b> | <b>Ministry Of Environment and Sanitation</b>                                        | <b>10,000,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>10,000,000,000.00</b>          |
| 053500100100        | Ministry Of Environment and Sanitation                                               | 10,000,000,000.00         | -                       | -                                     | 0.0%                                                    | 10,000,000,000.00                 |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs</b>                                              | <b>1,800,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>1,800,000,000.00</b>           |
| 055400100100        | Ministry of Humanitarian Affairs                                                     | 1,800,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,800,000,000.00                  |
| <b>055100000000</b> | <b>Ministry of Local Govt, Community and Chieftaincy Affairs</b>                     | <b>15,196,805,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>15,196,805,000.00</b>          |
| 055100100100        | Ministry of Local Govt, Community and Chieftaincy Affairs                            | 90,000,000.00             | -                       | -                                     | 0.0%                                                    | 90,000,000.00                     |
| 055100100200        | Ministry of Rural Development & Economic Empowerment                                 | 15,106,805,000.00         | -                       | -                                     | 0.0%                                                    | 15,106,805,000.00                 |
| <b>053900000000</b> | <b>Ministry of Sports</b>                                                            | <b>1,310,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>1,310,000,000.00</b>           |
| 053900100100        | Ministry of Sports                                                                   | 890,000,000.00            | -                       | -                                     | 0.0%                                                    | 890,000,000.00                    |
| 053900200100        | Imo State Sports Commission                                                          | 420,000,000.00            | -                       | -                                     | 0.0%                                                    | 420,000,000.00                    |

Table 8: Other Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

| Code         | Administrative Unit                                              | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b>Total Other Expenditure</b>                                   | <b>36,482,995,993.18</b> | <b>7,617,893,928.56</b> | <b>15,784,336,773.57</b>              | <b>43.3%</b>                                            | <b>20,698,659,219.61</b>          |
| 010000000000 | <b>Administrative Sector</b>                                     | <b>2,898,344,308.23</b>  | <b>754,537,324.60</b>   | <b>2,016,537,324.60</b>               | <b>69.6%</b>                                            | <b>881,806,983.63</b>             |
| 011100000000 | <b>Governors Office</b>                                          | <b>2,799,355,555.00</b>  | <b>747,037,324.60</b>   | <b>1,997,037,324.60</b>               | <b>71.3%</b>                                            | <b>802,318,230.40</b>             |
| 011100100100 | Office Of The Executive Governor                                 | 2,799,355,555.00         | 747,037,324.60          | 1,997,037,324.60                      | 71.3%                                                   | 802,318,230.40                    |
| 011200000000 | <b>Imo State House of Assembly</b>                               | <b>29,450,000.00</b>     | <b>1,500,000.00</b>     | <b>8,500,000.00</b>                   | <b>28.9%</b>                                            | <b>20,950,000.00</b>              |
| 011200300100 | Imo State House of Assembly                                      | 29,450,000.00            | 1,500,000.00            | 8,500,000.00                          | 28.9%                                                   | 20,950,000.00                     |
| 012300000000 | <b>Ministry Of Information, Public Orietation and Strategy</b>   | <b>10,500,000.00</b>     | <b>5,000,000.00</b>     | <b>7,000,000.00</b>                   | <b>66.7%</b>                                            | <b>3,500,000.00</b>               |
| 012300100100 | Ministry Of Information, Public Orietation and Strategy          | 10,500,000.00            | 5,000,000.00            | 7,000,000.00                          | 66.7%                                                   | 3,500,000.00                      |
| 014900000000 | <b>Local Government Service Commission</b>                       | <b>1,920,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,920,000.00</b>               |
| 014900100100 | Local Government Service Commission                              | 1,920,000.00             | -                       | -                                     | 0.0%                                                    | 1,920,000.00                      |
| 014800000000 | <b>Imo State Independent Electoral Commission</b>                | <b>33,600,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>33,600,000.00</b>              |
| 014800100100 | Imo State Independent Electoral Commission                       | 33,600,000.00            | -                       | -                                     | 0.0%                                                    | 33,600,000.00                     |
| 016300000000 | <b>Ministry of Special Duties</b>                                | <b>23,518,753.23</b>     | <b>1,000,000.00</b>     | <b>4,000,000.00</b>                   | <b>17.0%</b>                                            | <b>19,518,753.23</b>              |
| 016300100100 | Ministry of Special Duties                                       | 23,518,753.23            | 1,000,000.00            | 4,000,000.00                          | 17.0%                                                   | 19,518,753.23                     |
| 020000000000 | <b>Economic Sector</b>                                           | <b>33,203,341,632.48</b> | <b>6,790,246,603.96</b> | <b>13,660,689,448.97</b>              | <b>41.1%</b>                                            | <b>19,542,652,183.51</b>          |
| 021500000000 | <b>Ministry Of Agriculture and Food Security</b>                 | <b>141,100,000.00</b>    | <b>-</b>                | <b>23,078,600.00</b>                  | <b>16.4%</b>                                            | <b>118,021,400.00</b>             |
| 021500100100 | Ministry Of Agriculture and Food Security                        | 141,100,000.00           | -                       | 23,078,600.00                         | 16.4%                                                   | 118,021,400.00                    |
| 022000000000 | <b>Ministry Of Finance</b>                                       | <b>32,873,696,632.48</b> | <b>6,778,746,603.96</b> | <b>13,592,110,848.97</b>              | <b>41.3%</b>                                            | <b>19,281,585,783.51</b>          |
| 022000100100 | Ministry Of Finance                                              | 32,873,696,632.48        | 6,778,746,603.96        | 13,592,110,848.97                     | 41.3%                                                   | 19,281,585,783.51                 |
| 025200000000 | <b>Ministry Of Water Resources</b>                               | <b>172,545,000.00</b>    | <b>11,000,000.00</b>    | <b>41,000,000.00</b>                  | <b>23.8%</b>                                            | <b>131,545,000.00</b>             |
| 025200100100 | Ministry Of Water Resources                                      | 172,545,000.00           | 11,000,000.00           | 41,000,000.00                         | 23.8%                                                   | 131,545,000.00                    |
| 027600000000 | <b>Ministry of Digital Economy and E-Government</b>              | <b>16,000,000.00</b>     | <b>500,000.00</b>       | <b>4,500,000.00</b>                   | <b>28.1%</b>                                            | <b>11,500,000.00</b>              |
| 027600100100 | Ministry of Digital Economy and E-Government                     | 16,000,000.00            | 500,000.00              | 4,500,000.00                          | 28.1%                                                   | 11,500,000.00                     |
| 050000000000 | <b>Social Services Sector</b>                                    | <b>381,310,052.47</b>    | <b>73,110,000.00</b>    | <b>107,110,000.00</b>                 | <b>28.1%</b>                                            | <b>274,200,052.47</b>             |
| 051300000000 | <b>Ministry of Youth Development and Talent Hunt</b>             | <b>17,400,000.00</b>     | <b>-</b>                | <b>4,000,000.00</b>                   | <b>23.0%</b>                                            | <b>13,400,000.00</b>              |
| 051300100100 | Ministry of Youth Development and Talent Hunt                    | 17,400,000.00            | -                       | 4,000,000.00                          | 23.0%                                                   | 13,400,000.00                     |
| 052100000000 | <b>Ministry Of Health</b>                                        | <b>185,000,000.00</b>    | <b>52,110,000.00</b>    | <b>52,110,000.00</b>                  | <b>28.2%</b>                                            | <b>132,890,000.00</b>             |
| 052100100100 | Ministry Of Health                                               | 185,000,000.00           | 52,110,000.00           | 52,110,000.00                         | 28.2%                                                   | 132,890,000.00                    |
| 053500000000 | <b>Ministry Of Environment and Sanitation</b>                    | <b>138,852,591.88</b>    | <b>21,000,000.00</b>    | <b>51,000,000.00</b>                  | <b>36.7%</b>                                            | <b>87,852,591.88</b>              |
| 053500100100 | Ministry Of Environment and Sanitation                           | 138,852,591.88           | 21,000,000.00           | 51,000,000.00                         | 36.7%                                                   | 87,852,591.88                     |
| 055100000000 | <b>Ministry of Local Govt, Community and Chieftaincy Affairs</b> | <b>33,107,460.59</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>33,107,460.59</b>              |
| 055100100100 | Ministry of Local Govt, Community and Chieftaincy Affairs        | 7,857,300.00             | -                       | -                                     | 0.0%                                                    | 7,857,300.00                      |
| 055100100200 | Ministry of Rural Development & Economic Empowerment             | 25,250,160.59            | -                       | -                                     | 0.0%                                                    | 25,250,160.59                     |
| 053900000000 | <b>Ministry of Sports</b>                                        | <b>6,950,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>6,950,000.00</b>               |
| 053900100100 | Ministry of Sports                                               | 6,950,000.00             | -                       | -                                     | 0.0%                                                    | 6,950,000.00                      |

## 2.D Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Imo State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                   | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|--------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                   | <b>1,474,220,851,856.47</b> | <b>125,431,353,874.01</b> | <b>212,101,570,298.73</b>             | <b>14.4%</b>                                            | <b>1,262,119,281,557.74</b>       |
| <b>2</b>      | <b>EXPENDITURES</b>                        | <b>1,474,220,851,856.47</b> | <b>125,431,353,874.01</b> | <b>212,101,570,298.73</b>             | <b>14.4%</b>                                            | <b>1,262,119,281,557.74</b>       |
| <b>21</b>     | <b>PERSONNEL COST</b>                      | <b>141,488,675,694.39</b>   | <b>9,214,567,648.92</b>   | <b>11,353,567,078.82</b>              | <b>8.0%</b>                                             | <b>130,135,108,615.57</b>         |
| <b>2101</b>   | <b>SALARY</b>                              | <b>89,059,242,357.02</b>    | <b>7,934,246,795.72</b>   | <b>9,586,746,225.62</b>               | <b>10.8%</b>                                            | <b>79,472,496,131.40</b>          |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                  | <b>89,059,242,357.02</b>    | <b>7,934,246,795.72</b>   | <b>9,586,746,225.62</b>               | <b>10.8%</b>                                            | <b>79,472,496,131.40</b>          |
| 21010101      | BASIC SALARY                               | 77,570,566,662.27           | 7,834,246,795.72          | 9,250,546,225.62                      | 11.9%                                                   | 68,320,020,436.65                 |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 9,058,675,694.75            | 50,000,000.00             | 136,200,000.00                        | 1.5%                                                    | 8,922,475,694.75                  |
| 21010104      | FIXED SALARY                               | 2,430,000,000.00            | 50,000,000.00             | 200,000,000.00                        | 8.2%                                                    | 2,230,000,000.00                  |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  | <b>30,047,686,131.85</b>    | <b>1,226,870,946.02</b>   | <b>1,713,370,946.02</b>               | <b>5.7%</b>                                             | <b>28,334,315,185.83</b>          |
| <b>210201</b> | <b>ALLOWANCES</b>                          | <b>30,047,686,131.85</b>    | <b>1,226,870,946.02</b>   | <b>1,713,370,946.02</b>               | <b>5.7%</b>                                             | <b>28,334,315,185.83</b>          |
| 21020101      | Academic Allowance                         | 250,000,000.00              | -                         | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 21020102      | Call Duty Allowance                        | 255,000,000.00              | -                         | -                                     | 0.0%                                                    | 255,000,000.00                    |
| 21020103      | Capacity Building Allowance                | 3,069,540,404.68            | 76,289,834.67             | 122,789,834.67                        | 4.0%                                                    | 2,946,750,570.01                  |
| 21020104      | Clothing Allowance                         | 1,095,351,058.31            | 34,154,867.28             | 87,154,867.28                         | 8.0%                                                    | 1,008,196,191.03                  |
| 21020105      | Clothing/Tea IT                            | 1,430,220,853.46            | 61,000,000.00             | 190,500,000.00                        | 13.3%                                                   | 1,239,720,853.46                  |
| 21020106      | CONHESS 20% Increment                      | 5,325,468,128.06            | 151,341,112.70            | 389,341,112.70                        | 7.3%                                                    | 4,936,127,015.36                  |
| 21020107      | Consolidated Allowance                     | 334,124,775.00              | -                         | -                                     | 0.0%                                                    | 334,124,775.00                    |
| 21020108      | Constituency Allowance                     | 123,500,000.00              | -                         | -                                     | 0.0%                                                    | 123,500,000.00                    |
| 21020109      | Contract Addition Allowance                | 836,720,414.74              | 3,067,363.95              | 5,567,363.95                          | 0.7%                                                    | 831,153,050.79                    |
| 21020110      | Civil Service Commission Allowance         | 245,930,767.50              | -                         | -                                     | 0.0%                                                    | 245,930,767.50                    |
| 21020111      | Domestic Staff Allowance                   | 840,360,751.68              | 78,708,526.47             | 82,708,526.47                         | 9.8%                                                    | 757,652,225.21                    |
| 21020112      | Dressing Allowance                         | 730,476,725.28              | 3,601,443.69              | 3,601,443.69                          | 0.5%                                                    | 726,875,281.59                    |
| 21020113      | Endorsement Allowance                      | 31,327,935.00               | -                         | -                                     | 0.0%                                                    | 31,327,935.00                     |
| 21020114      | Exam Sup. Allowance                        | 2,485,431,699.43            | 83,245,138.81             | 88,245,138.81                         | 3.6%                                                    | 2,397,186,560.62                  |
| 21020115      | Excess Workload Allowance                  | 1,104,201,504.04            | 20,160,272.36             | 23,160,272.36                         | 2.1%                                                    | 1,081,041,231.68                  |
| 21020117      | Furniture Allowance                        | 269,500,000.00              | -                         | -                                     | 0.0%                                                    | 269,500,000.00                    |
| 21020118      | Hardship Allowance                         | 2,786,513,168.04            | 58,436,971.79             | 62,436,971.79                         | 2.2%                                                    | 2,724,076,196.25                  |
| 21020119      | Hazard Allowance                           | 87,952,710.00               | -                         | -                                     | 0.0%                                                    | 87,952,710.00                     |
| 21020120      | Health Professional Non Clinical Allowance | 7,112,065,236.64            | 108,003,469.38            | 109,003,469.38                        | 1.5%                                                    | 7,003,061,767.26                  |
| 21020121      | ICT Allowance                              | 250,000,000.00              | 120,505,131.53            | 120,505,131.53                        | 48.2%                                                   | 129,494,868.47                    |
| 21020122      | INCEP Allowance Non-Percentage             | 240,000,000.00              | 100,000,000.00            | 100,000,000.00                        | 41.7%                                                   | 140,000,000.00                    |
| 21020123      | Inducement Allowance                       | 350,000,000.00              | 100,000,000.00            | 100,000,000.00                        | 28.6%                                                   | 250,000,000.00                    |
| 21020124      | Judicial Allowance                         | 292,000,000.00              | 50,000,000.00             | 50,000,000.00                         | 17.1%                                                   | 242,000,000.00                    |
| 21020125      | Legislative Duty Allowance                 | 500,000,000.00              | 178,356,813.39            | 178,356,813.39                        | 35.7%                                                   | 321,643,186.61                    |
| 21020126      | Meal Subsidy Allowance                     | 2,000,000.00                | -                         | -                                     | 0.0%                                                    | 2,000,000.00                      |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                     | <b>22,381,747,205.52</b>    | <b>53,449,907.18</b>      | <b>53,449,907.18</b>                  | <b>0.2%</b>                                             | <b>22,328,297,298.34</b>          |
| <b>210301</b> | <b>SOCIAL BENEFITS</b>                     | <b>22,381,747,205.52</b>    | <b>53,449,907.18</b>      | <b>53,449,907.18</b>                  | <b>0.2%</b>                                             | <b>22,328,297,298.34</b>          |
| 21030101      | GRATUITY                                   | 10,000,000,000.00           | -                         | -                                     | 0.0%                                                    | 10,000,000,000.00                 |
| 21030102      | PENSION                                    | 11,000,000,000.00           | 984,543.33                | 984,543.33                            | 0.0%                                                    | 10,999,015,456.67                 |
| 21030104      | GRATUITY AREARS                            | 1,381,747,205.52            | 52,465,363.85             | 52,465,363.85                         | 3.8%                                                    | 1,329,281,841.67                  |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>               | <b>97,011,323,959.05</b>    | <b>14,521,911,026.10</b>  | <b>33,224,673,115.48</b>              | <b>34.2%</b>                                            | <b>63,786,650,843.57</b>          |
| <b>2202</b>   | <b>OVERHEAD COST</b>                       | <b>60,528,327,965.87</b>    | <b>6,904,017,097.54</b>   | <b>17,440,336,341.91</b>              | <b>28.8%</b>                                            | <b>43,087,991,623.96</b>          |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    | <b>8,574,347,587.25</b>     | <b>941,305,000.00</b>     | <b>2,387,171,762.37</b>               | <b>27.8%</b>                                            | <b>6,187,175,824.88</b>           |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING         | 3,844,141,594.91            | 535,950,000.00            | 1,356,559,786.37                      | 35.3%                                                   | 2,487,581,808.54                  |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS           | 3,800,832,963.22            | 330,355,000.00            | 584,611,976.00                        | 15.4%                                                   | 3,216,220,987.22                  |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 500,000,000.00              | 50,000,000.00             | 340,000,000.00                        | 68.0%                                                   | 160,000,000.00                    |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   | 429,373,029.12              | 25,000,000.00             | 106,000,000.00                        | 24.7%                                                   | 323,373,029.12                    |

| Code          | Economic                                                              | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-----------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                                            | <b>3,308,452,941.07</b>  | <b>568,032,030.00</b>   | <b>1,449,432,030.00</b>               | <b>43.8%</b>                                            | <b>1,859,020,911.07</b>           |
| 22020201      | ELECTRICITY CHARGES                                                   | 443,716,997.67           | 8,764,786.00            | 29,264,786.00                         | 6.6%                                                    | 414,452,211.67                    |
| 22020202      | TELEPHONE CHARGES                                                     | 461,650,753.00           | 21,467,244.00           | 54,967,244.00                         | 11.9%                                                   | 406,683,509.00                    |
| 22020203      | INTERNET ACCESS CHARGES                                               | 2,333,335,190.40         | 537,800,000.00          | 1,361,200,000.00                      | 58.3%                                                   | 972,135,190.40                    |
| 22020205      | WATER RATES                                                           | 49,000,000.00            | -                       | 4,000,000.00                          | 8.2%                                                    | 45,000,000.00                     |
| 22020206      | SEWAGE CHARGES                                                        | 20,000,000.00            | -                       | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 22020208      | MULTI YEAR TARIFF ORDER                                               | 750,000.00               | -                       | -                                     | 0.0%                                                    | 750,000.00                        |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                             | <b>5,325,191,803.92</b>  | <b>291,119,929.43</b>   | <b>735,656,179.43</b>                 | <b>13.8%</b>                                            | <b>4,589,535,624.49</b>           |
| 22020301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                              | 2,876,363,313.66         | 191,644,300.00          | 524,571,800.00                        | 18.2%                                                   | 2,351,791,513.66                  |
| 22020302      | BOOKS                                                                 | 152,000,000.00           | -                       | 30,000,000.00                         | 19.7%                                                   | 122,000,000.00                    |
| 22020304      | MAGAZINES & PERIODICALS                                               | 752,855,763.67           | 17,975,629.43           | 64,534,379.43                         | 8.6%                                                    | 688,321,384.24                    |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                    | 101,314,068.00           | -                       | 6,500,000.00                          | 6.4%                                                    | 94,814,068.00                     |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                                        | 251,300,000.00           | -                       | 2,000,000.00                          | 0.8%                                                    | 249,300,000.00                    |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                     | 987,989,826.60           | 80,000,000.00           | 99,000,000.00                         | 10.0%                                                   | 888,989,826.60                    |
| 22020309      | UNIFORMS & OTHER CLOTHING                                             | 203,368,832.00           | 1,500,000.00            | 9,050,000.00                          | 4.5%                                                    | 194,318,832.00                    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                 | <b>17,574,839,321.57</b> | <b>2,480,653,860.27</b> | <b>4,970,797,592.27</b>               | <b>28.3%</b>                                            | <b>12,604,041,729.30</b>          |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT                      | 3,981,240,585.67         | 732,500,000.00          | 1,769,500,000.00                      | 44.4%                                                   | 2,211,740,585.67                  |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                       | 3,795,585,420.77         | 484,830,191.27          | 762,762,191.27                        | 20.1%                                                   | 3,032,823,229.50                  |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                     | 3,988,177,378.55         | 826,374,744.00          | 1,622,874,744.00                      | 40.7%                                                   | 2,365,302,634.55                  |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                 | 1,977,088,805.26         | 105,996,000.00          | 202,996,000.00                        | 10.3%                                                   | 1,774,092,805.26                  |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                      | 1,114,582,156.03         | 61,000,000.00           | 184,900,000.00                        | 16.6%                                                   | 929,682,156.03                    |
| 22020406      | OTHER MAINTENANCE SERVICES                                            | 2,289,162,458.55         | 239,952,925.00          | 381,364,657.00                        | 16.7%                                                   | 1,907,797,801.55                  |
| 22020410      | MAINTENANCE OF STREET LIGHTINGS                                       | 421,172,516.73           | 30,000,000.00           | 44,000,000.00                         | 10.4%                                                   | 377,172,516.73                    |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENT                                | 7,830,000.00             | -                       | 2,400,000.00                          | 30.7%                                                   | 5,430,000.00                      |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                                             | <b>6,162,478,139.83</b>  | <b>316,000,000.00</b>   | <b>1,036,500,000.00</b>               | <b>16.8%</b>                                            | <b>5,125,978,139.83</b>           |
| 22020501      | LOCAL TRAINING                                                        | 5,999,678,139.83         | 301,500,000.00          | 1,012,000,000.00                      | 16.9%                                                   | 4,987,678,139.83                  |
| 22020502      | INTERNATIONAL TRAINING                                                | 162,800,000.00           | 14,500,000.00           | 24,500,000.00                         | 15.0%                                                   | 138,300,000.00                    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                       | <b>6,015,435,846.39</b>  | <b>1,169,475,681.63</b> | <b>2,246,775,681.63</b>               | <b>37.4%</b>                                            | <b>3,768,660,164.76</b>           |
| 22020601      | SECURITY SERVICES                                                     | 3,510,130,000.00         | 798,975,681.63          | 1,309,275,681.63                      | 37.3%                                                   | 2,200,854,318.37                  |
| 22020603      | RESIDENTIAL RENT                                                      | 288,251,829.02           | 5,000,000.00            | 10,000,000.00                         | 3.5%                                                    | 278,251,829.02                    |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                                  | 1,525,524,017.37         | 322,000,000.00          | 877,500,000.00                        | 57.5%                                                   | 648,024,017.37                    |
| 22020605      | CLEANING & FUMIGATION SERVICES                                        | 691,530,000.00           | 43,500,000.00           | 50,000,000.00                         | 7.2%                                                    | 641,530,000.00                    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>               | <b>4,151,668,128.14</b>  | <b>456,000,000.00</b>   | <b>1,291,500,000.00</b>               | <b>31.1%</b>                                            | <b>2,860,168,128.14</b>           |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                     | 39,407,400.40            | -                       | -                                     | 0.0%                                                    | 39,407,400.40                     |
| 22020703      | LEGAL SERVICES                                                        | 1,422,150,000.00         | 150,000,000.00          | 658,000,000.00                        | 46.3%                                                   | 764,150,000.00                    |
| 22020704      | ENGINEERING SERVICES                                                  | 187,610,850.00           | 5,000,000.00            | 13,000,000.00                         | 6.9%                                                    | 174,610,850.00                    |
| 22020707      | AGRICULTURAL CONSULTING                                               | 74,700,000.00            | 500,000.00              | 20,500,000.00                         | 27.4%                                                   | 54,200,000.00                     |
| 22020708      | MEDICAL CONSULTING                                                    | 231,938,000.00           | -                       | 12,000,000.00                         | 5.2%                                                    | 219,938,000.00                    |
| 22020709      | AUDITING OF ACCOUNTS                                                  | 2,195,861,877.74         | 300,500,000.00          | 588,000,000.00                        | 26.8%                                                   | 1,607,861,877.74                  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                | <b>99,639,225.00</b>     | <b>1,000,000.00</b>     | <b>16,000,000.00</b>                  | <b>16.1%</b>                                            | <b>83,639,225.00</b>              |
| 22020801      | MOTOR VEHICLE FUEL COST                                               | 74,650,000.00            | 1,000,000.00            | 11,000,000.00                         | 14.7%                                                   | 63,650,000.00                     |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                                   | 24,989,225.00            | -                       | 5,000,000.00                          | 20.0%                                                   | 19,989,225.00                     |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                 | <b>9,316,274,972.70</b>  | <b>680,430,596.21</b>   | <b>3,306,503,096.21</b>               | <b>35.5%</b>                                            | <b>6,009,771,876.49</b>           |
| 22021001      | REFRESHMENT & MEALS                                                   | 1,103,531,710.00         | 100,000,000.00          | 802,000,000.00                        | 72.7%                                                   | 301,531,710.00                    |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                        | 458,510,000.00           | -                       | 10,000,000.00                         | 2.2%                                                    | 448,510,000.00                    |
| 22021003      | PUBLICITY & ADVERTISEMENTS                                            | 1,549,153,583.90         | 75,000,000.00           | 797,000,000.00                        | 51.4%                                                   | 752,153,583.90                    |
| 22021004      | MEDICAL EXPENSES-LOCAL                                                | 1,637,551,601.20         | 64,500,000.00           | 789,500,000.00                        | 48.2%                                                   | 848,051,601.20                    |
| 22021006      | POSTAGES & COURIER SERVICES                                           | 52,990,000.00            | -                       | 1,800,000.00                          | 3.4%                                                    | 51,190,000.00                     |
| 22021007      | WELFARE PACKAGES                                                      | 2,034,702,968.00         | 114,430,596.21          | 275,930,596.21                        | 13.6%                                                   | 1,758,772,371.79                  |
| 22021009      | SPORTING ACTIVITIES                                                   | 389,740,400.00           | 50,000,000.00           | 55,772,500.00                         | 14.3%                                                   | 333,967,900.00                    |
| 22021010      | DIRECT TEACHING & LABORATORY COST                                     | 8,500,599.60             | 500,000.00              | 500,000.00                            | 5.9%                                                    | 8,000,599.60                      |
| 22021014      | ANNUAL BUDGET EXPENSES & ADMINISTRATION                               | 309,700,000.00           | 1,500,000.00            | 42,500,000.00                         | 13.7%                                                   | 267,200,000.00                    |
| 22021021      | SPECIAL DAYS/CELEBRATIONS                                             | 881,644,110.00           | 124,500,000.00          | 181,500,000.00                        | 20.6%                                                   | 700,144,110.00                    |
| 22021056      | ACCELERATING NUTRITION IN NIGERIA (ANRin) 2.0 COORDINATION ACTIVITIES | 890,250,000.00           | 150,000,000.00          | 350,000,000.00                        | 39.3%                                                   | 540,250,000.00                    |
| <b>2203</b>   | <b>LOANS AND ADVANCES</b>                                             | <b>14,250,000.00</b>     | <b>-</b>                | <b>4,000,000.00</b>                   | <b>28.1%</b>                                            | <b>10,250,000.00</b>              |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>                                     | <b>14,250,000.00</b>     | <b>-</b>                | <b>4,000,000.00</b>                   | <b>28.1%</b>                                            | <b>10,250,000.00</b>              |
| 22030106      | MOTOR VEHICLE ADVANCE                                                 | 14,250,000.00            | -                       | 4,000,000.00                          | 28.1%                                                   | 10,250,000.00                     |

| Code          | Economic                                                       | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|----------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                        | <b>2,292,985,513.82</b>     | <b>565,537,324.60</b>     | <b>1,494,537,324.60</b>               | <b>65.2%</b>                                            | <b>798,448,189.22</b>             |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                          | <b>2,292,985,513.82</b>     | <b>565,537,324.60</b>     | <b>1,494,537,324.60</b>               | <b>65.2%</b>                                            | <b>798,448,189.22</b>             |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT                 | 708,358,053.23              | 65,037,324.60             | 390,037,324.60                        | 55.1%                                                   | 318,320,728.63                    |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                                     | 1,566,165,000.00            | 500,500,000.00            | 1,104,500,000.00                      | 70.5%                                                   | 461,665,000.00                    |
| 22040111      | CONTRIBUTION TO TRADITIONAL COUNCILS                           | 18,462,460.59               | -                         | -                                     | 0.0%                                                    | 18,462,460.59                     |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>                                       | <b>1,117,063,846.88</b>     | <b>221,500,000.00</b>     | <b>641,578,600.00</b>                 | <b>57.4%</b>                                            | <b>475,485,246.88</b>             |
| <b>220501</b> | <b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>                   | <b>1,117,063,846.88</b>     | <b>221,500,000.00</b>     | <b>641,578,600.00</b>                 | <b>57.4%</b>                                            | <b>475,485,246.88</b>             |
| 22050101      | SUBSIDY TO GOVERNMENT OWNED COMPANIES                          | 1,117,063,846.88            | 221,500,000.00            | 641,578,600.00                        | 57.4%                                                   | 475,485,246.88                    |
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                                     | <b>32,873,696,632.48</b>    | <b>6,778,746,603.96</b>   | <b>13,592,110,848.97</b>              | <b>41.3%</b>                                            | <b>19,281,585,783.51</b>          |
| <b>220601</b> | <b>FOREIGN INTEREST / DISCOUNT</b>                             | <b>8,403,585,209.56</b>     | <b>244,601,535.54</b>     | <b>489,203,071.08</b>                 | <b>5.8%</b>                                             | <b>7,914,382,138.48</b>           |
| 22060101      | FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS              | 8,403,585,209.56            | 244,601,535.54            | 489,203,071.08                        | 5.8%                                                    | 7,914,382,138.48                  |
| <b>220602</b> | <b>DOMESTIC INTEREST / DISCOUNT</b>                            | <b>7,519,463,235.22</b>     | <b>2,059,227,880.14</b>   | <b>4,132,302,816.70</b>               | <b>55.0%</b>                                            | <b>3,387,160,418.52</b>           |
| 22060202      | DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS             | 7,519,463,235.22            | 2,059,227,880.14          | 4,132,302,816.70                      | 55.0%                                                   | 3,387,160,418.52                  |
| <b>220603</b> | <b>FOREIGN PRINCIPAL</b>                                       | <b>8,148,665,596.44</b>     | <b>1,386,075,368.07</b>   | <b>2,772,150,736.14</b>               | <b>34.0%</b>                                            | <b>5,376,514,860.30</b>           |
| 22060302      | FOREIGN PRINCIPAL - LONG TERM BORROWINGS                       | 8,148,665,596.44            | 1,386,075,368.07          | 2,772,150,736.14                      | 34.0%                                                   | 5,376,514,860.30                  |
| <b>220604</b> | <b>DOMESTIC PRINCIPAL</b>                                      | <b>8,801,982,591.26</b>     | <b>3,088,841,820.21</b>   | <b>6,198,454,225.05</b>               | <b>70.4%</b>                                            | <b>2,603,528,366.21</b>           |
| 22060402      | DOMESTIC PRINCIPAL - LONG TERM BORROWINGS                      | 8,801,982,591.26            | 3,088,841,820.21          | 6,198,454,225.05                      | 70.4%                                                   | 2,603,528,366.21                  |
| <b>2208</b>   | <b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>                        | <b>185,000,000.00</b>       | <b>52,110,000.00</b>      | <b>52,110,000.00</b>                  | <b>28.2%</b>                                            | <b>132,890,000.00</b>             |
| <b>220801</b> | <b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>                        | <b>185,000,000.00</b>       | <b>52,110,000.00</b>      | <b>52,110,000.00</b>                  | <b>28.2%</b>                                            | <b>132,890,000.00</b>             |
| 22080102      | TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP                     | 185,000,000.00              | 52,110,000.00             | 52,110,000.00                         | 28.2%                                                   | 132,890,000.00                    |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                     | <b>1,235,720,852,203.04</b> | <b>101,694,875,198.99</b> | <b>167,523,330,104.43</b>             | <b>13.6%</b>                                            | <b>1,068,197,522,098.61</b>       |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                                  | <b>98,225,428,697.55</b>    | <b>3,973,977,061.44</b>   | <b>10,355,753,372.57</b>              | <b>10.5%</b>                                            | <b>87,869,675,324.98</b>          |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                      | <b>98,225,428,697.55</b>    | <b>3,973,977,061.44</b>   | <b>10,355,753,372.57</b>              | <b>10.5%</b>                                            | <b>87,869,675,324.98</b>          |
| 23010101      | PURCHASE / ACQUISITION OF LAND                                 | 1,030,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,030,000,000.00                  |
| 23010103      | PURCHASE OF RESIDENTIAL BUILDINGS                              | 1,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 23010105      | PURCHASE OF MOTOR VEHICLES                                     | 11,983,000,000.00           | -                         | 4,084,300,000.00                      | 34.1%                                                   | 7,898,700,000.00                  |
| 23010106      | PURCHASE OF VANS                                               | 3,552,000,000.00            | -                         | -                                     | 0.0%                                                    | 3,552,000,000.00                  |
| 23010107      | PURCHASE OF TRUCKS                                             | 900,000,000.00              | -                         | -                                     | 0.0%                                                    | 900,000,000.00                    |
| 23010108      | PURCHASE OF BUSES                                              | 960,000,000.00              | -                         | -                                     | 0.0%                                                    | 960,000,000.00                    |
| 23010112      | PURCHASE OF OFFICE FURNITURE AND FITTINGS                      | 1,578,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,578,000,000.00                  |
| 23010113      | PURCHASE OF COMPUTERS                                          | 5,433,170,269.00            | 1,000,000,000.00          | 1,000,000,000.00                      | 18.4%                                                   | 4,433,170,269.00                  |
| 23010115      | PURCHASE OF PHOTOCOPYING MACHINES                              | 158,560,000.00              | -                         | -                                     | 0.0%                                                    | 158,560,000.00                    |
| 23010119      | PURCHASE OF POWER GENERATING SET                               | 25,728,615,707.75           | 2,873,977,061.44          | 3,123,977,061.44                      | 12.1%                                                   | 22,604,638,646.31                 |
| 23010122      | PURCHASE OF HEALTH / MEDICAL EQUIPMENT                         | 35,633,683,051.52           | 100,000,000.00            | 2,064,578,761.13                      | 5.8%                                                    | 33,569,104,290.39                 |
| 23010124      | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT                  | 300,000,000.00              | -                         | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 23010126      | PURCHASE OF SPORTING / GAMING EQUIPMENT                        | 730,000,000.00              | -                         | -                                     | 0.0%                                                    | 730,000,000.00                    |
| 23010127      | PURCHASE OF AGRICULTURAL EQUIPMENT                             | 8,425,399,669.28            | -                         | -                                     | 0.0%                                                    | 8,425,399,669.28                  |
| 23010128      | PURCHASE OF SECURITY EQUIPMENT                                 | 500,000,000.00              | -                         | 82,897,550.00                         | 16.6%                                                   | 417,102,450.00                    |
| 23010154      | PURCHASE OF INFORMATION, EDUCATION AND COMMUNICATION MATERIALS | 313,000,000.00              | -                         | -                                     | 0.0%                                                    | 313,000,000.00                    |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                                | <b>663,174,662,989.34</b>   | <b>38,762,866,047.13</b>  | <b>88,945,262,984.44</b>              | <b>13.4%</b>                                            | <b>574,229,400,004.90</b>         |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>      | <b>663,174,662,989.34</b>   | <b>38,762,866,047.13</b>  | <b>88,945,262,984.44</b>              | <b>13.4%</b>                                            | <b>574,229,400,004.90</b>         |
| 23020101      | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS                   | 43,399,000,000.00           | 200,000,000.00            | 831,498,843.50                        | 1.9%                                                    | 42,567,501,156.50                 |
| 23020102      | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS              | 1,100,000,000.00            | 82,688,500.00             | 82,688,500.00                         | 7.5%                                                    | 1,017,311,500.00                  |
| 23020103      | CONSTRUCTION / PROVISION OF ELECTRICITY                        | 168,150,579,037.59          | 4,000,000,000.00          | 4,043,580,900.00                      | 2.4%                                                    | 164,106,998,137.59                |
| 23020105      | CONSTRUCTION / PROVISION OF WATER FACILITIES                   | 81,511,526,000.00           | 6,771,581,297.13          | 6,771,581,297.13                      | 8.3%                                                    | 74,739,944,702.87                 |
| 23020106      | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES         | 4,129,342,200.00            | -                         | -                                     | 0.0%                                                    | 4,129,342,200.00                  |
| 23020107      | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                     | 55,093,920,521.00           | 350,000,000.00            | 3,390,739,992.56                      | 6.2%                                                    | 51,703,180,528.44                 |
| 23020110      | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS             | 394,270,000.00              | -                         | -                                     | 0.0%                                                    | 394,270,000.00                    |
| 23020111      | CONSTRUCTION / PROVISION OF LIBRARIES                          | 40,000,000.00               | -                         | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 23020112      | CONSTRUCTION / PROVISION OF SPORTING FACILITIES                | 540,000,000.00              | -                         | -                                     | 0.0%                                                    | 540,000,000.00                    |
| 23020113      | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES            | 5,500,000,000.00            | -                         | -                                     | 0.0%                                                    | 5,500,000,000.00                  |
| 23020114      | CONSTRUCTION / PROVISION OF ROADS                              | 265,861,455,228.75          | 25,300,000,000.00         | 71,622,127,201.25                     | 26.9%                                                   | 194,239,328,027.50                |
| 23020116      | CONSTRUCTION / PROVISION OF WATER-WAYS                         | 400,000,000.00              | -                         | -                                     | 0.0%                                                    | 400,000,000.00                    |
| 23020117      | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES              | 1,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 23020118      | CONSTRUCTION / PROVISION OF INFRASTRUCTURE                     | 1,355,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,355,000,000.00                  |
| 23020119      | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES            | 1,357,320,002.00            | -                         | -                                     | 0.0%                                                    | 1,357,320,002.00                  |
| 23020122      | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS                | 10,560,000,000.00           | -                         | -                                     | 0.0%                                                    | 10,560,000,000.00                 |
| 23020123      | CONSTRUCTION OF TRAFFIC /STREET LIGHTS                         | 2,522,250,000.00            | 658,596,250.00            | 803,046,250.00                        | 31.8%                                                   | 1,719,203,750.00                  |
| 23020124      | CONSTRUCTION OF MARKETS/PARKS                                  | 18,210,000,000.00           | 1,400,000,000.00          | 1,400,000,000.00                      | 7.7%                                                    | 16,810,000,000.00                 |
| 23020127      | CONSTRUCTION OF ICT INFRASTRUCTURES                            | 2,050,000,000.00            | -                         | -                                     | 0.0%                                                    | 2,050,000,000.00                  |

| Code          | Economic                                                  | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-----------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>461,221,756,516.15</b> | <b>58,958,032,090.42</b> | <b>67,738,057,372.42</b>              | <b>14.7%</b>                                            | <b>393,483,699,143.73</b>         |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>461,221,756,516.15</b> | <b>58,958,032,090.42</b> | <b>67,738,057,372.42</b>              | <b>14.7%</b>                                            | <b>393,483,699,143.73</b>         |
| 23030101      | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING          | 2,930,000,000.00          | 19,812,000.00            | 19,812,000.00                         | 0.7%                                                    | 2,910,188,000.00                  |
| 23030102      | REHABILITATION / REPAIRS - ELECTRICITY                    | 1,509,608,333.00          | -                        | -                                     | 0.0%                                                    | 1,509,608,333.00                  |
| 23030104      | REHABILITATION / REPAIRS - WATER FACILITIES               | 28,368,855,607.25         | -                        | -                                     | 0.0%                                                    | 28,368,855,607.25                 |
| 23030105      | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES      | 3,650,156,000.00          | -                        | -                                     | 0.0%                                                    | 3,650,156,000.00                  |
| 23030106      | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                 | 7,902,000,000.00          | -                        | -                                     | 0.0%                                                    | 7,902,000,000.00                  |
| 23030113      | REHABILITATION / REPAIRS - ROADS                          | 396,523,698,253.42        | 58,515,720,090.42        | 67,162,265,472.42                     | 16.9%                                                   | 329,361,432,781.00                |
| 23030118      | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES        | 1,420,000,000.00          | 100,000,000.00           | 206,209,900.00                        | 14.5%                                                   | 1,213,790,100.00                  |
| 23030121      | REHABILITATION / REPAIRS OF OFFICE BUILDINGS              | 12,310,888,037.48         | 322,500,000.00           | 349,770,000.00                        | 2.8%                                                    | 11,961,118,037.48                 |
| 23030123      | REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS            | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 23030124      | REHABILITATION/REPAIRS- MARKETS/PARKS                     | 6,506,550,285.00          | -                        | -                                     | 0.0%                                                    | 6,506,550,285.00                  |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                             | <b>13,099,004,000.00</b>  | <b>-</b>                 | <b>484,256,375.00</b>                 | <b>3.7%</b>                                             | <b>12,614,747,625.00</b>          |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 | <b>13,099,004,000.00</b>  | <b>-</b>                 | <b>484,256,375.00</b>                 | <b>3.7%</b>                                             | <b>12,614,747,625.00</b>          |
| 23050101      | RESEARCH AND DEVELOPMENT                                  | 13,099,004,000.00         | -                        | 484,256,375.00                        | 3.7%                                                    | 12,614,747,625.00                 |

## 2.E Expenditure by Functional Classification

**Table 10: Total Expenditure by Functional Classification**

Imo State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

| Code        | Function                                                                 | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|--------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Expenditure</b>                                                 | <b>1,474,220,851,856.47</b> | <b>125,431,353,874.01</b> | <b>212,101,570,298.73</b>             | <b>14.4%</b>                                            | <b>1,262,119,281,557.74</b>       |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                           | <b>131,221,771,046.02</b>   | <b>13,388,966,011.85</b>  | <b>35,296,291,006.93</b>              | <b>26.9%</b>                                            | <b>95,925,480,039.09</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b> | <b>81,737,297,202.36</b>    | <b>6,104,668,458.98</b>   | <b>20,905,384,650.12</b>              | <b>25.6%</b>                                            | <b>60,831,912,552.24</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                         | 50,419,421,599.28           | 5,354,942,119.86          | 15,581,437,487.08                     | 30.9%                                                   | 34,837,984,112.20                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                             | 31,317,875,603.09           | 749,726,339.12            | 5,323,947,163.04                      | 17.0%                                                   | 25,993,928,440.05                 |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                  | <b>11,106,534,878.57</b>    | <b>468,342,575.47</b>     | <b>741,892,575.47</b>                 | <b>6.7%</b>                                             | <b>10,364,642,303.10</b>          |
| 70131       | GENERAL PERSONNEL SERVICES                                               | 4,971,727,352.98            | 264,933,078.89            | 386,933,078.89                        | 7.8%                                                    | 4,584,794,274.09                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                | 2,539,584,608.55            | 67,703,396.00             | 94,703,396.00                         | 3.7%                                                    | 2,444,881,212.55                  |
| 70133       | OTHER GENERAL SERVICES                                                   | 3,595,222,917.05            | 135,706,100.58            | 260,256,100.58                        | 7.2%                                                    | 3,334,966,816.47                  |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                    | <b>5,504,242,332.61</b>     | <b>37,208,373.44</b>      | <b>56,902,932.37</b>                  | <b>1.0%</b>                                             | <b>5,447,339,400.24</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                           | 5,504,242,332.61            | 37,208,373.44             | 56,902,932.37                         | 1.0%                                                    | 5,447,339,400.24                  |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>                                          | <b>32,873,696,632.48</b>    | <b>6,778,746,603.96</b>   | <b>13,592,110,848.97</b>              | <b>41.3%</b>                                            | <b>19,281,585,783.51</b>          |
| 70171       | PUBLIC DEBT TRANSACTIONS                                                 | 32,873,696,632.48           | 6,778,746,603.96          | 13,592,110,848.97                     | 41.3%                                                   | 19,281,585,783.51                 |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                           | <b>40,939,185,580.51</b>    | <b>2,731,336,280.23</b>   | <b>4,050,803,830.23</b>               | <b>9.9%</b>                                             | <b>36,888,381,750.28</b>          |
| <b>7031</b> | <b>POLICE SERVICES</b>                                                   | <b>600,000,000.00</b>       | <b>-</b>                  | <b>82,897,550.00</b>                  | <b>13.8%</b>                                            | <b>517,102,450.00</b>             |
| 70311       | POLICE SERVICES                                                          | 600,000,000.00              | -                         | 82,897,550.00                         | 13.8%                                                   | 517,102,450.00                    |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                          | <b>1,294,270,000.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,294,270,000.00</b>           |
| 70321       | FIRE PROTECTION SERVICES                                                 | 1,294,270,000.00            | -                         | -                                     | 0.0%                                                    | 1,294,270,000.00                  |
| <b>7033</b> | <b>LAW COURTS</b>                                                        | <b>37,336,373,103.01</b>    | <b>2,525,336,280.23</b>   | <b>3,487,406,280.23</b>               | <b>9.3%</b>                                             | <b>33,848,966,822.78</b>          |
| 70331       | LAW COURTS                                                               | 37,336,373,103.01           | 2,525,336,280.23          | 3,487,406,280.23                      | 9.3%                                                    | 33,848,966,822.78                 |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                    | <b>1,708,542,477.50</b>     | <b>206,000,000.00</b>     | <b>480,500,000.00</b>                 | <b>28.1%</b>                                            | <b>1,228,042,477.50</b>           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                           | 1,708,542,477.50            | 206,000,000.00            | 480,500,000.00                        | 28.1%                                                   | 1,228,042,477.50                  |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                  | <b>955,508,438,059.39</b>   | <b>94,252,196,628.19</b>  | <b>150,473,754,554.94</b>             | <b>15.7%</b>                                            | <b>805,034,683,504.45</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                  | <b>10,394,342,112.16</b>    | <b>12,150,415.90</b>      | <b>53,150,415.90</b>                  | <b>0.5%</b>                                             | <b>10,341,191,696.26</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS                                  | 3,922,791,827.16            | 12,150,415.90             | 53,150,415.90                         | 1.4%                                                    | 3,869,641,411.26                  |
| 70412       | GENERAL LABOUR AFFAIRS                                                   | 6,471,550,285.00            | -                         | -                                     | 0.0%                                                    | 6,471,550,285.00                  |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                       | <b>23,153,744,029.13</b>    | <b>199,437,527.82</b>     | <b>319,016,127.82</b>                 | <b>1.4%</b>                                             | <b>22,834,727,901.31</b>          |
| 70421       | AGRICULTURE                                                              | 20,153,744,029.13           | 199,437,527.82            | 319,016,127.82                        | 1.6%                                                    | 19,834,727,901.31                 |
| 70423       | FISHING AND HUNTING                                                      | 3,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                   | <b>195,334,036,709.87</b>   | <b>6,982,304,261.44</b>   | <b>7,047,662,161.44</b>               | <b>3.6%</b>                                             | <b>188,286,374,548.43</b>         |
| 70431       | COAL AND OTHER SOLID MINERAL FUEL                                        | 22,365,581.00               | -                         | -                                     | 0.0%                                                    | 22,365,581.00                     |
| 70432       | PETROLEUM AND NATURAL GAS                                                | 110,000,000.00              | -                         | -                                     | 0.0%                                                    | 110,000,000.00                    |
| 70435       | ELECTRICITY                                                              | 195,201,671,128.87          | 6,982,304,261.44          | 7,047,662,161.44                      | 3.6%                                                    | 188,154,008,967.43                |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                           | <b>5,233,872,833.36</b>     | <b>2,000,000.00</b>       | <b>5,000,000.00</b>                   | <b>0.1%</b>                                             | <b>5,228,872,833.36</b>           |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                     | 1,233,872,833.36            | 2,000,000.00              | 5,000,000.00                          | 0.4%                                                    | 1,228,872,833.36                  |
| 70442       | MANUFACTURING                                                            | 4,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 4,000,000,000.00                  |
| <b>7045</b> | <b>TRANSPORT</b>                                                         | <b>715,960,331,068.93</b>   | <b>86,053,304,423.03</b>  | <b>141,898,925,849.78</b>             | <b>19.8%</b>                                            | <b>574,061,405,219.15</b>         |
| 70451       | ROAD TRANSPORT                                                           | 708,840,331,068.93          | 86,053,304,423.03         | 141,898,925,849.78                    | 20.0%                                                   | 566,941,405,219.15                |
| 70454       | AIR TRANSPORT                                                            | 7,120,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,120,000,000.00                  |
| <b>7046</b> | <b>COMMUNICATION</b>                                                     | <b>3,716,943,153.30</b>     | <b>1,001,000,000.00</b>   | <b>1,026,500,000.00</b>               | <b>27.6%</b>                                            | <b>2,690,443,153.30</b>           |
| 70461       | COMMUNICATION                                                            | 3,716,943,153.30            | 1,001,000,000.00          | 1,026,500,000.00                      | 27.6%                                                   | 2,690,443,153.30                  |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                                  | <b>1,472,549,374.38</b>     | <b>2,000,000.00</b>       | <b>123,500,000.00</b>                 | <b>8.4%</b>                                             | <b>1,349,049,374.38</b>           |
| 70473       | TOURISM                                                                  | 1,472,549,374.38            | 2,000,000.00              | 123,500,000.00                        | 8.4%                                                    | 1,349,049,374.38                  |
| <b>7049</b> | <b>ECONOMIC AFFAIRS N.E.C.</b>                                           | <b>242,618,778.28</b>       | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>242,618,778.28</b>             |
| 70491       | ECONOMIC AFFAIRS N.E.C.                                                  | 242,618,778.28              | -                         | -                                     | 0.0%                                                    | 242,618,778.28                    |

| Code        | Function                                        | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                 | <b>18,663,513,035.02</b>  | <b>121,280,630.19</b>   | <b>195,814,489.95</b>                 | <b>1.0%</b>                                             | <b>18,467,698,545.07</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                         | <b>7,257,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>7,257,000,000.00</b>           |
| 70511       | WASTE MANAGEMENT                                | 7,257,000,000.00          | -                       | -                                     | 0.0%                                                    | 7,257,000,000.00                  |
| <b>7052</b> | <b>WASTE WATER MANAGEMENT</b>                   | <b>800,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>800,000,000.00</b>             |
| 70521       | WASTE WATER MANAGEMENT                          | 800,000,000.00            | -                       | -                                     | 0.0%                                                    | 800,000,000.00                    |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b> | <b>7,510,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>7,510,000,000.00</b>           |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE        | 7,510,000,000.00          | -                       | -                                     | 0.0%                                                    | 7,510,000,000.00                  |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>          | <b>3,096,513,035.02</b>   | <b>121,280,630.19</b>   | <b>195,814,489.95</b>                 | <b>6.3%</b>                                             | <b>2,900,698,545.07</b>           |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                 | 3,096,513,035.02          | 121,280,630.19          | 195,814,489.95                        | 6.3%                                                    | 2,900,698,545.07                  |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>         | <b>126,131,200,811.27</b> | <b>7,252,345,913.24</b> | <b>7,466,775,432.48</b>               | <b>5.9%</b>                                             | <b>118,664,425,378.79</b>         |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                      | <b>14,852,452,898.15</b>  | <b>357,793,060.39</b>   | <b>474,793,060.39</b>                 | <b>3.2%</b>                                             | <b>14,377,659,837.76</b>          |
| 70611       | HOUSING DEVELOPMENT                             | 14,852,452,898.15         | 357,793,060.39          | 474,793,060.39                        | 3.2%                                                    | 14,377,659,837.76                 |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                    | <b>958,999,695.22</b>     | <b>16,883,214.81</b>    | <b>60,312,734.05</b>                  | <b>6.3%</b>                                             | <b>898,686,961.17</b>             |
| 70621       | COMMUNITY DEVELOPMENT                           | 958,999,695.22            | 16,883,214.81           | 60,312,734.05                         | 6.3%                                                    | 898,686,961.17                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                             | <b>110,319,748,217.90</b> | <b>6,877,669,638.04</b> | <b>6,931,669,638.04</b>               | <b>6.3%</b>                                             | <b>103,388,078,579.86</b>         |
| 70631       | WATER SUPPLY                                    | 110,319,748,217.90        | 6,877,669,638.04        | 6,931,669,638.04                      | 6.3%                                                    | 103,388,078,579.86                |
| <b>707</b>  | <b>HEALTH</b>                                   | <b>67,482,229,508.68</b>  | <b>1,270,141,374.78</b> | <b>4,278,405,260.91</b>               | <b>6.3%</b>                                             | <b>63,203,824,247.77</b>          |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                        | <b>19,202,341,046.28</b>  | <b>692,555,745.35</b>   | <b>2,496,812,120.35</b>               | <b>13.0%</b>                                            | <b>16,705,528,925.93</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                       | 19,202,341,046.28         | 692,555,745.35          | 2,496,812,120.35                      | 13.0%                                                   | 16,705,528,925.93                 |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                   | <b>46,912,097,289.00</b>  | <b>282,110,000.00</b>   | <b>1,473,958,761.13</b>               | <b>3.1%</b>                                             | <b>45,438,138,527.87</b>          |
| 70741       | PUBLIC HEALTH SERVICES                          | 46,912,097,289.00         | 282,110,000.00          | 1,473,958,761.13                      | 3.1%                                                    | 45,438,138,527.87                 |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                            | <b>1,367,791,173.40</b>   | <b>295,475,629.43</b>   | <b>307,634,379.43</b>                 | <b>22.5%</b>                                            | <b>1,060,156,793.97</b>           |
| 70761       | HEALTH N.E.C.                                   | 1,367,791,173.40          | 295,475,629.43          | 307,634,379.43                        | 22.5%                                                   | 1,060,156,793.97                  |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>         | <b>7,476,119,328.93</b>   | <b>281,117,987.70</b>   | <b>521,027,887.70</b>                 | <b>7.0%</b>                                             | <b>6,955,091,441.23</b>           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>       | <b>5,522,930,000.00</b>   | <b>103,000,000.00</b>   | <b>263,209,900.00</b>                 | <b>4.8%</b>                                             | <b>5,259,720,100.00</b>           |
| 70811       | RECREATIONAL AND SPORTING SERVICES              | 5,522,930,000.00          | 103,000,000.00          | 263,209,900.00                        | 4.8%                                                    | 5,259,720,100.00                  |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>     | <b>1,953,189,328.93</b>   | <b>178,117,987.70</b>   | <b>257,817,987.70</b>                 | <b>13.2%</b>                                            | <b>1,695,371,341.23</b>           |
| 70831       | BROADCASTING AND PUBLISHING SERVICES            | 1,953,189,328.93          | 178,117,987.70          | 257,817,987.70                        | 13.2%                                                   | 1,695,371,341.23                  |
| <b>709</b>  | <b>EDUCATION</b>                                | <b>93,912,095,974.21</b>  | <b>5,415,170,864.43</b> | <b>8,950,264,652.19</b>               | <b>9.5%</b>                                             | <b>84,961,831,322.02</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>        | <b>22,975,155,521.00</b>  | <b>350,000,000.00</b>   | <b>1,550,000,000.00</b>               | <b>6.7%</b>                                             | <b>21,425,155,521.00</b>          |
| 70912       | PRIMARY EDUCATION                               | 22,975,155,521.00         | 350,000,000.00          | 1,550,000,000.00                      | 6.7%                                                    | 21,425,155,521.00                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                      | <b>41,788,000,000.00</b>  | <b>-</b>                | <b>1,840,739,992.56</b>               | <b>4.4%</b>                                             | <b>39,947,260,007.44</b>          |
| 70922       | UPPER-SECONDARY EDUCATION                       | 41,788,000,000.00         | -                       | 1,840,739,992.56                      | 4.4%                                                    | 39,947,260,007.44                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                       | <b>10,700,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,700,000,000.00</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION               | 5,400,000,000.00          | -                       | -                                     | 0.0%                                                    | 5,400,000,000.00                  |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION              | 5,300,000,000.00          | -                       | -                                     | 0.0%                                                    | 5,300,000,000.00                  |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>         | <b>1,022,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,022,000,000.00</b>           |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL                | 1,022,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,022,000,000.00                  |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                         | <b>17,426,940,453.21</b>  | <b>5,065,170,864.43</b> | <b>5,559,524,659.63</b>               | <b>31.9%</b>                                            | <b>11,867,415,793.58</b>          |
| 70981       | EDUCATION N.E.C.                                | 17,426,940,453.21         | 5,065,170,864.43        | 5,559,524,659.63                      | 31.9%                                                   | 11,867,415,793.58                 |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                        | <b>32,886,298,512.46</b>  | <b>718,798,183.40</b>   | <b>868,433,183.40</b>                 | <b>2.6%</b>                                             | <b>32,017,865,329.06</b>          |
| <b>7102</b> | <b>OLD AGE</b>                                  | <b>22,804,742,021.52</b>  | <b>32,444,895.56</b>    | <b>32,444,895.56</b>                  | <b>0.1%</b>                                             | <b>22,772,297,125.96</b>          |
| 71021       | OLD AGE                                         | 22,804,742,021.52         | 32,444,895.56           | 32,444,895.56                         | 0.1%                                                    | 22,772,297,125.96                 |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                      | <b>1,884,399,251.00</b>   | <b>49,496,000.00</b>    | <b>61,496,000.00</b>                  | <b>3.3%</b>                                             | <b>1,822,903,251.00</b>           |
| 71041       | FAMILY AND CHILDREN                             | 1,884,399,251.00          | 49,496,000.00           | 61,496,000.00                         | 3.3%                                                    | 1,822,903,251.00                  |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                             | <b>7,371,220,662.56</b>   | <b>589,429,254.82</b>   | <b>656,929,254.82</b>                 | <b>8.9%</b>                                             | <b>6,714,291,407.74</b>           |
| 71051       | UNEMPLOYMENT                                    | 7,371,220,662.56          | 589,429,254.82          | 656,929,254.82                        | 8.9%                                                    | 6,714,291,407.74                  |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>                 | <b>825,936,577.38</b>     | <b>47,428,033.02</b>    | <b>117,563,033.02</b>                 | <b>14.2%</b>                                            | <b>708,373,544.36</b>             |
| 71091       | SOCIAL PROTECTION N.E.C.                        | 825,936,577.38            | 47,428,033.02           | 117,563,033.02                        | 14.2%                                                   | 708,373,544.36                    |

Table 11: Personnel Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

| Code        | Function                                                                 | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|--------------------------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Personnel Expenditure</b>                                       | <b>141,488,675,694.39</b> | <b>9,214,567,648.92</b> | <b>11,353,567,078.82</b>              | <b>8.0%</b>                                             | <b>130,135,108,615.57</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                           | <b>35,613,040,140.46</b>  | <b>1,676,346,581.02</b> | <b>2,604,440,568.72</b>               | <b>7.3%</b>                                             | <b>33,008,599,571.74</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b> | <b>28,904,603,124.76</b>  | <b>1,302,810,634.38</b> | <b>2,080,210,063.15</b>               | <b>7.2%</b>                                             | <b>26,824,393,061.61</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                         | 21,882,914,810.28         | 1,134,084,295.26        | 1,808,536,277.83                      | 8.3%                                                    | 20,074,378,532.45                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                             | 7,021,688,314.49          | 168,726,339.12          | 271,673,785.32                        | 3.9%                                                    | 6,750,014,529.17                  |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                  | <b>5,652,079,953.95</b>   | <b>338,327,573.20</b>   | <b>472,327,573.20</b>                 | <b>8.4%</b>                                             | <b>5,179,752,380.75</b>           |
| 70131       | GENERAL PERSONNEL SERVICES                                               | 3,186,506,666.28          | 229,201,192.89          | 303,201,192.89                        | 9.5%                                                    | 2,883,305,473.39                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                | 722,327,108.55            | 58,703,396.00           | 76,703,396.00                         | 10.6%                                                   | 645,623,712.55                    |
| 70133       | OTHER GENERAL SERVICES                                                   | 1,743,246,179.13          | 50,422,984.31           | 92,422,984.31                         | 5.3%                                                    | 1,650,823,194.82                  |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                    | <b>1,056,357,061.75</b>   | <b>35,208,373.44</b>    | <b>51,902,932.37</b>                  | <b>4.9%</b>                                             | <b>1,004,454,129.38</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                           | 1,056,357,061.75          | 35,208,373.44           | 51,902,932.37                         | 4.9%                                                    | 1,004,454,129.38                  |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                           | <b>22,045,753,529.22</b>  | <b>1,052,330,002.39</b> | <b>1,372,330,002.39</b>               | <b>6.2%</b>                                             | <b>20,673,423,526.83</b>          |
| <b>7033</b> | <b>LAW COURTS</b>                                                        | <b>21,881,643,051.72</b>  | <b>1,049,330,002.39</b> | <b>1,369,330,002.39</b>               | <b>6.3%</b>                                             | <b>20,512,313,049.33</b>          |
| 70331       | LAW COURTS                                                               | 21,881,643,051.72         | 1,049,330,002.39        | 1,369,330,002.39                      | 6.3%                                                    | 20,512,313,049.33                 |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                    | <b>164,110,477.50</b>     | <b>3,000,000.00</b>     | <b>3,000,000.00</b>                   | <b>1.8%</b>                                             | <b>161,110,477.50</b>             |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                           | 164,110,477.50            | 3,000,000.00            | 3,000,000.00                          | 1.8%                                                    | 161,110,477.50                    |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                  | <b>9,334,984,932.15</b>   | <b>383,576,026.33</b>   | <b>556,576,026.33</b>                 | <b>6.0%</b>                                             | <b>8,778,408,905.82</b>           |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                  | <b>1,663,924,872.88</b>   | <b>8,150,415.90</b>     | <b>33,150,415.90</b>                  | <b>2.0%</b>                                             | <b>1,630,774,456.98</b>           |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                   | 1,663,924,872.88          | 8,150,415.90            | 33,150,415.90                         | 2.0%                                                    | 1,630,774,456.98                  |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                       | <b>2,168,153,359.85</b>   | <b>198,437,527.82</b>   | <b>248,437,527.82</b>                 | <b>11.5%</b>                                            | <b>1,919,715,832.03</b>           |
| 70421       | AGRICULTURE                                                              | 2,168,153,359.85          | 198,437,527.82          | 248,437,527.82                        | 11.5%                                                   | 1,919,715,832.03                  |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                   | <b>22,365,581.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>22,365,581.00</b>              |
| 70431       | COAL AND OTHER SOLID MINERAL FUEL                                        | 22,365,581.00             | -                       | -                                     | 0.0%                                                    | 22,365,581.00                     |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                           | <b>437,272,340.58</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>437,272,340.58</b>             |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                     | 437,272,340.58            | -                       | -                                     | 0.0%                                                    | 437,272,340.58                    |
| <b>7045</b> | <b>TRANSPORT</b>                                                         | <b>3,859,605,846.20</b>   | <b>176,988,082.61</b>   | <b>274,988,082.61</b>                 | <b>7.1%</b>                                             | <b>3,584,617,763.59</b>           |
| 70451       | ROAD TRANSPORT                                                           | 3,859,605,846.20          | 176,988,082.61          | 274,988,082.61                        | 7.1%                                                    | 3,584,617,763.59                  |
| <b>7046</b> | <b>COMMUNICATION</b>                                                     | <b>49,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>49,000,000.00</b>              |
| 70461       | COMMUNICATION                                                            | 49,000,000.00             | -                       | -                                     | 0.0%                                                    | 49,000,000.00                     |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                                  | <b>892,044,153.38</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>892,044,153.38</b>             |
| 70473       | TOURISM                                                                  | 892,044,153.38            | -                       | -                                     | 0.0%                                                    | 892,044,153.38                    |
| <b>7049</b> | <b>ECONOMIC AFFAIRS N.E.C</b>                                            | <b>242,618,778.28</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>242,618,778.28</b>             |
| 70491       | ECONOMIC AFFAIRS N.E.C.                                                  | 242,618,778.28            | -                       | -                                     | 0.0%                                                    | 242,618,778.28                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                          | <b>2,858,130,366.45</b>   | <b>100,280,630.19</b>   | <b>125,314,489.95</b>                 | <b>4.4%</b>                                             | <b>2,732,815,876.50</b>           |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                   | <b>2,858,130,366.45</b>   | <b>100,280,630.19</b>   | <b>125,314,489.95</b>                 | <b>4.4%</b>                                             | <b>2,732,815,876.50</b>           |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                          | 2,858,130,366.45          | 100,280,630.19          | 125,314,489.95                        | 4.4%                                                    | 2,732,815,876.50                  |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                  | <b>8,217,479,939.02</b>   | <b>270,764,616.11</b>   | <b>394,694,135.35</b>                 | <b>4.8%</b>                                             | <b>7,822,785,803.67</b>           |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                                               | <b>2,673,627,613.15</b>   | <b>170,793,060.39</b>   | <b>231,793,060.39</b>                 | <b>8.7%</b>                                             | <b>2,441,834,552.76</b>           |
| 70611       | HOUSING DEVELOPMENT                                                      | 2,673,627,613.15          | 170,793,060.39          | 231,793,060.39                        | 8.7%                                                    | 2,441,834,552.76                  |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                                             | <b>764,324,695.22</b>     | <b>15,883,214.81</b>    | <b>57,812,734.05</b>                  | <b>7.6%</b>                                             | <b>706,511,961.17</b>             |
| 70621       | COMMUNITY DEVELOPMENT                                                    | 764,324,695.22            | 15,883,214.81           | 57,812,734.05                         | 7.6%                                                    | 706,511,961.17                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                                                      | <b>4,779,527,630.65</b>   | <b>84,088,340.91</b>    | <b>105,088,340.91</b>                 | <b>2.2%</b>                                             | <b>4,674,439,289.74</b>           |
| 70631       | WATER SUPPLY                                                             | 4,779,527,630.65          | 84,088,340.91           | 105,088,340.91                        | 2.2%                                                    | 4,674,439,289.74                  |
| <b>707</b>  | <b>HEALTH</b>                                                            | <b>11,852,341,046.28</b>  | <b>592,555,745.35</b>   | <b>912,555,745.35</b>                 | <b>7.7%</b>                                             | <b>10,939,785,300.93</b>          |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                                                 | <b>11,852,341,046.28</b>  | <b>592,555,745.35</b>   | <b>912,555,745.35</b>                 | <b>7.7%</b>                                             | <b>10,939,785,300.93</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                                                | 11,852,341,046.28         | 592,555,745.35          | 912,555,745.35                        | 7.7%                                                    | 10,939,785,300.93                 |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>                                  | <b>1,175,209,059.93</b>   | <b>137,037,987.70</b>   | <b>177,037,987.70</b>                 | <b>15.1%</b>                                            | <b>998,171,072.23</b>             |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>                              | <b>1,175,209,059.93</b>   | <b>137,037,987.70</b>   | <b>177,037,987.70</b>                 | <b>15.1%</b>                                            | <b>998,171,072.23</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES                                     | 1,175,209,059.93          | 137,037,987.70          | 177,037,987.70                        | 15.1%                                                   | 998,171,072.23                    |

| Code        | Function                                 | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>709</b>  | <b>EDUCATION</b>                         | <b>24,703,779,931.43</b> | <b>4,756,828,876.43</b> | <b>4,899,770,939.63</b>               | <b>19.8%</b>                                            | <b>19,804,008,991.80</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b> | <b>3,000,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>3,000,000,000.00</b>           |
| 70912       | PRIMARY EDUCATION                        | 3,000,000,000.00         | -                       | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>               | <b>1,700,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>1,700,000,000.00</b>           |
| 70922       | UPPER-SECONDARY EDUCATION                | 1,700,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,700,000,000.00                  |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                | <b>5,300,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>5,300,000,000.00</b>           |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION       | 5,300,000,000.00         | -                       | -                                     | 0.0%                                                    | 5,300,000,000.00                  |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                  | <b>14,703,779,931.43</b> | <b>4,756,828,876.43</b> | <b>4,899,770,939.63</b>               | <b>33.3%</b>                                            | <b>9,804,008,991.80</b>           |
| 70981       | EDUCATION N.E.C                          | 14,703,779,931.43        | 4,756,828,876.43        | 4,899,770,939.63                      | 33.3%                                                   | 9,804,008,991.80                  |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                 | <b>25,687,956,749.46</b> | <b>244,847,183.40</b>   | <b>310,847,183.40</b>                 | <b>1.2%</b>                                             | <b>25,377,109,566.06</b>          |
| <b>7102</b> | <b>OLD AGE</b>                           | <b>22,304,742,021.52</b> | <b>32,444,895.56</b>    | <b>32,444,895.56</b>                  | <b>0.1%</b>                                             | <b>22,272,297,125.96</b>          |
| 71021       | OLD AGE                                  | 22,304,742,021.52        | 32,444,895.56           | 32,444,895.56                         | 0.1%                                                    | 22,272,297,125.96                 |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                      | <b>3,187,670,377.56</b>  | <b>210,229,254.82</b>   | <b>276,229,254.82</b>                 | <b>8.7%</b>                                             | <b>2,911,441,122.74</b>           |
| 71051       | UNEMPLOYMENT                             | 3,187,670,377.56         | 210,229,254.82          | 276,229,254.82                        | 8.7%                                                    | 2,911,441,122.74                  |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>          | <b>195,544,350.38</b>    | <b>2,173,033.02</b>     | <b>2,173,033.02</b>                   | <b>1.1%</b>                                             | <b>193,371,317.36</b>             |
| 71091       | SOCIAL PROTECTION N.E.C.                 | 195,544,350.38           | 2,173,033.02            | 2,173,033.02                          | 1.1%                                                    | 193,371,317.36                    |

Table 12: Overhead Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

| Code        | Function                                                                 | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|--------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Overhead Expenditure</b>                                        | <b>60,528,327,965.87</b> | <b>6,904,017,097.54</b> | <b>17,440,336,341.91</b>              | <b>28.8%</b>                                            | <b>43,087,991,623.96</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                           | <b>31,011,642,964.85</b> | <b>3,981,835,002.27</b> | <b>12,553,401,764.64</b>              | <b>40.5%</b>                                            | <b>18,458,241,200.21</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b> | <b>25,953,341,522.60</b> | <b>3,850,820,000.00</b> | <b>12,282,836,762.37</b>              | <b>47.3%</b>                                            | <b>13,670,504,760.23</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                         | 19,686,154,234.00        | 3,269,820,000.00        | 11,314,863,384.65                     | 57.5%                                                   | 8,371,290,849.35                  |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                             | 6,267,187,288.60         | 581,000,000.00          | 967,973,377.72                        | 15.4%                                                   | 5,299,213,910.88                  |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                  | <b>3,619,016,171.39</b>  | <b>129,015,002.27</b>   | <b>265,565,002.27</b>                 | <b>7.3%</b>                                             | <b>3,353,451,169.12</b>           |
| 70131       | GENERAL PERSONNEL SERVICES                                               | 1,783,300,686.70         | 35,731,886.00           | 83,731,886.00                         | 4.7%                                                    | 1,699,568,800.70                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                | 1,407,257,500.00         | 9,000,000.00            | 18,000,000.00                         | 1.3%                                                    | 1,389,257,500.00                  |
| 70133       | OTHER GENERAL SERVICES                                                   | 428,457,984.69           | 84,283,116.27           | 163,833,116.27                        | 38.2%                                                   | 264,624,868.42                    |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                    | <b>1,439,285,270.86</b>  | <b>2,000,000.00</b>     | <b>5,000,000.00</b>                   | <b>0.3%</b>                                             | <b>1,434,285,270.86</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                           | 1,439,285,270.86         | 2,000,000.00            | 5,000,000.00                          | 0.3%                                                    | 1,434,285,270.86                  |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                           | <b>12,084,162,051.29</b> | <b>1,294,006,277.84</b> | <b>2,210,576,277.84</b>               | <b>18.3%</b>                                            | <b>9,873,585,773.45</b>           |
| <b>7033</b> | <b>LAW COURTS</b>                                                        | <b>10,539,730,051.29</b> | <b>1,091,006,277.84</b> | <b>1,733,076,277.84</b>               | <b>16.4%</b>                                            | <b>8,806,653,773.45</b>           |
| 70331       | LAW COURTS                                                               | 10,539,730,051.29        | 1,091,006,277.84        | 1,733,076,277.84                      | 16.4%                                                   | 8,806,653,773.45                  |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                    | <b>1,544,432,000.00</b>  | <b>203,000,000.00</b>   | <b>477,500,000.00</b>                 | <b>30.9%</b>                                            | <b>1,066,932,000.00</b>           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                           | 1,544,432,000.00         | 203,000,000.00          | 477,500,000.00                        | 30.9%                                                   | 1,066,932,000.00                  |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                  | <b>4,065,772,610.45</b>  | <b>119,827,200.00</b>   | <b>353,104,200.00</b>                 | <b>8.7%</b>                                             | <b>3,712,668,410.45</b>           |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                  | <b>608,866,954.28</b>    | <b>4,000,000.00</b>     | <b>20,000,000.00</b>                  | <b>3.3%</b>                                             | <b>588,866,954.28</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                   | 608,866,954.28           | 4,000,000.00            | 20,000,000.00                         | 3.3%                                                    | 588,866,954.28                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                       | <b>337,987,000.00</b>    | <b>1,000,000.00</b>     | <b>47,500,000.00</b>                  | <b>14.1%</b>                                            | <b>290,487,000.00</b>             |
| 70421       | AGRICULTURE                                                              | 337,987,000.00           | 1,000,000.00            | 47,500,000.00                         | 14.1%                                                   | 290,487,000.00                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                   | <b>1,549,868,050.53</b>  | <b>108,327,200.00</b>   | <b>130,104,200.00</b>                 | <b>8.4%</b>                                             | <b>1,419,763,850.53</b>           |
| 70435       | ELECTRICITY                                                              | 1,549,868,050.53         | 108,327,200.00          | 130,104,200.00                        | 8.4%                                                    | 1,419,763,850.53                  |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                           | <b>626,600,492.78</b>    | <b>2,000,000.00</b>     | <b>5,000,000.00</b>                   | <b>0.8%</b>                                             | <b>621,600,492.78</b>             |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                     | 626,600,492.78           | 2,000,000.00            | 5,000,000.00                          | 0.8%                                                    | 621,600,492.78                    |
| <b>7045</b> | <b>TRANSPORT</b>                                                         | <b>367,321,740.56</b>    | <b>2,000,000.00</b>     | <b>5,000,000.00</b>                   | <b>1.4%</b>                                             | <b>362,321,740.56</b>             |
| 70451       | ROAD TRANSPORT                                                           | 367,321,740.56           | 2,000,000.00            | 5,000,000.00                          | 1.4%                                                    | 362,321,740.56                    |
| <b>7046</b> | <b>COMMUNICATION</b>                                                     | <b>101,943,153.30</b>    | <b>500,000.00</b>       | <b>22,000,000.00</b>                  | <b>21.6%</b>                                            | <b>79,943,153.30</b>              |
| 70461       | COMMUNICATION                                                            | 101,943,153.30           | 500,000.00              | 22,000,000.00                         | 21.6%                                                   | 79,943,153.30                     |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                                  | <b>473,185,219.00</b>    | <b>2,000,000.00</b>     | <b>123,500,000.00</b>                 | <b>26.1%</b>                                            | <b>349,685,219.00</b>             |
| 70473       | TOURISM                                                                  | 473,185,219.00           | 2,000,000.00            | 123,500,000.00                        | 26.1%                                                   | 349,685,219.00                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                          | <b>99,530,076.69</b>     | <b>-</b>                | <b>19,500,000.00</b>                  | <b>19.6%</b>                                            | <b>80,030,076.69</b>              |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                   | <b>99,530,076.69</b>     | <b>-</b>                | <b>19,500,000.00</b>                  | <b>19.6%</b>                                            | <b>80,030,076.69</b>              |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                          | 99,530,076.69            | -                       | 19,500,000.00                         | 19.6%                                                   | 80,030,076.69                     |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                  | <b>1,111,786,804.41</b>  | <b>61,500,000.00</b>    | <b>122,000,000.00</b>                 | <b>11.0%</b>                                            | <b>989,786,804.41</b>             |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                                               | <b>568,825,285.00</b>    | <b>49,500,000.00</b>    | <b>105,500,000.00</b>                 | <b>18.5%</b>                                            | <b>463,325,285.00</b>             |
| 70611       | HOUSING DEVELOPMENT                                                      | 568,825,285.00           | 49,500,000.00           | 105,500,000.00                        | 18.5%                                                   | 463,325,285.00                    |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                                             | <b>161,567,539.41</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>1.5%</b>                                             | <b>159,067,539.41</b>             |
| 70621       | COMMUNITY DEVELOPMENT                                                    | 161,567,539.41           | 1,000,000.00            | 2,500,000.00                          | 1.5%                                                    | 159,067,539.41                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                                                      | <b>381,393,980.00</b>    | <b>11,000,000.00</b>    | <b>14,000,000.00</b>                  | <b>3.7%</b>                                             | <b>367,393,980.00</b>             |
| 70631       | WATER SUPPLY                                                             | 381,393,980.00           | 11,000,000.00           | 14,000,000.00                         | 3.7%                                                    | 367,393,980.00                    |
| <b>707</b>  | <b>HEALTH</b>                                                            | <b>2,788,041,173.40</b>  | <b>525,475,629.43</b>   | <b>737,634,379.43</b>                 | <b>26.5%</b>                                            | <b>2,050,406,793.97</b>           |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                                            | <b>1,420,250,000.00</b>  | <b>230,000,000.00</b>   | <b>430,000,000.00</b>                 | <b>30.3%</b>                                            | <b>990,250,000.00</b>             |
| 70741       | PUBLIC HEALTH SERVICES                                                   | 1,420,250,000.00         | 230,000,000.00          | 430,000,000.00                        | 30.3%                                                   | 990,250,000.00                    |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                                                     | <b>1,367,791,173.40</b>  | <b>295,475,629.43</b>   | <b>307,634,379.43</b>                 | <b>22.5%</b>                                            | <b>1,060,156,793.97</b>           |
| 70761       | HEALTH N.E.C.                                                            | 1,367,791,173.40         | 295,475,629.43          | 307,634,379.43                        | 22.5%                                                   | 1,060,156,793.97                  |

| Code        | Function                                    | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>     | <b>1,777,890,000.00</b> | <b>139,080,000.00</b> | <b>226,780,000.00</b>                 | <b>12.8%</b>                                            | <b>1,551,110,000.00</b>           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>1,588,580,000.00</b> | <b>103,000,000.00</b> | <b>153,000,000.00</b>                 | <b>9.6%</b>                                             | <b>1,435,580,000.00</b>           |
| 70811       | RECREATIONAL AND SPORTING SERVICES          | 1,588,580,000.00        | 103,000,000.00        | 153,000,000.00                        | 9.6%                                                    | 1,435,580,000.00                  |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b> | <b>189,310,000.00</b>   | <b>36,080,000.00</b>  | <b>73,780,000.00</b>                  | <b>39.0%</b>                                            | <b>115,530,000.00</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES        | 189,310,000.00          | 36,080,000.00         | 73,780,000.00                         | 39.0%                                                   | 115,530,000.00                    |
| <b>709</b>  | <b>EDUCATION</b>                            | <b>2,463,160,521.78</b> | <b>308,341,988.00</b> | <b>659,753,720.00</b>                 | <b>26.8%</b>                                            | <b>1,803,406,801.78</b>           |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>    | <b>80,000,000.00</b>    | -                     | -                                     | <b>0.0%</b>                                             | <b>80,000,000.00</b>              |
| 70912       | PRIMARY EDUCATION                           | 80,000,000.00           | -                     | -                                     | 0.0%                                                    | 80,000,000.00                     |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                  | <b>160,000,000.00</b>   | -                     | -                                     | <b>0.0%</b>                                             | <b>160,000,000.00</b>             |
| 70922       | UPPER-SECONDARY EDUCATION                   | 160,000,000.00          | -                     | -                                     | 0.0%                                                    | 160,000,000.00                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                     | <b>2,223,160,521.78</b> | <b>308,341,988.00</b> | <b>659,753,720.00</b>                 | <b>29.7%</b>                                            | <b>1,563,406,801.78</b>           |
| 70981       | EDUCATION N.E.C                             | 2,223,160,521.78        | 308,341,988.00        | 659,753,720.00                        | 29.7%                                                   | 1,563,406,801.78                  |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                    | <b>5,126,341,763.00</b> | <b>473,951,000.00</b> | <b>557,586,000.00</b>                 | <b>10.9%</b>                                            | <b>4,568,755,763.00</b>           |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                  | <b>1,024,399,251.00</b> | <b>49,496,000.00</b>  | <b>61,496,000.00</b>                  | <b>6.0%</b>                                             | <b>962,903,251.00</b>             |
| 71041       | FAMILY AND CHILDREN                         | 1,024,399,251.00        | 49,496,000.00         | 61,496,000.00                         | 6.0%                                                    | 962,903,251.00                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                         | <b>3,471,550,285.00</b> | <b>379,200,000.00</b> | <b>380,700,000.00</b>                 | <b>11.0%</b>                                            | <b>3,090,850,285.00</b>           |
| 71051       | UNEMPLOYMENT                                | 3,471,550,285.00        | 379,200,000.00        | 380,700,000.00                        | 11.0%                                                   | 3,090,850,285.00                  |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>             | <b>630,392,227.00</b>   | <b>45,255,000.00</b>  | <b>115,390,000.00</b>                 | <b>18.3%</b>                                            | <b>515,002,227.00</b>             |
| 71091       | SOCIAL PROTECTION N.E.C.                    | 630,392,227.00          | 45,255,000.00         | 115,390,000.00                        | 18.3%                                                   | 515,002,227.00                    |

**Table 13: Capital Expenditure by Functional Classification**

Imo State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

| Code        | Function                                                                 | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|--------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Capital Expenditure</b>                                         | <b>1,235,720,852,203.04</b> | <b>101,694,875,198.99</b> | <b>167,523,330,104.43</b>             | <b>13.6%</b>                                            | <b>1,068,197,522,098.61</b>       |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                           | <b>28,835,547,000.00</b>    | <b>202,500,500.00</b>     | <b>4,536,800,500.00</b>               | <b>15.7%</b>                                            | <b>24,298,746,500.00</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b> | <b>24,050,547,000.00</b>    | <b>202,500,500.00</b>     | <b>4,536,800,500.00</b>               | <b>18.9%</b>                                            | <b>19,513,746,500.00</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                         | 6,021,547,000.00            | 202,500,500.00            | 452,500,500.00                        | 7.5%                                                    | 5,569,046,500.00                  |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                             | 18,029,000,000.00           | -                         | 4,084,300,000.00                      | 22.7%                                                   | 13,944,700,000.00                 |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                  | <b>1,810,000,000.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,810,000,000.00</b>           |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                | 410,000,000.00              | -                         | -                                     | 0.0%                                                    | 410,000,000.00                    |
| 70133       | OTHER GENERAL SERVICES                                                   | 1,400,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,400,000,000.00                  |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                    | <b>2,975,000,000.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,975,000,000.00</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                           | 2,975,000,000.00            | -                         | -                                     | 0.0%                                                    | 2,975,000,000.00                  |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                           | <b>6,809,270,000.00</b>     | <b>385,000,000.00</b>     | <b>467,897,550.00</b>                 | <b>6.9%</b>                                             | <b>6,341,372,450.00</b>           |
| <b>7031</b> | <b>POLICE SERVICES</b>                                                   | <b>600,000,000.00</b>       | <b>-</b>                  | <b>82,897,550.00</b>                  | <b>13.8%</b>                                            | <b>517,102,450.00</b>             |
| 70311       | POLICE SERVICES                                                          | 600,000,000.00              | -                         | 82,897,550.00                         | 13.8%                                                   | 517,102,450.00                    |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                          | <b>1,294,270,000.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,294,270,000.00</b>           |
| 70321       | FIRE PROTECTION SERVICES                                                 | 1,294,270,000.00            | -                         | -                                     | 0.0%                                                    | 1,294,270,000.00                  |
| <b>7033</b> | <b>LAW COURTS</b>                                                        | <b>4,915,000,000.00</b>     | <b>385,000,000.00</b>     | <b>385,000,000.00</b>                 | <b>7.8%</b>                                             | <b>4,530,000,000.00</b>           |
| 70331       | LAW COURTS                                                               | 4,915,000,000.00            | 385,000,000.00            | 385,000,000.00                        | 7.8%                                                    | 4,530,000,000.00                  |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                  | <b>941,950,580,516.79</b>   | <b>93,748,293,401.86</b>  | <b>149,536,495,728.61</b>             | <b>15.9%</b>                                            | <b>792,414,084,788.18</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                  | <b>8,121,550,285.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>8,121,550,285.00</b>           |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                   | 1,650,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,650,000,000.00                  |
| 70412       | GENERAL LABOUR AFFAIRS                                                   | 6,471,550,285.00            | -                         | -                                     | 0.0%                                                    | 6,471,550,285.00                  |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                       | <b>20,506,503,669.28</b>    | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>20,506,503,669.28</b>          |
| 70421       | AGRICULTURE                                                              | 17,506,503,669.28           | -                         | -                                     | 0.0%                                                    | 17,506,503,669.28                 |
| 70423       | FISHING AND HUNTING                                                      | 3,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                   | <b>193,761,803,078.34</b>   | <b>6,873,977,061.44</b>   | <b>6,917,557,961.44</b>               | <b>3.6%</b>                                             | <b>186,844,245,116.90</b>         |
| 70432       | PETROLUEM AND NATURAL GAS                                                | 110,000,000.00              | -                         | -                                     | 0.0%                                                    | 110,000,000.00                    |
| 70435       | ELECTRICITY                                                              | 193,651,803,078.34          | 6,873,977,061.44          | 6,917,557,961.44                      | 3.6%                                                    | 186,734,245,116.90                |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                           | <b>4,170,000,000.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,170,000,000.00</b>           |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                     | 170,000,000.00              | -                         | -                                     | 0.0%                                                    | 170,000,000.00                    |
| 70442       | MANUFACTURING                                                            | 4,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 4,000,000,000.00                  |
| <b>7045</b> | <b>TRANSPORT</b>                                                         | <b>711,733,403,482.17</b>   | <b>85,874,316,340.42</b>  | <b>141,618,937,767.17</b>             | <b>19.9%</b>                                            | <b>570,114,465,715.00</b>         |
| 70451       | ROAD TRANSPORT                                                           | 704,613,403,482.17          | 85,874,316,340.42         | 141,618,937,767.17                    | 20.1%                                                   | 562,994,465,715.00                |
| 70454       | AIR TRANSPORT                                                            | 7,120,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,120,000,000.00                  |
| <b>7046</b> | <b>COMMUNICATION</b>                                                     | <b>3,550,000,000.00</b>     | <b>1,000,000,000.00</b>   | <b>1,000,000,000.00</b>               | <b>28.2%</b>                                            | <b>2,550,000,000.00</b>           |
| 70461       | COMMUNICATION                                                            | 3,550,000,000.00            | 1,000,000,000.00          | 1,000,000,000.00                      | 28.2%                                                   | 2,550,000,000.00                  |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                                  | <b>107,320,002.00</b>       | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>107,320,002.00</b>             |
| 70473       | TOURISM                                                                  | 107,320,002.00              | -                         | -                                     | 0.0%                                                    | 107,320,002.00                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                          | <b>15,567,000,000.00</b>    | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>15,567,000,000.00</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                  | <b>7,257,000,000.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>7,257,000,000.00</b>           |
| 70511       | WASTE MANAGEMENT                                                         | 7,257,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,257,000,000.00                  |
| <b>7052</b> | <b>WASTE WATER MANAGEMENT</b>                                            | <b>800,000,000.00</b>       | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>800,000,000.00</b>             |
| 70521       | WASTE WATER MANAGEMENT                                                   | 800,000,000.00              | -                         | -                                     | 0.0%                                                    | 800,000,000.00                    |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>                           | <b>7,510,000,000.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>7,510,000,000.00</b>           |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE                                 | 7,510,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,510,000,000.00                  |

| Code        | Function                                    | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>     | <b>116,596,281,607.25</b> | <b>6,909,081,297.13</b> | <b>6,909,081,297.13</b>               | <b>5.9%</b>                                             | <b>109,687,200,310.12</b>         |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                  | <b>11,610,000,000.00</b>  | <b>137,500,000.00</b>   | <b>137,500,000.00</b>                 | <b>1.2%</b>                                             | <b>11,472,500,000.00</b>          |
| 70611       | HOUSING DEVELOPMENT                         | 11,610,000,000.00         | 137,500,000.00          | 137,500,000.00                        | 1.2%                                                    | 11,472,500,000.00                 |
| <b>7063</b> | <b>WATER SUPPLY</b>                         | <b>104,986,281,607.25</b> | <b>6,771,581,297.13</b> | <b>6,771,581,297.13</b>               | <b>6.4%</b>                                             | <b>98,214,700,310.12</b>          |
| 70631       | WATER SUPPLY                                | 104,986,281,607.25        | 6,771,581,297.13        | 6,771,581,297.13                      | 6.4%                                                    | 98,214,700,310.12                 |
| <b>707</b>  | <b>HEALTH</b>                               | <b>52,656,847,289.00</b>  | <b>100,000,000.00</b>   | <b>2,576,105,136.13</b>               | <b>4.9%</b>                                             | <b>50,080,742,152.87</b>          |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                    | <b>7,350,000,000.00</b>   | <b>100,000,000.00</b>   | <b>1,584,256,375.00</b>               | <b>21.6%</b>                                            | <b>5,765,743,625.00</b>           |
| 70731       | GENERAL HOSPITAL SERVICES                   | 7,350,000,000.00          | 100,000,000.00          | 1,584,256,375.00                      | 21.6%                                                   | 5,765,743,625.00                  |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>               | <b>45,306,847,289.00</b>  | -                       | <b>991,848,761.13</b>                 | <b>2.2%</b>                                             | <b>44,314,998,527.87</b>          |
| 70741       | PUBLIC HEALTH SERVICES                      | 45,306,847,289.00         | -                       | 991,848,761.13                        | 2.2%                                                    | 44,314,998,527.87                 |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>     | <b>4,488,170,269.00</b>   | -                       | <b>106,209,900.00</b>                 | <b>2.4%</b>                                             | <b>4,381,960,369.00</b>           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>3,910,000,000.00</b>   | -                       | <b>106,209,900.00</b>                 | <b>2.7%</b>                                             | <b>3,803,790,100.00</b>           |
| 70811       | RECREATIONAL AND SPORTING SERVICES          | 3,910,000,000.00          | -                       | 106,209,900.00                        | 2.7%                                                    | 3,803,790,100.00                  |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b> | <b>578,170,269.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>578,170,269.00</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES        | 578,170,269.00            | -                       | -                                     | 0.0%                                                    | 578,170,269.00                    |
| <b>709</b>  | <b>EDUCATION</b>                            | <b>66,745,155,521.00</b>  | <b>350,000,000.00</b>   | <b>3,390,739,992.56</b>               | <b>5.1%</b>                                             | <b>63,354,415,528.44</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>    | <b>19,895,155,521.00</b>  | <b>350,000,000.00</b>   | <b>1,550,000,000.00</b>               | <b>7.8%</b>                                             | <b>18,345,155,521.00</b>          |
| 70912       | PRIMARY EDUCATION                           | 19,895,155,521.00         | 350,000,000.00          | 1,550,000,000.00                      | 7.8%                                                    | 18,345,155,521.00                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                  | <b>39,928,000,000.00</b>  | -                       | <b>1,840,739,992.56</b>               | <b>4.6%</b>                                             | <b>38,087,260,007.44</b>          |
| 70922       | UPPER-SECONDARY EDUCATION                   | 39,928,000,000.00         | -                       | 1,840,739,992.56                      | 4.6%                                                    | 38,087,260,007.44                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                   | <b>5,400,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>5,400,000,000.00</b>           |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION           | 5,400,000,000.00          | -                       | -                                     | 0.0%                                                    | 5,400,000,000.00                  |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>     | <b>1,022,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>1,022,000,000.00</b>           |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL            | 1,022,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,022,000,000.00                  |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                     | <b>500,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>500,000,000.00</b>             |
| 70981       | EDUCATION N.E.C                             | 500,000,000.00            | -                       | -                                     | 0.0%                                                    | 500,000,000.00                    |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                    | <b>2,072,000,000.00</b>   | -                       | -                                     | <b>0.0%</b>                                             | <b>2,072,000,000.00</b>           |
| <b>7102</b> | <b>OLD AGE</b>                              | <b>500,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>500,000,000.00</b>             |
| 71021       | OLD AGE                                     | 500,000,000.00            | -                       | -                                     | 0.0%                                                    | 500,000,000.00                    |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                  | <b>860,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>860,000,000.00</b>             |
| 71041       | FAMILY AND CHILDREN                         | 860,000,000.00            | -                       | -                                     | 0.0%                                                    | 860,000,000.00                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                         | <b>712,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>712,000,000.00</b>             |
| 71051       | UNEMPLOYMENT                                | 712,000,000.00            | -                       | -                                     | 0.0%                                                    | 712,000,000.00                    |

Table 14: Other Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification

| Code        | Function                                                                 | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|--------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Other Expenditure</b>                                           | <b>36,482,995,993.18</b> | <b>7,617,893,928.56</b> | <b>15,784,336,773.57</b>              | <b>43.3%</b>                                            | <b>20,698,659,219.61</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                           | <b>35,761,540,940.71</b> | <b>7,528,283,928.56</b> | <b>15,601,648,173.57</b>              | <b>43.6%</b>                                            | <b>20,159,892,767.14</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b> | <b>2,828,805,555.00</b>  | <b>748,537,324.60</b>   | <b>2,005,537,324.60</b>               | <b>70.9%</b>                                            | <b>823,268,230.40</b>             |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                         | 2,828,805,555.00         | 748,537,324.60          | 2,005,537,324.60                      | 70.9%                                                   | 823,268,230.40                    |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                  | <b>25,438,753.23</b>     | <b>1,000,000.00</b>     | <b>4,000,000.00</b>                   | <b>15.7%</b>                                            | <b>21,438,753.23</b>              |
| 70131       | GENERAL PERSONNEL SERVICES                                               | 1,920,000.00             | -                       | -                                     | 0.0%                                                    | 1,920,000.00                      |
| 70133       | OTHER GENERAL SERVICES                                                   | 23,518,753.23            | 1,000,000.00            | 4,000,000.00                          | 17.0%                                                   | 19,518,753.23                     |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                    | <b>33,600,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>33,600,000.00</b>              |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                           | 33,600,000.00            | -                       | -                                     | 0.0%                                                    | 33,600,000.00                     |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>                                          | <b>32,873,696,632.48</b> | <b>6,778,746,603.96</b> | <b>13,592,110,848.97</b>              | <b>41.3%</b>                                            | <b>19,281,585,783.51</b>          |
| 70171       | PUBLIC DEBT TRANSACTIONS                                                 | 32,873,696,632.48        | 6,778,746,603.96        | 13,592,110,848.97                     | 41.3%                                                   | 19,281,585,783.51                 |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                  | <b>157,100,000.00</b>    | <b>500,000.00</b>       | <b>27,578,600.00</b>                  | <b>17.6%</b>                                            | <b>129,521,400.00</b>             |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                       | <b>141,100,000.00</b>    | <b>-</b>                | <b>23,078,600.00</b>                  | <b>16.4%</b>                                            | <b>118,021,400.00</b>             |
| 70421       | AGRICULTURE                                                              | 141,100,000.00           | -                       | 23,078,600.00                         | 16.4%                                                   | 118,021,400.00                    |
| <b>7046</b> | <b>COMMUNICATION</b>                                                     | <b>16,000,000.00</b>     | <b>500,000.00</b>       | <b>4,500,000.00</b>                   | <b>28.1%</b>                                            | <b>11,500,000.00</b>              |
| 70461       | COMMUNICATION                                                            | 16,000,000.00            | 500,000.00              | 4,500,000.00                          | 28.1%                                                   | 11,500,000.00                     |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                          | <b>138,852,591.88</b>    | <b>21,000,000.00</b>    | <b>51,000,000.00</b>                  | <b>36.7%</b>                                            | <b>87,852,591.88</b>              |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                   | <b>138,852,591.88</b>    | <b>21,000,000.00</b>    | <b>51,000,000.00</b>                  | <b>36.7%</b>                                            | <b>87,852,591.88</b>              |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                          | 138,852,591.88           | 21,000,000.00           | 51,000,000.00                         | 36.7%                                                   | 87,852,591.88                     |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                  | <b>205,652,460.59</b>    | <b>11,000,000.00</b>    | <b>41,000,000.00</b>                  | <b>19.9%</b>                                            | <b>164,652,460.59</b>             |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                                             | <b>33,107,460.59</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>33,107,460.59</b>              |
| 70621       | COMMUNITY DEVELOPMENT                                                    | 33,107,460.59            | -                       | -                                     | 0.0%                                                    | 33,107,460.59                     |
| <b>7063</b> | <b>WATER SUPPLY</b>                                                      | <b>172,545,000.00</b>    | <b>11,000,000.00</b>    | <b>41,000,000.00</b>                  | <b>23.8%</b>                                            | <b>131,545,000.00</b>             |
| 70631       | WATER SUPPLY                                                             | 172,545,000.00           | 11,000,000.00           | 41,000,000.00                         | 23.8%                                                   | 131,545,000.00                    |
| <b>707</b>  | <b>HEALTH</b>                                                            | <b>185,000,000.00</b>    | <b>52,110,000.00</b>    | <b>52,110,000.00</b>                  | <b>28.2%</b>                                            | <b>132,890,000.00</b>             |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                                            | <b>185,000,000.00</b>    | <b>52,110,000.00</b>    | <b>52,110,000.00</b>                  | <b>28.2%</b>                                            | <b>132,890,000.00</b>             |
| 70741       | PUBLIC HEALTH SERVICES                                                   | 185,000,000.00           | 52,110,000.00           | 52,110,000.00                         | 28.2%                                                   | 132,890,000.00                    |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>                                  | <b>34,850,000.00</b>     | <b>5,000,000.00</b>     | <b>11,000,000.00</b>                  | <b>31.6%</b>                                            | <b>23,850,000.00</b>              |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>                                | <b>24,350,000.00</b>     | <b>-</b>                | <b>4,000,000.00</b>                   | <b>16.4%</b>                                            | <b>20,350,000.00</b>              |
| 70811       | RECREATIONAL AND SPORTING SERVICES                                       | 24,350,000.00            | -                       | 4,000,000.00                          | 16.4%                                                   | 20,350,000.00                     |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>                              | <b>10,500,000.00</b>     | <b>5,000,000.00</b>     | <b>7,000,000.00</b>                   | <b>66.7%</b>                                            | <b>3,500,000.00</b>               |
| 70831       | BROADCASTING AND PUBLISHING SERVICES                                     | 10,500,000.00            | 5,000,000.00            | 7,000,000.00                          | 66.7%                                                   | 3,500,000.00                      |

## 2.F Expenditure by Programme Classification

**Table 15: Total Expenditure by Programme Classification**

Imo State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                    | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-------------------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Expenditure</b>                                                            | <b>1,474,220,851,856.47</b> | <b>125,431,353,874.01</b> | <b>212,101,570,298.73</b>             | <b>14.4%</b>                                            | <b>1,262,119,281,557.74</b>       |
| <b>01</b> | <b>Agriculture</b>                                                                  | <b>23,588,582,794.51</b>    | <b>272,311,073.23</b>     | <b>391,889,673.23</b>                 | <b>1.7%</b>                                             | <b>23,196,693,121.28</b>          |
| 0101      | Effective governance of the Agriculture Sector                                      | 3,082,079,125.23            | 272,311,073.23            | 391,889,673.23                        | 12.7%                                                   | 2,690,189,452.00                  |
| 0102      | Development of the livestock value chain                                            | 7,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,000,000,000.00                  |
| 0103      | Enhancement of food production and productivity                                     | 13,506,503,669.28           | -                         | -                                     | 0.0%                                                    | 13,506,503,669.28                 |
| <b>02</b> | <b>Societal Re-orientation</b>                                                      | <b>3,019,667,545.55</b>     | <b>273,875,339.34</b>     | <b>496,075,339.34</b>                 | <b>16.4%</b>                                            | <b>2,523,592,206.21</b>           |
| 0210      | Societal Re-orientation - General                                                   | 3,019,667,545.55            | 273,875,339.34            | 496,075,339.34                        | 16.4%                                                   | 2,523,592,206.21                  |
| <b>03</b> | <b>Poverty Alleviation</b>                                                          | <b>2,284,375,708.58</b>     | <b>6,695,431.84</b>       | <b>28,624,951.08</b>                  | <b>1.3%</b>                                             | <b>2,255,750,757.50</b>           |
| 0310      | Poverty Alleviation - General                                                       | 2,284,375,708.58            | 6,695,431.84              | 28,624,951.08                         | 1.3%                                                    | 2,255,750,757.50                  |
| <b>04</b> | <b>Health</b>                                                                       | <b>70,331,344,335.28</b>    | <b>1,406,315,650.64</b>   | <b>4,416,079,536.77</b>               | <b>6.3%</b>                                             | <b>65,915,264,798.51</b>          |
| 0401      | Effective governance of the health system                                           | 17,674,497,046.28           | 1,306,315,650.64          | 1,839,974,400.64                      | 10.4%                                                   | 15,834,522,645.64                 |
| 0405      | Provision of adequate and modern health infrastructure for health services delivery | 52,656,847,289.00           | 100,000,000.00            | 2,576,105,136.13                      | 4.9%                                                    | 50,080,742,152.87                 |
| <b>05</b> | <b>Education</b>                                                                    | <b>86,796,412,678.56</b>    | <b>5,401,974,194.64</b>   | <b>8,917,567,982.40</b>               | <b>10.3%</b>                                            | <b>77,878,844,696.16</b>          |
| 0501      | Effective governance of the education system                                        | 59,846,257,157.56           | 5,051,974,194.64          | 7,367,567,982.40                      | 12.3%                                                   | 52,478,689,175.16                 |
| 0502      | Increase in access, retention, and completion rate at all levels                    | 500,000,000.00              | -                         | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 0504      | Improved quality of teaching and learning outcomes                                  | 1,250,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,250,000,000.00                  |
| 0505      | Adequate infrastructure at all levels                                               | 24,395,155,521.00           | 350,000,000.00            | 1,550,000,000.00                      | 6.4%                                                    | 22,845,155,521.00                 |
| 0506      | Improved education information management system (EIMS)                             | 770,000,000.00              | -                         | -                                     | 0.0%                                                    | 770,000,000.00                    |
| 0510      | Education Sector Expenditures Not Elsewhere Classified                              | 35,000,000.00               | -                         | -                                     | 0.0%                                                    | 35,000,000.00                     |
| <b>06</b> | <b>Housing and Urban Development</b>                                                | <b>15,514,974,703.25</b>    | <b>363,822,920.92</b>     | <b>480,822,920.92</b>                 | <b>3.1%</b>                                             | <b>15,034,151,782.33</b>          |
| 0610      | Housing and Urban Development - General                                             | 15,514,974,703.25           | 363,822,920.92            | 480,822,920.92                        | 3.1%                                                    | 15,034,151,782.33                 |
| <b>07</b> | <b>Gender</b>                                                                       | <b>2,828,679,496.18</b>     | <b>96,548,574.03</b>      | <b>131,548,574.03</b>                 | <b>4.7%</b>                                             | <b>2,697,130,922.15</b>           |
| 0710      | Gender - General                                                                    | 2,828,679,496.18            | 96,548,574.03             | 131,548,574.03                        | 4.7%                                                    | 2,697,130,922.15                  |
| <b>08</b> | <b>Youth</b>                                                                        | <b>12,802,571,207.35</b>    | <b>195,056,371.35</b>     | <b>292,056,371.35</b>                 | <b>2.3%</b>                                             | <b>12,510,514,836.00</b>          |
| 0810      | Youth - General                                                                     | 12,802,571,207.35           | 195,056,371.35            | 292,056,371.35                        | 2.3%                                                    | 12,510,514,836.00                 |
| <b>09</b> | <b>Environmental Improvement</b>                                                    | <b>16,486,422,167.64</b>    | <b>121,280,630.19</b>     | <b>191,780,630.19</b>                 | <b>1.2%</b>                                             | <b>16,294,641,537.45</b>          |
| 0910      | Environmental Improvement - General                                                 | 16,486,422,167.64           | 121,280,630.19            | 191,780,630.19                        | 1.2%                                                    | 16,294,641,537.45                 |
| <b>10</b> | <b>Water Resources and Rural Development</b>                                        | <b>52,444,612,686.62</b>    | <b>108,088,340.91</b>     | <b>169,122,200.67</b>                 | <b>0.3%</b>                                             | <b>52,275,490,485.95</b>          |
| 1010      | Water Resources and Rural Deve - General                                            | 52,444,612,686.62           | 108,088,340.91            | 169,122,200.67                        | 0.3%                                                    | 52,275,490,485.95                 |
| <b>11</b> | <b>Information Communication and Technology</b>                                     | <b>2,379,891,696.95</b>     | <b>14,196,669.79</b>      | <b>59,196,669.79</b>                  | <b>2.5%</b>                                             | <b>2,320,695,027.16</b>           |
| 1110      | Information Communication and Technology - General                                  | 2,379,891,696.95            | 14,196,669.79             | 59,196,669.79                         | 2.5%                                                    | 2,320,695,027.16                  |
| <b>12</b> | <b>Growing the Private Sector</b>                                                   | <b>7,102,937,753.51</b>     | <b>437,605,415.90</b>     | <b>541,740,415.90</b>                 | <b>7.6%</b>                                             | <b>6,561,197,337.61</b>           |
| 1210      | Growing the Private Sector - General                                                | 7,102,937,753.51            | 437,605,415.90            | 541,740,415.90                        | 7.6%                                                    | 6,561,197,337.61                  |
| <b>13</b> | <b>Reform of Government and Governance</b>                                          | <b>281,552,617,312.75</b>   | <b>23,767,054,672.67</b>  | <b>47,127,057,117.75</b>              | <b>16.7%</b>                                            | <b>234,425,560,195.00</b>         |
| 1310      | Reform of Government and Governance - General                                       | 281,552,617,312.75          | 23,767,054,672.67         | 47,127,057,117.75                     | 16.7%                                                   | 234,425,560,195.00                |
| <b>14</b> | <b>Power</b>                                                                        | <b>193,403,927,113.30</b>   | <b>6,982,304,261.44</b>   | <b>7,047,662,161.44</b>               | <b>3.6%</b>                                             | <b>186,356,264,951.86</b>         |
| 1410      | Power - General                                                                     | 193,403,927,113.30          | 6,982,304,261.44          | 7,047,662,161.44                      | 3.6%                                                    | 186,356,264,951.86                |
| <b>17</b> | <b>Road</b>                                                                         | <b>702,689,046,126.18</b>   | <b>85,983,224,327.12</b>  | <b>141,807,845,753.87</b>             | <b>20.2%</b>                                            | <b>560,881,200,372.31</b>         |
| 1710      | Road - General                                                                      | 702,689,046,126.18          | 85,983,224,327.12         | 141,807,845,753.87                    | 20.2%                                                   | 560,881,200,372.31                |
| <b>21</b> | <b>Oil and Gas Infrastructure</b>                                                   | <b>994,788,530.28</b>       | <b>1,000,000.00</b>       | <b>2,500,000.00</b>                   | <b>0.3%</b>                                             | <b>992,288,530.28</b>             |
| 2110      | Oil and Gas Infrastructure - General                                                | 994,788,530.28              | 1,000,000.00              | 2,500,000.00                          | 0.3%                                                    | 992,288,530.28                    |

**Table 16: Personnel Expenditure by Programme Classification**

Imo State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                        | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|---------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Personnel Expenditure</b>                      | <b>141,488,675,694.39</b> | <b>9,214,567,648.92</b> | <b>11,353,567,078.82</b>              | <b>8.0%</b>                                             | <b>130,135,108,615.57</b>         |
| <b>01</b> | <b>Agriculture</b>                                      | <b>2,602,992,125.23</b>   | <b>271,311,073.23</b>   | <b>321,311,073.23</b>                 | <b>12.3%</b>                                            | <b>2,281,681,052.00</b>           |
| 0101      | Effective governance of the Agriculture Sector          | 2,602,992,125.23          | 271,311,073.23          | 321,311,073.23                        | 12.3%                                                   | 2,281,681,052.00                  |
| <b>02</b> | <b>Societal Re-orientation</b>                          | <b>2,346,672,326.55</b>   | <b>230,795,339.34</b>   | <b>291,795,339.34</b>                 | <b>12.4%</b>                                            | <b>2,054,876,987.21</b>           |
| 0210      | Societal Re-orientation - General                       | 2,346,672,326.55          | 230,795,339.34          | 291,795,339.34                        | 12.4%                                                   | 2,054,876,987.21                  |
| <b>03</b> | <b>Poverty Alleviation</b>                              | <b>484,375,708.58</b>     | <b>6,695,431.84</b>     | <b>28,624,951.08</b>                  | <b>5.9%</b>                                             | <b>455,750,757.50</b>             |
| 0310      | Poverty Alleviation - General                           | 484,375,708.58            | 6,695,431.84            | 28,624,951.08                         | 5.9%                                                    | 455,750,757.50                    |
| <b>04</b> | <b>Health</b>                                           | <b>13,352,341,046.28</b>  | <b>675,998,135.21</b>   | <b>995,998,135.21</b>                 | <b>7.5%</b>                                             | <b>12,356,342,911.07</b>          |
| 0401      | Effective governance of the health system               | 13,352,341,046.28         | 675,998,135.21          | 995,998,135.21                        | 7.5%                                                    | 12,356,342,911.07                 |
| <b>05</b> | <b>Education</b>                                        | <b>23,578,101,635.78</b>  | <b>4,744,632,206.64</b> | <b>4,869,574,269.84</b>               | <b>20.7%</b>                                            | <b>18,708,527,365.94</b>          |
| 0501      | Effective governance of the education system            | 21,578,101,635.78         | 4,744,632,206.64        | 4,869,574,269.84                      | 22.6%                                                   | 16,708,527,365.94                 |
| 0504      | Improved quality of teaching and learning outcomes      | 1,250,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,250,000,000.00                  |
| 0506      | Improved education information management system (EIMS) | 750,000,000.00            | -                       | -                                     | 0.0%                                                    | 750,000,000.00                    |
| <b>06</b> | <b>Housing and Urban Development</b>                    | <b>3,216,149,418.25</b>   | <b>176,822,920.92</b>   | <b>237,822,920.92</b>                 | <b>7.4%</b>                                             | <b>2,978,326,497.33</b>           |
| 0610      | Housing and Urban Development - General                 | 3,216,149,418.25          | 176,822,920.92          | 237,822,920.92                        | 7.4%                                                    | 2,978,326,497.33                  |
| <b>07</b> | <b>Gender</b>                                           | <b>929,280,245.18</b>     | <b>47,052,574.03</b>    | <b>70,052,574.03</b>                  | <b>7.5%</b>                                             | <b>859,227,671.15</b>             |
| 0710      | Gender - General                                        | 929,280,245.18            | 47,052,574.03           | 70,052,574.03                         | 7.5%                                                    | 859,227,671.15                    |
| <b>08</b> | <b>Youth</b>                                            | <b>3,346,090,922.35</b>   | <b>92,056,371.35</b>    | <b>135,056,371.35</b>                 | <b>4.0%</b>                                             | <b>3,211,034,551.00</b>           |
| 0810      | Youth - General                                         | 3,346,090,922.35          | 92,056,371.35           | 135,056,371.35                        | 4.0%                                                    | 3,211,034,551.00                  |
| <b>09</b> | <b>Environmental Improvement</b>                        | <b>1,328,039,499.08</b>   | <b>100,280,630.19</b>   | <b>121,280,630.19</b>                 | <b>9.1%</b>                                             | <b>1,206,758,868.89</b>           |
| 0910      | Environmental Improvement - General                     | 1,328,039,499.08          | 100,280,630.19          | 121,280,630.19                        | 9.1%                                                    | 1,206,758,868.89                  |
| <b>10</b> | <b>Water Resources and Rural Deve</b>                   | <b>4,951,096,099.38</b>   | <b>84,088,340.91</b>    | <b>109,122,200.67</b>                 | <b>2.2%</b>                                             | <b>4,841,973,898.71</b>           |
| 1010      | Water Resources and Rural Deve - General                | 4,951,096,099.38          | 84,088,340.91           | 109,122,200.67                        | 2.2%                                                    | 4,841,973,898.71                  |
| <b>11</b> | <b>Information Communication and Technology</b>         | <b>892,543,543.65</b>     | <b>12,196,669.79</b>    | <b>30,196,669.79</b>                  | <b>3.4%</b>                                             | <b>862,346,873.86</b>             |
| 1110      | Information Communication and Technology - General      | 892,543,543.65            | 12,196,669.79           | 30,196,669.79                         | 3.4%                                                    | 862,346,873.86                    |
| <b>12</b> | <b>Growing the Private Sector</b>                       | <b>2,123,562,794.45</b>   | <b>8,150,415.90</b>     | <b>33,150,415.90</b>                  | <b>1.6%</b>                                             | <b>2,090,412,378.55</b>           |
| 1210      | Growing the Private Sector - General                    | 2,123,562,794.45          | 8,150,415.90            | 33,150,415.90                         | 1.6%                                                    | 2,090,412,378.55                  |
| <b>13</b> | <b>Reform of Government and Governance</b>              | <b>78,119,214,913.50</b>  | <b>2,657,579,552.87</b> | <b>3,925,673,540.57</b>               | <b>5.0%</b>                                             | <b>74,193,541,372.93</b>          |
| 1310      | Reform of Government and Governance - General           | 78,119,214,913.50         | 2,657,579,552.87        | 3,925,673,540.57                      | 5.0%                                                    | 74,193,541,372.93                 |
| <b>14</b> | <b>Power</b>                                            | <b>1,402,255,984.43</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,402,255,984.43</b>           |
| 1410      | Power - General                                         | 1,402,255,984.43          | -                       | -                                     | 0.0%                                                    | 1,402,255,984.43                  |
| <b>17</b> | <b>Road</b>                                             | <b>2,249,205,901.45</b>   | <b>106,907,986.70</b>   | <b>183,907,986.70</b>                 | <b>8.2%</b>                                             | <b>2,065,297,914.75</b>           |
| 1710      | Road - General                                          | 2,249,205,901.45          | 106,907,986.70          | 183,907,986.70                        | 8.2%                                                    | 2,065,297,914.75                  |
| <b>21</b> | <b>Oil and Gas Infrastructure</b>                       | <b>566,753,530.28</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>566,753,530.28</b>             |
| 2110      | Oil and Gas Infrastructure - General                    | 566,753,530.28            | -                       | -                                     | 0.0%                                                    | 566,753,530.28                    |

**Table 17: Overhead Expenditure by Programme Classification**

Imo State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                       | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|--------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Overhead Expenditure</b>                      | <b>60,528,327,965.87</b> | <b>6,904,017,097.54</b> | <b>17,440,336,341.91</b>              | <b>28.8%</b>                                            | <b>43,087,991,623.96</b>          |
| <b>01</b> | <b>Agriculture</b>                                     | <b>337,987,000.00</b>    | <b>1,000,000.00</b>     | <b>47,500,000.00</b>                  | <b>14.1%</b>                                            | <b>290,487,000.00</b>             |
| 0101      | Effective governance of the Agriculture Sector         | 337,987,000.00           | 1,000,000.00            | 47,500,000.00                         | 14.1%                                                   | 290,487,000.00                    |
| <b>02</b> | <b>Societal Re-orientation</b>                         | <b>662,495,219.00</b>    | <b>38,080,000.00</b>    | <b>197,280,000.00</b>                 | <b>29.8%</b>                                            | <b>465,215,219.00</b>             |
| 0210      | Societal Re-orientation - General                      | 662,495,219.00           | 38,080,000.00           | 197,280,000.00                        | 29.8%                                                   | 465,215,219.00                    |
| <b>04</b> | <b>Health</b>                                          | <b>4,137,156,000.00</b>  | <b>578,207,515.43</b>   | <b>791,866,265.43</b>                 | <b>19.1%</b>                                            | <b>3,345,289,734.57</b>           |
| 0401      | Effective governance of the health system              | 4,137,156,000.00         | 578,207,515.43          | 791,866,265.43                        | 19.1%                                                   | 3,345,289,734.57                  |
| <b>05</b> | <b>Education</b>                                       | <b>2,395,155,521.78</b>  | <b>307,341,988.00</b>   | <b>657,253,720.00</b>                 | <b>27.4%</b>                                            | <b>1,737,901,801.78</b>           |
| 0501      | Effective governance of the education system           | 2,360,155,521.78         | 307,341,988.00          | 657,253,720.00                        | 27.8%                                                   | 1,702,901,801.78                  |
| 0510      | Education Sector Expenditures Not Elsewhere Classified | 35,000,000.00            | -                       | -                                     | 0.0%                                                    | 35,000,000.00                     |
| <b>06</b> | <b>Housing and Urban Development</b>                   | <b>568,825,285.00</b>    | <b>49,500,000.00</b>    | <b>105,500,000.00</b>                 | <b>18.5%</b>                                            | <b>463,325,285.00</b>             |
| 0610      | Housing and Urban Development - General                | 568,825,285.00           | 49,500,000.00           | 105,500,000.00                        | 18.5%                                                   | 463,325,285.00                    |
| <b>07</b> | <b>Gender</b>                                          | <b>1,024,399,251.00</b>  | <b>49,496,000.00</b>    | <b>61,496,000.00</b>                  | <b>6.0%</b>                                             | <b>962,903,251.00</b>             |
| 0710      | Gender - General                                       | 1,024,399,251.00         | 49,496,000.00           | 61,496,000.00                         | 6.0%                                                    | 962,903,251.00                    |
| <b>08</b> | <b>Youth</b>                                           | <b>1,588,580,000.00</b>  | <b>103,000,000.00</b>   | <b>153,000,000.00</b>                 | <b>9.6%</b>                                             | <b>1,435,580,000.00</b>           |
| 0810      | Youth - General                                        | 1,588,580,000.00         | 103,000,000.00          | 153,000,000.00                        | 9.6%                                                    | 1,435,580,000.00                  |
| <b>09</b> | <b>Environmental Improvement</b>                       | <b>99,530,076.69</b>     | <b>-</b>                | <b>19,500,000.00</b>                  | <b>19.6%</b>                                            | <b>80,030,076.69</b>              |
| 0910      | Environmental Improvement - General                    | 99,530,076.69            | -                       | 19,500,000.00                         | 19.6%                                                   | 80,030,076.69                     |
| <b>10</b> | <b>Water Resources and Rural Development</b>           | <b>613,169,819.41</b>    | <b>13,000,000.00</b>    | <b>19,000,000.00</b>                  | <b>3.1%</b>                                             | <b>594,169,819.41</b>             |
| 1010      | Water Resources and Rural Deve - General               | 613,169,819.41           | 13,000,000.00           | 19,000,000.00                         | 3.1%                                                    | 594,169,819.41                    |
| <b>11</b> | <b>Information Communication and Technology</b>        | <b>171,348,153.30</b>    | <b>1,500,000.00</b>     | <b>24,500,000.00</b>                  | <b>14.3%</b>                                            | <b>146,848,153.30</b>             |
| 1110      | Information Communication and Technology - General     | 171,348,153.30           | 1,500,000.00            | 24,500,000.00                         | 14.3%                                                   | 146,848,153.30                    |
| <b>12</b> | <b>Growing the Private Sector</b>                      | <b>4,979,374,959.06</b>  | <b>429,455,000.00</b>   | <b>508,590,000.00</b>                 | <b>10.2%</b>                                            | <b>4,470,784,959.06</b>           |
| 1210      | Growing the Private Sector - General                   | 4,979,374,959.06         | 429,455,000.00          | 508,590,000.00                        | 10.2%                                                   | 4,470,784,959.06                  |
| <b>13</b> | <b>Reform of Government and Governance</b>             | <b>41,716,481,889.54</b> | <b>5,222,109,394.11</b> | <b>14,717,246,156.48</b>              | <b>35.3%</b>                                            | <b>26,999,235,733.06</b>          |
| 1310      | Reform of Government and Governance - General          | 41,716,481,889.54        | 5,222,109,394.11        | 14,717,246,156.48                     | 35.3%                                                   | 26,999,235,733.06                 |
| <b>14</b> | <b>Power</b>                                           | <b>1,549,868,050.53</b>  | <b>108,327,200.00</b>   | <b>130,104,200.00</b>                 | <b>8.4%</b>                                             | <b>1,419,763,850.53</b>           |
| 1410      | Power - General                                        | 1,549,868,050.53         | 108,327,200.00          | 130,104,200.00                        | 8.4%                                                    | 1,419,763,850.53                  |
| <b>17</b> | <b>Road</b>                                            | <b>365,921,740.56</b>    | <b>2,000,000.00</b>     | <b>5,000,000.00</b>                   | <b>1.4%</b>                                             | <b>360,921,740.56</b>             |
| 1710      | Road - General                                         | 365,921,740.56           | 2,000,000.00            | 5,000,000.00                          | 1.4%                                                    | 360,921,740.56                    |
| <b>21</b> | <b>Oil and Gas Infrastructure</b>                      | <b>318,035,000.00</b>    | <b>1,000,000.00</b>     | <b>2,500,000.00</b>                   | <b>0.8%</b>                                             | <b>315,535,000.00</b>             |
| 2110      | Oil and Gas Infrastructure - General                   | 318,035,000.00           | 1,000,000.00            | 2,500,000.00                          | 0.8%                                                    | 315,535,000.00                    |

**Table 18: Capital Expenditure by Programme Classification**

Imo State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                    | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-------------------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Capital Expenditure</b>                                                    | <b>1,235,720,852,203.04</b> | <b>101,694,875,198.99</b> | <b>167,523,330,104.43</b>             | <b>13.6%</b>                                            | <b>1,068,197,522,098.61</b>       |
| <b>01</b> | <b>Agriculture</b>                                                                  | <b>20,506,503,669.28</b>    | -                         | -                                     | <b>0.0%</b>                                             | <b>20,506,503,669.28</b>          |
| 0102      | Development of the livestock value chain                                            | 7,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,000,000,000.00                  |
| 0103      | Enhancement of food production and productivity                                     | 13,506,503,669.28           | -                         | -                                     | 0.0%                                                    | 13,506,503,669.28                 |
| <b>03</b> | <b>Poverty Alleviation</b>                                                          | <b>1,800,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,800,000,000.00</b>           |
| 0310      | Poverty Alleviation - General                                                       | 1,800,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,800,000,000.00                  |
| <b>04</b> | <b>Health</b>                                                                       | <b>52,656,847,289.00</b>    | <b>100,000,000.00</b>     | <b>2,576,105,136.13</b>               | <b>4.9%</b>                                             | <b>50,080,742,152.87</b>          |
| 0405      | Provision of adequate and modern health infrastructure for health services delivery | 52,656,847,289.00           | 100,000,000.00            | 2,576,105,136.13                      | 4.9%                                                    | 50,080,742,152.87                 |
| <b>05</b> | <b>Education</b>                                                                    | <b>60,823,155,521.00</b>    | <b>350,000,000.00</b>     | <b>3,390,739,992.56</b>               | <b>5.6%</b>                                             | <b>57,432,415,528.44</b>          |
| 0501      | Effective governance of the education system                                        | 35,908,000,000.00           | -                         | 1,840,739,992.56                      | 5.1%                                                    | 34,067,260,007.44                 |
| 0502      | Increase in access, retention, and completion rate at all levels                    | 500,000,000.00              | -                         | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 0505      | Adequate infrastructure at all levels                                               | 24,395,155,521.00           | 350,000,000.00            | 1,550,000,000.00                      | 6.4%                                                    | 22,845,155,521.00                 |
| 0506      | Improved education information management system (EIMS)                             | 20,000,000.00               | -                         | -                                     | 0.0%                                                    | 20,000,000.00                     |
| <b>06</b> | <b>Housing and Urban Development</b>                                                | <b>11,730,000,000.00</b>    | <b>137,500,000.00</b>     | <b>137,500,000.00</b>                 | <b>1.2%</b>                                             | <b>11,592,500,000.00</b>          |
| 0610      | Housing and Urban Development - General                                             | 11,730,000,000.00           | 137,500,000.00            | 137,500,000.00                        | 1.2%                                                    | 11,592,500,000.00                 |
| <b>07</b> | <b>Gender</b>                                                                       | <b>875,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>875,000,000.00</b>             |
| 0710      | Gender - General                                                                    | 875,000,000.00              | -                         | -                                     | 0.0%                                                    | 875,000,000.00                    |
| <b>08</b> | <b>Youth</b>                                                                        | <b>7,843,550,285.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>7,843,550,285.00</b>           |
| 0810      | Youth - General                                                                     | 7,843,550,285.00            | -                         | -                                     | 0.0%                                                    | 7,843,550,285.00                  |
| <b>09</b> | <b>Environmental Improvement</b>                                                    | <b>14,920,000,000.00</b>    | -                         | -                                     | <b>0.0%</b>                                             | <b>14,920,000,000.00</b>          |
| 0910      | Environmental Improvement - General                                                 | 14,920,000,000.00           | -                         | -                                     | 0.0%                                                    | 14,920,000,000.00                 |
| <b>10</b> | <b>Water Resources and Rural Development</b>                                        | <b>46,682,551,607.25</b>    | -                         | -                                     | <b>0.0%</b>                                             | <b>46,682,551,607.25</b>          |
| 1010      | Water Resources and Rural Deve - General                                            | 46,682,551,607.25           | -                         | -                                     | 0.0%                                                    | 46,682,551,607.25                 |
| <b>11</b> | <b>Information Communication and Technology</b>                                     | <b>1,300,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,300,000,000.00</b>           |
| 1110      | Information Communication and Technology - General                                  | 1,300,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,300,000,000.00                  |
| <b>13</b> | <b>Reform of Government and Governance</b>                                          | <b>125,947,522,269.00</b>   | <b>8,359,081,797.13</b>   | <b>12,882,489,247.13</b>              | <b>10.2%</b>                                            | <b>113,065,033,021.87</b>         |
| 1310      | Reform of Government and Governance - General                                       | 125,947,522,269.00          | 8,359,081,797.13          | 12,882,489,247.13                     | 10.2%                                                   | 113,065,033,021.87                |
| <b>14</b> | <b>Power</b>                                                                        | <b>190,451,803,078.34</b>   | <b>6,873,977,061.44</b>   | <b>6,917,557,961.44</b>               | <b>3.6%</b>                                             | <b>183,534,245,116.90</b>         |
| 1410      | Power - General                                                                     | 190,451,803,078.34          | 6,873,977,061.44          | 6,917,557,961.44                      | 3.6%                                                    | 183,534,245,116.90                |
| <b>17</b> | <b>Road</b>                                                                         | <b>700,073,918,484.17</b>   | <b>85,874,316,340.42</b>  | <b>141,618,937,767.17</b>             | <b>20.2%</b>                                            | <b>558,454,980,717.00</b>         |
| 1710      | Road - General                                                                      | 700,073,918,484.17          | 85,874,316,340.42         | 141,618,937,767.17                    | 20.2%                                                   | 558,454,980,717.00                |
| <b>21</b> | <b>Oil and Gas Infrastructure</b>                                                   | <b>110,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>110,000,000.00</b>             |
| 2110      | Oil and Gas Infrastructure - General                                                | 110,000,000.00              | -                         | -                                     | 0.0%                                                    | 110,000,000.00                    |

**Table 19: Other Expenditure by Programme Classification**

Imo State Government Budget Performance Report 2026 Q2 - Other Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                   | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Other Expenditure</b>                     | <b>36,482,995,993.18</b> | <b>7,617,893,928.56</b> | <b>15,784,336,773.57</b>              | <b>43.3%</b>                                            | <b>20,698,659,219.61</b>          |
| <b>01</b> | <b>Agriculture</b>                                 | <b>141,100,000.00</b>    | <b>-</b>                | <b>23,078,600.00</b>                  | <b>16.4%</b>                                            | <b>118,021,400.00</b>             |
| 0101      | Effective governance of the Agriculture Sector     | 141,100,000.00           | -                       | 23,078,600.00                         | 16.4%                                                   | 118,021,400.00                    |
| <b>02</b> | <b>Societal Re-orientation</b>                     | <b>10,500,000.00</b>     | <b>5,000,000.00</b>     | <b>7,000,000.00</b>                   | <b>66.7%</b>                                            | <b>3,500,000.00</b>               |
| 0210      | Societal Re-orientation - General                  | 10,500,000.00            | 5,000,000.00            | 7,000,000.00                          | 66.7%                                                   | 3,500,000.00                      |
| <b>04</b> | <b>Health</b>                                      | <b>185,000,000.00</b>    | <b>52,110,000.00</b>    | <b>52,110,000.00</b>                  | <b>28.2%</b>                                            | <b>132,890,000.00</b>             |
| 0401      | Effective governance of the health system          | 185,000,000.00           | 52,110,000.00           | 52,110,000.00                         | 28.2%                                                   | 132,890,000.00                    |
| <b>08</b> | <b>Youth</b>                                       | <b>24,350,000.00</b>     | <b>-</b>                | <b>4,000,000.00</b>                   | <b>16.4%</b>                                            | <b>20,350,000.00</b>              |
| 0810      | Youth - General                                    | 24,350,000.00            | -                       | 4,000,000.00                          | 16.4%                                                   | 20,350,000.00                     |
| <b>09</b> | <b>Environmental Improvement</b>                   | <b>138,852,591.88</b>    | <b>21,000,000.00</b>    | <b>51,000,000.00</b>                  | <b>36.7%</b>                                            | <b>87,852,591.88</b>              |
| 0910      | Environmental Improvement - General                | 138,852,591.88           | 21,000,000.00           | 51,000,000.00                         | 36.7%                                                   | 87,852,591.88                     |
| <b>10</b> | <b>Water Resources and Rural Deve</b>              | <b>197,795,160.59</b>    | <b>11,000,000.00</b>    | <b>41,000,000.00</b>                  | <b>20.7%</b>                                            | <b>156,795,160.59</b>             |
| 1010      | Water Resources and Rural Deve - General           | 197,795,160.59           | 11,000,000.00           | 41,000,000.00                         | 20.7%                                                   | 156,795,160.59                    |
| <b>11</b> | <b>Information Communication and Technology</b>    | <b>16,000,000.00</b>     | <b>500,000.00</b>       | <b>4,500,000.00</b>                   | <b>28.1%</b>                                            | <b>11,500,000.00</b>              |
| 1110      | Information Communication and Technology - General | 16,000,000.00            | 500,000.00              | 4,500,000.00                          | 28.1%                                                   | 11,500,000.00                     |
| <b>13</b> | <b>Reform of Government and Governance</b>         | <b>35,769,398,240.71</b> | <b>7,528,283,928.56</b> | <b>15,601,648,173.57</b>              | <b>43.6%</b>                                            | <b>20,167,750,067.14</b>          |
| 1310      | Reform of Government and Governance - General      | 35,769,398,240.71        | 7,528,283,928.56        | 15,601,648,173.57                     | 43.6%                                                   | 20,167,750,067.14                 |

## 3 Capital Expenditure Details

**Table 20: Capital Expenditure by Project**

Imo State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                       | Project Description                                                     | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>Total Capital Expenditure</b>                          |                                                                         | <b>1,235,720,852,203.04</b> | <b>101,694,875,198.99</b> | <b>167,523,330,104.43</b>             | <b>13.6%</b>                                            | <b>1,068,197,522,098.61</b>       |
| 011100100100 - Office Of The Executive Governor           | RECONSTRUCTION OF NICS BANQUET HALL, GOVERNMENT HOUSE OWERRI            | 300,000,000.00              | 100,000,000.00            | 100,000,000.00                        | 33.3%                                                   | 200,000,000.00                    |
| 011100100100 - Office Of The Executive Governor           | COMPLETION OF 1NO STOREY BUILDING (STAFF QUARTERS, ADC, CSO, ETC.) AND  | 250,000,000.00              | 82,688,500.00             | 82,688,500.00                         | 33.1%                                                   | 167,311,500.00                    |
| 011100100100 - Office Of The Executive Governor           | CONSTRUCTION OF 1NO. WAREHOUSE IN GOVERNMENT HOUSE, OWEERI              | 200,000,000.00              | -                         | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 011100100100 - Office Of The Executive Governor           | CONSTRUCTION OF FIRE SERVICE STATION AND OFFICE FOR FIRE MACHINE IN     | 200,000,000.00              | -                         | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 011100100100 - Office Of The Executive Governor           | RENOVATION OF STAFF CANTEEN AND TO PROVIDE FOR NEW RESTAURANTS FOR      | 120,000,000.00              | -                         | -                                     | 0.0%                                                    | 120,000,000.00                    |
| 011100100100 - Office Of The Executive Governor           | REINSTATEMENT OF RIGID PAVEMENT (CONCRETE WORK) AT THE PUBLIC CAR       | 35,000,000.00               | -                         | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 011100100100 - Office Of The Executive Governor           | ESTABLISHMENT OF STATE WATER PROJECTS ACROSS THE STATE                  | 65,415,000,000.00           | 6,771,581,297.13          | 6,771,581,297.13                      | 10.4%                                                   | 58,643,418,702.87                 |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER, 6 NO.     | 5,000,000.00                | -                         | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER, 6 NO.     | 50,000,000.00               | -                         | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | CONSTRUCTION OF ADDITIONAL BOREHOLE IN IMO HOSE OF ASSEMBLY COMPLEX     | 10,000,000.00               | -                         | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF4NO EACH OF CCTV DECODER, MODERN METAL                       | 20,000,000.00               | -                         | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | PURCHASE AND INSTALLATION OF INTERNET FACILITIES IN THE IMO STATE HOUSE | 30,000,000.00               | -                         | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | PURCHASE AND INSTALLATION OF 40 NO.INTERCOM IN IMO HOUSE OF ASSEMBLY    | 23,000,000.00               | -                         | -                                     | 0.0%                                                    | 23,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | ESTERBLISHMENT OF MINI PRESS FOR IMO STATE HOUSE OF ASSEMBLY NEW        | 15,000,000.00               | -                         | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | CONSTRUCTION OF IMO STATE HOUSE OF ASSEMBLY LAWN TENNIS COURT,          | 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           | 100,000,000.00              | -                         | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 011200300100 - Imo State House of Assembly                | REPLACEMENT OF 1NO SUMEC FIRMAN GENERATING SET 8000E AT THE CLERKS      | 15,000,000.00               | -                         | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 1NO GENERATING SET FOR SPEAKERS LODGE                       | 30,000,000.00               | -                         | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 1NO GENERATING SET FOR DEPUTY SPEAKERS LODGE                | 30,000,000.00               | -                         | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | RENOVATION OF CHAPEL AT IMO STATE HOUSE OF ASSEMBLY, NEW OWERRI         | 100,000,000.00              | -                         | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF10 OFFICE PHOTOCOPYING MACHINES, SCANNERS, PRINTERS AND      | 58,560,000.00               | -                         | -                                     | 0.0%                                                    | 58,560,000.00                     |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF ITEMS FOR LEGISLATIVE/SPECIAL PROJECT BY HON. MEMBERS       | 100,000,000.00              | -                         | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 27 PRADO JEEPS FOR HOUSE MEMBERS                            | 555,000,000.00              | -                         | -                                     | 0.0%                                                    | 555,000,000.00                    |
| 011200300100 - Imo State House of Assembly                | EXPANSION AND PURCHASE OF MEDICAL EQUIPMENT( 10 WEIGHING MAXHINES)      | 100,000,000.00              | -                         | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 20 TRANSCRIPTION MACHINES FOR REPORTERS                     | 10,000,000.00               | -                         | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 20 LAPTOPS AND ACCESSORIES FOR LEGISLATIVE BUDGET AND       | 5,000,000.00                | -                         | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 011200300100 - Imo State House of Assembly                | PURCHASE AND INSTALLATION OF SOLAR ENERGY STREET LIGHT WITHIN THE       | 5,000,000.00                | -                         | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 011200300100 - Imo State House of Assembly                | RENOVATION OF DEPUTY SPEAKERS LODGE                                     | 150,000,000.00              | -                         | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 011200300100 - Imo State House of Assembly                | PURCHASE OF 650KVA PERKINS GENERATING SET FOR THE HOUSE OF ASSEMBLY     | 200,000,000.00              | -                         | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 011200400100 - House of Assembly Service Commission       | REINFORCEMENT OF EXISTING OFFICE COMPLEX FOR IMO STATE HOUSE OF         | 87,987,000.00               | -                         | -                                     | 0.0%                                                    | 87,987,000.00                     |
| 012300100100 - Ministry Of Information, Public Orietation | PURCHASE OF 100 LAPTOPS AND INTERNET ACCESSORIES FOR THE DIGITISATION   | 324,170,269.00              | -                         | -                                     | 0.0%                                                    | 324,170,269.00                    |
| 012300100100 - Ministry Of Information, Public Orietation | ESTABLISHMENT OF ICT CENTRES AT HEADQUARTERS (SECRETARIAT), ORLU AND    | 54,000,000.00               | -                         | -                                     | 0.0%                                                    | 54,000,000.00                     |
| 012300100100 - Ministry Of Information, Public Orietation | ESTABLISHMENT OF DIGITAL LIBRARY AT MOIS HEADQUATERS                    | 200,000,000.00              | -                         | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 012400100100 - Ministry Of Homeland Security and          | PURCHASE AND INSTALLATION OF 100 NO. CCTV CAMERAS ACROSS THE STATE      | 500,000,000.00              | -                         | 82,897,550.00                         | 16.6%                                                   | 417,102,450.00                    |
| 012500100100 - Office Of The Head Of Service              | REHABILITATION OF 20 NO. TOILETS IN THE IMO STATE SECRETARIAT COMPLEX   | 6,000,000.00                | -                         | -                                     | 0.0%                                                    | 6,000,000.00                      |
| 012500100100 - Office Of The Head Of Service              | REHABILITATION OF ROADS AND CAR PARKS WITHIN THE SECRETARIAT COMPLEX    | 14,000,000.00               | -                         | -                                     | 0.0%                                                    | 14,000,000.00                     |
| 012500100100 - Office Of The Head Of Service              | CONSTRUCTION OF PERMANENT OFFICE COMPLEX FOR SDC AT NEW OWERRI          | 50,000,000.00               | -                         | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 012500100100 - Office Of The Head Of Service              | REHABILITATION OF WALKWAYS WITHIN THE SECRETARIAT                       | 30,000,000.00               | -                         | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 012500100100 - Office Of The Head Of Service              | PURCHASE OF OFFICE SOFAS, TABLES & SEATS                                | 24,000,000.00               | -                         | -                                     | 0.0%                                                    | 24,000,000.00                     |
| 012500100100 - Office Of The Head Of Service              | CONSTRUCTION OF THREE STOREY CONFERENCE HALL FOR THE OFFICE OF THE      | 1,200,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,200,000,000.00                  |
| 012500100100 - Office Of The Head Of Service              | REHABILITATION OF STATE LIBRARY                                         | 22,000,000.00               | -                         | -                                     | 0.0%                                                    | 22,000,000.00                     |
| 012500100100 - Office Of The Head Of Service              | PURCHASE OF COMPUTERS & ACCESSORIES FOR COMPUTERIZATION OF              | 50,000,000.00               | -                         | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 014000100100 - Office Of The Auditor General - State      | CONSTRUCTION OF 2 NO OFFICE BUILDINGS FOR AUDITOR-GENERAL OF THE        | 589,000,000.00              | -                         | -                                     | 0.0%                                                    | 589,000,000.00                    |
| 014700100100 - Civil Service Commission                   | CONSTRUCTION OF CIVIL SERVICE COMMISSION, COMPLEX                       | 250,000,000.00              | -                         | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 014800100100 - Imo State Independent Electoral            | RENOVATION/REHABILITATION OF OFFICE BUILDING AT IMO STATE INDEPENDENT   | 240,000,000.00              | -                         | -                                     | 0.0%                                                    | 240,000,000.00                    |
| 014800100100 - Imo State Independent Electoral            | BUILDING AN ULTRA-MODERN SECRETARIAT AT THE COMMISSION'S                | 300,000,000.00              | -                         | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 014900100100 - Local Government Service Commission        | CONSTRUCTION OF LOCAL GOVERNMENT SERVICE COMMISSION SECRETARIAT IN      | 800,000,000.00              | -                         | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 014900100100 - Local Government Service Commission        | ESTABLISHMENT OF ONLINE COMPUTERISATION/BIOMETRIC DATABASE AT THE       | 200,000,000.00              | -                         | -                                     | 0.0%                                                    | 200,000,000.00                    |

[illegible]

| Administrative Code and Description                  | Project Description                                                    | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|------------------------------------------------------|------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 022200100100 - Ministry Of Trade, Commerce and       | PROCUREMENT OF 80 LAPTOPS AND FORENSIC AUDIT EQUIPMENT FOR THE         | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 022200100100 - Ministry Of Trade, Commerce and       | REHABILITATION OF SHOPS AT IMO INTERNATIONAL CLUSTER MARKET NAZE,      | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 022200100100 - Ministry Of Trade, Commerce and       | REHABILITATION OF SHOPS AT IMO INTERNATIONAL MARKET EGBADA AND         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 022200100100 - Ministry Of Trade, Commerce and       | PROCUREMENT OF LAPTOPS AND INTERNET ACCESSORIES FOR THE ENUMERATOR     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 022800100100 - Ministry Of Science, Technology and   | ESTABLISHMENT OF STATE INNOVATION HUBS AND TECH INCUBATORS ACROSS      | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 022800100100 - Ministry Of Science, Technology and   | PROCUREMENT OF 500LAPTOPS AND OTHER STEM EQUIPMENT FOR FUTURE-         | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 022900100100 - Ministry Of Transport                 | PURCHASE AND INSTALLATION OF TRAFFIC LIGHTS AT 25 ROUNDABOUTS IN       | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 022900100100 - Ministry Of Transport                 | CONSTRUCTION OF WORLD CLASS MODEL BUSTOP TERMINAL/REMODELLING OF       | 410,000,000.00       | -                   | -                                     | 0.0%                                                    | 410,000,000.00                    |
| 022900100100 - Ministry Of Transport                 | CONSTRUCTION AND EQUIPPING OF IMO STATE TRAFFIC MANAGEMENT             | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 022900100100 - Ministry Of Transport                 | ACQUISITION OF LAPTOPS AND INTERNET ACCESSORIES FOR THE AUTOMATION     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 022900100100 - Ministry Of Transport                 | ESTABLISHMENT OF ELECTRIC VEHICLE INSPECTION STATIONS ( VIS) AND OPTIC | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 022900100100 - Ministry Of Transport                 | EXPANSION OF THE RUNWAY AT IMO CARGO AIRPORT, OWERRI                   | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 023100100100 - Ministry Of Power and Electrification | PROCUREMENT OF ELECTRIC POLES AND CABLES FOR RURAL ELECTRIFICATION     | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 023100100100 - Ministry Of Power and Electrification | DESIGN AND CONSTRUCTION OF 26 NO OF 15MVA, 33/11KV INJECTION           | 88,327,616,000.00    | 2,000,000,000.00    | 2,000,000,000.00                      | 2.3%                                                    | 86,327,616,000.00                 |
| 023100100100 - Ministry Of Power and Electrification | PROCUREMENT OF 2 NOS HILUX VANS AND ONE TOYOTA HIACE BUS               | 852,000,000.00       | -                   | -                                     | 0.0%                                                    | 852,000,000.00                    |
| 023100100100 - Ministry Of Power and Electrification | PROCUREMENT OF TRANSFORMERS AND HIGH TENSION CABLES FOR LIGHT UP IMO   | 13,679,615,707.75    | 2,873,977,061.44    | 2,873,977,061.44                      | 21.0%                                                   | 10,805,638,646.31                 |
| 023100100100 - Ministry Of Power and Electrification | REHABILITATION OF THE 132KVA OKIGWE POWER TRANSMOSSION STATION AND     | 1,509,608,333.00     | -                   | -                                     | 0.0%                                                    | 1,509,608,333.00                  |
| 023100100100 - Ministry Of Power and Electrification | DESIGN AND CONSTRUCTION OF 4NO OF 7.5MVA, 33/11KV INJECTION SUBSTATION | 8,877,888,000.00     | -                   | -                                     | 0.0%                                                    | 8,877,888,000.00                  |
| 023100100100 - Ministry Of Power and Electrification | DESIGN AND CONSTRUCTION OF 700KM OF 33KV OVERHEAD TRANSMISSION LINE    | 29,754,900,000.00    | 2,000,000,000.00    | 2,043,580,900.00                      | 6.9%                                                    | 27,711,319,100.00                 |
| 023100100100 - Ministry Of Power and Electrification | DESIGN & CONSTRUCTION OF 180KM OF 11KV OVERHEAD DISTRIBUTION LINE      | 5,134,950,000.00     | -                   | -                                     | 0.0%                                                    | 5,134,950,000.00                  |
| 023100100100 - Ministry Of Power and Electrification | DESIGN AND CONSTRUCTION OF MEDIUM VOLTAGE DISTRIBUTION NETWORK IN      | 8,732,022,750.00     | -                   | -                                     | 0.0%                                                    | 8,732,022,750.00                  |
| 023100100100 - Ministry Of Power and Electrification | DESIGN AND CONSTRUCTION OF 30KM, 132KV OHTL FROM OWERRI TO ABOH        | 14,365,560,000.00    | -                   | -                                     | 0.0%                                                    | 14,365,560,000.00                 |
| 023100100100 - Ministry Of Power and Electrification | PURCHASE OF TRANSFORMERS FOR LIGHTUP IMO ELECTRIFICATION PROJECT       | 6,400,000,000.00     | -                   | -                                     | 0.0%                                                    | 6,400,000,000.00                  |
| 023100100100 - Ministry Of Power and Electrification | DESIGN & CONSTRUCTION OF 15KM, 132KV OHT ORLU TO IDEATO                | 4,742,000,000.00     | -                   | -                                     | 0.0%                                                    | 4,742,000,000.00                  |
| 023100100100 - Ministry Of Power and Electrification | DESIGN & CONSTRUCTION OF 63MVA, 132/33KV MOBILE POWER TRANSFORMER AT   | 5,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 5,000,000,000.00                  |
| 023100100100 - Ministry Of Power and Electrification | COMPLETION OF OUTSTANDING WORKS FOR THE 60KM, 330KV DOUBLE CIRCUIT     | 2,075,642,287.59     | -                   | -                                     | 0.0%                                                    | 2,075,642,287.59                  |
| 023100100200 - Imo State Electricity Regulatory      | ESTABLISHMENT AND EQUIPMENT OF ELECTRICAL/ELECTRONICS WORKSHOP FOR     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 023100100200 - Imo State Electricity Regulatory      | PURCHASE OF 10,000 PIECES OF PRE-PAID (3 PHASE) ELECTRICITY METERS AND | 2,064,000,000.00     | -                   | 250,000,000.00                        | 12.1%                                                   | 1,814,000,000.00                  |
| 023200100100 - MINISTRY OF PETROLEUM and Natural     | PROCUREMENT OF 20LAPTOPS FOR PETROLEUM SECTOR ENUMERATION AND OIL      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 023200100100 - MINISTRY OF PETROLEUM and Natural     | PROCUREMENT OF 3NOS HILUX VANS AS UTILITY VEHICLES FOR THE MINISTRY    | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |
| 023300100100 - MINISTRY OF SOLID MINERALS AND        | RE-ENFORCEMENT OF ROAD INFRASTRUCTURE AT NAZE INDUSTRIAL LAYOUT        | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 023300100100 - MINISTRY OF SOLID MINERALS AND        | PROVISION OF OF INITIAL INFRASTRUCTURE (PERIMETER FENCING AND INTERNAL | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 023300100100 - MINISTRY OF SOLID MINERALS AND        | CONSTRUCTION OF ROAD INFRASTRUCTURE WITHIN ONITSHA ROAD INDUSTRIAL     | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |
| 023300100100 - MINISTRY OF SOLID MINERALS AND        | CONSTRUCTION OF POLICE STATION AT ONITSHA ROAD INDUSTRIAL LAYOUT       | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 023300100100 - MINISTRY OF SOLID MINERALS AND        | FENCING OF ONITSHA ROAD INDUSTRIAL LAYOUT                              | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 023300100100 - MINISTRY OF SOLID MINERALS AND        | ESTABLISHMENT OF 24KM MINING BAY                                       | 170,000,000.00       | -                   | -                                     | 0.0%                                                    | 170,000,000.00                    |
| 023400100100 - Ministry Of Works & Infrastrutural    | PROCUREMENT AND INSTALLATION OF SOLAR STREET LIGHT IN IMO STATE        | 1,800,000,000.00     | 658,596,250.00      | 803,046,250.00                        | 44.6%                                                   | 996,953,750.00                    |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF A NEW FUNCTIONAL ZOO AT EZIAMA IKEDURU                 | 67,320,002.00        | -                   | -                                     | 0.0%                                                    | 67,320,002.00                     |
| 023400100100 - Ministry Of Works & Infrastrutural    | COMPLETION OF IMO STATE INTERNAL REVENUE SERVICE BUILDING, OWERRI      | 20,000,000,000.00    | -                   | 631,498,843.50                        | 3.2%                                                    | 19,368,501,156.50                 |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF BUS TERMINAL AT NAZE AND CENTRAL AREA                  | 17,500,000,000.00    | 1,400,000,000.00    | 1,400,000,000.00                      | 8.0%                                                    | 16,100,000,000.00                 |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF 1.67KM ROAD NETWORK AT NEKEDE CAMPUS OF THE            | 2,051,616,000.00     | -                   | -                                     | 0.0%                                                    | 2,051,616,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | REHABILITATION AND COMPLETION OF OVERLAY OF OWERRI-MGBIDI-ONITSHA      | 54,987,000,000.00    | 420,000,000.00      | 420,000,000.00                        | 0.8%                                                    | 54,567,000,000.00                 |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF INTERNAL ROADS AT ESTATE AND GULLY RECLAMATION         | 6,015,065,535.00     | -                   | -                                     | 0.0%                                                    | 6,015,065,535.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF HUMAN RACE EZEAKIRI-NAZE NO.6 ABA OWERRI ROAD          | 966,248,377.50       | -                   | -                                     | 0.0%                                                    | 966,248,377.50                    |
| 023400100100 - Ministry Of Works & Infrastrutural    | PROCUREMENT AND INSTALLATION OF DOUBLE HEADED 100 WATTS SOLAR          | 722,250,000.00       | -                   | -                                     | 0.0%                                                    | 722,250,000.00                    |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF OWERRI-OKPALA-OWERRINTA ROAD                           | 120,000,000,000.00   | 25,300,000,000.00   | 71,622,127,201.25                     | 59.7%                                                   | 48,377,872,798.75                 |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF ASSUMPTA- UMUGUMA-HOSPITAL-CHOSEN DREAMLAND HOTEL      | 8,870,708,076.25     | -                   | -                                     | 0.0%                                                    | 8,870,708,076.25                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF UMUEZEALA-UMUODE-EKEUMUDU UMUKABIA ROAD IN EHIME       | 1,609,558,262.50     | -                   | -                                     | 0.0%                                                    | 1,609,558,262.50                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | RECONSTRUCTION/REHABILITATION OF OWERRI-ELELE ROAD                     | 223,987,000,000.00   | 58,095,720,090.42   | 58,095,720,090.42                     | 25.9%                                                   | 165,891,279,909.58                |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF ESTATE INTERNAL ROADS AND THE ROAD LEADING TO THE      | 2,731,026,750.00     | -                   | -                                     | 0.0%                                                    | 2,731,026,750.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | REHABILITATION OF CONCORD HOTEL-PHC ROAD THRU EVANS ENWEREM            | 16,030,906,032.17    | -                   | -                                     | 0.0%                                                    | 16,030,906,032.17                 |
| 023400100100 - Ministry Of Works & Infrastrutural    | REHABILITATION OF ULAKWO - IMERIENWE - ETCHE ROAD (29.3KM)             | 7,200,000,000.00     | -                   | -                                     | 0.0%                                                    | 7,200,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF 500M X 45M ADDITIONAL RUNWAY AND OVERLAY OF 2.7KM X    | 6,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 6,000,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | EXPANSION OF AFOGIDI AMAIFEKE-MGBIDI JUNCTION                          | 7,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 7,500,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | RECONSTRUCTION/REHABILITATION OF OGUTA INTERNAL ROADS                  | 3,600,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,600,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF ORIE AKOKWA ROUNDABOUT UMUOPIA-ST. DAVID'S CATHOLIC    | 3,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,500,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF NEMPI-AMAOFUO ROAD                                     | 2,047,500,000.00     | -                   | -                                     | 0.0%                                                    | 2,047,500,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF AMAORKA - IBIASOEGBE - UBULU - ISIEKE ROAD             | 3,627,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,627,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF ULI BOUNDARY - UBULU - AMAGU - AKUMA - AMEBU ROAD      | 2,925,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,925,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION OF AWO-IDEMILI - AMAIFEKE ROAD                            | 10,471,500,000.00    | -                   | -                                     | 0.0%                                                    | 10,471,500,000.00                 |
| 023400100100 - Ministry Of Works & Infrastrutural    | CONSTRUCTION AND REHABILITATION WORKS IN THE STATE (OWERRI, ORLU AND   | 20,550,000,000.00    | -                   | -                                     | 0.0%                                                    | 20,550,000,000.00                 |
| 023400100100 - Ministry Of Works & Infrastrutural    | REHABILITATION/RECONSTRUCTION OF AMIRI JUNCTION AWO-ATTA NJABA         | 3,664,989,168.75     | -                   | -                                     | 0.0%                                                    | 3,664,989,168.75                  |
| 023400100100 - Ministry Of Works & Infrastrutural    | RECONSTRUCTION/REHABILITATION OF ORLU TOWNSHIP ROADS                   | 19,850,000,000.00    | -                   | 8,646,545,382.00                      | 43.6%                                                   | 11,203,454,618.00                 |

| Administrative Code and Description                    | Project Description                                                   | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------------------------------------------------|-----------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF ORLU TOWNSHIP ROADS                                   | 2,875,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,875,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | REHABILITATION/RECONSTRUCTION OF IHIALA-BANANA JUNCTION - ANARA-      | 54,500,000,000.00    | -                   | -                                     | 0.0%                                                    | 54,500,000,000.00                 |
| 023400100100 - Ministry Of Works & Infrastrutural      | RECONSTRUCTION/REHABILITATION OF NKWERRE-UMUDI-DIKENAFAI ROAD         | 5,800,000,000.00     | -                   | -                                     | 0.0%                                                    | 5,800,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF REGIONAL GOVERNMENT HOUSE EZIACHI ORLU                | 11,000,000,000.00    | -                   | -                                     | 0.0%                                                    | 11,000,000,000.00                 |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF OMUMA - AMIRI ROAD BY THE CHURCH                      | 1,924,448,015.00     | -                   | -                                     | 0.0%                                                    | 1,924,448,015.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF ORIE OMUMA MARKET AND AFOR AKATTAT MARKET ROADS       | 2,707,688,500.00     | -                   | -                                     | 0.0%                                                    | 2,707,688,500.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OBITTI-MGBISII ROAD OHAJI EGBEMA (6KM)                   | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF NKWOGWU-OBODOUJICHI-OBODOAHARA-OBODIA ROAD            | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF AVU - OBOSIMA - ETEKWURU ROAD (24.8KM)                | 26,000,000,000.00    | -                   | -                                     | 0.0%                                                    | 26,000,000,000.00                 |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF AWO-OMAMA, UMUOKWESOLOBI HOSPITAL ROAD TO ORIE        | 1,663,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,663,000,000.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF UMUHU-OMUMA/NNEMPI HEALTH CENTER ROAD                 | 1,578,678,750.00     | -                   | -                                     | 0.0%                                                    | 1,578,678,750.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | REHABILITATION/RECONSTRUCTION OF 13 NUMBER ROADS IN ORLU URBAN        | 4,893,554,675.00     | -                   | -                                     | 0.0%                                                    | 4,893,554,675.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF EZIACHI-UMUZIKE-UMUDIOKA AMUCHA WITH SPUR AT          | 2,496,860,340.00     | -                   | -                                     | 0.0%                                                    | 2,496,860,340.00                  |
| 023400100100 - Ministry Of Works & Infrastrutural      | CONSTRUCTION OF ANARA-UMUELEMAI ROAD                                  | 13,500,000,000.00    | -                   | -                                     | 0.0%                                                    | 13,500,000,000.00                 |
| 023400200100 - Office Of The Surveyor General          | CONSTRUCTION AND FURNISHING OF OFFICE OF THE SURVEYOR-GENERAL         | 900,000,000.00       | -                   | -                                     | 0.0%                                                    | 900,000,000.00                    |
| 023600100100 - Ministry Of Tourism, Hospitality and    | REHABILITATION AND UPGRADING OF NWORIE TOURIST CENTRE, OWERRI         | 1,000,000,000.00     | -                   | 106,209,900.00                        | 10.6%                                                   | 893,790,100.00                    |
| 023600100100 - Ministry Of Tourism, Hospitality and    | CONSTRUCTION/ESTABLISHMENT OF MUSEUM IN AMAIGBO NWANGLE LGA           | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 023800100100 - Ministry Of Budget, Economic Planning & | ESTABLISHMENT OF MICRO ENTERPRISE PROJECTS IN OKIGWE, ORLU AND        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 023800100100 - Ministry Of Budget, Economic Planning & | RENOVATION OF 1NO. STATE BUREAU OF STATISTICS BUILDING IN OWERRI WEST | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 023800100100 - Ministry Of Budget, Economic Planning & | CONDUCT OF CAPACITY BUILDING OF PRS OFFICERS ACROSS THE MDAs          | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 023800100100 - Ministry Of Budget, Economic Planning & | PREPARATION OF IMO STATE MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)     | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 023800100100 - Ministry Of Budget, Economic Planning & | PREPARATION OF MEDIUM TERM SECTORAL STRATEGY (MTSS) 2027-2029 FOR     | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 023800100100 - Ministry Of Budget, Economic Planning & | CONDUCTING OF SOCIO-ECONOMIC SURVEYS ACROSS THE STATE                 | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 023800100100 - Ministry Of Budget, Economic Planning & | TECHNICAL ASSISTANCE TO ATTAIN SABER GOALS                            | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 023800100100 - Ministry Of Budget, Economic Planning & | PRODUCTION OF STATE INFRASTRUCTURE DEVELOPMENT MASTER PLAN            | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |
| 023800100100 - Ministry Of Budget, Economic Planning & | DEVELOPMENT OF STATE STRATEGIC DEVELOPMENT PLAN (SSDP)                | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 025200100100 - Ministry Of Water Resources             | CONSTRUCTION OF RETENTION DAMS/BASINS IN SELECTED FLOOD PRONE AREAS-  | 17,570,000.00        | -                   | -                                     | 0.0%                                                    | 17,570,000.00                     |
| 025200100100 - Ministry Of Water Resources             | DEVELOPMENT OF BLUE PRINT ON THE 3NOS DAM SITES AT MBAA RIVER         | 60,856,000.00        | -                   | -                                     | 0.0%                                                    | 60,856,000.00                     |
| 025200100100 - Ministry Of Water Resources             | REHABILITATION AND EXPANSION OF URBAN WATER SCHEMES                   | 27,321,029,007.25    | -                   | -                                     | 0.0%                                                    | 27,321,029,007.25                 |
| 025200100100 - Ministry Of Water Resources             | CONSTRUCTION OF 12No 8 COMPARTMENT TOILETS IN SCHOOLS AND 12No 6      | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |
| 025200100100 - Ministry Of Water Resources             | REACTIVATION/REHABILITATION OF WATER FACILITIES IN 10No BLOCKS OF THE | 41,826,600.00        | -                   | -                                     | 0.0%                                                    | 41,826,600.00                     |
| 025200100100 - Ministry Of Water Resources             | RENOVATION OF FIRE STATIONS AT ORLU, OKIGWE, IDEATO NORTH AND         | 394,270,000.00       | -                   | -                                     | 0.0%                                                    | 394,270,000.00                    |
| 025200100100 - Ministry Of Water Resources             | PROCUREMENT OF 4NOS HILUX VANS FOR REVENUE DRIVE AND PROJECT          | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 025200100100 - Ministry Of Water Resources             | REHABILITATION, EQUIPMENT AND FURNISHING OF RUWASSA OFFICE COMPLEX    | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 025200100100 - Ministry Of Water Resources             | REHABILITATION OF 77No AND CONSTRUCTION OF NEW 45No WATER SCHEMES IN  | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 025200100100 - Ministry Of Water Resources             | CONSTRUCTION OF 60No 8 COMPACTMENT TOILETS IN SCHOOLS AND 6           | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| 025200100100 - Ministry Of Water Resources             | PROCUREMENT OF OFFICE 26 TABLES AND 26 SEATS FOR THE IMPLEMENTATION   | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 025200100100 - Ministry Of Water Resources             | REHABILITATION, EQUIPMENT AND FURNISHING OF ISSTOWA OFFICE COMPLEX    | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 025200100100 - Ministry Of Water Resources             | CONSTRUCTION OF 35 NEW WATER SCHEMES, REHABILITATION OF 25 WATER      | 10,000,000,000.00    | -                   | -                                     | 0.0%                                                    | 10,000,000,000.00                 |
| 025200100100 - Ministry Of Water Resources             | CONSTRUCTION OF 104No 8COMPARTMENT TOILETS IN SCHOOLS AND 436         | 3,417,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,417,000,000.00                  |
| 025200100100 - Ministry Of Water Resources             | PROCUREMENT OF 2NO. FIRE SERVICE TRUCKS                               | 900,000,000.00       | -                   | -                                     | 0.0%                                                    | 900,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF COMMISSIONERS' QUARTERS (LANDSCAPING & INCLUSION OF     | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | CONSTRUCTION OF SEMI-DETACHED CSO QUARTERS AT GOVERNMENT HOUSE        | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF IMO STATE SECRETARIAT, NEW OWERI                        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | PERIMETER/PARCELLATION SURVEYS AND LAYOUT DESIGNS IN OWERRI           | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | CONSTRUCTION OF ROADS AT REDEMPTION HOUSING ESTATE AVU/OBINZE IN      | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | DEVELOPMENT OF OPEN SPACE AND PLAY GROUNDS WITHIN THE LAYOUT IN       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF IMO AIRPORT PROTOCOL LOUNGE FOR THE GOVERNOR            | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF GOVERNOR'S LODGE OWERRI                                 | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF HEROES SQUARE OWERRI                                    | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF IMO CONFERENCE HALL OWERRI                              | 1,000,000,000.00     | 137,500,000.00      | 137,500,000.00                        | 13.8%                                                   | 862,500,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | CONSTRUCTION OF 8 BLOCKS OF 15 STORY APARTMENT BUILDING NEW OWERRI    | 1,220,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,220,000,000.00                  |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | COMPLETION OF THE CONSTRUCTION OF STATE LIAISON OFFICE, ABUJA         | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RECONSTRUCTION OF DEFECTIVE BASEMENT OF IMO LIAISON OFFICE, ABUJA     | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | PROVISION OF ROAD NFASTRUCTURES IN ESTATES, OBOWO, CIVIL SERVANTS'    | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | ESTABLISHMENT OF BUILDING MATERIALS TESTING LABORATORY                | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | PURCHASE OF 3NOS TOYOTA HILUX (DOUBLE CABIN) AS PROJECT VEHICLES      | 160,000,000.00       | -                   | -                                     | 0.0%                                                    | 160,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | ACQUISITION OF LAND AND PAYMENT OF COMPENSATION                       | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF STAFF QUARTERS (SIX FLATS) WITH BOYS QUARTERS, ABUJA    | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | RENOVATION OF IMO STATE HOUSING COOPERATION BUILDING                  | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | REBUILDING OF DUPLEX FOR SPECIAL ADVISER QUARTERS (ABUJA LIAISON      | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 025300100100 - Ministry Of Housing, Urban Renewal and  | REHABILITATION OF STAFF HOUSING ESTATE K.O MBADIWE UNIVERSITY         | 1,200,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,200,000,000.00                  |

| Administrative Code and Description                    | Project Description                                                   | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------------------------------------------------|-----------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 026000100100 - Ministry Of Lands and Physical Planning | ACQUISITION OF LAND AT UMULAKU UMUOKIRE OKUKU, OWERRI WEST FOR        | 130,000,000.00       | -                   | -                                     | 0.0%                                                    | 130,000,000.00                    |
| 026000100100 - Ministry Of Lands and Physical Planning | ACQUISITION OF LAND FOR ESTABLISHMENT OF IMO INDUSTRIAL PARK AT       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 026000100100 - Ministry Of Lands and Physical Planning | FENCING OF IMSG LAYOUTS (OLD/NEW)                                     | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 027000100100 - Ministry of Livestock Development       | CONSTRUCTION OF STATE OF THE ART VETERINARY CLINIC IN OWERRI          | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |
| 027000100100 - Ministry of Livestock Development       | COMPLETION OF THE CONSTRUCTION OF IMO STATE ABATTOIR AT NAZE AND      | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |
| 027000100100 - Ministry of Livestock Development       | ESTABLISHMENT OF HATCHERY FACILITY IN IMO STATE FOR DAY OLD CHICK     | 3,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| 027000100100 - Ministry of Livestock Development       | ESTABLISHMENT OF STANDARD FEED MILL FOR COMMERCIAL FEED PRODUCTION    | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 027200100100 - Ministry Of Entrepreneurship, Skill     | RENOVATION OF ARTISANS MODERN VILLAGE AT NAZE/NEKEDE INDUSTRIAL       | 3,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| 027200100100 - Ministry Of Entrepreneurship, Skill     | RENOVATION OF AVU MECHANIC VILLAGE                                    | 3,471,550,285.00     | -                   | -                                     | 0.0%                                                    | 3,471,550,285.00                  |
| 027600100100 - Ministry of Digital Economy and E-      | PROCUREMENT AND INSTALLATION OF A STATE OWNED FIBRE HIGHWAY AT THE    | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 027600100100 - Ministry of Digital Economy and E-      | PROCUREMENT AND DEVELOPMENT OF IMO COMMUNITY DIGITAL HUB IN ORLU,     | 750,000,000.00       | -                   | -                                     | 0.0%                                                    | 750,000,000.00                    |
| 027600100100 - Ministry of Digital Economy and E-      | PROCUREMENT OF LAPTOPS AND INTERNET ACCESSORIES FOR THE               | 1,500,000,000.00     | 1,000,000,000.00    | 1,000,000,000.00                      | 66.7%                                                   | 500,000,000.00                    |
| 031800100100 - Judicial Service Commission             | RENOVATION OF JUDICIAL SERVICE COMMISSION OFFICE BUILDING IN NEW      | 245,000,000.00       | -                   | -                                     | 0.0%                                                    | 245,000,000.00                    |
| 031800100100 - Judicial Service Commission             | RE-ROOFING AND RENOVATION OF CONFERENCE HALL                          | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |
| 031800100100 - Judicial Service Commission             | PROCUREMENT AND INSTALLATION OF SOLAR WITH 30KVA BATTERY TO PROVIDE   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | RENOVATION OF HONOURABLE CHIEF JUDGE'S QUARTERS IN NEW OWERRI         | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ISU LGA                  | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN UBULU,ORLU LGA           | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OGUTA                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ISIALA MBANO             | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN URUALA, IDEATO-NORTH     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN AWAKA, OWERRI NORTH      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN NGOR OKPALA              | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF HIGH COURT BUILDING IN UMUOKANNE, OHAJI EGBEMA LGA    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF HIGH COURT BUILDING IN AWAKA, OWERRI NORTH LGA        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF HIGH COURT BUILDING IN ABOH MBAISE                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF HIGH COURT BUILDING IN ISIALA MBANO                   | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF HIGH COURT BUILDING IN OGUTA                          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF HIGH COURT BUILDING IN AHIAZU MBAISE                  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN DIKENAFAI, IDEATO SOUTH  | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OBOWO                    | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN EZIAMA, NKWERRE LGA      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN NKWERRE                  | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN UMUNEKE, NGOR-OKPALA     | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OKPALA, NGOR-OKPALA LGA  | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN EGBEMA, OHAJI EGBEMA     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ATTA NJABA LGA           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OKE UVURU, ABOH-MBAISE   | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | RENOVATION/REROOFING OF HIGH COURT BUILDING ETITI, ISINWEKE IHITTE-   | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF A NEW HIGH COURT BUILDING , IHO IKEDURU LGA           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | RENOVATION/REROOFING OF HIGH COURT BUILDING, ORLU                     | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF NEW MAGISTRATE COURT BUILDING OGWA, MBAITOLI LGA      | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF A NEW HIGH COURT OGWA, MBAITOLI LGA                   | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | RENOVATION/REROOFING OF HIGH COURT BUILDING, NKWERRE LGA              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | RENOVATION/REROOFING OF MAGISTRATE COURT BUILDING URUALA, IDEATO      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF PRADO JEEPS FOR 15 JUDGES IN THE STATE                 | 750,000,000.00       | -                   | -                                     | 0.0%                                                    | 750,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF A NEW SMALL CLAIMS COURT BUILDING WITHIN THE HIGH     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | INSTALLATION OF 3NO SOLAR ENERGY FOR THREE BUILDINGS AT JUSTICE OPUTA | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF 1NO TOYOTA LANDCRUISER JEEP FOR CHIEF JUDGE OF IMO     | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | RENOVATION/REROOFING OF COURT COMPLEX (JUSTICE OPUTA HIGH COURT       | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | RENOVATION/REROOFING OF MAGISTRATE COURT BUILDING UMUAGWO OHAJI       | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF A NEW HIGH COURT NGOR OKPALA LGA                      | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF ONE TOYOTA HUMMER BUS FOR CONVEYING JUDGES TO          | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF COSTER BUS FOR STAFF OUTINGS                           | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | RENOVATION OF MAGISTRATE COURTS IN ORLU ROAD COMPLEX                  | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF NEW PROBATE BUILDING IN OWERRI                        | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF 30 TOYOTA CAMRY CARS (LE MODEL) FOR 30 MAGISTRATES IN  | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF 10 NEW TOYOTA COROLLA CARS FOR DEPARTMENT HEADS        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF 10 DESKTOP COMPUTERS FOR THE IMO STATE JUDICIARY       | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF 5 NOS.PHOTOCOPIERS, SCANNERS AND ACCESSORIES FOR IMO   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 031800200100 - Judiciary - High Court                  | RENOVATION/REROOFING OF MAGISTRATE COURT BUILDING OGUTA               | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | ESTABLISHMENT OF E-LIBRARY IN THE IMO STATE JUDICIARY HIGH COURT      | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | PROCUREMENT OF 80 OFFICE TABLES AND SEATS FOR HIGH COURT COMPLEX ORLU | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | CONSTRUCTION OF NEW VISUAL COURT ICT BUILDING IN THE IMO STATE        | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 031800200100 - Judiciary - High Court                  | PURCHASE OF 41 NO.SUMEC FIRMAN 8000E GENERATING SET FOR 41 JUDGES     | 205,000,000.00       | -                   | -                                     | 0.0%                                                    | 205,000,000.00                    |

| Administrative Code and Description                     | Project Description                                                     | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------------------------------------------|-------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 031800300100 - Judiciary - Customary Court of Appeal    | COMPLETION OF THE CONSTRUCTION OF CUSTOMARY COURT OF APPEAL'S NEW       | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |
| 031800300100 - Judiciary - Customary Court of Appeal    | CONSTRUCTION OF CUSTOMARY COURT BUILDING IN ACHI MBIERI MBAITOLI LGA    | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION OF CUSTOMARY COURT BUILDING IN IHIOMA ORLU LGA               | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION OF CUSTOMARY COURT BUILDING IN ONUIMO LGA                    | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION OF CUSTOMARY COURT BUILDING IN ENYIOGUGU ABOH MBAISE LGA     | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING EZIAMA, IKEDURU        | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING, AHIAZU MBAISE         | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING OROGWE, OWERRI         | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING AMARAKU, ISIALA        | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING NKWO IHITTE, IHITTE    | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING ISINWEKE, IHITTE       | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING UMUOHIAGU, NGOR-       | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING OHOBA,                 | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING NNENASA NJABA LGA      | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING IHITTE-OWERRE,         | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | RENOVATION OF CUSTOMARY COURT BUILDING IN OMUMA, ORU EAST LGA           | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 031800300100 - Judiciary - Customary Court of Appeal    | CONSTRUCTION OF PAVILLION IN THE CUSTOMARY COURT OF APPEAL, OWERRI      | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |
| 032600100100 - Ministry Of Justice and Attorney General | RENOVATION OF 5 NO. DPP BUILDINGS IN ABOH MBAISE, ORLU, OGUTA, OKIGWE,  | 200,000,000.00       | 185,000,000.00      | 185,000,000.00                        | 92.5%                                                   | 15,000,000.00                     |
| 032600100100 - Ministry Of Justice and Attorney General | CONSTRUCTION OF ALTERNATIVE DISPUTE RESOLUTION CENTRE IN NEW OWERRI     | 300,000,000.00       | 200,000,000.00      | 200,000,000.00                        | 66.7%                                                   | 100,000,000.00                    |
| 045800100100 - Ministry of Niger Delta                  | CONSTRUCTION OF JETTY AT OSSEMOTO BEACH, OGUTA LGA FOR THE              | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |
| 045800100100 - Ministry of Niger Delta                  | PROCUREMENT OF 1 NO. PONTOON AT OGUTA LAKE IN OGUTA LGA                 | 600,000,000.00       | -                   | -                                     | 0.0%                                                    | 600,000,000.00                    |
| 045800100100 - Ministry of Niger Delta                  | CONSTRUCTION OF IMO MARINE UNIVERSITY DUAL CARRIAGE WAY (2KM) AT        | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 045800100100 - Ministry of Niger Delta                  | CONSTRUCTION OF ADMINISTRATIVE BLOCK AT MARINE UNIVERSITY OSSEMOTO      | 1,300,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,300,000,000.00                  |
| 051300100100 - Ministry of Youth Development and        | PROCUREMENT OF 100 SEWING MACHINES FOR YOUTH EMPOWERMENT AND            | 712,000,000.00       | -                   | -                                     | 0.0%                                                    | 712,000,000.00                    |
| 051300100100 - Ministry of Youth Development and        | PROCUREMENT OF 200 SPORTING MATERIALS (AGILITY LADDERS, MEDICINE BALLS, | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 051300100100 - Ministry of Youth Development and        | PROCUREMENT OF ITEMS ( A SET OF MUSICAL BAND) FOR NATIONAL YOUTH WEEK   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 051300100100 - Ministry of Youth Development and        | REHABILITATION OF OWERRI STADIUM FOR THE PAN-NIGERIA YOUTH              | 310,000,000.00       | -                   | -                                     | 0.0%                                                    | 310,000,000.00                    |
| 051400100100 - Ministry Of Women Affairs and Social     | ESTABLISHMENT OF REFERRAL CENTRE/HALF-WAY HOME, IN NEW OWERRI           | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |
| 051400100100 - Ministry Of Women Affairs and Social     | CONSTRUCTION OF 3 VAPP IMPLEMENTATION CENTRE BUILDINGS IN EACH OF THE   | 110,000,000.00       | -                   | -                                     | 0.0%                                                    | 110,000,000.00                    |
| 051400100100 - Ministry Of Women Affairs and Social     | ESTABLISHMENT OF A SARC CENTRE IN NEW OWERRI                            | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |
| 051400100100 - Ministry Of Women Affairs and Social     | PURCHASE OF 10 NO. EXECUTIVE TABLES, 10 NO. EXECUTIVE CHAIRS, 5 NO. AIR | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN           | 860,000,000.00       | -                   | -                                     | 0.0%                                                    | 860,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN EHIME     | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IHITTE    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ISIALA    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OBOWO     | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OKIGWE    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ONUIMO    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IDEATO    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IDEATO    | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ISU       | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 13 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NJABA     | 820,000,000.00       | -                   | -                                     | 0.0%                                                    | 820,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN           | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN           | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OGUTA     | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN           | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORLU      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORSU      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORU       | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORU       | 675,155,521.00       | -                   | -                                     | 0.0%                                                    | 675,155,521.00                    |
| 051700100100 - Ministry Of Education, Primary and       | RENOVATION/REHABILITATION OF SPECIAL EDUCATION CENTER FOR THE           | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 051700100100 - Ministry Of Education, Primary and       | PURCHASE OF 100 LAPTOPS FOR RECRUITMENT EXAMINATION OF PRIMARY          | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 051700100100 - Ministry Of Education, Primary and       | PURCHASE OF 20 LABORATORY EQUIPMENTS FOR THE IMPLEMENTATION OF          | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF CBT CENTERS IN SELECTED SECONDARY SCHOOLS               | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 051700100100 - Ministry Of Education, Primary and       | CONSTRUCTION OF CBT CENTERS IN SELECTED PRIMARY SCHOOLS                 | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 051700200100 - Imo State Universal Basic Education      | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ABOH      | 660,000,000.00       | 350,000,000.00      | 350,000,000.00                        | 53.0%                                                   | 310,000,000.00                    |
| 051700200100 - Imo State Universal Basic Education      | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN AHIAZU    | 660,000,000.00       | -                   | 300,000,000.00                        | 45.5%                                                   | 360,000,000.00                    |
| 051700200100 - Imo State Universal Basic Education      | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN           | 660,000,000.00       | -                   | 300,000,000.00                        | 45.5%                                                   | 360,000,000.00                    |
| 051700200100 - Imo State Universal Basic Education      | CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IKEDURU   | 860,000,000.00       | -                   | 300,000,000.00                        | 34.9%                                                   | 560,000,000.00                    |
| 051700200100 - Imo State Universal Basic Education      | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN           | 660,000,000.00       | -                   | 300,000,000.00                        | 45.5%                                                   | 360,000,000.00                    |

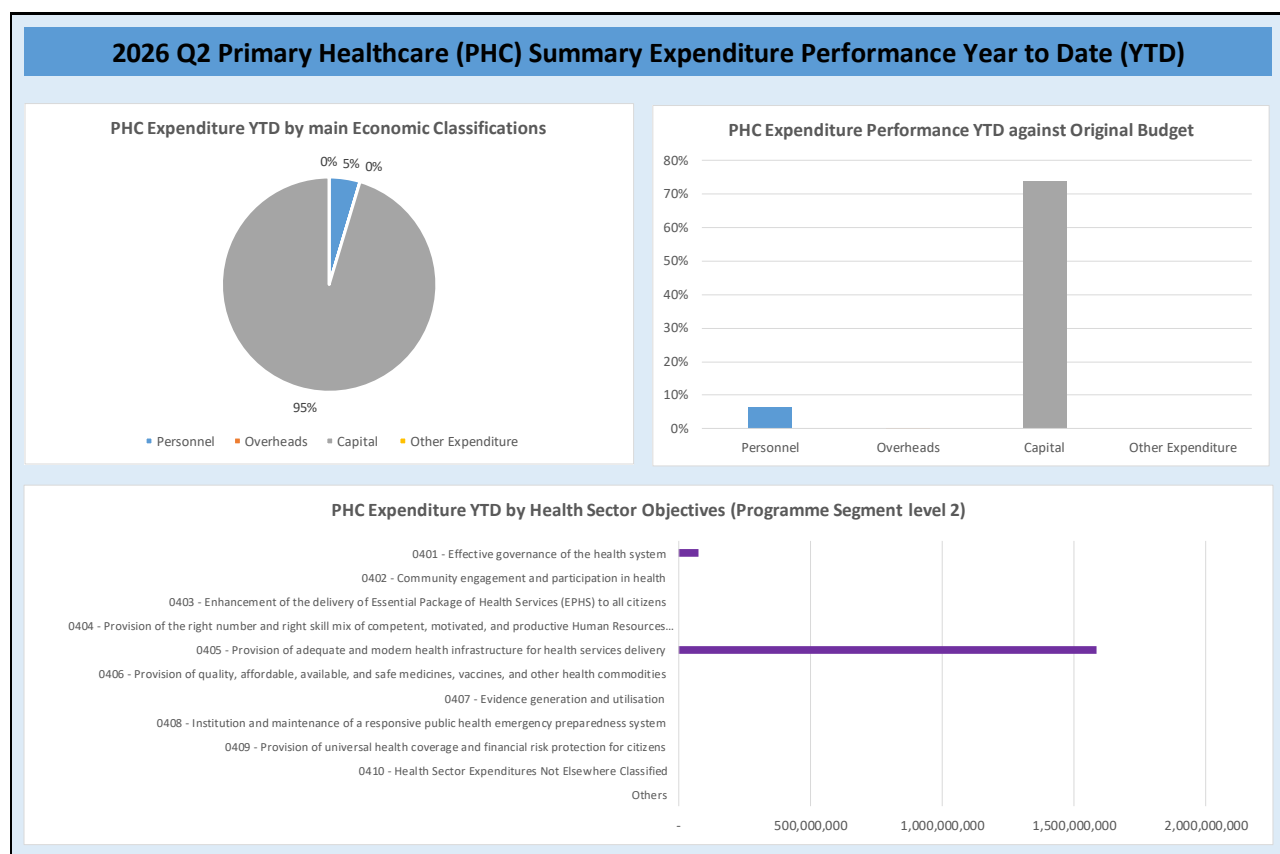
| Administrative Code and Description                    | Project Description                                                   | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------------------------------------------------|-----------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 051700300100 - Secondary Education Mgt Board           | RENOVATION OF THE FOUR TECHNICAL COLLEGES LOCATED IN AHIAZU MBAISE,   | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 051700300100 - Secondary Education Mgt Board           | ESTABLISHMENT OF 3NO NEW TECHNICAL SCHOOLS IN EACH OF THE ZONES:      | 1,200,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,200,000,000.00                  |
| 051700300100 - Secondary Education Mgt Board           | PURCHASE OF 100 NOS LAPTOPS, 100 NOS PROJECTORS AND PROJECTOR SCREENS | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 052100100100 - Ministry Of Health                      | PROCUREMENT OF HIV/AIDS CONTROL/ MANAGEMENT ITEMS IN 10NO GENERAL     | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 052100100100 - Ministry Of Health                      | INSTALLATION OF INCINERATORS IN 120 HEALTH FACILITIES                 | 3,190,000,000.00     | -                   | 964,578,761.13                        | 30.2%                                                   | 2,225,421,238.87                  |
| 052100100100 - Ministry Of Health                      | RENOVATION OF OLD HMB BLOCK FOR IMSHIA OFFICES                        | 5,842,901,037.48     | -                   | 27,270,000.00                         | 0.5%                                                    | 5,815,631,037.48                  |
| 052100100100 - Ministry Of Health                      | CONSTRUCTION AND UPGRADING OF 25 HEALTH FACILITIES                    | 1,145,342,200.00     | -                   | -                                     | 0.0%                                                    | 1,145,342,200.00                  |
| 052100100100 - Ministry Of Health                      | PROCUREMENT OF MATERIALS FOR MICRO-NUTRIENT DEFICIENCY                | 159,000,000.00       | -                   | -                                     | 0.0%                                                    | 159,000,000.00                    |
| 052100100100 - Ministry Of Health                      | CONSTRUCTION AND UPGRADING OF SCHOOL OF MIDWIFERY (ABOH MBAISE)       | 1,550,765,000.00     | -                   | -                                     | 0.0%                                                    | 1,550,765,000.00                  |
| 052100100100 - Ministry Of Health                      | CONSTRUCTION OF 10 NEW HEALTH FACILITIES ACROSS THE STATE             | 1,384,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,384,000,000.00                  |
| 052100100100 - Ministry Of Health                      | ACQUISITION OF 500 WEIGHING SCALES, 1000 BODY GLUCOS MONITORS FOR THE | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 052100100100 - Ministry Of Health                      | ACQUISITION OF 1000 THERMOMETER, 1000 WEIGHT WEIGHING SCALES FOR THE  | 850,000,000.00       | -                   | -                                     | 0.0%                                                    | 850,000,000.00                    |
| 052100100100 - Ministry Of Health                      | ACQUISITION OF 1500 MEDICAL AND SCREENING MACHINES FOR THE            | 140,205,400.00       | -                   | -                                     | 0.0%                                                    | 140,205,400.00                    |
| 052100100100 - Ministry Of Health                      | ACQUISITION OF RAPID DIAGNOSIS TEST READERS FOR THE IMPLEMENTATION OF | 3,643,360,000.00     | -                   | -                                     | 0.0%                                                    | 3,643,360,000.00                  |
| 052100100100 - Ministry Of Health                      | ACQUISITION OF INFANT RADIANT WARMERS, WEIGHING SCALES, STERILIZATION | 1,234,200,000.00     | -                   | -                                     | 0.0%                                                    | 1,234,200,000.00                  |
| 052100100100 - Ministry Of Health                      | CONSTRUCTION AND EQUIPPING OF RADIOLOGY COMPLEX AT IMO SPECIALIST     | 23,026,917,651.52    | -                   | -                                     | 0.0%                                                    | 23,026,917,651.52                 |
| 052100100100 - Ministry Of Health                      | PURCHASE OF 2NO BRAND NEW TOYOTA HIACE BUSES                          | 790,000,000.00       | -                   | -                                     | 0.0%                                                    | 790,000,000.00                    |
| 052100100100 - Ministry Of Health                      | PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE IMPLEMENTATION OF    | 600,000,000.00       | -                   | -                                     | 0.0%                                                    | 600,000,000.00                    |
| 052100100100 - Ministry Of Health                      | RENOVATION OF 147 HEALTH FACILITIES                                   | 950,156,000.00       | -                   | -                                     | 0.0%                                                    | 950,156,000.00                    |
| 052100200100 - Health Mgt Board                        | REHABILITATION OF DILAPIDATED HOSPITAL STRUCTURES IN 10 GENERAL       | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 052100300100 - Imo State University Teaching Hospital, | PURCHASE OF 2 NO. VENTILATORS (COVID-19) FOR IMSUTH, ORLU             | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 052100300100 - Imo State University Teaching Hospital, | REHABILITATION OF IMO STATE SPECIALIST HOSPITAL, OWERRI               | 950,000,000.00       | -                   | -                                     | 0.0%                                                    | 950,000,000.00                    |
| 052100400100 - Imo State Specialist Hospital, Umuguma  | PURCHASE OF MICROSCOPES, X-RAY MACHINES, CT-SCAN MACHINES, ETC. FOR   | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 052100400100 - Imo State Specialist Hospital, Umuguma  | ESTABLISHMENT OF EMERGENCY OBSTETRIC CARE IN NEW OWERRI               | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 052100400100 - Imo State Specialist Hospital, Umuguma  | ESTABLISHMENT AND EQUIPMENT OF 3NO ZONAL SPECIALIST HOSPITALS IN IMO  | 600,000,000.00       | -                   | -                                     | 0.0%                                                    | 600,000,000.00                    |
| 052100500100 - Imo State Primary Health Dev.           | CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS (IMCI)          | 1,140,000,000.00     | 100,000,000.00      | 1,100,000,000.00                      | 96.5%                                                   | 40,000,000.00                     |
| 052100500100 - Imo State Primary Health Dev.           | CONDUCT OF BABY FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILD      | 325,000,000.00       | -                   | -                                     | 0.0%                                                    | 325,000,000.00                    |
| 052100500100 - Imo State Primary Health Dev.           | PROCUREMENT OF BASIC HEALTH EQUIPMENT (150 THERMOMETER, 150           | 685,000,000.00       | -                   | 484,256,375.00                        | 70.7%                                                   | 200,743,625.00                    |
| 052100600100 - Imo State Health Insurance              | PROCUREMENT OF 27 NOS AMBULANCES FOR IMO STATE HEALTH EMERGENCY       | 1,650,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,650,000,000.00                  |
| 053500100100 - Ministry Of Environment and Sanitation  | DESIGN AND CONSTRUCTION OF STONE-PITCHING AT 20 EROSION SITES IN IMO  | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 053500100100 - Ministry Of Environment and Sanitation  | DEVELOPMENT OF 3NO SANITARY LANDFILL SITES IN IMO STATE               | 260,000,000.00       | -                   | -                                     | 0.0%                                                    | 260,000,000.00                    |
| 053500100100 - Ministry Of Environment and Sanitation  | REHABILITATION OF IMO ENVIRONMENTAL LABORATORY OWERRI                 | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 053500100100 - Ministry Of Environment and Sanitation  | ESTABLISHMENT OF ORGANIC FERTILIZER PLANT (WASTE TO WEALTH)           | 940,000,000.00       | -                   | -                                     | 0.0%                                                    | 940,000,000.00                    |
| 053500100100 - Ministry Of Environment and Sanitation  | DEVELOPMENT OF EROSION & WATERSHED MANAGEMENT SYSTEM (POLICY AND      | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 053500100100 - Ministry Of Environment and Sanitation  | CONSTRUCTION OF REINFORCED CONCRETE WALLS FOR REMEDIATION OF 20       | 7,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 7,000,000,000.00                  |
| 053500100100 - Ministry Of Environment and Sanitation  | REHABILITATION OF EXISTING SURFACE SEWAGE/DRAINAGE/DESILTING AND      | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 053900100100 - Ministry of Sports                      | RENOVATION OF OFFICE COMPLEX/DAN ANYIAM STADIUM OWERRI                | 550,000,000.00       | -                   | -                                     | 0.0%                                                    | 550,000,000.00                    |
| 053900100100 - Ministry of Sports                      | RENOVATION OF SWIMMING POOL AT DAN ANYIAM STADIUM OWERRI              | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 053900100100 - Ministry of Sports                      | REPAIRS OF EXISTING BOREHOLES AT DAN ANYIAM STADIUM                   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 053900200100 - Imo State Sports Commission             | BUILDING OF 1 NO. MODERN HOSTEL COMPLEX                               | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 053900200100 - Imo State Sports Commission             | COMPLETION/UPGRADING OF DAN ANYIAM STADIUM                            | 220,000,000.00       | -                   | -                                     | 0.0%                                                    | 220,000,000.00                    |
| 055100100100 - Ministry of Local Govt, Community and   | RENOVATION/FURNISHING OF 3NO. BUILDINGS IN TRADITIONAL RULERS COMPLEX | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 055100100100 - Ministry of Local Govt, Community and   | DEVELOPMENT OF IMO STATE COMMUNITY CHARTER OF PLANS                   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 055100100200 - Ministry of Rural Development &         | PROCUREMENT OF 305 SOLAR ENERGY PANEL AND BATTERIES FOR COUNCILLORS   | 3,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| 055100100200 - Ministry of Rural Development &         | 5KM EACH FOR THE IMO STATE 27 L.G.A. SPECIAL RURAL ROADS CONSTRUCTION | 12,106,805,000.00    | -                   | -                                     | 0.0%                                                    | 12,106,805,000.00                 |
| 055400100100 - Ministry of Humanitarian Affairs        | PROCUREMENT OF SMES EQUIPMENTS ( 1000 SEWING MACHINES, 1000 AIR       | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 055400100100 - Ministry of Humanitarian Affairs        | CONSTRUCTION OF CANTEEN IN ORLU ZONE FOR IMO HOME GROWN SCHOOL        | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 055400100100 - Ministry of Humanitarian Affairs        | CONSTRUCTION OF ELDERLY CARE CENTER DEVELOPMENT PROJECT               | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 057700100100 - Ministry of Tertiary and Technical      | CONSTRUCTION OF IMO STATE POLYTECHNIC TO AWO-MMAMMA FOR IMMEDIATE     | 15,000,000,000.00    | -                   | 901,560,045.00                        | 6.0%                                                    | 14,098,439,955.00                 |
| 057700100100 - Ministry of Tertiary and Technical      | RENOVATION OF THE 2 VOCATIONAL SCHOOLS AT IMO STATE:WOMEN             | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 057700100100 - Ministry of Tertiary and Technical      | RENOVATION OF IMO STATE LIBRARY BOARD, OWERRI FOR IMMEDIATE           | 1,380,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,380,000,000.00                  |
| 057700100100 - Ministry of Tertiary and Technical      | CONSTRUCTION OF CENTRE FOR TECHNICAL RESEARCH AND INCUBATION (CTRI)   | 128,000,000.00       | -                   | -                                     | 0.0%                                                    | 128,000,000.00                    |
| 057700100100 - Ministry of Tertiary and Technical      | ESTABLISHMENT OF THE NEW UNIVERSITY OF INNOVATION, SCIENCE AND        | 15,200,000,000.00    | -                   | 939,179,947.56                        | 6.2%                                                    | 14,260,820,052.44                 |
| 057700200100 - Imo State University, Owerri            | ESTABLISHMENT OF HOSTELS/QUARTERS IN IMSU OWERRI, UAES UMUAGWO AND    | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 057700300100 - Imo State Polytechnic, Omuma            | PURCHASE OF 200 NOS OFFICE TABLES AND SEATS                           | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 057700600100 - University of Innovation, Science and   | CONSTRUCTION OF ADMIN BLOCK FOR TAKE-OFF OF UNIVERSITY OF INNOVATION, | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |

## 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). Note that the performance metrics in the reports in section 4.B and **Error! Reference source not found.** are based on the latest version of the budget (in this case, the original budget is the latest version of the budget).

**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 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

| Code         | Administrative Unit                          | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|----------------------------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b>Total Expenditure</b>                     | <b>3,560,000,000.00</b> | <b>177,221,194.93</b> | <b>1,661,477,569.93</b>               | <b>46.7%</b>                                            | <b>1,898,522,430.07</b>           |
| 050000000000 | Social Services Sector                       | 3,560,000,000.00        | 177,221,194.93        | 1,661,477,569.93                      | 46.7%                                                   | 1,898,522,430.07                  |
| 052100000000 | Ministry Of Health                           | 3,560,000,000.00        | 177,221,194.93        | 1,661,477,569.93                      | 46.7%                                                   | 1,898,522,430.07                  |
| 052100200100 | Health Mgt Board                             | 180,000,000.00          | 70,000,000.00         | 70,000,000.00                         | 38.9%                                                   | 110,000,000.00                    |
| 052100300100 | Imo State University Teaching Hospital, Orlu | 530,000,000.00          | -                     | -                                     | 0.0%                                                    | 530,000,000.00                    |
| 052100400100 | Imo State Specialist Hospital, Umuguma       | 260,000,000.00          | -                     | -                                     | 0.0%                                                    | 260,000,000.00                    |
| 052100500100 | Imo State Primary Health Dev. Agency,Owerri  | 2,365,000,000.00        | 106,721,194.93        | 1,590,977,569.93                      | 67.3%                                                   | 774,022,430.07                    |
| 052100600100 | Imo State Health Insurance Agency,Owerri     | 225,000,000.00          | 500,000.00            | 500,000.00                            | 0.2%                                                    | 224,500,000.00                    |

**Table 22: Primary Healthcare Expenditure by Functional Classification**

Imo State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification

| Code  | Function                   | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------|----------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|       | <b>Total Expenditure</b>   | <b>3,560,000,000.00</b> | <b>177,221,194.93</b> | <b>1,661,477,569.93</b>               | <b>46.7%</b>                                            | <b>1,898,522,430.07</b>           |
| 701   | GENERAL PUBLIC SERVICES    | 1,410,000,000.00        | 77,221,194.93         | 77,221,194.93                         | 5.5%                                                    | 1,332,778,805.07                  |
| 7013  | GENERAL SERVICES           | 1,410,000,000.00        | 77,221,194.93         | 77,221,194.93                         | 5.5%                                                    | 1,332,778,805.07                  |
| 70131 | GENERAL PERSONNEL SERVICES | 1,410,000,000.00        | 77,221,194.93         | 77,221,194.93                         | 5.5%                                                    | 1,332,778,805.07                  |
| 707   | HEALTH                     | 2,150,000,000.00        | 100,000,000.00        | 1,584,256,375.00                      | 73.7%                                                   | 565,743,625.00                    |
| 7073  | HOSPITAL SERVICES          | 2,150,000,000.00        | 100,000,000.00        | 1,584,256,375.00                      | 73.7%                                                   | 565,743,625.00                    |
| 70731 | GENERAL HOSPITAL SERVICES  | 2,150,000,000.00        | 100,000,000.00        | 1,584,256,375.00                      | 73.7%                                                   | 565,743,625.00                    |

**Table 23: Primary Healthcare Expenditure by Programme Classification**

Imo State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification

| Code | Programme (Sector and Objective)                                                    | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|------|-------------------------------------------------------------------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|      | <b>Total Expenditure</b>                                                            | <b>3,560,000,000.00</b> | <b>177,221,194.93</b> | <b>1,661,477,569.93</b>               | <b>46.7%</b>                                            | <b>1,898,522,430.07</b>           |
| 04   | Health                                                                              | 3,560,000,000.00        | 177,221,194.93        | 1,661,477,569.93                      | 46.7%                                                   | 1,898,522,430.07                  |
| 0401 | Effective governance of the health system                                           | 1,410,000,000.00        | 77,221,194.93         | 77,221,194.93                         | 5.5%                                                    | 1,332,778,805.07                  |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 2,150,000,000.00        | 100,000,000.00        | 1,584,256,375.00                      | 73.7%                                                   | 565,743,625.00                    |

**Table 24: Primary Healthcare Expenditure by Economic Classification**

Imo State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

| Code          | Economic                                   | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|--------------------------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                   | <b>3,560,000,000.00</b> | <b>177,221,194.93</b> | <b>1,661,477,569.93</b>               | <b>46.7%</b>                                            | <b>1,898,522,430.07</b>           |
| <b>2</b>      | <b>EXPENDITURES</b>                        | <b>3,560,000,000.00</b> | <b>177,221,194.93</b> | <b>1,661,477,569.93</b>               | <b>46.7%</b>                                            | <b>1,898,522,430.07</b>           |
| <b>21</b>     | <b>PERSONNEL COST</b>                      | <b>1,220,000,000.00</b> | <b>76,721,194.93</b>  | <b>76,721,194.93</b>                  | <b>6.3%</b>                                             | <b>1,143,278,805.07</b>           |
| <b>2101</b>   | <b>SALARY</b>                              | <b>825,000,000.00</b>   | <b>26,721,194.93</b>  | <b>26,721,194.93</b>                  | <b>3.2%</b>                                             | <b>798,278,805.07</b>             |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                  | <b>825,000,000.00</b>   | <b>26,721,194.93</b>  | <b>26,721,194.93</b>                  | <b>3.2%</b>                                             | <b>798,278,805.07</b>             |
| 21010101      | BASIC SALARY                               | 825,000,000.00          | 26,721,194.93         | 26,721,194.93                         | 3.2%                                                    | 798,278,805.07                    |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  | <b>395,000,000.00</b>   | <b>50,000,000.00</b>  | <b>50,000,000.00</b>                  | <b>12.7%</b>                                            | <b>345,000,000.00</b>             |
| <b>210201</b> | <b>ALLOWANCES</b>                          | <b>395,000,000.00</b>   | <b>50,000,000.00</b>  | <b>50,000,000.00</b>                  | <b>12.7%</b>                                            | <b>345,000,000.00</b>             |
| 21020102      | Call Duty Allowance                        | 135,000,000.00          | -                     | -                                     | 0.0%                                                    | 135,000,000.00                    |
| 21020103      | Capacity Building Allowance                | 220,000,000.00          | 30,000,000.00         | 30,000,000.00                         | 13.6%                                                   | 190,000,000.00                    |
| 21020120      | Health Professional Non Clinical Allowance | 40,000,000.00           | 20,000,000.00         | 20,000,000.00                         | 50.0%                                                   | 20,000,000.00                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>               | <b>190,000,000.00</b>   | <b>500,000.00</b>     | <b>500,000.00</b>                     | <b>0.3%</b>                                             | <b>189,500,000.00</b>             |
| <b>2202</b>   | <b>OVERHEAD COST</b>                       | <b>190,000,000.00</b>   | <b>500,000.00</b>     | <b>500,000.00</b>                     | <b>0.3%</b>                                             | <b>189,500,000.00</b>             |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    | <b>165,000,000.00</b>   | <b>500,000.00</b>     | <b>500,000.00</b>                     | <b>0.3%</b>                                             | <b>164,500,000.00</b>             |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING         | 5,000,000.00            | -                     | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS           | 160,000,000.00          | 500,000.00            | 500,000.00                            | 0.3%                                                    | 159,500,000.00                    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>25,000,000.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>25,000,000.00</b>              |
| 22020301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES   | 25,000,000.00           | -                     | -                                     | 0.0%                                                    | 25,000,000.00                     |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                 | <b>2,150,000,000.00</b> | <b>100,000,000.00</b> | <b>1,584,256,375.00</b>               | <b>73.7%</b>                                            | <b>565,743,625.00</b>             |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>              | <b>1,140,000,000.00</b> | <b>100,000,000.00</b> | <b>1,100,000,000.00</b>               | <b>96.5%</b>                                            | <b>40,000,000.00</b>              |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>  | <b>1,140,000,000.00</b> | <b>100,000,000.00</b> | <b>1,100,000,000.00</b>               | <b>96.5%</b>                                            | <b>40,000,000.00</b>              |
| 23010122      | PURCHASE OF HEALTH / MEDICAL EQUIPMENT     | 1,140,000,000.00        | 100,000,000.00        | 1,100,000,000.00                      | 96.5%                                                   | 40,000,000.00                     |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>              | <b>1,010,000,000.00</b> | <b>-</b>              | <b>484,256,375.00</b>                 | <b>47.9%</b>                                            | <b>525,743,625.00</b>             |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>  | <b>1,010,000,000.00</b> | <b>-</b>              | <b>484,256,375.00</b>                 | <b>47.9%</b>                                            | <b>525,743,625.00</b>             |
| 23050101      | RESEARCH AND DEVELOPMENT                   | 1,010,000,000.00        | -                     | 484,256,375.00                        | 47.9%                                                   | 525,743,625.00                    |

## 4.C Capital Expenditure by Project

**Table 25: Primary Healthcare Capital Expenditure by Project**

Imo State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

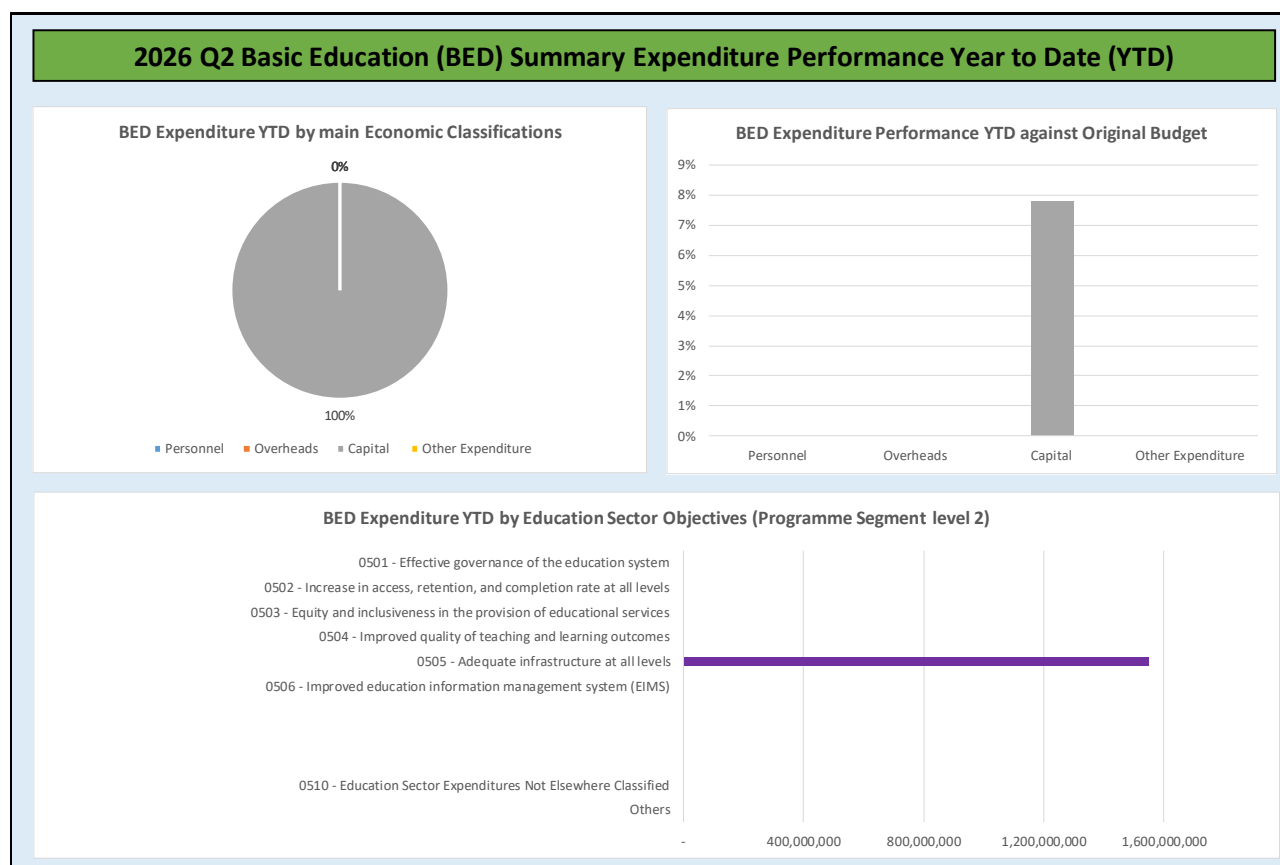
| Administrative Code and Description          | Project Description                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging |
|----------------------------------------------|--------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|
| 052100500100 - Imo State Primary Health Dev. | CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS (IMCI) PROGRAMME   | 1,140,000,000.00     | 100,000,000.00      | 1,100,000,000.00                      | 96.5%                                                   | 40,000,000.00                     |                  |
| 052100500100 - Imo State Primary Health Dev. | CONDUCT OF BABY FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILD FEEDING | 325,000,000.00       | -                   | -                                     | 0.0%                                                    | 325,000,000.00                    |                  |
| 052100500100 - Imo State Primary Health Dev. | PROCUREMENT OF BASIC HEALTH EQUIPMENT(150 THERMOMETER,150 STETHOSCOPE,   | 685,000,000.00       | -                   | 484,256,375.00                        | 70.7%                                                   | 200,743,625.00                    |                  |

## 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). Note that the performance metrics in the reports in section 5.B and **Error! Reference source not found.** are based on the latest version of the budget (in this case, the original budget is the latest version of the budget).

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



## 5.B Budget Implementation Reports by NCOA Segment

**Table 26: Basic Education Expenditure by Administrative Classification**

Imo State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

| Code         | Administrative Unit                           | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|-----------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b>Total Expenditure</b>                      | <b>22,975,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>6.7%</b>                                             | <b>21,425,155,521.00</b>          |
| 050000000000 | Social Services Sector                        | 22,975,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 6.7%                                                    | 21,425,155,521.00                 |
| 051700000000 | Ministry Of Education, Primary, and Secondary | 22,975,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 6.7%                                                    | 21,425,155,521.00                 |
| 051700100100 | Ministry Of Education, Primary and Secondary  | 16,395,155,521.00        | -                     | -                                     | 0.0%                                                    | 16,395,155,521.00                 |
| 051700200100 | Imo State Universal Basic Education Board     | 6,580,000,000.00         | 350,000,000.00        | 1,550,000,000.00                      | 23.6%                                                   | 5,030,000,000.00                  |

**Table 27: Basic Education Expenditure by Functional Classification**

Imo State Government Budget Performance Report 2026 Q2 -Basic Education Expenditure by Functional Classification

| Code  | Function                          | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------|-----------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|       | <b>Total Expenditure</b>          | <b>22,975,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>6.7%</b>                                             | <b>21,425,155,521.00</b>          |
| 709   | EDUCATION                         | 22,975,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 6.7%                                                    | 21,425,155,521.00                 |
| 7091  | PRE-PRIMARY AND PRIMARY EDUCATION | 22,975,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 6.7%                                                    | 21,425,155,521.00                 |
| 70912 | PRIMARY EDUCATION                 | 22,975,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 6.7%                                                    | 21,425,155,521.00                 |

**Table 28: Basic Education Expenditure by Programme Classification**

Imo State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification

| Code | Programme (Sector and Objective)                                 | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|------|------------------------------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|      | <b>Total Expenditure</b>                                         | <b>22,975,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>6.7%</b>                                             | <b>21,425,155,521.00</b>          |
| 05   | Education                                                        | 22,975,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 6.7%                                                    | 21,425,155,521.00                 |
| 0501 | Effective governance of the education system                     | 2,055,000,000.00         | -                     | -                                     | 0.0%                                                    | 2,055,000,000.00                  |
| 0502 | Increase in access, retention, and completion rate at all levels | 500,000,000.00           | -                     | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 0504 | Improved quality of teaching and learning outcomes               | 1,000,000,000.00         | -                     | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 0505 | Adequate infrastructure at all levels                            | 19,395,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 8.0%                                                    | 17,845,155,521.00                 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified           | 25,000,000.00            | -                     | -                                     | 0.0%                                                    | 25,000,000.00                     |

Table 29: Basic Education Expenditure by Economic Classification

Imo State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

| Code          | Economic                                                  | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-----------------------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                                  | <b>22,975,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>6.7%</b>                                             | <b>21,425,155,521.00</b>          |
| <b>2</b>      | <b>EXPENDITURES</b>                                       | <b>22,975,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>6.7%</b>                                             | <b>21,425,155,521.00</b>          |
| <b>21</b>     | <b>PERSONNEL COST</b>                                     | <b>3,000,000,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>3,000,000,000.00</b>           |
| <b>2101</b>   | <b>SALARY</b>                                             | <b>2,000,000,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,000,000,000.00</b>           |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                                 | <b>2,000,000,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,000,000,000.00</b>           |
| 21010101      | BASIC SALARY                                              | 2,000,000,000.00         | -                     | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                 | <b>1,000,000,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000,000.00</b>           |
| <b>210201</b> | <b>ALLOWANCES</b>                                         | <b>1,000,000,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000,000.00</b>           |
| 21020103      | Capacity Building Allowance                               | 1,000,000,000.00         | -                     | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                              | <b>80,000,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>80,000,000.00</b>              |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                      | <b>80,000,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>80,000,000.00</b>              |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                   | <b>45,000,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>45,000,000.00</b>              |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                        | 15,000,000.00            | -                     | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                          | 30,000,000.00            | -                     | -                                     | 0.0%                                                    | 30,000,000.00                     |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                                | <b>25,000,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>25,000,000.00</b>              |
| 22020201      | ELECTRICITY CHARGES                                       | 25,000,000.00            | -                     | -                                     | 0.0%                                                    | 25,000,000.00                     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                 | <b>10,000,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,000,000.00</b>              |
| 22020301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                  | 10,000,000.00            | -                     | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                | <b>19,895,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>7.8%</b>                                             | <b>18,345,155,521.00</b>          |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                             | <b>1,000,000,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000,000.00</b>           |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                 | <b>1,000,000,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000,000.00</b>           |
| 23010113      | PURCHASE OF COMPUTERS                                     | 1,000,000,000.00         | -                     | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>18,395,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>8.4%</b>                                             | <b>16,845,155,521.00</b>          |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>18,395,155,521.00</b> | <b>350,000,000.00</b> | <b>1,550,000,000.00</b>               | <b>8.4%</b>                                             | <b>16,845,155,521.00</b>          |
| 23020107      | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                | 18,395,155,521.00        | 350,000,000.00        | 1,550,000,000.00                      | 8.4%                                                    | 16,845,155,521.00                 |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>500,000,000.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>500,000,000.00</b>             |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>500,000,000.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>500,000,000.00</b>             |
| 23030106      | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                 | 500,000,000.00           | -                     | -                                     | 0.0%                                                    | 500,000,000.00                    |

## 5.C Capital Expenditure by Project

**Table 30: Basic Education Capital Expenditure by Project**

Imo State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                      | Project Description                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging |
|----------------------------------------------------------|---------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NGOR/OKPALA | 860,000,000.00       | -                   | -                                     | 0.0%                                                    | 860,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN EHIME       | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IHITTE      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ISIALA      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OBOWO       | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OKIGWE      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ONUIMO      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IDEATO      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IDEATO      | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ISU         | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 13 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NJABA       | 820,000,000.00       | -                   | -                                     | 0.0%                                                    | 820,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NKWANGELE   | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NKWERRE     | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OGUTA       | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN             | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORLU        | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORSU        | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORU         | 660,000,000.00       | -                   | -                                     | 0.0%                                                    | 660,000,000.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORU WEST    | 675,155,521.00       | -                   | -                                     | 0.0%                                                    | 675,155,521.00                    |                  |
| 051700100100 - Ministry Of Education, Primary and        | PURCHASE OF 100 LAPTOPS FOR RECRUITMENT EXAMINATION OF PRIMARY SCHOOL     | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |
| 051700100100 - Ministry Of Education, Primary and        | PURCHASE OF 20 LABORATORY EQUIPMENTS FOR THE IMPLEMENTATION OF NATIONAL   | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |
| 051700200100 - Imo State Universal Basic Education Board | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ABOH MBAISE | 660,000,000.00       | 350,000,000.00      | 350,000,000.00                        | 53.0%                                                   | 310,000,000.00                    |                  |
| 051700200100 - Imo State Universal Basic Education Board | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN AHIAZU      | 660,000,000.00       | -                   | 300,000,000.00                        | 45.5%                                                   | 360,000,000.00                    |                  |
| 051700200100 - Imo State Universal Basic Education Board | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN EZINIHITE   | 660,000,000.00       | -                   | 300,000,000.00                        | 45.5%                                                   | 360,000,000.00                    |                  |
| 051700200100 - Imo State Universal Basic Education Board | CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IKEDURU     | 860,000,000.00       | -                   | 300,000,000.00                        | 34.9%                                                   | 560,000,000.00                    |                  |
| 051700200100 - Imo State Universal Basic Education Board | CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN MBAITOLI    | 660,000,000.00       | -                   | 300,000,000.00                        | 45.5%                                                   | 360,000,000.00                    |                  |