



IMO State Government

BUDGET IMPLEMENTATION REPORT QUARTER THREE 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 third 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 Q3, 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 Q3 and Year-to-Date is assessed against the 2026 original budget. No budget amendments or supplementary budget has been passed as at the end of Q3.

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 **~~N21,507,904,794.74~~** (Twenty-One Billion, Five Hundred and Seven Million, Nine Hundred and Four Thousand, Seven Hundred and Ninety Four Naira, Seventy-Four kobo). This collected amount represents about **7.6%** performance as against the expected quarterly performance of **25.00%**.

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 **~~N121,442,748,133.16~~** of was generated leading to **89.7%** performance. This high performance could be attributed to the effects of rising price of crude oil at the international market.

1.C Recurrent Expenditure Performance

The year 2026 witnessed the provision **~~N202,017,003,660.26~~** as total expected recurrent expenditures. Out of this, **~~N50,504,250,915.07~~** was mapped out to be spent in Q3. A total of **~~N19,888,260,061.28~~** was actually expended. This represents about **39.3%** 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 **₦68,268,901,107.93** was released for Capital projects during the period under review **(July -Sept 2026)**, this represents about **5.5%** 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 **₦235,792,231,212.36** has been released for Capital projects up to the end of the 3rd quarter of the year. This represents about **19%** of the total amount budgeted for capital projects in the 2026 fiscal year as against the optimal level of **75%** performance expected to have been achieved at the end of the 3rd quarter of the year.

This level of performance should be improved upon, especially for Basic Education and Primary Health Care in order to meet HOPE GOV requirements.

1.E Conclusions

In conclusion, the State Internally Generated Revenue performed almost 100% compared to 2nd IGR performance. This achievement should be consolidated upon, and the Service should put in more efforts for increased State Internally Generated Revenue. However, the State should commit more resources for capital purposes as there appears to be idle funds that generate no returns.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

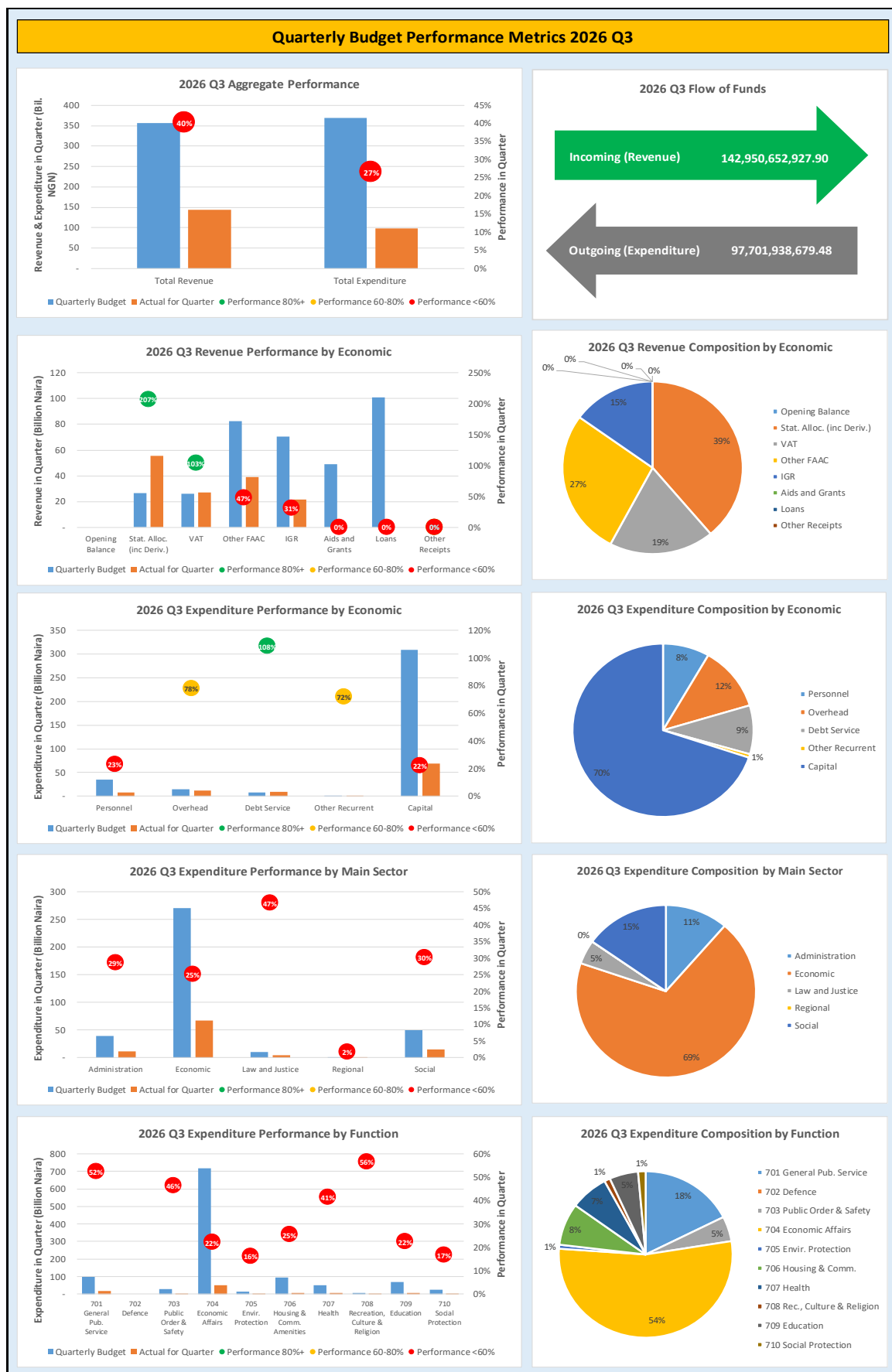
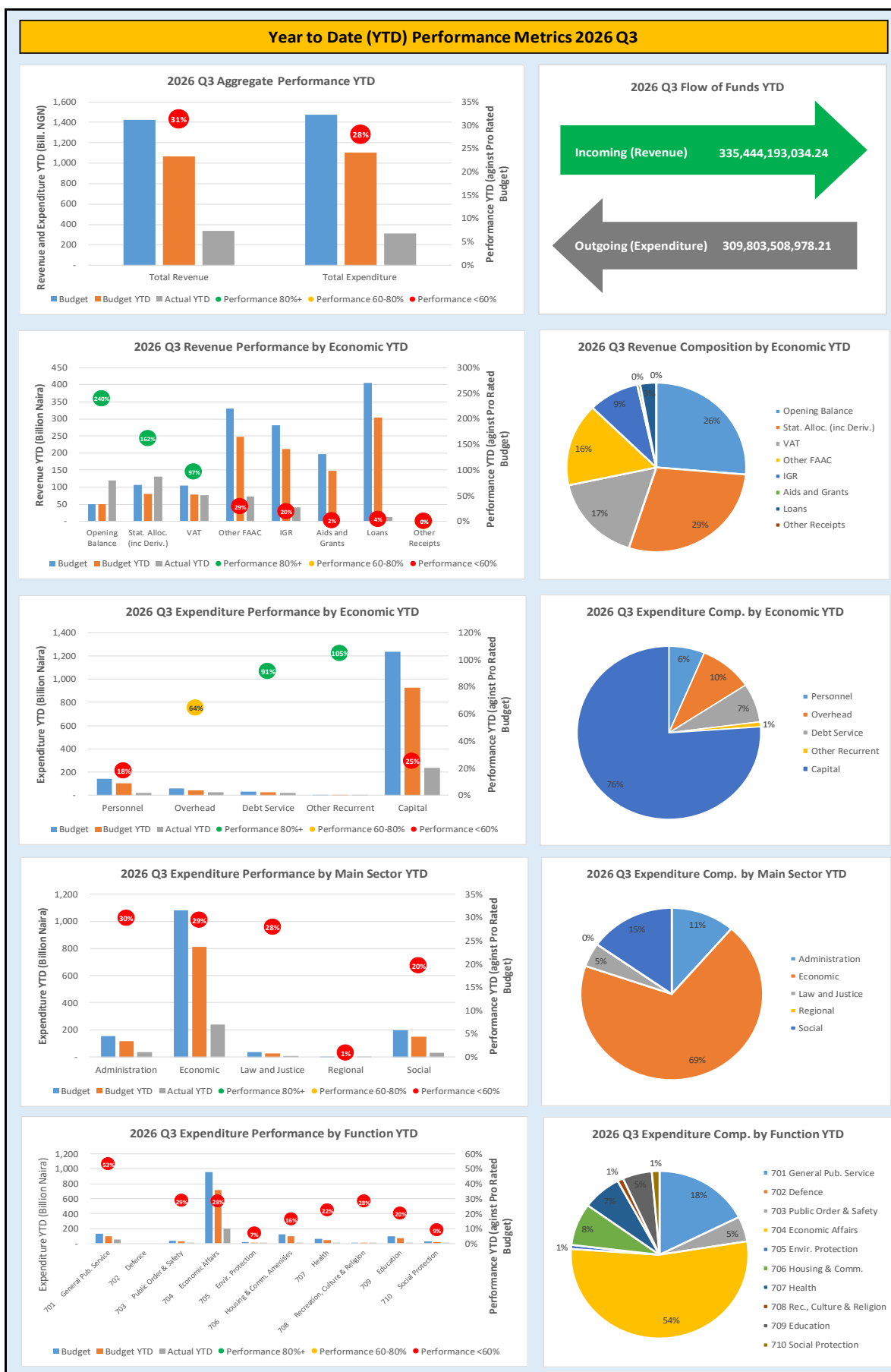


Figure 1: Fiscal Performance Overview Year to Date


1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Item	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	50,000,000,000.00	-	120,000,000,000.00	240.0%	- 70,000,000,000.00
Recurrent Revenue	823,271,261,598.54	142,950,652,927.90	319,843,838,666.64	38.9%	503,427,422,931.90
11 - GOVERNMENT SHARE OF FAAC	541,515,870,422.00	121,442,748,133.16	278,262,658,945.16	51.4%	263,253,211,476.84
12 - INDEPENDENT REVENUE	281,755,391,176.54	21,507,904,794.74	41,581,179,721.48	14.8%	240,174,211,455.06
Recurrent Expenditure	238,499,999,653.43	29,433,037,571.55	74,011,277,765.85	31.0%	164,488,721,887.58
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	141,488,675,694.39	8,145,782,944.74	19,499,350,023.56	13.8%	121,989,325,670.83
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	97,011,323,959.05	21,287,254,626.81	54,511,927,742.29	56.2%	42,499,396,216.76
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	60,528,327,965.87	11,742,477,116.54	29,182,813,458.45	48.2%	31,345,514,507.42
OTHER RECURRENT (2203-2209)	36,482,995,993.18	9,544,777,510.27	25,329,114,283.84	69.4%	11,153,881,709.34
Transfer to Capital Account	634,771,261,945.11	113,517,615,356.35	365,832,560,900.79	57.6%	268,938,701,044.32
Other Receipts	600,949,590,257.93	-	15,600,354,367.60	2.6%	585,349,235,890.33
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	3.3%	391,349,890,940.68
Capital Expenditure	1,235,720,852,203.04	68,268,901,107.93	235,792,231,212.36	19.1%	999,928,620,990.68
23 - CAPITAL EXPENDITURE	1,235,720,852,203.04	68,268,901,107.93	235,792,231,212.36	19.1%	999,928,620,990.68
Total Revenue (including OB)	1,474,220,851,856.47	142,950,652,927.90	455,444,193,034.24	30.9%	1,018,776,658,822.23
Total Expenditure	1,474,220,851,856.47	97,701,938,679.48	309,803,508,978.21	21.0%	1,164,417,342,878.26

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	1,424,220,851,856.47	142,950,652,927.90	335,444,193,034.24	23.6%	1,088,776,658,822.23
010000000000	Administrative Sector	14,807,399,889.00	94,371,480.21	251,709,686.22	1.7%	14,555,690,202.78
011100000000	Governors Office	8,992,107,000.00	69,473,880.21	185,377,734.07	2.1%	8,806,729,265.93
011100100100	Office Of The Executive Governor	8,992,107,000.00	69,473,880.21	185,377,734.07	2.1%	8,806,729,265.93
011200000000	Imo State House of Assembly	894,524,490.00	80,000.00	241,000.00	0.0%	894,283,490.00
011200300100	Imo State House of Assembly	892,519,750.00	80,000.00	241,000.00	0.0%	892,278,750.00
011200400100	House of Assembly Service Commission	2,004,740.00	-	-	0.0%	2,004,740.00
012300000000	Ministry Of Information, Public Orientation and Strategy	1,166,733,405.00	22,743,950.00	34,837,918.00	3.0%	1,131,895,487.00
012300100100	Ministry Of Information, Public Orientation and Strategy	1,166,733,405.00	22,743,950.00	34,837,918.00	3.0%	1,131,895,487.00
012400000000	Ministry Of Homeland Security and Vigilante Affairs	208,249,994.00	-	-	0.0%	208,249,994.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs	208,249,994.00	-	-	0.0%	208,249,994.00
012500000000	Office Of The Head Of Service	178,300,000.00	1,464,000.00	1,989,000.00	1.1%	176,311,000.00
012500100100	Office Of The Head Of Service	178,300,000.00	1,464,000.00	1,989,000.00	1.1%	176,311,000.00
014000000000	Office Of The Auditor General	17,320,000.00	-	40,000.00	0.2%	17,280,000.00
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	Civil Service Commission	7,415,000.00	30,000.00	97,000.00	1.3%	7,318,000.00
014700100100	Civil Service Commission	7,415,000.00	30,000.00	97,000.00	1.3%	7,318,000.00
014900000000	Local Government Service Commission	24,080,000.00	2,550.00	2,550.00	0.0%	24,077,450.00
014900100100	Local Government Service Commission	24,080,000.00	2,550.00	2,550.00	0.0%	24,077,450.00
014800000000	Imo State Independent Electoral Commission	3,027,220,000.00	-	16,898,554.27	0.6%	3,010,321,445.73
014800100100	Imo State Independent Electoral Commission	3,027,220,000.00	-	16,898,554.27	0.6%	3,010,321,445.73
016100000000	Office Of The Secretary To The State Govt	280,350,000.00	577,100.00	12,225,929.88	4.4%	268,124,070.12
016100100100	Office Of The Secretary To The State Govt	280,350,000.00	577,100.00	12,225,929.88	4.4%	268,124,070.12
016300000000	Ministry of Special Duties	11,100,000.00	-	-	0.0%	11,100,000.00
016300100100	Ministry of Special Duties	11,100,000.00	-	-	0.0%	11,100,000.00
020000000000	Economic Sector	1,372,208,603,379.27	142,451,426,427.88	332,377,665,872.94	24.2%	1,039,830,937,506.33
021500000000	Ministry Of Agriculture and Food Security	4,759,798,000.00	10,300.00	40,473,845.00	0.9%	4,719,324,155.00
021500100100	Ministry Of Agriculture and Food Security	4,759,798,000.00	10,300.00	40,473,845.00	0.9%	4,719,324,155.00
027000000000	Ministry of Livestock Development	61,245,000.00	1,117,400.00	4,533,000.00	7.4%	56,712,000.00
027000100100	Ministry of Livestock Development	61,245,000.00	1,117,400.00	4,533,000.00	7.4%	56,712,000.00
022000000000	Ministry Of Finance	603,717,336,628.66	137,352,336,778.83	304,720,998,794.22	50.5%	298,996,737,834.44
022000100100	Ministry Of Finance	542,879,386,628.66	121,455,748,133.16	278,347,946,376.19	51.3%	264,531,440,252.47
022000800100	Imo State Internal Revenue Service	60,838,350,000.00	15,896,588,645.67	26,373,052,418.03	43.3%	34,465,297,581.97
022200000000	Ministry Of Trade, Commerce and Investment	3,524,904,486.46	21,059,427.00	60,309,127.00	1.7%	3,464,595,359.46
022200100100	Ministry Of Trade, Commerce and Investment	3,524,904,486.46	21,059,427.00	60,309,127.00	1.7%	3,464,595,359.46
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	55,250,000.00	4,325.00	1,665,195.31	3.0%	53,584,804.69
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	55,250,000.00	4,325.00	1,665,195.31	3.0%	53,584,804.69
022900000000	Ministry Of Transport	772,033,000.00	175,000,000.00	626,355,901.00	81.1%	145,677,099.00
022900100100	Ministry Of Transport	772,033,000.00	175,000,000.00	626,355,901.00	81.1%	145,677,099.00
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	306,560,000.00	62,295,290.00	96,554,550.00	31.5%	210,005,450.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	306,560,000.00	62,295,290.00	96,554,550.00	31.5%	210,005,450.00
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	683,515,000.00	28,010,000.00	73,565,200.00	10.8%	609,949,800.00
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	683,515,000.00	28,010,000.00	73,565,200.00	10.8%	609,949,800.00
023400000000	Ministry Of Works & Infrastructural Development	17,493,007,814.00	64,611,845.97	5,787,828,057.03	33.1%	11,705,179,756.97
023400100100	Ministry Of Works & Infrastructural Development	17,360,607,814.00	64,611,845.97	5,787,828,057.03	33.3%	11,572,779,756.97
023400200100	Office Of The Surveyor General	132,400,000.00	-	-	0.0%	132,400,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023100000000	Ministry Of Power and Electrification	2,846,190,758.00	-	-	0.0%	2,846,190,758.00
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
023600000000	Ministry Of Tourism, Hospitality and Culture	2,674,687,500.00	15,623,150.00	19,927,930.00	0.7%	2,654,759,570.00
023600100100	Ministry Of Tourism, Hospitality and Culture	2,674,687,500.00	15,623,150.00	19,927,930.00	0.7%	2,654,759,570.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	600,997,590,257.93	-	15,600,354,367.60	2.6%	585,397,235,890.33
023800100100	Ministry Of Budget, Economic Planning & Statistics	600,997,590,257.93	-	15,600,354,367.60	2.6%	585,397,235,890.33
025200000000	Ministry Of Water Resources	3,306,517,454.22	2,875,000.00	32,839,964.94	1.0%	3,273,677,489.28
025200100100	Ministry Of Water Resources	3,306,517,454.22	2,875,000.00	32,839,964.94	1.0%	3,273,677,489.28
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decolonment	2,425,447,380.00	191,511,320.40	305,596,504.09	12.6%	2,119,850,875.91
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	2,425,447,380.00	191,511,320.40	305,596,504.09	12.6%	2,119,850,875.91
026000000000	Ministry Of Lands and Physical Planning	125,679,320,100.00	4,536,971,590.68	5,006,419,436.75	4.0%	120,672,900,663.25
026000100100	Ministry Of Lands and Physical Planning	125,679,320,100.00	4,536,971,590.68	5,006,419,436.75	4.0%	120,672,900,663.25
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	4,000,000.00	-	244,000.00	6.1%	3,756,000.00
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	4,000,000.00	-	244,000.00	6.1%	3,756,000.00
027600000000	Ministry of Digital Economy and E-Government	2,900,800,000.00	-	-	0.0%	2,900,800,000.00
027600100100	Ministry of Digital Economy and E-Government	2,900,800,000.00	-	-	0.0%	2,900,800,000.00
030000000000	Law and Justice Sector	796,021,000.00	46,080,464.33	254,756,040.48	32.0%	541,264,959.52
031800000000	Judiciary	246,031,000.00	26,099,850.00	207,113,488.84	84.2%	38,917,511.16
031800100100	Judicial Service Commission	8,081,000.00	99,850.00	112,350.00	1.4%	7,968,650.00
031800200100	Judiciary - High Court	215,100,000.00	26,000,000.00	195,695,638.84	91.0%	19,404,361.16
031800300100	Judiciary - Customary Court of Appeal	22,850,000.00	-	11,305,500.00	49.5%	11,544,500.00
032600000000	Ministry Of Justice and Attorney General	549,990,000.00	19,980,614.33	47,642,551.64	8.7%	502,347,448.36
032600100100	Ministry Of Justice and Attorney General	509,665,000.00	19,980,614.33	47,642,551.64	9.3%	462,022,448.36
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
040000000000	Regional Sector	61,550,000.00	-	-	0.0%	61,550,000.00
045800000000	Ministry of Niger Delta	61,550,000.00	-	-	0.0%	61,550,000.00
045800100100	Ministry of Niger Delta	61,550,000.00	-	-	0.0%	61,550,000.00
050000000000	Social Services Sector	36,347,277,588.20	358,774,555.48	2,560,061,434.60	7.0%	33,787,216,153.60
051300000000	Ministry of Youth Development and Talent Hunt	113,228,200.00	41,000.00	82,000.00	0.1%	113,146,200.00
051300100100	Ministry of Youth Development and Talent Hunt	113,228,200.00	41,000.00	82,000.00	0.1%	113,146,200.00
051400000000	Ministry Of Women Affairs and Vulnerable Groups	20,165,000.00	1,596,000.00	3,034,000.00	15.0%	17,131,000.00
051400100100	Ministry Of Women Affairs and Social Welfare	20,165,000.00	1,596,000.00	3,034,000.00	15.0%	17,131,000.00
051700000000	Ministry Of Education, Primary, and Secondary	4,784,002,684.20	27,576,860.05	365,477,469.92	7.6%	4,418,525,214.28
051700100100	Ministry Of Education, Primary and Secondary	4,784,002,684.20	27,576,860.05	365,477,469.92	7.6%	4,418,525,214.28
057700000000	Ministry of Tertiary and Technical Education	23,260,107,996.00	298,330,705.86	1,720,444,287.60	7.4%	21,539,663,708.40
057700100100	Ministry of Tertiary and Technical Education	23,260,107,996.00	298,330,705.86	1,720,444,287.60	7.4%	21,539,663,708.40
052100000000	Ministry Of Health	6,287,345,708.00	15,852,539.57	74,904,966.39	1.2%	6,212,440,741.61
052100100100	Ministry Of Health	6,287,345,708.00	15,852,539.57	74,904,966.39	1.2%	6,212,440,741.61
053500000000	Ministry Of Environment and Sanitation	1,465,870,000.00	2,394,900.00	366,921,060.69	25.0%	1,098,948,939.31
053500100100	Ministry Of Environment and Sanitation	1,465,870,000.00	2,394,900.00	366,921,060.69	25.0%	1,098,948,939.31
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	368,780,000.00	6,662,750.00	19,158,950.00	5.2%	349,621,050.00
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	26,220,000.00	5,000,000.00	16,309,200.00	62.2%	9,910,800.00
055100100200	Ministry of Rural Development & Economic Empowerment	342,560,000.00	1,662,750.00	2,849,750.00	0.8%	339,710,250.00
053900000000	Ministry of Sports	47,778,000.00	6,319,800.00	10,038,700.00	21.0%	37,739,300.00
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	6,319,800.00	7,309,000.00	33.2%	14,719,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	1,424,220,851,856.47	142,950,652,927.90	335,444,193,034.24	23.6%	1,088,776,658,822.23
11	GOVERNMENT SHARE OF FAAC	541,515,870,422.00	121,442,748,133.16	278,262,658,945.16	51.4%	263,253,211,476.84
1101	GOVERNMENT SHARE OF FAAC	541,515,870,422.00	121,442,748,133.16	278,262,658,945.16	51.4%	263,253,211,476.84
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	107,362,861,074.00	55,576,732,217.29	130,259,679,822.01	121.3%	- 22,896,818,748.01
11010101	STATUTORY ALLOCATION	70,920,860,185.00	39,054,711,128.01	95,129,810,193.48	134.1%	- 24,208,950,008.48
11010103	13% Derivation	36,442,000,889.00	16,522,021,089.28	35,129,869,628.53	96.4%	- 1,312,131,260.47
110102	STATE GOVERNMENT SHARE OF VAT	104,196,115,900.00	26,960,075,801.06	75,891,874,352.14	72.8%	28,304,241,547.86
11010201	SHARE OF VAT	104,196,115,900.00	26,960,075,801.06	75,891,874,352.14	72.8%	28,304,241,547.86
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	329,956,893,448.00	38,905,940,114.81	72,111,104,771.01	21.9%	257,845,788,676.99
11010303	Exchange Gain	13,132,761,046.00	-	2,492,051,123.25	19.0%	10,640,709,922.75
11010304	Ecological Fund	-	521,415,675.08	521,415,675.08	-	521,415,675.08
11010305	Electronic Money Transfer Levy (EMTL)	316,249,803,337.00	-	11,983,964,044.54	3.8%	304,265,839,292.46
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	100.5%	- 2,151,801.00
11010313	State Infrastructure & Security	-	30,000,000,000.00	44,000,000,000.00	-	44,000,000,000.00
11010399	Other FAAC Distributions	-	8,384,524,439.73	12,686,521,928.14	-	12,686,521,928.14
12	INDEPENDENT REVENUE	281,755,391,176.54	21,507,904,794.74	41,581,179,721.48	14.8%	240,174,211,455.06
1201	TAX REVENUE	86,091,272,120.74	15,435,156,637.33	28,146,102,186.19	32.7%	57,945,169,934.55
120101	PERSONAL TAXES	33,055,265,317.00	10,049,386,402.00	13,629,091,274.52	41.2%	19,426,174,042.48
12010101	DIRECT ASSESSMENT TAX (CURRENT)	33,055,265,317.00	10,049,386,402.00	13,629,091,274.52	41.2%	19,426,174,042.48
120103	OTHER TAXES	53,036,006,803.74	5,385,770,235.33	14,517,010,911.67	27.4%	38,518,995,892.07
12010301	POOLS BETTING TAX (CURRENT)	931,133,000.00	50,000,000.00	150,000,000.00	16.1%	781,133,000.00
12010302	POOLS BETTING TAX (ARREARS)	801,059,000.00	78,974,445.15	248,399,125.90	31.0%	552,659,874.10
12010304	10% WITHHOLDING TAX ON DIVIDENDS	1,596,000,000.00	112,614,200.52	193,607,386.44	12.1%	1,402,392,613.56
12010305	10% WITHHOLDING TAX ON BANK INTEREST	49,684,414,803.74	5,144,181,589.66	13,924,412,499.33	28.0%	35,760,002,304.41
12010306	10% WITHHOLDING TAX ON RENTS	23,400,000.00	-	591,900.00	2.5%	22,808,100.00
1202	NON-TAX REVENUE	195,664,119,055.80	6,072,748,157.41	13,435,077,535.29	6.9%	182,229,041,520.51
120201	LICENCES - GENERAL	870,791,870.00	88,500,000.00	227,539,166.13	26.1%	643,252,703.87
12020107	BOATS & CANOE (SMALL CRAFT) LICENCE	7,000,000.00	-	2,537,353.00	36.2%	4,462,647.00
12020122	PRODUCE BUYING LICENCES	355,869,600.00	6,000,000.00	12,650,800.00	3.6%	343,218,800.00
12020132	MOTOR VEHICLE LICENCES	207,030,000.00	75,000,000.00	185,200,050.00	89.5%	21,829,950.00
12020137	TRADE PERMIT LICENCES	20,650,000.00	5,000,000.00	5,200,000.00	25.2%	15,450,000.00
12020142	LICENCE FEES FOR LIVESTOCK/POULTRY FEES SALERS	3,300,000.00	-	2,615,000.00	79.2%	685,000.00
12020143	HOTELS AND LODGING LICENCE FEES	101,400,000.00	500,000.00	1,905,000.00	1.9%	99,495,000.00
12020144	ROAD WORTHINESS	82,320,000.00	-	10,039,313.13	12.2%	72,280,686.87
12020145	LOADING PERMIT LICENCE	89,982,270.00	2,000,000.00	7,391,650.00	8.2%	82,590,620.00
12020146	HIDE AND SKIN PERMIT LICENCE	3,240,000.00	-	-	0.0%	3,240,000.00
120204	FEES - GENERAL	147,523,689,700.59	5,388,193,667.84	8,993,831,325.66	6.1%	138,529,858,374.93
12020401	COURT FEES	110,300,000.00	9,322,730.00	101,229,321.74	91.8%	9,070,678.26
12020425	DISINFECTION OF PRODUCE FEES	280,200,000.00	-	34,913,545.00	12.5%	245,286,455.00
12020426	COURT SUMMONS/OATH FEES	431,650,000.00	21,000,000.00	108,151,335.95	25.1%	323,498,664.05
12020427	TENDER FEES	2,754,311,610.00	37,896,591.23	172,089,052.42	6.2%	2,582,222,557.58
12020428	FIRE SAFETY CERTIFICATE FEES	15,200,000.00	-	569,839.94	3.7%	14,630,160.06
12020430	PROFESSIONAL REGISTRATION FEES	1,083,011,462.46	8,000,000.00	31,147,900.00	2.9%	1,051,863,562.46
12020437	DEEDS REGISTRATION FEES	7,695,000,000.00	1,000,000,000.00	1,130,103,297.00	14.7%	6,564,896,703.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	19,500,000.00	-	-	0.0%	19,500,000.00
12020439	AGENCY FEES	58,512,693,665.65	1,413,098,561.97	2,519,715,604.56	4.3%	55,992,978,061.09
12020441	LABORATORY FEES	40,738,000.00	1,161,000.00	1,372,000.00	3.4%	39,366,000.00
12020442	ASSOCIATION FEES	60,500,000.00	-	-	0.0%	60,500,000.00
12020445	CHANGE OF OWNERSHIP FEES	34,507,800,057.00	1,300,677,729.06	1,415,259,326.74	4.1%	33,092,540,730.26

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020449	BUSINESS/TRADE OPERATING FEES	1,075,948,968.00	27,620,150.00	27,806,550.00	2.6%	1,048,142,418.00
12020450	INSPECTION FEES	2,460,814,491.38	12,780,150.00	233,453,928.00	9.5%	2,227,360,563.38
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	2,461,392,058.34	4,414,643.11	234,211,648.11	9.5%	2,227,180,410.23
12020453	APPLICATIONS FEES	23,152,289,117.76	518,989,112.47	1,905,435,925.05	8.2%	21,246,853,192.71
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	2,500,000.00	-	98,000.00	3.9%	2,402,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	98,620,000.00	30,000,000.00	68,478,390.00	69.4%	30,141,610.00
12020457	AFFILIATION CHARGES	284,752,700.00	23,000.00	260,561.15	0.1%	284,492,138.85
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	1,003,210,000.00	1,009,535,100.00	8.3%	11,191,938,870.00
120205	FINES - GENERAL	14,963,918,240.00	55,000,000.00	214,545,732.40	1.4%	14,749,372,507.60
12020501	FINES/PENALTIES	14,963,918,240.00	55,000,000.00	214,545,732.40	1.4%	14,749,372,507.60
120206	SALES - GENERAL	3,789,330,000.00	2,981,300.00	17,863,763.69	0.5%	3,771,466,236.31
12020601	SALES OF JOURNAL & PUBLICATIONS	52,905,000.00	7,000.00	36,000.00	0.1%	52,869,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	86,180,000.00	2,464,000.00	16,839,463.69	19.5%	69,340,536.31
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	0.0%	2,147,772,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,498,160,000.00	10,300.00	260,300.00	0.0%	1,497,899,700.00
12020616	SALES OF FORMS	2,450,000.00	500,000.00	500,000.00	20.4%	1,950,000.00
120207	EARNINGS -GENERAL	20,693,553,534.21	523,032,189.57	3,917,463,292.80	18.9%	16,776,090,241.41
12020701	EARNINGS FROM CONSULTANCY SERVICES	5,120,501,103.90	300,000,000.00	600,000,000.00	11.7%	4,520,501,103.90
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	245,703,000.00	5,000,000.00	5,000,000.00	2.0%	240,703,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	177,603,000.00	30,000,000.00	130,000,000.00	73.2%	47,603,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	57,150,000.00	403,150.00	953,150.00	1.7%	56,196,850.00
12020710	EARNINGS FROM HIRE OF AIRCRAFT	5,400,000.00	-	36,500.00	0.7%	5,363,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	14,759,927,630.31	187,255,439.57	3,180,948,542.80	21.6%	11,578,979,087.51
12020713	EARNINGS FROM LIBRARY SERVICES	327,268,800.00	373,600.00	525,100.00	0.2%	326,743,700.00
120209	RENT ON LAND & OTHERS - GENERAL	7,822,835,711.00	15,041,000.00	63,834,254.61	0.8%	7,759,001,456.39
12020901	RENT ON GOVT. LAND	6,840,000,000.00	-	11,868,207.97	0.2%	6,828,131,792.03
12020906	RENTS ON GOVT. PROPERTIES	982,835,711.00	15,041,000.00	51,966,046.64	5.3%	930,869,664.36
13	AID AND GRANTS	196,399,699,317.25	-	2,400,354,367.60	1.2%	193,999,344,949.65
1302	GRANTS	196,399,699,317.25	-	2,400,354,367.60	1.2%	193,999,344,949.65
130201	DOMESTIC GRANTS	16,198,380,000.00	-	-	0.0%	16,198,380,000.00
13020102	CAPITAL GRANTS FROM FGN	16,198,380,000.00	-	-	0.0%	16,198,380,000.00
130202	FOREIGN GRANTS	180,201,319,317.25	-	2,400,354,367.60	1.3%	177,800,964,949.65
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
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	404,549,890,940.68	-	13,200,000,000.00	3.3%	391,349,890,940.68
1403	LOANS/ BORROWINGS RECEIPT	404,549,890,940.68	-	13,200,000,000.00	3.3%	391,349,890,940.68
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	404,549,890,940.68	-	13,200,000,000.00	3.3%	391,349,890,940.68
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	404,549,890,940.68	-	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

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	97,701,938,679.48	309,803,508,978.21	21.0%	1,164,417,342,878.26
010000000000	Administrative Sector	155,046,619,888.93	11,051,993,349.19	34,715,023,137.10	22.4%	120,331,596,751.83
011100000000	Governors Office	103,346,784,725.68	8,998,913,512.64	28,433,141,785.75	27.5%	74,913,642,939.93
011100100100	Office Of The Executive Governor	101,594,872,501.55	8,729,157,336.51	27,669,128,097.28	27.2%	73,925,744,404.27
011100100200	Office Of The Deputy Governor	1,751,912,224.13	269,756,176.13	764,013,688.47	43.6%	987,898,535.66
011200000000	Imo State House of Assembly	9,340,636,873.60	829,982,846.12	3,478,961,357.22	37.2%	5,861,675,516.38
011200300100	Imo State House of Assembly	8,389,901,950.60	782,898,594.91	3,376,790,402.75	40.2%	5,013,111,547.85
011200400100	House of Assembly Service Commission	950,734,923.00	47,084,251.21	102,170,954.47	10.7%	848,563,968.53
012300000000	Ministry Of Information, Public Orientation and Strategy	1,975,823,351.38	180,745,790.15	454,947,383.44	23.0%	1,520,875,967.94
012300100100	Ministry Of Information, Public Orientation and Strategy	1,975,823,351.38	180,745,790.15	454,947,383.44	23.0%	1,520,875,967.94
012400000000	Ministry Of Homeland Security and Vigilante Affairs	2,213,042,477.50	354,500,000.00	917,897,550.00	41.5%	1,295,144,927.50
012400100100	Ministry Of Homeland Security and Vigilante Affairs	2,213,042,477.50	354,500,000.00	917,897,550.00	41.5%	1,295,144,927.50
012500000000	Office Of The Head Of Service	23,628,744,566.68	82,899,760.84	262,643,962.16	1.1%	23,366,100,604.52
012500100100	Office Of The Head Of Service	23,628,744,566.68	82,899,760.84	262,643,962.16	1.1%	23,366,100,604.52
014000000000	Office Of The Auditor General	1,904,037,924.00	98,978,422.82	206,487,903.92	10.8%	1,697,550,020.08
014000100100	Office Of The Auditor General - State	1,371,342,523.15	97,478,422.82	166,349,630.80	12.1%	1,204,992,892.35
014000300100	Audit Service Commission	532,695,400.85	1,500,000.00	40,138,273.12	7.5%	492,557,127.73
014700000000	Civil Service Commission	894,886,657.40	26,538,972.10	83,585,699.08	9.3%	811,300,958.32
014700100100	Civil Service Commission	894,886,657.40	26,538,972.10	83,585,699.08	9.3%	811,300,958.32
014900000000	Local Government Service Commission	1,455,409,894.10	56,676,479.80	117,628,897.86	8.1%	1,337,780,996.24
014900100100	Local Government Service Commission	1,455,409,894.10	56,676,479.80	117,628,897.86	8.1%	1,337,780,996.24
014800000000	Imo State Independent Electoral Commission	2,696,030,501.56	338,208,373.44	395,111,305.81	14.7%	2,300,919,195.75
014800100100	Imo State Independent Electoral Commission	2,696,030,501.56	338,208,373.44	395,111,305.81	14.7%	2,300,919,195.75
016100000000	Office Of The Secretary To The State Govt	2,362,334,007.33	83,049,191.28	358,871,298.14	15.2%	2,003,462,709.19
016100100100	Office Of The Secretary To The State Govt	2,362,334,007.33	83,049,191.28	358,871,298.14	15.2%	2,003,462,709.19
016200000000	Ministry of Special Projects	4,293,284,419.98	-	-	0.0%	4,293,284,419.98
016200100100	Ministry of Special Projects	4,293,284,419.98	-	-	0.0%	4,293,284,419.98
016300000000	Ministry of Special Duties	935,604,489.75	1,500,000.00	5,745,993.72	0.6%	929,858,496.03
016300100100	Ministry of Special Duties	935,604,489.75	1,500,000.00	5,745,993.72	0.6%	929,858,496.03
020000000000	Economic Sector	1,080,996,395,669.68	67,378,317,001.23	238,196,008,510.25	22.0%	842,800,387,159.43
021500000000	Ministry Of Agriculture and Food Security	15,074,860,350.36	189,482,037.66	504,991,693.54	3.3%	14,569,868,656.82
021500100100	Ministry Of Agriculture and Food Security	15,074,860,350.36	189,482,037.66	504,991,693.54	3.3%	14,569,868,656.82
027000000000	Ministry of Livestock Development	8,348,900,348.06	60,145,000.00	67,904,707.91	0.8%	8,280,995,640.15
027000100100	Ministry of Livestock Development	8,348,900,348.06	60,145,000.00	67,904,707.91	0.8%	8,280,995,640.15
022000000000	Ministry Of Finance	62,254,093,842.77	10,904,204,610.53	29,672,753,141.44	47.7%	32,581,340,701.33
022000100100	Ministry Of Finance	61,329,052,987.46	10,530,400,198.03	29,144,992,888.06	47.5%	32,184,060,099.40
022000800100	Imo State Internal Revenue Service	925,040,855.31	373,804,412.50	527,760,253.38	57.1%	397,280,601.93
022200000000	Ministry Of Trade, Commerce and Investment	2,625,375,157.88	84,741,750.00	125,392,165.90	4.8%	2,499,982,991.98
022200100100	Ministry Of Trade, Commerce and Investment	2,625,375,157.88	84,741,750.00	125,392,165.90	4.8%	2,499,982,991.98
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	1,970,329,765.38	10,764,684.88	43,461,354.67	2.2%	1,926,868,410.71
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	1,970,329,765.38	10,764,684.88	43,461,354.67	2.2%	1,926,868,410.71
022900000000	Ministry Of Transport	2,728,983,018.34	25,425,857.38	87,084,772.02	3.2%	2,641,898,246.32
022900100100	Ministry Of Transport	2,728,983,018.34	25,425,857.38	87,084,772.02	3.2%	2,641,898,246.32
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	994,788,530.28	51,500,000.00	54,000,000.00	5.4%	940,788,530.28
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	994,788,530.28	51,500,000.00	54,000,000.00	5.4%	940,788,530.28
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	5,038,203,414.36	158,396,577.02	160,896,577.02	3.2%	4,877,306,837.34
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	5,038,203,414.36	158,396,577.02	160,896,577.02	3.2%	4,877,306,837.34
023400000000	Ministry Of Works & Infrastructural Development	701,523,384,912.95	47,697,497,208.87	189,443,684,048.10	27.0%	512,079,700,864.85
023400100100	Ministry Of Works & Infrastructural Development	699,960,063,107.85	47,697,497,208.87	189,443,684,048.10	27.1%	510,516,379,059.75
023400200100	Office Of The Surveyor General	1,563,321,805.10	-	-	0.0%	1,563,321,805.10
023100000000	Ministry Of Power and Electrification	195,487,927,113.30	3,582,253,727.00	10,879,915,888.44	5.6%	184,608,011,224.86
023100100100	Ministry Of Power and Electrification	192,385,462,939.47	3,582,253,727.00	10,629,915,888.44	5.5%	181,755,547,051.03
023100100200	Imo State Electricity Regulatory Commission	3,102,464,173.83	-	250,000,000.00	8.1%	2,852,464,173.83

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023600000000	Ministry Of Tourism, Hospitality and Culture	2,822,014,463.18	591,144,334.12	919,227,980.17	32.6%	1,902,786,483.01
023600100100	Ministry Of Tourism, Hospitality and Culture	2,822,014,463.18	591,144,334.12	919,227,980.17	32.6%	1,902,786,483.01
023800000000	Ministry Of Budget, Economic Planning & Statistics	2,561,584,608.55	342,098,411.19	436,801,807.19	17.1%	2,124,782,801.36
023800100100	Ministry Of Budget, Economic Planning & Statistics	2,561,584,608.55	342,098,411.19	436,801,807.19	17.1%	2,124,782,801.36
025200000000	Ministry Of Water Resources	52,102,993,280.52	83,000,000.00	243,088,340.91	0.5%	51,859,904,939.61
025200100100	Ministry Of Water Resources	52,102,993,280.52	83,000,000.00	243,088,340.91	0.5%	51,859,904,939.61
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelonment	10,802,316,627.78	2,085,352,119.99	2,283,996,452.72	21.1%	8,518,320,175.06
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	10,802,316,627.78	2,085,352,119.99	2,283,996,452.72	21.1%	8,518,320,175.06
026000000000	Ministry Of Lands and Physical Planning	3,149,336,270.38	105,374,136.32	387,552,724.51	12.3%	2,761,783,545.87
026000100100	Ministry Of Lands and Physical Planning	3,149,336,270.38	105,374,136.32	387,552,724.51	12.3%	2,761,783,545.87
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	10,365,339,335.38	937,321,154.15	1,389,141,463.59	13.4%	8,976,197,871.79
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	10,365,339,335.38	937,321,154.15	1,389,141,463.59	13.4%	8,976,197,871.79
027600000000	Ministry Of Digital Economy and E-Government	3,145,964,630.28	469,615,392.12	1,496,115,392.12	47.6%	1,649,849,238.16
027600100100	Ministry of Digital Economy and E-Government	3,145,964,630.28	469,615,392.12	1,496,115,392.12	47.6%	1,649,849,238.16
030000000000	Law and Justice Sector	37,667,373,103.01	4,379,891,818.73	7,867,298,098.96	20.9%	29,800,075,004.05
031800000000	Judiciary	31,894,867,502.53	3,724,330,247.60	6,406,334,954.97	20.1%	25,488,532,547.56
031800100100	Judicial Service Commission	1,830,194,362.75	150,936,982.85	279,444,627.30	15.3%	1,550,749,735.45
031800200100	Judiciary - High Court	19,291,887,082.67	2,489,316,275.18	4,419,551,476.02	22.9%	14,872,335,606.65
031800300100	Judiciary - Customary Court of Appeal	10,772,786,057.11	1,084,076,989.57	1,707,338,851.65	15.8%	9,065,447,205.46
032600000000	Ministry Of Justice and Attorney General	5,772,505,600.48	655,561,571.13	1,460,963,143.99	25.3%	4,311,542,456.49
032600100100	Ministry Of Justice and Attorney General	5,613,339,556.88	654,061,571.13	1,456,963,143.99	26.0%	4,156,376,412.89
032600200100	Law Reform Commission	159,166,043.60	1,500,000.00	4,000,000.00	2.5%	155,166,043.60
040000000000	Regional Sector	2,848,411,707.40	11,500,000.00	18,033,859.76	0.6%	2,830,377,847.64
045800000000	Ministry of Niger Delta	2,848,411,707.40	11,500,000.00	18,033,859.76	0.6%	2,830,377,847.64
045800100100	Ministry of Niger Delta	2,848,411,707.40	11,500,000.00	18,033,859.76	0.6%	2,830,377,847.64
050000000000	Social Services Sector	197,662,051,487.46	14,880,236,510.33	29,007,145,372.14	14.7%	168,654,906,115.32
051300000000	Ministry of Youth Development and Talent Hunt	1,752,393,779.98	37,118,227.16	130,996,928.44	7.5%	1,621,396,851.54
051300100100	Ministry of Youth Development and Talent Hunt	1,752,393,779.98	37,118,227.16	130,996,928.44	7.5%	1,621,396,851.54
051400000000	Ministry Of Women Affairs and Vulnerable Groups	2,828,679,496.18	232,630,037.95	364,178,611.98	12.9%	2,464,500,884.20
051400100100	Ministry Of Women Affairs and Social Welfare	2,828,679,496.18	232,630,037.95	364,178,611.98	12.9%	2,464,500,884.20
051700000000	Ministry Of Education, Primary, and Secondary	37,429,775,992.38	2,726,242,216.07	5,778,537,114.45	15.4%	31,651,238,877.93
051700100100	Ministry Of Education, Primary and Secondary	25,789,775,992.38	1,858,202,681.00	3,360,497,579.38	13.0%	22,429,278,413.00
051700200100	Imo State Universal Basic Education Board	6,580,000,000.00	-	1,550,000,000.00	23.6%	5,030,000,000.00
051700300100	Secondary Education Mgt Board	5,060,000,000.00	868,039,535.07	868,039,535.07	17.2%	4,191,960,464.93
057700000000	Ministry of Tertiary and Technical Education	49,166,636,686.18	2,490,750,962.44	8,356,024,046.46	17.0%	40,810,612,639.72
057700100100	Ministry of Tertiary and Technical Education	40,066,636,686.18	858,501,077.05	6,723,774,161.07	16.8%	33,342,862,525.11
057700200100	Imo State University, Owerri	3,300,000,000.00	905,168,217.38	905,168,217.38	27.4%	2,394,831,782.62
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	263,577,010.70	263,577,010.70	20.3%	1,036,422,989.30
057700600100	University of Innovation, Science and Technology, Omuma	2,500,000,000.00	463,504,657.31	463,504,657.31	18.5%	2,036,495,342.69
052100000000	Ministry Of Health	70,331,344,335.28	8,043,618,325.50	12,459,697,862.27	17.7%	57,871,646,473.01
052100100100	Ministry Of Health	60,431,344,335.28	7,029,377,196.23	9,773,526,082.14	16.2%	50,657,818,253.14
052100200100	Health Mgt Board	500,000,000.00	271,973,418.73	341,973,418.73	68.4%	158,026,581.27
052100300100	Imo State University Teaching Hospital, Orlu	2,200,000,000.00	631,045,314.33	631,045,314.33	28.7%	1,568,954,685.67
052100400100	Imo State Specialist Hospital, Umuguma	2,700,000,000.00	89,558,811.42	89,558,811.42	3.3%	2,610,441,188.58
052100500100	Imo State Primary Health Dev. Agency,Owerri	2,500,000,000.00	20,163,584.79	1,617,862,349.65	64.7%	882,137,650.35
052100600100	Imo State Health Insurance Agency,Owerri	2,000,000,000.00	1,500,000.00	5,731,886.00	0.3%	1,994,268,114.00
053500000000	Ministry Of Environment and Sanitation	11,566,422,167.64	533,855,692.68	725,636,322.87	6.3%	10,840,785,844.77
053500100100	Ministry Of Environment and Sanitation	11,566,422,167.64	533,855,692.68	725,636,322.87	6.3%	10,840,785,844.77
055400000000	Ministry of Humanitarian Affairs	2,680,223,572.38	127,629,533.02	245,192,566.04	9.1%	2,435,031,006.34
055400100100	Ministry of Humanitarian Affairs	2,680,223,572.38	127,629,533.02	245,192,566.04	9.1%	2,435,031,006.34
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	16,237,948,315.08	39,979,576.05	100,292,310.10	0.6%	16,137,656,004.98
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	789,793,951.88	31,695,977.82	63,056,793.81	8.0%	726,737,158.07
055100100200	Ministry of Rural Development & Economic Empowerment	15,448,154,363.20	8,283,598.23	37,235,516.29	0.2%	15,410,918,846.91
053900000000	Ministry of Sports	5,668,627,142.38	648,411,939.46	846,589,609.53	14.9%	4,822,037,532.85
053900100100	Ministry of Sports	2,399,060,159.98	220,470,573.51	220,470,573.51	9.2%	2,178,589,586.47
053900200100	Imo State Sports Commission	3,269,566,982.40	427,941,365.95	626,119,036.02	19.1%	2,643,447,946.38

Table 5: Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	141,488,675,694.39	8,145,782,944.74	19,499,350,023.56	13.8%	121,989,325,670.83
010000000000	Administrative Sector	49,475,224,135.45	1,300,925,437.55	3,754,962,052.81	7.6%	45,720,262,082.64
011100000000	Governors Office	19,500,271,255.68	815,201,241.00	2,424,459,007.73	12.4%	17,075,812,247.95
011100100100	Office Of The Executive Governor	19,155,024,031.55	795,445,064.87	2,361,195,319.26	12.3%	16,793,828,712.29
011100100200	Office Of The Deputy Governor	345,247,224.13	19,756,176.13	63,263,688.47	18.3%	281,983,535.66
011200000000	Imo State House of Assembly	2,442,643,554.60	143,581,206.12	342,859,717.22	14.0%	2,099,783,837.38
011200300100	Imo State House of Assembly	1,699,925,631.60	102,496,954.91	255,688,762.75	15.0%	1,444,236,868.85
011200400100	House of Assembly Service Commission	742,717,923.00	41,084,251.21	87,170,954.47	11.7%	655,546,968.53
012300000000	Ministry Of Information, Public Orientation and Strategy	1,197,843,082.38	152,491,790.15	345,913,383.44	28.9%	851,929,698.94
012300100100	Ministry Of Information, Public Orientation and Strategy	1,197,843,082.38	152,491,790.15	345,913,383.44	28.9%	851,929,698.94
012400000000	Ministry Of Homeland Security and Vigilante Affairs	168,610,477.50	-	3,000,000.00	1.8%	165,610,477.50
012400100100	Ministry Of Homeland Security and Vigilante Affairs	168,610,477.50	-	3,000,000.00	1.8%	165,610,477.50
012500000000	Office Of The Head Of Service	21,969,630,811.98	37,599,760.84	160,343,962.16	0.7%	21,809,286,849.82
012500100100	Office Of The Head Of Service	21,969,630,811.98	37,599,760.84	160,343,962.16	0.7%	21,809,286,849.82
014000000000	Office Of The Auditor General	964,422,924.00	26,528,422.82	110,537,903.92	11.5%	853,885,020.08
014000100100	Office Of The Auditor General - State	496,832,523.15	26,528,422.82	74,899,630.80	15.1%	421,932,892.35
014000300100	Audit Service Commission	467,590,400.85	-	35,638,273.12	7.6%	431,952,127.73
014700000000	Civil Service Commission	455,422,052.40	20,538,972.10	67,585,699.08	14.8%	387,836,353.32
014700100100	Civil Service Commission	455,422,052.40	20,538,972.10	67,585,699.08	14.8%	387,836,353.32
014900000000	Local Government Service Commission	322,988,567.10	19,676,479.80	70,628,897.86	21.9%	252,359,669.24
014900100100	Local Government Service Commission	322,988,567.10	19,676,479.80	70,628,897.86	21.9%	252,359,669.24
014800000000	Imo State Independent Electoral Commission	683,145,230.70	35,208,373.44	87,111,305.81	12.8%	596,033,924.89
014800100100	Imo State Independent Electoral Commission	683,145,230.70	35,208,373.44	87,111,305.81	12.8%	596,033,924.89
016100000000	Office Of The Secretary To The State Govt	1,139,621,674.08	50,099,191.28	142,276,181.87	12.5%	997,345,492.21
016100100100	Office Of The Secretary To The State Govt	1,139,621,674.08	50,099,191.28	142,276,181.87	12.5%	997,345,492.21
016200000000	Ministry of Special Projects	293,284,419.98	-	-	0.0%	293,284,419.98
016200100100	Ministry of Special Projects	293,284,419.98	-	-	0.0%	293,284,419.98
016300000000	Ministry of Special Duties	337,340,085.08	-	245,993.72	0.1%	337,094,091.36
016300100100	Ministry of Special Duties	337,340,085.08	-	245,993.72	0.1%	337,094,091.36
020000000000	Economic Sector	26,072,464,790.71	543,366,919.93	1,817,585,773.65	7.0%	24,254,879,017.06
021500000000	Ministry Of Agriculture and Food Security	1,089,269,681.08	136,651,037.66	381,582,093.54	35.0%	707,687,587.54
021500100100	Ministry Of Agriculture and Food Security	1,089,269,681.08	136,651,037.66	381,582,093.54	35.0%	707,687,587.54
027000000000	Ministry of Livestock Development	1,091,483,678.78	-	5,259,707.91	0.5%	1,086,223,970.87
027000100100	Ministry of Livestock Development	1,091,483,678.78	-	5,259,707.91	0.5%	1,086,223,970.87
022000000000	Ministry Of Finance	6,282,939,748.29	59,304,412.50	246,968,716.72	3.9%	6,035,971,031.57
022000100100	Ministry Of Finance	6,090,356,372.98	-	106,208,463.34	1.7%	5,984,147,909.64
022000800100	Imo State Internal Revenue Service	192,583,375.31	59,304,412.50	140,760,253.38	73.1%	51,823,121.93
022200000000	Ministry Of Trade, Commerce and Investment	1,663,924,872.88	-	33,150,415.90	2.0%	1,630,774,456.98
022200100100	Ministry Of Trade, Commerce and Investment	1,663,924,872.88	-	33,150,415.90	2.0%	1,630,774,456.98
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	600,924,765.38	9,264,684.88	39,461,354.67	6.6%	561,463,410.71
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	600,924,765.38	9,264,684.88	39,461,354.67	6.6%	561,463,410.71
022900000000	Ministry Of Transport	752,673,777.78	18,925,857.38	78,084,772.02	10.4%	674,589,005.76
022900100100	Ministry Of Transport	752,673,777.78	18,925,857.38	78,084,772.02	10.4%	674,589,005.76
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	566,753,530.28	-	-	0.0%	566,753,530.28
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	566,753,530.28	-	-	0.0%	566,753,530.28
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	459,637,921.58	66,896,577.02	66,896,577.02	14.6%	392,741,344.56
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	459,637,921.58	66,896,577.02	66,896,577.02	14.6%	392,741,344.56
023400000000	Ministry Of Works & Infrastructural Development	2,024,053,928.78	87,431,138.87	212,180,210.93	10.5%	1,811,873,717.85
023400100100	Ministry Of Works & Infrastructural Development	1,496,532,123.68	87,431,138.87	212,180,210.93	14.2%	1,284,351,912.75
023400200100	Office Of The Surveyor General	527,521,805.10	-	-	0.0%	527,521,805.10
023100000000	Ministry Of Power and Electrification	1,402,255,984.43	-	-	0.0%	1,402,255,984.43
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 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023600000000	Ministry Of Tourism, Hospitality and Culture	1,148,829,244.18	20,144,334.12	118,518,080.17	10.3%	1,030,311,164.01
023600100100	Ministry Of Tourism, Hospitality and Culture	1,148,829,244.18	20,144,334.12	118,518,080.17	10.3%	1,030,311,164.01
023800000000	Ministry Of Budget, Economic Planning & Statistics	734,327,108.55	35,345,411.19	112,048,807.19	15.3%	622,278,301.36
023800100100	Ministry Of Budget, Economic Planning & Statistics	734,327,108.55	35,345,411.19	112,048,807.19	15.3%	622,278,301.36
025200000000	Ministry Of Water Resources	4,852,905,391.98	-	105,088,340.91	2.2%	4,747,817,051.07
025200100100	Ministry Of Water Resources	4,852,905,391.98	-	105,088,340.91	2.2%	4,747,817,051.07
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelonment	731,646,342.78	24,529,329.99	83,173,662.72	11.4%	648,472,680.06
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	731,646,342.78	24,529,329.99	83,173,662.72	11.4%	648,472,680.06
026000000000	Ministry Of Lands and Physical Planning	1,956,981,270.38	84,874,136.32	264,052,724.51	13.5%	1,692,928,545.87
026000100100	Ministry Of Lands and Physical Planning	1,956,981,270.38	84,874,136.32	264,052,724.51	13.5%	1,692,928,545.87
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	422,238,765.38	-	71,120,309.44	16.8%	351,118,455.94
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	422,238,765.38	-	71,120,309.44	16.8%	351,118,455.94
027600000000	Ministry of Digital Economy and E-Government	291,618,778.28	-	-	0.0%	291,618,778.28
027600100100	Ministry of Digital Economy and E-Government	291,618,778.28	-	-	0.0%	291,618,778.28
030000000000	Law and Justice Sector	22,212,643,051.72	1,038,720,037.71	2,408,050,040.10	10.8%	19,804,593,011.62
031800000000	Judiciary	18,237,507,251.24	897,458,466.58	2,032,886,896.11	11.1%	16,204,620,355.13
031800100100	Judicial Service Commission	761,938,362.75	67,786,982.85	183,794,627.30	24.1%	578,143,735.45
031800200100	Judiciary - High Court	9,230,582,831.38	340,412,609.18	776,002,128.39	8.4%	8,454,580,702.99
031800300100	Judiciary - Customary Court of Appeal	8,244,986,057.11	489,258,874.55	1,073,090,140.42	13.0%	7,171,895,916.69
032600000000	Ministry Of Justice and Attorney General	3,975,135,800.48	141,261,571.13	375,163,143.99	9.4%	3,599,972,656.49
032600100100	Ministry Of Justice and Attorney General	3,858,553,756.88	141,261,571.13	375,163,143.99	9.7%	3,483,390,612.89
032600200100	Law Reform Commission	116,582,043.60	-	-	0.0%	116,582,043.60
040000000000	Regional Sector	98,190,707.40	-	4,033,859.76	4.1%	94,156,847.64
045800000000	Ministry of Niger Delta	98,190,707.40	-	4,033,859.76	4.1%	94,156,847.64
045800100100	Ministry of Niger Delta	98,190,707.40	-	4,033,859.76	4.1%	94,156,847.64
050000000000	Social Services Sector	43,630,153,009.11	5,262,770,549.55	11,514,718,297.24	26.4%	32,115,434,711.87
051300000000	Ministry of Youth Development and Talent Hunt	358,881,279.98	14,118,227.16	53,496,928.44	14.9%	305,384,351.54
051300100100	Ministry of Youth Development and Talent Hunt	358,881,279.98	14,118,227.16	53,496,928.44	14.9%	305,384,351.54
051400000000	Ministry Of Women Affairs and Vulnerable Groups	929,280,245.18	46,005,037.95	116,057,611.98	12.5%	813,222,633.20
051400100100	Ministry Of Women Affairs and Social Welfare	929,280,245.18	46,005,037.95	116,057,611.98	12.5%	813,222,633.20
051700000000	Ministry Of Education, Primary, and Secondary	11,000,488,971.38	848,039,535.07	1,695,580,713.45	15.4%	9,304,908,257.93
051700100100	Ministry Of Education, Primary and Secondary	6,300,488,971.38	-	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	848,039,535.07	848,039,535.07	49.9%	851,960,464.93
057700000000	Ministry of Tertiary and Technical Education	12,577,612,664.40	2,479,250,962.44	6,501,284,053.90	51.7%	6,076,328,610.50
057700100100	Ministry of Tertiary and Technical Education	7,277,612,664.40	847,001,077.05	4,869,034,168.51	66.9%	2,408,578,495.89
057700200100	Imo State University, Owerri	2,300,000,000.00	905,168,217.38	905,168,217.38	39.4%	1,394,831,782.62
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	263,577,010.70	263,577,010.70	20.3%	1,036,422,989.30
057700600100	University of Innovation, Science and Technology, Omuma	500,000,000.00	463,504,657.31	463,504,657.31	92.7%	36,495,342.69
052100000000	Ministry Of Health	13,352,341,046.28	1,486,017,545.72	2,482,015,680.93	18.6%	10,870,325,365.35
052100100100	Ministry Of Health	11,852,341,046.28	473,276,416.45	1,385,832,161.80	11.7%	10,466,508,884.48
052100200100	Health Mgt Board	150,000,000.00	271,973,418.73	341,973,418.73	228.0%	- 191,973,418.73
052100300100	Imo State University Teaching Hospital, Orlu	700,000,000.00	631,045,314.33	631,045,314.33	90.1%	68,954,685.67
052100400100	Imo State Specialist Hospital, Umuguma	250,000,000.00	89,558,811.42	89,558,811.42	35.8%	160,441,188.58
052100500100	Imo State Primary Health Dev. Agency,Owerri	200,000,000.00	20,163,584.79	33,605,974.65	16.8%	166,394,025.35
052100600100	Imo State Health Insurance Agency,Owerri	200,000,000.00	-	-	0.0%	200,000,000.00
053500000000	Ministry Of Environment and Sanitation	1,328,039,499.08	51,765,692.68	173,046,322.87	13.0%	1,154,993,176.21
053500100100	Ministry Of Environment and Sanitation	1,328,039,499.08	51,765,692.68	173,046,322.87	13.0%	1,154,993,176.21
055400000000	Ministry of Humanitarian Affairs	249,831,345.38	2,182,033.02	4,355,066.04	1.7%	245,476,279.34
055400100100	Ministry of Humanitarian Affairs	249,831,345.38	2,182,033.02	4,355,066.04	1.7%	245,476,279.34
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	846,468,315.08	38,479,576.05	96,292,310.10	11.4%	750,176,004.98
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	611,923,951.88	31,695,977.82	63,056,793.81	10.3%	548,867,158.07
055100100200	Ministry of Rural Development & Economic Empowerment	234,544,363.20	6,783,598.23	33,235,516.29	14.2%	201,308,846.91
053900000000	Ministry of Sports	2,987,209,642.38	296,911,939.46	392,589,609.53	13.1%	2,594,620,032.85
053900100100	Ministry of Sports	1,453,150,159.98	220,470,573.51	220,470,573.51	15.2%	1,232,679,586.47
053900200100	Imo State Sports Commission	1,534,059,482.40	76,441,365.95	172,119,036.02	11.2%	1,361,940,446.38

Table 6: Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	60,528,327,965.87	11,742,477,116.54	29,182,813,458.45	48.2%	31,345,514,507.42
010000000000	Administrative Sector	24,221,334,176.25	3,443,855,640.00	15,579,332,140.92	64.3%	8,642,002,035.33
011100000000	Governors Office	14,527,157,915.00	1,921,500,000.00	10,795,163,384.65	74.3%	3,731,994,530.35
011100100100	Office Of The Executive Governor	13,120,492,915.00	1,671,500,000.00	10,094,413,384.65	76.9%	3,026,079,530.35
011100100200	Office Of The Deputy Governor	1,406,665,000.00	250,000,000.00	700,750,000.00	49.8%	705,915,000.00
011200000000	Imo State House of Assembly	5,158,996,319.00	686,401,640.00	3,127,601,640.00	60.6%	2,031,394,679.00
011200300100	Imo State House of Assembly	5,038,966,319.00	680,401,640.00	3,112,601,640.00	61.8%	1,926,364,679.00
011200400100	House of Assembly Service Commission	120,030,000.00	6,000,000.00	15,000,000.00	12.5%	105,030,000.00
012300000000	Ministry Of Information, Public Orietation and Strategy	189,310,000.00	28,254,000.00	102,034,000.00	53.9%	87,276,000.00
012300100100	Ministry Of Information, Public Orietation and Strategy	189,310,000.00	28,254,000.00	102,034,000.00	53.9%	87,276,000.00
012400000000	Ministry Of Homeland Security and Vigilante Affairs	1,544,432,000.00	354,500,000.00	832,000,000.00	53.9%	712,432,000.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs	1,544,432,000.00	354,500,000.00	832,000,000.00	53.9%	712,432,000.00
012500000000	Office Of The Head Of Service	263,113,754.70	45,300,000.00	102,300,000.00	38.9%	160,813,754.70
012500100100	Office Of The Head Of Service	263,113,754.70	45,300,000.00	102,300,000.00	38.9%	160,813,754.70
014000000000	Office Of The Auditor General	350,615,000.00	27,450,000.00	50,950,000.00	14.5%	299,665,000.00
014000100100	Office Of The Auditor General - State	285,510,000.00	25,950,000.00	46,450,000.00	16.3%	239,060,000.00
014000300100	Audit Service Commission	65,105,000.00	1,500,000.00	4,500,000.00	6.9%	60,605,000.00
014700000000	Civil Service Commission	189,464,605.00	6,000,000.00	16,000,000.00	8.4%	173,464,605.00
014700100100	Civil Service Commission	189,464,605.00	6,000,000.00	16,000,000.00	8.4%	173,464,605.00
014900000000	Local Government Service Commission	130,501,327.00	37,000,000.00	47,000,000.00	36.0%	83,501,327.00
014900100100	Local Government Service Commission	130,501,327.00	37,000,000.00	47,000,000.00	36.0%	83,501,327.00
014800000000	Imo State Independent Electoral Commission	1,439,285,270.86	303,000,000.00	308,000,000.00	21.4%	1,131,285,270.86
014800100100	Imo State Independent Electoral Commission	1,439,285,270.86	303,000,000.00	308,000,000.00	21.4%	1,131,285,270.86
016100000000	Office Of The Secretary To The State Govt	353,712,333.25	32,950,000.00	196,783,116.27	55.6%	156,929,216.98
016100100100	Office Of The Secretary To The State Govt	353,712,333.25	32,950,000.00	196,783,116.27	55.6%	156,929,216.98
016300000000	Ministry of Special Duties	74,745,651.44	1,500,000.00	1,500,000.00	2.0%	73,245,651.44
016300100100	Ministry of Special Duties	74,745,651.44	1,500,000.00	1,500,000.00	2.0%	73,245,651.44
020000000000	Economic Sector	15,580,262,122.45	3,127,833,963.52	4,896,111,541.24	31.4%	10,684,150,581.21
021500000000	Ministry Of Agriculture and Food Security	337,987,000.00	13,321,000.00	60,821,000.00	18.0%	277,166,000.00
021500100100	Ministry Of Agriculture and Food Security	337,987,000.00	13,321,000.00	60,821,000.00	18.0%	277,166,000.00
027000000000	Ministry of Livestock Development	257,416,669.28	60,145,000.00	62,645,000.00	24.3%	194,771,669.28
027000100100	Ministry of Livestock Development	257,416,669.28	60,145,000.00	62,645,000.00	24.3%	194,771,669.28
022000000000	Ministry Of Finance	5,657,457,462.00	1,050,370,000.00	1,954,843,377.72	34.6%	3,702,614,084.28
022000100100	Ministry Of Finance	4,924,999,982.00	735,870,000.00	1,567,843,377.72	31.8%	3,357,156,604.28
022000800100	Imo State Internal Revenue Service	732,457,480.00	314,500,000.00	387,000,000.00	52.8%	345,457,480.00
022200000000	Ministry Of Trade, Commerce and Investment	311,450,285.00	84,741,750.00	92,241,750.00	29.6%	219,208,535.00
022200100100	Ministry Of Trade, Commerce and Investment	311,450,285.00	84,741,750.00	92,241,750.00	29.6%	219,208,535.00
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	69,405,000.00	1,500,000.00	4,000,000.00	5.8%	65,405,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	69,405,000.00	1,500,000.00	4,000,000.00	5.8%	65,405,000.00
022900000000	Ministry Of Transport	66,309,240.56	6,500,000.00	9,000,000.00	13.6%	57,309,240.56
022900100100	Ministry Of Transport	66,309,240.56	6,500,000.00	9,000,000.00	13.6%	57,309,240.56
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	318,035,000.00	51,500,000.00	54,000,000.00	17.0%	264,035,000.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	318,035,000.00	51,500,000.00	54,000,000.00	17.0%	264,035,000.00
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	308,565,492.78	91,500,000.00	94,000,000.00	30.5%	214,565,492.78
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	308,565,492.78	91,500,000.00	94,000,000.00	30.5%	214,565,492.78
023400000000	Ministry Of Works & Infrastrutural Development	435,412,500.00	78,500,000.00	81,000,000.00	18.6%	354,412,500.00
023400100100	Ministry Of Works & Infrastrutural Development	299,612,500.00	78,500,000.00	81,000,000.00	27.0%	218,612,500.00
023400200100	Office Of The Surveyor General	135,800,000.00	-	-	0.0%	135,800,000.00
023100000000	Ministry Of Power and Electrification	1,549,868,050.53	303,930,600.00	434,034,800.00	28.0%	1,115,833,250.53
023100100100	Ministry Of Power and Electrification	1,029,615,707.75	303,930,600.00	434,034,800.00	42.2%	595,580,907.75
023100100200	Imo State Electricity Regulatory Commission	520,252,342.78	-	-	0.0%	520,252,342.78
023600000000	Ministry Of Tourism, Hospitality and Culture	473,185,219.00	71,000,000.00	194,500,000.00	41.1%	278,685,219.00
023600100100	Ministry Of Tourism, Hospitality and Culture	473,185,219.00	71,000,000.00	194,500,000.00	41.1%	278,685,219.00

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023800000000	Ministry Of Budget, Economic Planning & Statistics	1,407,257,500.00	306,753,000.00	324,753,000.00	23.1%	1,082,504,500.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	1,407,257,500.00	306,753,000.00	324,753,000.00	23.1%	1,082,504,500.00
025200000000	Ministry Of Water Resources	394,991,281.30	63,000,000.00	77,000,000.00	19.5%	317,991,281.30
025200100100	Ministry Of Water Resources	394,991,281.30	63,000,000.00	77,000,000.00	19.5%	317,991,281.30
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelonment	70,670,285.00	1,500,000.00	4,000,000.00	5.7%	66,670,285.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	70,670,285.00	1,500,000.00	4,000,000.00	5.7%	66,670,285.00
026000000000	Ministry Of Lands and Physical Planning	362,355,000.00	20,500,000.00	123,500,000.00	34.1%	238,855,000.00
026000100100	Ministry Of Lands and Physical Planning	362,355,000.00	20,500,000.00	123,500,000.00	34.1%	238,855,000.00
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	3,471,550,285.00	916,945,154.15	1,297,645,154.15	37.4%	2,173,905,130.85
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	3,471,550,285.00	916,945,154.15	1,297,645,154.15	37.4%	2,173,905,130.85
027600000000	Ministry of Digital Economy and E-Government	88,345,852.00	6,127,459.37	28,127,459.37	31.8%	60,218,392.63
027600100100	Ministry of Digital Economy and E-Government	88,345,852.00	6,127,459.37	28,127,459.37	31.8%	60,218,392.63
030000000000	Law and Justice Sector	10,539,730,051.29	3,341,171,781.02	5,074,248,058.86	48.1%	5,465,481,992.43
031800000000	Judiciary	9,242,360,251.29	2,826,871,781.02	4,373,448,058.86	47.3%	4,868,912,192.43
031800100100	Judiciary Service Commission	728,256,000.00	83,150,000.00	95,650,000.00	13.1%	632,606,000.00
031800200100	Judiciary - High Court	6,931,304,251.29	2,148,903,666.00	3,643,549,347.63	52.6%	3,287,754,903.66
031800300100	Judiciary - Customary Court of Appeal	1,582,800,000.00	594,818,115.02	634,248,711.23	40.1%	948,551,288.77
032600000000	Ministry Of Justice and Attorney General	1,297,369,800.00	514,300,000.00	700,800,000.00	54.0%	596,569,800.00
032600100100	Ministry Of Justice and Attorney General	1,297,369,800.00	514,300,000.00	700,800,000.00	54.0%	596,569,800.00
032600200100	Law Reform Commission	42,584,000.00	1,500,000.00	4,000,000.00	9.4%	38,584,000.00
040000000000	Regional Sector	150,221,000.00	11,500,000.00	14,000,000.00	9.3%	136,221,000.00
045800000000	Ministry of Niger Delta	150,221,000.00	11,500,000.00	14,000,000.00	9.3%	136,221,000.00
045800100100	Ministry of Niger Delta	150,221,000.00	11,500,000.00	14,000,000.00	9.3%	136,221,000.00
050000000000	Social Services Sector	10,036,780,615.88	1,818,115,732.00	3,619,121,717.43	36.1%	6,417,658,898.45
051300000000	Ministry of Youth Development and Talent Hunt	224,112,500.00	23,000,000.00	73,500,000.00	32.8%	150,612,500.00
051300100100	Ministry of Youth Development and Talent Hunt	224,112,500.00	23,000,000.00	73,500,000.00	32.8%	150,612,500.00
051400000000	Ministry Of Women Affairs and Vulnerable Groups	1,024,399,251.00	186,625,000.00	248,121,000.00	24.2%	776,278,251.00
051400100100	Ministry Of Women Affairs and Social Welfare	1,024,399,251.00	186,625,000.00	248,121,000.00	24.2%	776,278,251.00
051700000000	Ministry Of Education, Primary, and Secondary	2,314,131,500.00	488,148,032.00	1,142,901,752.00	49.4%	1,171,229,748.00
051700100100	Ministry Of Education, Primary and Secondary	2,074,131,500.00	468,148,032.00	1,122,901,752.00	54.1%	951,229,748.00
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	20,000,000.00	20,000,000.00	12.5%	140,000,000.00
057700000000	Ministry of Tertiary and Technical Education	81,024,021.78	11,500,000.00	14,000,000.00	17.3%	67,024,021.78
057700100100	Ministry of Tertiary and Technical Education	81,024,021.78	11,500,000.00	14,000,000.00	17.3%	67,024,021.78
052100000000	Ministry Of Health	4,137,156,000.00	601,395,200.00	1,393,261,465.43	33.7%	2,743,894,534.57
052100100100	Ministry Of Health	3,087,156,000.00	599,895,200.00	1,387,529,579.43	44.9%	1,699,626,420.57
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	1,500,000.00	5,731,886.00	3.8%	144,268,114.00
053500000000	Ministry Of Environment and Sanitation	99,530,076.69	29,500,000.00	49,000,000.00	49.2%	50,530,076.69
053500100100	Ministry Of Environment and Sanitation	99,530,076.69	29,500,000.00	49,000,000.00	49.2%	50,530,076.69
055400000000	Ministry of Humanitarian Affairs	630,392,227.00	125,447,500.00	240,837,500.00	38.2%	389,554,727.00
055400100100	Ministry of Humanitarian Affairs	630,392,227.00	125,447,500.00	240,837,500.00	38.2%	389,554,727.00
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	161,567,539.41	1,000,000.00	3,500,000.00	2.2%	158,067,539.41
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	3,500,000.00	4.3%	78,054,839.41
053900000000	Ministry of Sports	1,364,467,500.00	351,500,000.00	454,000,000.00	33.3%	910,467,500.00
053900100100	Ministry of Sports	48,960,000.00	-	-	0.0%	48,960,000.00
053900200100	Imo State Sports Commission	1,315,507,500.00	351,500,000.00	454,000,000.00	34.5%	861,507,500.00

Table 7: Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,235,720,852,203.04	68,268,901,107.93	235,792,231,212.36	19.1%	999,928,620,990.68
010000000000	Administrative Sector	78,451,717,269.00	5,789,924,959.40	12,846,904,306.53	16.4%	65,604,812,962.47
011100000000	Governors Office	66,520,000,000.00	5,744,924,959.40	12,699,194,756.53	19.1%	53,820,805,243.47
011100100100	Office Of The Executive Governor	66,520,000,000.00	5,744,924,959.40	12,699,194,756.53	19.1%	53,820,805,243.47
011200000000	Imo State House of Assembly	1,709,547,000.00	-	-	0.0%	1,709,547,000.00
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
012300000000	Ministry Of Information, Public Orientation and Strategy	578,170,269.00	-	-	0.0%	578,170,269.00
012300100100	Ministry Of Information, Public Orientation and Strategy	578,170,269.00	-	-	0.0%	578,170,269.00
012400000000	Ministry Of Homeland Security and Vigilante Affairs	500,000,000.00	-	82,897,550.00	16.6%	417,102,450.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs	500,000,000.00	-	82,897,550.00	16.6%	417,102,450.00
012500000000	Office Of The Head Of Service	1,396,000,000.00	-	-	0.0%	1,396,000,000.00
012500100100	Office Of The Head Of Service	1,396,000,000.00	-	-	0.0%	1,396,000,000.00
014000000000	Office Of The Auditor General	589,000,000.00	45,000,000.00	45,000,000.00	7.6%	544,000,000.00
014000100100	Office Of The Auditor General - State	589,000,000.00	45,000,000.00	45,000,000.00	7.6%	544,000,000.00
014700000000	Civil Service Commission	250,000,000.00	-	-	0.0%	250,000,000.00
014700100100	Civil Service Commission	250,000,000.00	-	-	0.0%	250,000,000.00
014900000000	Local Government Service Commission	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
014900100100	Local Government Service Commission	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
014800000000	Imo State Independent Electoral Commission	540,000,000.00	-	-	0.0%	540,000,000.00
014800100100	Imo State Independent Electoral Commission	540,000,000.00	-	-	0.0%	540,000,000.00
016100000000	Office Of The Secretary To The State Govt	869,000,000.00	-	19,812,000.00	2.3%	849,188,000.00
016100100100	Office Of The Secretary To The State Govt	869,000,000.00	-	19,812,000.00	2.3%	849,188,000.00
016200000000	Ministry of Special Projects	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
016200100100	Ministry of Special Projects	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
016300000000	Ministry of Special Duties	500,000,000.00	-	-	0.0%	500,000,000.00
016300100100	Ministry of Special Duties	500,000,000.00	-	-	0.0%	500,000,000.00
020000000000	Economic Sector	1,006,140,327,124.04	54,750,125,919.75	208,864,631,548.36	20.8%	797,275,695,575.68
021500000000	Ministry Of Agriculture and Food Security	13,506,503,669.28	-	-	0.0%	13,506,503,669.28
021500100100	Ministry Of Agriculture and Food Security	13,506,503,669.28	-	-	0.0%	13,506,503,669.28
027000000000	Ministry of Livestock Development	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
027000100100	Ministry of Livestock Development	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
022000000000	Ministry Of Finance	17,440,000,000.00	897,050,000.00	4,981,350,000.00	28.6%	12,458,650,000.00
022000100100	Ministry Of Finance	17,440,000,000.00	897,050,000.00	4,981,350,000.00	28.6%	12,458,650,000.00
022200000000	Ministry Of Trade, Commerce and Investment	650,000,000.00	-	-	0.0%	650,000,000.00
022200100100	Ministry Of Trade, Commerce and Investment	650,000,000.00	-	-	0.0%	650,000,000.00
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
022900000000	Ministry Of Transport	1,910,000,000.00	-	-	0.0%	1,910,000,000.00
022900100100	Ministry Of Transport	1,910,000,000.00	-	-	0.0%	1,910,000,000.00
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	110,000,000.00	-	-	0.0%	110,000,000.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	110,000,000.00	-	-	0.0%	110,000,000.00
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	4,270,000,000.00	-	-	0.0%	4,270,000,000.00
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	4,270,000,000.00	-	-	0.0%	4,270,000,000.00
023400000000	Ministry Of Works & Infrastructural Development	699,063,918,484.17	47,531,566,070.00	189,150,503,837.17	27.1%	509,913,414,647.00
023400100100	Ministry Of Works & Infrastructural Development	698,163,918,484.17	47,531,566,070.00	189,150,503,837.17	27.1%	509,013,414,647.00
023400200100	Office Of The Surveyor General	900,000,000.00	-	-	0.0%	900,000,000.00
023100000000	Ministry Of Power and Electrification	192,535,803,078.34	3,278,323,127.00	10,445,881,088.44	5.4%	182,089,921,989.90
023100100100	Ministry Of Power and Electrification	190,451,803,078.34	3,278,323,127.00	10,195,881,088.44	5.4%	180,255,921,989.90
023100100200	Imo State Electricity Regulatory Commission	2,084,000,000.00	-	250,000,000.00	12.0%	1,834,000,000.00
023600000000	Ministry Of Tourism, Hospitality and Culture	1,200,000,000.00	500,000,000.00	606,209,900.00	50.5%	593,790,100.00
023600100100	Ministry Of Tourism, Hospitality and Culture	1,200,000,000.00	500,000,000.00	606,209,900.00	50.5%	593,790,100.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	420,000,000.00	-	-	0.0%	420,000,000.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	420,000,000.00	-	-	0.0%	420,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025200000000	Ministry Of Water Resources	46,682,551,607.25	-	-	0.0%	46,682,551,607.25
025200100100	Ministry Of Water Resources	46,682,551,607.25	-	-	0.0%	46,682,551,607.25
025300000000	Ministry Of Housing and Urban Renewal and New Cities Deceloment	10,000,000,000.00	2,059,322,790.00	2,196,822,790.00	22.0%	7,803,177,210.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	10,000,000,000.00	2,059,322,790.00	2,196,822,790.00	22.0%	7,803,177,210.00
026000000000	Ministry Of Lands and Physical Planning	830,000,000.00	-	-	0.0%	830,000,000.00
026000100100	Ministry Of Lands and Physical Planning	830,000,000.00	-	-	0.0%	830,000,000.00
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	6,471,550,285.00	20,376,000.00	20,376,000.00	0.3%	6,451,174,285.00
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	6,471,550,285.00	20,376,000.00	20,376,000.00	0.3%	6,451,174,285.00
027600000000	Ministry of Digital Economy and E-Government	2,750,000,000.00	463,487,932.75	1,463,487,932.75	53.2%	1,286,512,067.25
027600100100	Ministry of Digital Economy and E-Government	2,750,000,000.00	463,487,932.75	1,463,487,932.75	53.2%	1,286,512,067.25
030000000000	Law and Justice Sector	4,915,000,000.00	-	385,000,000.00	7.8%	4,530,000,000.00
031800000000	Judiciary	4,415,000,000.00	-	-	0.0%	4,415,000,000.00
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
032600000000	Ministry Of Justice and Attorney General	500,000,000.00	-	385,000,000.00	77.0%	115,000,000.00
032600100100	Ministry Of Justice and Attorney General	500,000,000.00	-	385,000,000.00	77.0%	115,000,000.00
040000000000	Regional Sector	2,600,000,000.00	-	-	0.0%	2,600,000,000.00
045800000000	Ministry of Niger Delta	2,600,000,000.00	-	-	0.0%	2,600,000,000.00
045800100100	Ministry of Niger Delta	2,600,000,000.00	-	-	0.0%	2,600,000,000.00
050000000000	Social Services Sector	143,613,807,810.00	7,728,850,228.78	13,695,695,357.47	9.5%	129,918,112,452.53
051300000000	Ministry of Youth Development and Talent Hunt	1,152,000,000.00	-	-	0.0%	1,152,000,000.00
051300100100	Ministry of Youth Development and Talent Hunt	1,152,000,000.00	-	-	0.0%	1,152,000,000.00
051400000000	Ministry Of Women Affairs and Vulnerable Groups	875,000,000.00	-	-	0.0%	875,000,000.00
051400100100	Ministry Of Women Affairs and Social Welfare	875,000,000.00	-	-	0.0%	875,000,000.00
051700000000	Ministry Of Education, Primary, and Secondary	24,115,155,521.00	1,390,054,649.00	2,940,054,649.00	12.2%	21,175,100,872.00
051700100100	Ministry Of Education, Primary and Secondary	17,415,155,521.00	1,390,054,649.00	1,390,054,649.00	8.0%	16,025,100,872.00
051700200100	Imo State Universal Basic Education Board	3,500,000,000.00	-	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
057700000000	Ministry of Tertiary and Technical Education	36,508,000,000.00	-	1,840,739,992.56	5.0%	34,667,260,007.44
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
052100000000	Ministry Of Health	52,656,847,289.00	5,946,205,579.78	8,522,310,715.91	16.2%	44,134,536,573.09
052100100100	Ministry Of Health	45,306,847,289.00	5,946,205,579.78	6,938,054,340.91	15.3%	38,368,792,948.09
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	-	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
053500000000	Ministry Of Environment and Sanitation	10,000,000,000.00	392,590,000.00	392,590,000.00	3.9%	9,607,410,000.00
053500100100	Ministry Of Environment and Sanitation	10,000,000,000.00	392,590,000.00	392,590,000.00	3.9%	9,607,410,000.00
055400000000	Ministry of Humanitarian Affairs	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
055400100100	Ministry of Humanitarian Affairs	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	15,196,805,000.00	-	-	0.0%	15,196,805,000.00
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
053900000000	Ministry of Sports	1,310,000,000.00	-	-	0.0%	1,310,000,000.00
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

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,482,995,993.18	9,544,777,510.27	25,329,114,283.84	69.4%	11,153,881,709.34
010000000000	Administrative Sector	2,898,344,308.23	517,287,312.24	2,533,824,636.84	87.4%	364,519,671.39
011100000000	Governors Office	2,799,355,555.00	517,287,312.24	2,514,324,636.84	89.8%	285,030,918.16
011100100100	Office Of The Executive Governor	2,799,355,555.00	517,287,312.24	2,514,324,636.84	89.8%	285,030,918.16
011200000000	Imo State House of Assembly	29,450,000.00	-	8,500,000.00	28.9%	20,950,000.00
011200300100	Imo State House of Assembly	29,450,000.00	-	8,500,000.00	28.9%	20,950,000.00
012300000000	Ministry Of Information, Public Orietation and Strategy	10,500,000.00	-	7,000,000.00	66.7%	3,500,000.00
012300100100	Ministry Of Information, Public Orietation and Strategy	10,500,000.00	-	7,000,000.00	66.7%	3,500,000.00
014900000000	Local Government Service Commission	1,920,000.00	-	-	0.0%	1,920,000.00
014900100100	Local Government Service Commission	1,920,000.00	-	-	0.0%	1,920,000.00
014800000000	Imo State Independent Electoral Commission	33,600,000.00	-	-	0.0%	33,600,000.00
014800100100	Imo State Independent Electoral Commission	33,600,000.00	-	-	0.0%	33,600,000.00
016300000000	Ministry of Special Duties	23,518,753.23	-	4,000,000.00	17.0%	19,518,753.23
016300100100	Ministry of Special Duties	23,518,753.23	-	4,000,000.00	17.0%	19,518,753.23
020000000000	Economic Sector	33,203,341,632.48	8,956,990,198.03	22,617,679,647.00	68.1%	10,585,661,985.48
021500000000	Ministry Of Agriculture and Food Security	141,100,000.00	39,510,000.00	62,588,600.00	44.4%	78,511,400.00
021500100100	Ministry Of Agriculture and Food Security	141,100,000.00	39,510,000.00	62,588,600.00	44.4%	78,511,400.00
022000000000	Ministry Of Finance	32,873,696,632.48	8,897,480,198.03	22,489,591,047.00	68.4%	10,384,105,585.48
022000100100	Ministry Of Finance	32,873,696,632.48	8,897,480,198.03	22,489,591,047.00	68.4%	10,384,105,585.48
025200000000	Ministry Of Water Resources	172,545,000.00	20,000,000.00	61,000,000.00	35.4%	111,545,000.00
025200100100	Ministry Of Water Resources	172,545,000.00	20,000,000.00	61,000,000.00	35.4%	111,545,000.00
027600000000	Ministry of Digital Economy and E-Government	16,000,000.00	-	4,500,000.00	28.1%	11,500,000.00
027600100100	Ministry of Digital Economy and E-Government	16,000,000.00	-	4,500,000.00	28.1%	11,500,000.00
050000000000	Social Services Sector	381,310,052.47	70,500,000.00	177,610,000.00	46.6%	203,700,052.47
051300000000	Ministry of Youth Development and Talent Hunt	17,400,000.00	-	4,000,000.00	23.0%	13,400,000.00
051300100100	Ministry of Youth Development and Talent Hunt	17,400,000.00	-	4,000,000.00	23.0%	13,400,000.00
052100000000	Ministry Of Health	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
052100100100	Ministry Of Health	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
053500000000	Ministry Of Environment and Sanitation	138,852,591.88	60,000,000.00	111,000,000.00	79.9%	27,852,591.88
053500100100	Ministry Of Environment and Sanitation	138,852,591.88	60,000,000.00	111,000,000.00	79.9%	27,852,591.88
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	33,107,460.59	500,000.00	500,000.00	1.5%	32,607,460.59
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	500,000.00	500,000.00	2.0%	24,750,160.59
053900000000	Ministry of Sports	6,950,000.00	-	-	0.0%	6,950,000.00
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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	97,701,938,679.48	309,803,508,978.21	21.0%	1,164,417,342,878.26
2	EXPENDITURES	1,474,220,851,856.47	97,701,938,679.48	309,803,508,978.21	21.0%	1,164,417,342,878.26
21	PERSONNEL COST	141,488,675,694.39	8,145,782,944.74	19,499,350,023.56	13.8%	121,989,325,670.83
2101	SALARY	89,059,242,357.02	8,115,782,944.74	17,702,529,170.36	19.9%	71,356,713,186.66
210101	SALARIES AND WAGES	89,059,242,357.02	8,115,782,944.74	17,702,529,170.36	19.9%	71,356,713,186.66
21010101	BASIC SALARY	77,570,566,662.27	7,445,782,944.74	16,696,329,170.36	21.5%	60,874,237,491.91
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	9,058,675,694.75	120,000,000.00	256,200,000.00	2.8%	8,802,475,694.75
21010104	FIXED SALARY	2,430,000,000.00	550,000,000.00	750,000,000.00	30.9%	1,680,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,047,686,131.85	30,000,000.00	1,743,370,946.02	5.8%	28,304,315,185.83
210201	ALLOWANCES	30,047,686,131.85	30,000,000.00	1,743,370,946.02	5.8%	28,304,315,185.83
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	-	122,789,834.67	4.0%	2,946,750,570.01
21020104	Clothing Allowance	1,095,351,058.31	-	87,154,867.28	8.0%	1,008,196,191.03
21020105	Clothing/Tea IT	1,430,220,853.46	-	190,500,000.00	13.3%	1,239,720,853.46
21020106	CONHESS 20% Increment	5,325,468,128.06	-	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	-	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	5,000,000.00	87,708,526.47	10.4%	752,652,225.21
21020112	Dressing Allowance	730,476,725.28	-	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	-	88,245,138.81	3.6%	2,397,186,560.62
21020115	Excess Workload Allowance	1,104,201,504.04	-	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	-	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	-	109,003,469.38	1.5%	7,003,061,767.26
21020121	ICT Allowance	250,000,000.00	-	120,505,131.53	48.2%	129,494,868.47
21020122	INCEP Allowance Non-Percentage	240,000,000.00	-	100,000,000.00	41.7%	140,000,000.00
21020123	Inducement Allowance	350,000,000.00	-	100,000,000.00	28.6%	250,000,000.00
21020124	Judicial Allowance	292,000,000.00	-	50,000,000.00	17.1%	242,000,000.00
21020125	Legislative Duty Allowance	500,000,000.00	25,000,000.00	203,356,813.39	40.7%	296,643,186.61
21020126	Meal Subsidy Allowance	2,000,000.00	-	-	0.0%	2,000,000.00
2103	SOCIAL BENEFITS	22,381,747,205.52	-	53,449,907.18	0.2%	22,328,297,298.34
210301	SOCIAL BENEFITS	22,381,747,205.52	-	53,449,907.18	0.2%	22,328,297,298.34
21030101	GRATUITY	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
21030102	PENSION	11,000,000,000.00	-	984,543.33	0.0%	10,999,015,456.67
21030104	GRATUITY AREARS	1,381,747,205.52	-	52,465,363.85	3.8%	1,329,281,841.67
22	OTHER RECURRENT COSTS	97,011,323,959.05	21,287,254,626.81	54,511,927,742.29	56.2%	42,499,396,216.76
2202	OVERHEAD COST	60,528,327,965.87	11,742,477,116.54	29,182,813,458.45	48.2%	31,345,514,507.42
220201	TRAVEL & TRANSPORT - GENERAL	8,574,347,587.25	1,582,217,500.00	3,969,389,262.37	46.3%	4,604,958,324.88
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,844,141,594.91	481,470,000.00	1,838,029,786.37	47.8%	2,006,111,808.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,800,832,963.22	953,747,500.00	1,538,359,476.00	40.5%	2,262,473,487.22
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000,000.00	100,000,000.00	440,000,000.00	88.0%	60,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	429,373,029.12	47,000,000.00	153,000,000.00	35.6%	276,373,029.12
220202	UTILITIES - GENERAL	3,308,452,941.07	226,058,884.00	1,675,490,914.00	50.6%	1,632,962,027.07
22020201	ELECTRICITY CHARGES	443,716,997.67	20,500,000.00	49,764,786.00	11.2%	393,952,211.67
22020202	TELEPHONE CHARGES	461,650,753.00	56,467,244.00	111,434,488.00	24.1%	350,216,265.00
22020203	INTERNET ACCESS CHARGES	2,333,335,190.40	148,091,640.00	1,509,291,640.00	64.7%	824,043,550.40
22020205	WATER RATES	49,000,000.00	1,000,000.00	5,000,000.00	10.2%	44,000,000.00
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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220203	MATERIALS & SUPPLIES - GENERAL	5,325,191,803.92	498,950,000.00	1,234,606,179.43	23.2%	4,090,585,624.49
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,876,363,313.66	110,000,000.00	634,571,800.00	22.1%	2,241,791,513.66
22020302	BOOKS	152,000,000.00	20,000,000.00	50,000,000.00	32.9%	102,000,000.00
22020304	MAGAZINES & PERIODICALS	752,855,763.67	55,650,000.00	120,184,379.43	16.0%	632,671,384.24
22020305	PRINTING OF NON SECURITY DOCUMENTS	101,314,068.00	10,000,000.00	16,500,000.00	16.3%	84,814,068.00
22020306	PRINTING OF SECURITY DOCUMENTS	251,300,000.00	112,000,000.00	114,000,000.00	45.4%	137,300,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	987,989,826.60	90,000,000.00	189,000,000.00	19.1%	798,989,826.60
22020309	UNIFORMS & OTHER CLOTHING	203,368,832.00	101,300,000.00	110,350,000.00	54.3%	93,018,832.00
220204	MAINTENANCE SERVICES - GENERAL	17,574,839,321.57	3,296,897,473.37	8,267,695,065.64	47.0%	9,307,144,255.93
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,981,240,585.67	451,400,000.00	2,220,900,000.00	55.8%	1,760,340,585.67
22020402	MAINTENANCE OF OFFICE FURNITURE	3,795,585,420.77	743,611,085.37	1,506,373,276.64	39.7%	2,289,212,144.13
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,988,177,378.55	782,630,788.00	2,405,505,532.00	60.3%	1,582,671,846.55
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,977,088,805.26	300,000,000.00	502,996,000.00	25.4%	1,474,092,805.26
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,114,582,156.03	167,200,000.00	352,100,000.00	31.6%	762,482,156.03
22020406	OTHER MAINTENANCE SERVICES	2,289,162,458.55	618,625,000.00	999,989,657.00	43.7%	1,289,172,801.55
22020410	MAINTENANCE OF STREET LIGHTINGS	421,172,516.73	233,430,600.00	277,430,600.00	65.9%	143,741,916.73
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	7,830,000.00	-	2,400,000.00	30.7%	5,430,000.00
220205	TRAINING - GENERAL	6,162,478,139.83	1,436,000,000.00	2,472,500,000.00	40.1%	3,689,978,139.83
22020501	LOCAL TRAINING	5,999,678,139.83	1,381,500,000.00	2,393,500,000.00	39.9%	3,606,178,139.83
22020502	INTERNATIONAL TRAINING	162,800,000.00	54,500,000.00	79,000,000.00	48.5%	83,800,000.00
220206	OTHER SERVICES - GENERAL	6,015,435,846.39	2,254,331,904.15	4,501,107,585.78	74.8%	1,514,328,260.61
22020601	SECURITY SERVICES	3,510,130,000.00	1,500,000,000.00	2,809,275,681.63	80.0%	700,854,318.37
22020603	RESIDENTIAL RENT	288,251,829.02	91,000,000.00	101,000,000.00	35.0%	187,251,829.02
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,525,524,017.37	390,000,000.00	1,267,500,000.00	83.1%	258,024,017.37
22020605	CLEANING & FUMIGATION SERVICES	691,530,000.00	273,331,904.15	323,331,904.15	46.8%	368,198,095.85
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,151,668,128.14	650,952,560.00	1,942,452,560.00	46.8%	2,209,215,568.14
22020702	INFORMATION TECHNOLOGY CONSULTING	39,407,400.40	-	-	0.0%	39,407,400.40
22020703	LEGAL SERVICES	1,422,150,000.00	370,000,000.00	1,028,000,000.00	72.3%	394,150,000.00
22020704	ENGINEERING SERVICES	187,610,850.00	10,500,000.00	23,500,000.00	12.5%	164,110,850.00
22020707	AGRICULTURAL CONSULTING	74,700,000.00	5,000,000.00	25,500,000.00	34.1%	49,200,000.00
22020708	MEDICAL CONSULTING	231,938,000.00	66,232,520.00	78,232,520.00	33.7%	153,705,480.00
22020709	AUDITING OF ACCOUNTS	2,195,861,877.74	199,220,040.00	787,220,040.00	35.9%	1,408,641,837.74
220208	FUEL & LUBRICANTS - GENERAL	99,639,225.00	13,321,000.00	29,321,000.00	29.4%	70,318,225.00
22020801	MOTOR VEHICLE FUEL COST	74,650,000.00	10,000,000.00	21,000,000.00	28.1%	53,650,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	24,989,225.00	3,321,000.00	8,321,000.00	33.3%	16,668,225.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,316,274,972.70	1,783,747,795.02	5,090,250,891.23	54.6%	4,226,024,081.47
22021001	REFRESHMENT & MEALS	1,103,531,710.00	-	802,000,000.00	72.7%	301,531,710.00
22021002	HONORARIUM & SITTING ALLOWANCE	458,510,000.00	141,000,000.00	151,000,000.00	32.9%	307,510,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,549,153,583.90	233,500,000.00	1,030,500,000.00	66.5%	518,653,583.90
22021004	MEDICAL EXPENSES-LOCAL	1,637,551,601.20	127,754,000.00	917,254,000.00	56.0%	720,297,601.20
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	793,193,795.02	1,069,124,391.23	52.5%	965,578,576.77
22021009	SPORTING ACTIVITIES	389,740,400.00	51,500,000.00	107,272,500.00	27.5%	282,467,900.00
22021010	DIRECT TEACHING & LABORATORY COST	8,500,599.60	500,000.00	1,000,000.00	11.8%	7,500,599.60
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	309,700,000.00	50,000,000.00	92,500,000.00	29.9%	217,200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	881,644,110.00	286,300,000.00	467,800,000.00	53.1%	413,844,110.00
22021056	ACCELERATING NUTRITION IN NIGERIA (ANRIN) 2.0 COORDINATION ACTIVITIES	890,250,000.00	100,000,000.00	450,000,000.00	50.5%	440,250,000.00
2203	LOANS AND ADVANCES	14,250,000.00	-	4,000,000.00	28.1%	10,250,000.00
220301	STAFF LOANS & ADVANCES	14,250,000.00	-	4,000,000.00	28.1%	10,250,000.00
22030106	MOTOR VEHICLE ADVANCE	14,250,000.00	-	4,000,000.00	28.1%	10,250,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,292,985,513.82	397,787,312.24	1,892,324,636.84	82.5%	400,660,876.98
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,292,985,513.82	397,787,312.24	1,892,324,636.84	82.5%	400,660,876.98
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	708,358,053.23	197,287,312.24	587,324,636.84	82.9%	121,033,416.39
22040109	GRANTS TO COMMUNITIES/NGOs	1,566,165,000.00	200,000,000.00	1,304,500,000.00	83.3%	261,665,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	18,462,460.59	500,000.00	500,000.00	2.7%	17,962,460.59
2205	SUBSIDIES GENERAL	1,117,063,846.88	239,510,000.00	881,088,600.00	78.9%	235,975,246.88
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	1,117,063,846.88	239,510,000.00	881,088,600.00	78.9%	235,975,246.88
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	1,117,063,846.88	239,510,000.00	881,088,600.00	78.9%	235,975,246.88
2206	PUBLIC DEBT CHARGES	32,873,696,632.48	8,897,480,198.03	22,489,591,047.00	68.4%	10,384,105,585.48
220601	FOREIGN INTEREST / DISCOUNT	8,403,585,209.56	562,411,574.65	1,051,614,645.73	12.5%	7,351,970,563.83
22060101	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	8,403,585,209.56	562,411,574.65	1,051,614,645.73	12.5%	7,351,970,563.83
220602	DOMESTIC INTEREST / DISCOUNT	7,519,463,235.22	2,316,631,365.16	6,448,934,181.86	85.8%	1,070,529,053.36
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	7,519,463,235.22	2,316,631,365.16	6,448,934,181.86	85.8%	1,070,529,053.36

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220603	FOREIGN PRINCIPAL	8,148,665,596.44	3,186,998,923.03	5,959,149,659.17	73.1%	2,189,515,937.27
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	8,148,665,596.44	3,186,998,923.03	5,959,149,659.17	73.1%	2,189,515,937.27
220604	DOMESTIC PRINCIPAL	8,801,982,591.26	2,831,438,335.19	9,029,892,560.24	102.6%	- 227,909,968.98
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	8,801,982,591.26	2,831,438,335.19	9,029,892,560.24	102.6%	- 227,909,968.98
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
23	CAPITAL EXPENDITURE	1,235,720,852,203.04	68,268,901,107.93	235,792,231,212.36	19.1%	999,928,620,990.68
2301	FIXED ASSETS PURCHASED	98,225,428,697.55	6,440,877,550.00	16,796,630,922.57	17.1%	81,428,797,774.98
230101	PURCHASE OF FIXED ASSETS - GENERAL	98,225,428,697.55	6,440,877,550.00	16,796,630,922.57	17.1%	81,428,797,774.98
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	195,877,550.00	195,877,550.00	19.6%	804,122,450.00
23010105	PURCHASE OF MOTOR VEHICLES	11,983,000,000.00	245,000,000.00	4,329,300,000.00	36.1%	7,653,700,000.00
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	700,000,000.00	1,700,000,000.00	31.3%	3,733,170,269.00
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	1,000,000,000.00	4,123,977,061.44	16.0%	21,604,638,646.31
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	35,633,683,051.52	4,300,000,000.00	6,364,578,761.13	17.9%	29,269,104,290.39
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
2302	CONSTRUCTION / PROVISION	663,174,662,989.34	36,817,769,668.15	125,763,032,652.59	19.0%	537,411,630,336.75
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	663,174,662,989.34	36,817,769,668.15	125,763,032,652.59	19.0%	537,411,630,336.75
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	43,399,000,000.00	11,045,000,000.00	11,876,498,843.50	27.4%	31,522,501,156.50
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,100,000,000.00	66,389,000.00	149,077,500.00	13.6%	950,922,500.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	168,150,579,037.59	2,278,323,127.00	6,321,904,027.00	3.8%	161,828,675,010.59
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	81,511,526,000.00	5,644,924,959.40	12,416,506,256.53	15.2%	69,095,019,743.47
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	390,054,649.00	3,780,794,641.56	6.9%	51,313,125,879.44
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	6,637,000,000.00	78,259,127,201.25	29.4%	187,602,328,027.50
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	100,000,000.00	100,000,000.00	7.4%	1,255,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,357,320,002.00	-	-	0.0%	1,357,320,002.00
23020122	CONSTRUCTION OF BOUNDARY PILLS/ RIGHT OF WAYS	10,560,000,000.00	392,590,000.00	392,590,000.00	3.7%	10,167,410,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	2,522,250,000.00	-	803,046,250.00	31.8%	1,719,203,750.00
23020124	CONSTRUCTION OF MARKETS/PARKS	18,210,000,000.00	10,000,000,000.00	11,400,000,000.00	62.6%	6,810,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,050,000,000.00	263,487,932.75	263,487,932.75	12.9%	1,786,512,067.25
2303	REHABILITATION / REPAIRS	461,221,756,516.15	24,358,203,889.78	92,096,261,262.20	20.0%	369,125,495,253.95
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	461,221,756,516.15	24,358,203,889.78	92,096,261,262.20	20.0%	369,125,495,253.95
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,930,000,000.00	797,056,240.00	816,868,240.00	27.9%	2,113,131,760.00
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	459,275,200.00	459,275,200.00	12.6%	3,190,880,800.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,902,000,000.00	500,000,000.00	500,000,000.00	6.3%	7,402,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	396,523,698,253.42	20,894,566,070.00	88,056,831,542.42	22.2%	308,466,866,711.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,420,000,000.00	500,000,000.00	706,209,900.00	49.7%	713,790,100.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	12,310,888,037.48	1,186,930,379.78	1,536,700,379.78	12.5%	10,774,187,657.70
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	20,376,000.00	20,376,000.00	0.3%	6,486,174,285.00
2305	OTHER CAPITAL PROJECTS	13,099,004,000.00	652,050,000.00	1,136,306,375.00	8.7%	11,962,697,625.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	13,099,004,000.00	652,050,000.00	1,136,306,375.00	8.7%	11,962,697,625.00
23050101	RESEARCH AND DEVELOPMENT	13,099,004,000.00	652,050,000.00	1,136,306,375.00	8.7%	11,962,697,625.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	97,701,938,679.48	309,803,508,978.21	21.0%	1,164,417,342,878.26
701	GENERAL PUBLIC SERVICES	131,221,771,046.02	17,178,866,750.63	52,475,157,757.56	40.0%	78,746,613,288.46
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	81,737,297,202.36	6,324,674,234.68	27,230,058,884.80	33.3%	54,507,238,317.56
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,419,421,599.28	4,183,971,399.36	19,765,408,886.44	39.2%	30,654,012,712.84
70112	FINANCIAL AND FISCAL AFFAIRS	31,317,875,603.09	2,140,702,835.32	7,464,649,998.36	23.8%	23,853,225,604.73
7013	GENERAL SERVICES	11,106,534,878.57	1,618,503,944.48	2,360,396,519.95	21.3%	8,746,138,358.62
70131	GENERAL PERSONNEL SERVICES	4,971,727,352.98	1,191,856,342.01	1,578,789,420.90	31.8%	3,392,937,932.08
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,539,584,608.55	342,098,411.19	436,801,807.19	17.2%	2,102,782,801.36
70133	OTHER GENERAL SERVICES	3,595,222,917.05	84,549,191.28	344,805,291.86	9.6%	3,250,417,625.19
7016	GENERAL PUBLIC SERVICES N.E.C.	5,504,242,332.61	338,208,373.44	395,111,305.81	7.2%	5,109,131,026.80
70161	GENERAL PUBLIC SERVICES N.E.C.	5,504,242,332.61	338,208,373.44	395,111,305.81	7.2%	5,109,131,026.80
7017	PUBLIC DEBT TRANSACTIONS	32,873,696,632.48	8,897,480,198.03	22,489,591,047.00	68.4%	10,384,105,585.48
70171	PUBLIC DEBT TRANSACTIONS	32,873,696,632.48	8,897,480,198.03	22,489,591,047.00	68.4%	10,384,105,585.48
703	PUBLIC ORDER AND SAFETY	40,939,185,580.51	4,734,391,818.73	8,785,195,648.96	21.5%	32,153,989,931.55
7031	POLICE SERVICES	600,000,000.00	-	82,897,550.00	13.8%	517,102,450.00
70311	POLICE SERVICES	600,000,000.00	-	82,897,550.00	13.8%	517,102,450.00
7032	FIRE PROTECTION SERVICES	1,294,270,000.00	-	-	0.0%	1,294,270,000.00
70321	FIRE PROTECTION SERVICES	1,294,270,000.00	-	-	0.0%	1,294,270,000.00
7033	LAW COURTS	37,336,373,103.01	4,379,891,818.73	7,867,298,098.96	21.1%	29,469,075,004.05
70331	LAW COURTS	37,336,373,103.01	4,379,891,818.73	7,867,298,098.96	21.1%	29,469,075,004.05
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,708,542,477.50	354,500,000.00	835,500,000.00	48.9%	873,542,477.50
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,708,542,477.50	354,500,000.00	835,500,000.00	48.9%	873,542,477.50
704	ECONOMIC AFFAIRS	955,508,438,059.39	52,450,577,884.17	202,924,332,439.11	21.2%	752,584,105,620.28
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,394,342,112.16	185,262,750.00	238,413,165.90	2.3%	10,155,928,946.26
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,922,791,827.16	164,886,750.00	218,037,165.90	5.6%	3,704,754,661.26
70412	GENERAL LABOUR AFFAIRS	6,471,550,285.00	20,376,000.00	20,376,000.00	0.3%	6,451,174,285.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	23,153,744,029.13	189,482,037.66	508,498,165.48	2.2%	22,645,245,863.65
70421	AGRICULTURE	20,153,744,029.13	189,482,037.66	508,498,165.48	2.5%	19,645,245,863.65
70423	FISHING AND HUNTING	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
7043	FUEL AND ENERGY	195,334,036,709.87	3,582,253,727.00	10,629,915,888.44	5.4%	184,704,120,821.43
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	3,582,253,727.00	10,629,915,888.44	5.4%	184,571,755,240.43
7044	MINING, MANUFACTURING, AND CONSTRUCTION	5,233,872,833.36	209,896,577.02	214,896,577.02	4.1%	5,018,976,256.34
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	1,233,872,833.36	209,896,577.02	214,896,577.02	17.4%	1,018,976,256.34
70442	MANUFACTURING	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
7045	TRANSPORT	715,960,331,068.93	47,743,067,400.37	189,641,993,250.15	26.5%	526,318,337,818.78
70451	ROAD TRANSPORT	708,840,331,068.93	47,743,067,400.37	189,641,993,250.15	26.8%	519,198,337,818.78
70454	AIR TRANSPORT	7,120,000,000.00	-	-	0.0%	7,120,000,000.00
7046	COMMUNICATION	3,716,943,153.30	469,615,392.12	1,496,115,392.12	40.3%	2,220,827,761.18
70461	COMMUNICATION	3,716,943,153.30	469,615,392.12	1,496,115,392.12	40.3%	2,220,827,761.18
7047	OTHER INDUSTRIES	1,472,549,374.38	71,000,000.00	194,500,000.00	13.2%	1,278,049,374.38
70473	TOURISM	1,472,549,374.38	71,000,000.00	194,500,000.00	13.2%	1,278,049,374.38
7049	ECONOMIC AFFAIRS N.E.C	242,618,778.28	-	-	0.0%	242,618,778.28
70491	ECONOMIC AFFAIRS N.E.C.	242,618,778.28	-	-	0.0%	242,618,778.28
705	ENVIRONMENTAL PROTECTION	18,663,513,035.02	754,326,266.19	950,140,756.14	5.1%	17,713,372,278.88
7051	WASTE MANAGEMENT	7,257,000,000.00	-	-	0.0%	7,257,000,000.00
70511	WASTE MANAGEMENT	7,257,000,000.00	-	-	0.0%	7,257,000,000.00
7052	WASTE WATER MANAGEMENT	800,000,000.00	-	-	0.0%	800,000,000.00
70521	WASTE WATER MANAGEMENT	800,000,000.00	-	-	0.0%	800,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,510,000,000.00	392,590,000.00	392,590,000.00	5.2%	7,117,410,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,510,000,000.00	392,590,000.00	392,590,000.00	5.2%	7,117,410,000.00

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7056	ENVIRONMENTAL PROTECTION N.E.C.	3,096,513,035.02	361,736,266.19	557,550,756.14	18.0%	2,538,962,278.88
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,096,513,035.02	361,736,266.19	557,550,756.14	18.0%	2,538,962,278.88
706	HOUSING AND COMMUNITY AMMENITIES	126,131,200,811.27	7,958,630,791.76	15,425,406,224.24	12.2%	110,705,794,587.03
7061	HOUSING DEVELOPMENT	14,852,452,898.15	2,190,726,256.31	2,665,519,316.70	17.9%	12,186,933,581.45
70611	HOUSING DEVELOPMENT	14,852,452,898.15	2,190,726,256.31	2,665,519,316.70	17.9%	12,186,933,581.45
7062	COMMUNITY DEVELOPMENT	958,999,695.22	39,979,576.05	100,292,310.10	10.5%	858,707,385.12
70621	COMMUNITY DEVELOPMENT	958,999,695.22	39,979,576.05	100,292,310.10	10.5%	858,707,385.12
7063	WATER SUPPLY	110,319,748,217.90	5,727,924,959.40	12,659,594,597.44	11.5%	97,660,153,620.46
70631	WATER SUPPLY	110,319,748,217.90	5,727,924,959.40	12,659,594,597.44	11.5%	97,660,153,620.46
707	HEALTH	67,482,229,508.68	6,974,377,196.23	11,252,782,457.14	16.7%	56,229,447,051.54
7073	HOSPITAL SERVICES	19,202,341,046.28	473,276,416.45	2,970,088,536.80	15.5%	16,232,252,509.48
70731	GENERAL HOSPITAL SERVICES	19,202,341,046.28	473,276,416.45	2,970,088,536.80	15.5%	16,232,252,509.48
7074	PUBLIC HEALTH SERVICES	46,912,097,289.00	6,246,100,779.78	7,720,059,540.91	16.5%	39,192,037,748.09
70741	PUBLIC HEALTH SERVICES	46,912,097,289.00	6,246,100,779.78	7,720,059,540.91	16.5%	39,192,037,748.09
7076	HEALTH N.E.C.	1,367,791,173.40	255,000,000.00	562,634,379.43	41.1%	805,156,793.97
70761	HEALTH N.E.C.	1,367,791,173.40	255,000,000.00	562,634,379.43	41.1%	805,156,793.97
708	RECREATION, CULTURE AND RELIGION	7,476,119,328.93	1,055,245,790.15	1,576,273,677.85	21.1%	5,899,845,651.08
7081	RECREATIONAL AND SPORTING SERVICES	5,522,930,000.00	874,500,000.00	1,137,709,900.00	20.6%	4,385,220,100.00
70811	RECREATIONAL AND SPORTING SERVICES	5,522,930,000.00	874,500,000.00	1,137,709,900.00	20.6%	4,385,220,100.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,953,189,328.93	180,745,790.15	438,563,777.85	22.5%	1,514,625,551.08
70831	BROADCASTING AND PUBLISHING SERVICES	1,953,189,328.93	180,745,790.15	438,563,777.85	22.5%	1,514,625,551.08
709	EDUCATION	93,912,095,974.21	5,227,757,863.39	14,178,022,515.58	15.1%	79,734,073,458.63
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
70912	PRIMARY EDUCATION	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
7092	SECONDARY EDUCATION	41,788,000,000.00	868,039,535.07	2,708,779,527.63	6.5%	39,079,220,472.37
70922	UPPER-SECONDARY EDUCATION	41,788,000,000.00	868,039,535.07	2,708,779,527.63	6.5%	39,079,220,472.37
7094	TERTIARY EDUCATION	10,700,000,000.00	1,632,249,885.39	1,632,249,885.39	15.3%	9,067,750,114.61
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	1,632,249,885.39	1,632,249,885.39	30.8%	3,667,750,114.61
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,022,000,000.00	500,000,000.00	500,000,000.00	48.9%	522,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,022,000,000.00	500,000,000.00	500,000,000.00	48.9%	522,000,000.00
7098	EDUCATION N.E.C.	17,426,940,453.21	1,337,413,793.93	6,896,938,453.56	39.6%	10,530,001,999.65
70981	EDUCATION N.E.C	17,426,940,453.21	1,337,413,793.93	6,896,938,453.56	39.6%	10,530,001,999.65
710	SOCIAL PROTECTION	32,886,298,512.46	1,367,764,318.23	2,236,197,501.63	6.8%	30,650,101,010.83
7102	OLD AGE	22,804,742,021.52	-	32,444,895.56	0.1%	22,772,297,125.96
71021	OLD AGE	22,804,742,021.52	-	32,444,895.56	0.1%	22,772,297,125.96
7104	FAMILY AND CHILDREN	1,884,399,251.00	186,625,000.00	248,121,000.00	13.2%	1,636,278,251.00
71041	FAMILY AND CHILDREN	1,884,399,251.00	186,625,000.00	248,121,000.00	13.2%	1,636,278,251.00
7105	UNEMPLOYMENT	7,371,220,662.56	1,053,509,785.21	1,710,439,040.03	23.2%	5,660,781,622.53
71051	UNEMPLOYMENT	7,371,220,662.56	1,053,509,785.21	1,710,439,040.03	23.2%	5,660,781,622.53
7109	SOCIAL PROTECTION N.E.C.	825,936,577.38	127,629,533.02	245,192,566.04	29.7%	580,744,011.34
71091	SOCIAL PROTECTION N.E.C.	825,936,577.38	127,629,533.02	245,192,566.04	29.7%	580,744,011.34

Table 11: Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	141,488,675,694.39	8,145,782,944.74	19,499,350,023.56	13.8%	121,989,325,670.83
701	GENERAL PUBLIC SERVICES	35,613,040,140.46	2,255,824,600.36	4,860,265,169.08	13.6%	30,752,774,971.38
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	28,904,603,124.76	1,044,615,282.44	3,124,825,345.59	10.8%	25,779,777,779.17
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,882,914,810.28	958,782,447.12	2,767,318,724.95	12.6%	19,115,596,085.33
70112	FINANCIAL AND FISCAL AFFAIRS	7,021,688,314.49	85,832,835.32	357,506,620.64	5.1%	6,664,181,693.85
7013	GENERAL SERVICES	5,652,079,953.95	1,176,000,944.48	1,648,328,517.68	29.2%	4,003,751,436.27
70131	GENERAL PERSONNEL SERVICES	3,186,506,666.28	1,090,556,342.01	1,393,757,534.90	43.7%	1,792,749,131.38
70132	OVERALL PLANNING AND STATISTICAL SERVICES	722,327,108.55	35,345,411.19	112,048,807.19	15.5%	610,278,301.36
70133	OTHER GENERAL SERVICES	1,743,246,179.13	50,099,191.28	142,522,175.59	8.2%	1,600,724,003.54
7016	GENERAL PUBLIC SERVICES N.E.C.	1,056,357,061.75	35,208,373.44	87,111,305.81	8.2%	969,245,755.94
70161	GENERAL PUBLIC SERVICES N.E.C.	1,056,357,061.75	35,208,373.44	87,111,305.81	8.2%	969,245,755.94
703	PUBLIC ORDER AND SAFETY	22,045,753,529.22	1,038,720,037.71	2,411,050,040.10	10.9%	19,634,703,489.12
7033	LAW COURTS	21,881,643,051.72	1,038,720,037.71	2,408,050,040.10	11.0%	19,473,593,011.62
70331	LAW COURTS	21,881,643,051.72	1,038,720,037.71	2,408,050,040.10	11.0%	19,473,593,011.62
7036	PUBLIC ORDER AND SAFETY N.E.C.	164,110,477.50	-	3,000,000.00	1.8%	161,110,477.50
70361	PUBLIC ORDER AND SAFETY N.E.C.	164,110,477.50	-	3,000,000.00	1.8%	161,110,477.50
704	ECONOMIC AFFAIRS	9,334,984,932.15	330,048,945.05	886,624,971.38	9.5%	8,448,359,960.77
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,663,924,872.88	-	33,150,415.90	2.0%	1,630,774,456.98
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,663,924,872.88	-	33,150,415.90	2.0%	1,630,774,456.98
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,168,153,359.85	136,651,037.66	385,088,565.48	17.8%	1,783,064,794.37
70421	AGRICULTURE	2,168,153,359.85	136,651,037.66	385,088,565.48	17.8%	1,783,064,794.37
7043	FUEL AND ENERGY	22,365,581.00	-	-	0.0%	22,365,581.00
70431	COAL AND OTHER SOLID MINERAL FUEL	22,365,581.00	-	-	0.0%	22,365,581.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	437,272,340.58	66,896,577.02	66,896,577.02	15.3%	370,375,763.56
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	437,272,340.58	66,896,577.02	66,896,577.02	15.3%	370,375,763.56
7045	TRANSPORT	3,859,605,846.20	126,501,330.37	401,489,412.98	10.4%	3,458,116,433.22
70451	ROAD TRANSPORT	3,859,605,846.20	126,501,330.37	401,489,412.98	10.4%	3,458,116,433.22
7046	COMMUNICATION	49,000,000.00	-	-	0.0%	49,000,000.00
70461	COMMUNICATION	49,000,000.00	-	-	0.0%	49,000,000.00
7047	OTHER INDUSTRIES	892,044,153.38	-	-	0.0%	892,044,153.38
70473	TOURISM	892,044,153.38	-	-	0.0%	892,044,153.38
7049	ECONOMIC AFFAIRS N.E.C	242,618,778.28	-	-	0.0%	242,618,778.28
70491	ECONOMIC AFFAIRS N.E.C.	242,618,778.28	-	-	0.0%	242,618,778.28
705	ENVIRONMENTAL PROTECTION	2,858,130,366.45	272,236,266.19	397,550,756.14	13.9%	2,460,579,610.31
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,858,130,366.45	272,236,266.19	397,550,756.14	13.9%	2,460,579,610.31
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,858,130,366.45	272,236,266.19	397,550,756.14	13.9%	2,460,579,610.31
706	HOUSING AND COMMUNITY AMMENITIES	8,217,479,939.02	147,883,042.36	542,577,177.71	6.6%	7,674,902,761.31
7061	HOUSING DEVELOPMENT	2,673,627,613.15	109,403,466.31	341,196,526.70	12.8%	2,332,431,086.45
70611	HOUSING DEVELOPMENT	2,673,627,613.15	109,403,466.31	341,196,526.70	12.8%	2,332,431,086.45
7062	COMMUNITY DEVELOPMENT	764,324,695.22	38,479,576.05	96,292,310.10	12.6%	668,032,385.12
70621	COMMUNITY DEVELOPMENT	764,324,695.22	38,479,576.05	96,292,310.10	12.6%	668,032,385.12
7063	WATER SUPPLY	4,779,527,630.65	-	105,088,340.91	2.2%	4,674,439,289.74
70631	WATER SUPPLY	4,779,527,630.65	-	105,088,340.91	2.2%	4,674,439,289.74
707	HEALTH	11,852,341,046.28	473,276,416.45	1,385,832,161.80	11.7%	10,466,508,884.48
7073	HOSPITAL SERVICES	11,852,341,046.28	473,276,416.45	1,385,832,161.80	11.7%	10,466,508,884.48
70731	GENERAL HOSPITAL SERVICES	11,852,341,046.28	473,276,416.45	1,385,832,161.80	11.7%	10,466,508,884.48
708	RECREATION, CULTURE AND RELIGION	1,175,209,059.93	152,491,790.15	329,529,777.85	28.0%	845,679,282.08
7083	BROADCASTING AND PUBLISHING SERVICES	1,175,209,059.93	152,491,790.15	329,529,777.85	28.0%	845,679,282.08
70831	BROADCASTING AND PUBLISHING SERVICES	1,175,209,059.93	152,491,790.15	329,529,777.85	28.0%	845,679,282.08
709	EDUCATION	24,703,779,931.43	3,336,555,182.39	8,236,326,122.02	33.3%	16,467,453,809.41
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
70912	PRIMARY EDUCATION	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
7092	SECONDARY EDUCATION	1,700,000,000.00	848,039,535.07	848,039,535.07	49.9%	851,960,464.93
70922	UPPER-SECONDARY EDUCATION	1,700,000,000.00	848,039,535.07	848,039,535.07	49.9%	851,960,464.93

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7094	TERTIARY EDUCATION	5,300,000,000.00	1,632,249,885.39	1,632,249,885.39	30.8%	3,667,750,114.61
70942	SECOND STAGE OF TERTIARY EDUCATION	5,300,000,000.00	1,632,249,885.39	1,632,249,885.39	30.8%	3,667,750,114.61
7098	EDUCATION N.E.C.	14,703,779,931.43	856,265,761.93	5,756,036,701.56	39.1%	8,947,743,229.87
70981	EDUCATION N.E.C	14,703,779,931.43	856,265,761.93	5,756,036,701.56	39.1%	8,947,743,229.87
710	SOCIAL PROTECTION	25,687,956,749.46	138,746,664.08	449,593,847.48	1.8%	25,238,362,901.98
7102	OLD AGE	22,304,742,021.52	-	32,444,895.56	0.1%	22,272,297,125.96
71021	OLD AGE	22,304,742,021.52	-	32,444,895.56	0.1%	22,272,297,125.96
7105	UNEMPLOYMENT	3,187,670,377.56	136,564,631.06	412,793,885.88	12.9%	2,774,876,491.68
71051	UNEMPLOYMENT	3,187,670,377.56	136,564,631.06	412,793,885.88	12.9%	2,774,876,491.68
7109	SOCIAL PROTECTION N.E.C.	195,544,350.38	2,182,033.02	4,355,066.04	2.2%	191,189,284.34
71091	SOCIAL PROTECTION N.E.C.	195,544,350.38	2,182,033.02	4,355,066.04	2.2%	191,189,284.34

Table 12: Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	60,528,327,965.87	11,742,477,116.54	29,182,813,458.45	48.2%	31,345,514,507.42
701	GENERAL PUBLIC SERVICES	31,011,642,964.85	4,466,224,640.00	17,019,626,404.64	54.9%	13,992,016,560.21
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	25,953,341,522.60	3,720,721,640.00	16,003,558,402.37	61.7%	9,949,783,120.23
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,686,154,234.00	2,607,901,640.00	13,922,765,024.65	70.7%	5,763,389,209.35
70112	FINANCIAL AND FISCAL AFFAIRS	6,267,187,288.60	1,112,820,000.00	2,080,793,377.72	33.2%	4,186,393,910.88
7013	GENERAL SERVICES	3,619,016,171.39	442,503,000.00	708,068,002.27	19.6%	2,910,948,169.12
70131	GENERAL PERSONNEL SERVICES	1,783,300,686.70	101,300,000.00	185,031,886.00	10.4%	1,598,268,800.70
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,407,257,500.00	306,753,000.00	324,753,000.00	23.1%	1,082,504,500.00
70133	OTHER GENERAL SERVICES	428,457,984.69	34,450,000.00	198,283,116.27	46.3%	230,174,868.42
7016	GENERAL PUBLIC SERVICES N.E.C.	1,439,285,270.86	303,000,000.00	308,000,000.00	21.4%	1,131,285,270.86
70161	GENERAL PUBLIC SERVICES N.E.C.	1,439,285,270.86	303,000,000.00	308,000,000.00	21.4%	1,131,285,270.86
703	PUBLIC ORDER AND SAFETY	12,084,162,051.29	3,695,671,781.02	5,906,248,058.86	48.9%	6,177,913,992.43
7033	LAW COURTS	10,539,730,051.29	3,341,171,781.02	5,074,248,058.86	48.1%	5,465,481,992.43
70331	LAW COURTS	10,539,730,051.29	3,341,171,781.02	5,074,248,058.86	48.1%	5,465,481,992.43
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,544,432,000.00	354,500,000.00	832,000,000.00	53.9%	712,432,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,544,432,000.00	354,500,000.00	832,000,000.00	53.9%	712,432,000.00
704	ECONOMIC AFFAIRS	4,065,772,610.45	787,265,809.37	1,140,370,009.37	28.0%	2,925,402,601.08
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	608,866,954.28	164,886,750.00	184,886,750.00	30.4%	423,980,204.28
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	608,866,954.28	164,886,750.00	184,886,750.00	30.4%	423,980,204.28
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	337,987,000.00	13,321,000.00	60,821,000.00	18.0%	277,166,000.00
70421	AGRICULTURE	337,987,000.00	13,321,000.00	60,821,000.00	18.0%	277,166,000.00
7043	FUEL AND ENERGY	1,549,868,050.53	303,930,600.00	434,034,800.00	28.0%	1,115,833,250.53
70435	ELECTRICITY	1,549,868,050.53	303,930,600.00	434,034,800.00	28.0%	1,115,833,250.53
7044	MINING, MANUFACTURING, AND CONSTRUCTION	626,600,492.78	143,000,000.00	148,000,000.00	23.6%	478,600,492.78
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	626,600,492.78	143,000,000.00	148,000,000.00	23.6%	478,600,492.78
7045	TRANSPORT	367,321,740.56	85,000,000.00	90,000,000.00	24.5%	277,321,740.56
70451	ROAD TRANSPORT	367,321,740.56	85,000,000.00	90,000,000.00	24.5%	277,321,740.56
7046	COMMUNICATION	101,943,153.30	6,127,459.37	28,127,459.37	27.6%	73,815,693.93
70461	COMMUNICATION	101,943,153.30	6,127,459.37	28,127,459.37	27.6%	73,815,693.93
7047	OTHER INDUSTRIES	473,185,219.00	71,000,000.00	194,500,000.00	41.1%	278,685,219.00
70473	TOURISM	473,185,219.00	71,000,000.00	194,500,000.00	41.1%	278,685,219.00
705	ENVIRONMENTAL PROTECTION	99,530,076.69	29,500,000.00	49,000,000.00	49.2%	50,530,076.69
7056	ENVIRONMENTAL PROTECTION N.E.C.	99,530,076.69	29,500,000.00	49,000,000.00	49.2%	50,530,076.69
70561	ENVIRONMENTAL PROTECTION N.E.C.	99,530,076.69	29,500,000.00	49,000,000.00	49.2%	50,530,076.69
706	HOUSING AND COMMUNITY AMMENITIES	1,111,786,804.41	86,000,000.00	208,000,000.00	18.7%	903,786,804.41
7061	HOUSING DEVELOPMENT	568,825,285.00	22,000,000.00	127,500,000.00	22.4%	441,325,285.00
70611	HOUSING DEVELOPMENT	568,825,285.00	22,000,000.00	127,500,000.00	22.4%	441,325,285.00
7062	COMMUNITY DEVELOPMENT	161,567,539.41	1,000,000.00	3,500,000.00	2.2%	158,067,539.41
70621	COMMUNITY DEVELOPMENT	161,567,539.41	1,000,000.00	3,500,000.00	2.2%	158,067,539.41
7063	WATER SUPPLY	381,393,980.00	63,000,000.00	77,000,000.00	20.2%	304,393,980.00
70631	WATER SUPPLY	381,393,980.00	63,000,000.00	77,000,000.00	20.2%	304,393,980.00
707	HEALTH	2,788,041,173.40	544,895,200.00	1,282,529,579.43	46.0%	1,505,511,593.97
7074	PUBLIC HEALTH SERVICES	1,420,250,000.00	289,895,200.00	719,895,200.00	50.7%	700,354,800.00
70741	PUBLIC HEALTH SERVICES	1,420,250,000.00	289,895,200.00	719,895,200.00	50.7%	700,354,800.00
7076	HEALTH N.E.C.	1,367,791,173.40	255,000,000.00	562,634,379.43	41.1%	805,156,793.97
70761	HEALTH N.E.C.	1,367,791,173.40	255,000,000.00	562,634,379.43	41.1%	805,156,793.97
708	RECREATION, CULTURE AND RELIGION	1,777,890,000.00	402,754,000.00	629,534,000.00	35.4%	1,148,356,000.00
7081	RECREATIONAL AND SPORTING SERVICES	1,588,580,000.00	374,500,000.00	527,500,000.00	33.2%	1,061,080,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,588,580,000.00	374,500,000.00	527,500,000.00	33.2%	1,061,080,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	189,310,000.00	28,254,000.00	102,034,000.00	53.9%	87,276,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	189,310,000.00	28,254,000.00	102,034,000.00	53.9%	87,276,000.00

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
709	EDUCATION	2,463,160,521.78	501,148,032.00	1,160,901,752.00	47.1%	1,302,258,769.78
7091	PRE-PRIMARY AND PRIMARY EDUCATION	80,000,000.00	-	-	0.0%	80,000,000.00
70912	PRIMARY EDUCATION	80,000,000.00	-	-	0.0%	80,000,000.00
7092	SECONDARY EDUCATION	160,000,000.00	20,000,000.00	20,000,000.00	12.5%	140,000,000.00
70922	UPPER-SECONDARY EDUCATION	160,000,000.00	20,000,000.00	20,000,000.00	12.5%	140,000,000.00
7098	EDUCATION N.E.C.	2,223,160,521.78	481,148,032.00	1,140,901,752.00	51.3%	1,082,258,769.78
70981	EDUCATION N.E.C	2,223,160,521.78	481,148,032.00	1,140,901,752.00	51.3%	1,082,258,769.78
710	SOCIAL PROTECTION	5,126,341,763.00	1,229,017,654.15	1,786,603,654.15	34.9%	3,339,738,108.85
7104	FAMILY AND CHILDREN	1,024,399,251.00	186,625,000.00	248,121,000.00	24.2%	776,278,251.00
71041	FAMILY AND CHILDREN	1,024,399,251.00	186,625,000.00	248,121,000.00	24.2%	776,278,251.00
7105	UNEMPLOYMENT	3,471,550,285.00	916,945,154.15	1,297,645,154.15	37.4%	2,173,905,130.85
71051	UNEMPLOYMENT	3,471,550,285.00	916,945,154.15	1,297,645,154.15	37.4%	2,173,905,130.85
7109	SOCIAL PROTECTION N.E.C.	630,392,227.00	125,447,500.00	240,837,500.00	38.2%	389,554,727.00
71091	SOCIAL PROTECTION N.E.C.	630,392,227.00	125,447,500.00	240,837,500.00	38.2%	389,554,727.00

Table 13: Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,235,720,852,203.04	68,268,901,107.93	235,792,231,212.36	19.1%	999,928,620,990.68
701	GENERAL PUBLIC SERVICES	28,835,547,000.00	1,042,050,000.00	5,578,850,500.00	19.3%	23,256,696,500.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	24,050,547,000.00	1,042,050,000.00	5,578,850,500.00	23.2%	18,471,696,500.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,021,547,000.00	100,000,000.00	552,500,500.00	9.2%	5,469,046,500.00
70112	FINANCIAL AND FISCAL AFFAIRS	18,029,000,000.00	942,050,000.00	5,026,350,000.00	27.9%	13,002,650,000.00
7013	GENERAL SERVICES	1,810,000,000.00	-	-	0.0%	1,810,000,000.00
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
7016	GENERAL PUBLIC SERVICES N.E.C.	2,975,000,000.00	-	-	0.0%	2,975,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	2,975,000,000.00	-	-	0.0%	2,975,000,000.00
703	PUBLIC ORDER AND SAFETY	6,809,270,000.00	-	467,897,550.00	6.9%	6,341,372,450.00
7031	POLICE SERVICES	600,000,000.00	-	82,897,550.00	13.8%	517,102,450.00
70311	POLICE SERVICES	600,000,000.00	-	82,897,550.00	13.8%	517,102,450.00
7032	FIRE PROTECTION SERVICES	1,294,270,000.00	-	-	0.0%	1,294,270,000.00
70321	FIRE PROTECTION SERVICES	1,294,270,000.00	-	-	0.0%	1,294,270,000.00
7033	LAW COURTS	4,915,000,000.00	-	385,000,000.00	7.8%	4,530,000,000.00
70331	LAW COURTS	4,915,000,000.00	-	385,000,000.00	7.8%	4,530,000,000.00
704	ECONOMIC AFFAIRS	941,950,580,516.79	51,293,753,129.75	200,830,248,858.36	21.3%	741,120,331,658.43
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	8,121,550,285.00	20,376,000.00	20,376,000.00	0.3%	8,101,174,285.00
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	20,376,000.00	20,376,000.00	0.3%	6,451,174,285.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	20,506,503,669.28	-	-	0.0%	20,506,503,669.28
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
7043	FUEL AND ENERGY	193,761,803,078.34	3,278,323,127.00	10,195,881,088.44	5.3%	183,565,921,989.90
70432	PETROLUEM AND NATURAL GAS	110,000,000.00	-	-	0.0%	110,000,000.00
70435	ELECTRICITY	193,651,803,078.34	3,278,323,127.00	10,195,881,088.44	5.3%	183,455,921,989.90
7044	MINING, MANUFACTURING, AND CONSTRUCTION	4,170,000,000.00	-	-	0.0%	4,170,000,000.00
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
7045	TRANSPORT	711,733,403,482.17	47,531,566,070.00	189,150,503,837.17	26.6%	522,582,899,645.00
70451	ROAD TRANSPORT	704,613,403,482.17	47,531,566,070.00	189,150,503,837.17	26.8%	515,462,899,645.00
70454	AIR TRANSPORT	7,120,000,000.00	-	-	0.0%	7,120,000,000.00
7046	COMMUNICATION	3,550,000,000.00	463,487,932.75	1,463,487,932.75	41.2%	2,086,512,067.25
70461	COMMUNICATION	3,550,000,000.00	463,487,932.75	1,463,487,932.75	41.2%	2,086,512,067.25
7047	OTHER INDUSTRIES	107,320,002.00	-	-	0.0%	107,320,002.00
70473	TOURISM	107,320,002.00	-	-	0.0%	107,320,002.00
705	ENVIRONMENTAL PROTECTION	15,567,000,000.00	392,590,000.00	392,590,000.00	2.5%	15,174,410,000.00
7051	WASTE MANAGEMENT	7,257,000,000.00	-	-	0.0%	7,257,000,000.00
70511	WASTE MANAGEMENT	7,257,000,000.00	-	-	0.0%	7,257,000,000.00
7052	WASTE WATER MANAGEMENT	800,000,000.00	-	-	0.0%	800,000,000.00
70521	WASTE WATER MANAGEMENT	800,000,000.00	-	-	0.0%	800,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	7,510,000,000.00	392,590,000.00	392,590,000.00	5.2%	7,117,410,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,510,000,000.00	392,590,000.00	392,590,000.00	5.2%	7,117,410,000.00
706	HOUSING AND COMMUNITY AMMENITIES	116,596,281,607.25	7,704,247,749.40	14,613,329,046.53	12.5%	101,982,952,560.72
7061	HOUSING DEVELOPMENT	11,610,000,000.00	2,059,322,790.00	2,196,822,790.00	18.9%	9,413,177,210.00
70611	HOUSING DEVELOPMENT	11,610,000,000.00	2,059,322,790.00	2,196,822,790.00	18.9%	9,413,177,210.00
7063	WATER SUPPLY	104,986,281,607.25	5,644,924,959.40	12,416,506,256.53	11.8%	92,569,775,350.72
70631	WATER SUPPLY	104,986,281,607.25	5,644,924,959.40	12,416,506,256.53	11.8%	92,569,775,350.72
707	HEALTH	52,656,847,289.00	5,946,205,579.78	8,522,310,715.91	16.2%	44,134,536,573.09
7073	HOSPITAL SERVICES	7,350,000,000.00	-	1,584,256,375.00	21.6%	5,765,743,625.00
70731	GENERAL HOSPITAL SERVICES	7,350,000,000.00	-	1,584,256,375.00	21.6%	5,765,743,625.00
7074	PUBLIC HEALTH SERVICES	45,306,847,289.00	5,946,205,579.78	6,938,054,340.91	15.3%	38,368,792,948.09
70741	PUBLIC HEALTH SERVICES	45,306,847,289.00	5,946,205,579.78	6,938,054,340.91	15.3%	38,368,792,948.09

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
708	RECREATION, CULTURE AND RELIGION	4,488,170,269.00	500,000,000.00	606,209,900.00	13.5%	3,881,960,369.00
7081	RECREATIONAL AND SPORTING SERVICES	3,910,000,000.00	500,000,000.00	606,209,900.00	15.5%	3,303,790,100.00
70811	RECREATIONAL AND SPORTING SERVICES	3,910,000,000.00	500,000,000.00	606,209,900.00	15.5%	3,303,790,100.00
7083	BROADCASTING AND PUBLISHING SERVICES	578,170,269.00	-	-	0.0%	578,170,269.00
70831	BROADCASTING AND PUBLISHING SERVICES	578,170,269.00	-	-	0.0%	578,170,269.00
709	EDUCATION	66,745,155,521.00	1,390,054,649.00	4,780,794,641.56	7.2%	61,964,360,879.44
7091	PRE-PRIMARY AND PRIMARY EDUCATION	19,895,155,521.00	890,054,649.00	2,440,054,649.00	12.3%	17,455,100,872.00
70912	PRIMARY EDUCATION	19,895,155,521.00	890,054,649.00	2,440,054,649.00	12.3%	17,455,100,872.00
7092	SECONDARY EDUCATION	39,928,000,000.00	-	1,840,739,992.56	4.6%	38,087,260,007.44
70922	UPPER-SECONDARY EDUCATION	39,928,000,000.00	-	1,840,739,992.56	4.6%	38,087,260,007.44
7094	TERTIARY EDUCATION	5,400,000,000.00	-	-	0.0%	5,400,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	5,400,000,000.00	-	-	0.0%	5,400,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,022,000,000.00	500,000,000.00	500,000,000.00	48.9%	522,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,022,000,000.00	500,000,000.00	500,000,000.00	48.9%	522,000,000.00
7098	EDUCATION N.E.C.	500,000,000.00	-	-	0.0%	500,000,000.00
70981	EDUCATION N.E.C	500,000,000.00	-	-	0.0%	500,000,000.00
710	SOCIAL PROTECTION	2,072,000,000.00	-	-	0.0%	2,072,000,000.00
7102	OLD AGE	500,000,000.00	-	-	0.0%	500,000,000.00
71021	OLD AGE	500,000,000.00	-	-	0.0%	500,000,000.00
7104	FAMILY AND CHILDREN	860,000,000.00	-	-	0.0%	860,000,000.00
71041	FAMILY AND CHILDREN	860,000,000.00	-	-	0.0%	860,000,000.00
7105	UNEMPLOYMENT	712,000,000.00	-	-	0.0%	712,000,000.00
71051	UNEMPLOYMENT	712,000,000.00	-	-	0.0%	712,000,000.00

Table 14: Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,482,995,993.18	9,544,777,510.27	25,329,114,283.84	69.4%	11,153,881,709.34
701	GENERAL PUBLIC SERVICES	35,761,540,940.71	9,414,767,510.27	25,016,415,683.84	70.0%	10,745,125,256.87
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	2,828,805,555.00	517,287,312.24	2,522,824,636.84	89.2%	305,980,918.16
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,828,805,555.00	517,287,312.24	2,522,824,636.84	89.2%	305,980,918.16
7013	GENERAL SERVICES	25,438,753.23	-	4,000,000.00	15.7%	21,438,753.23
70131	GENERAL PERSONNEL SERVICES	1,920,000.00	-	-	0.0%	1,920,000.00
70133	OTHER GENERAL SERVICES	23,518,753.23	-	4,000,000.00	17.0%	19,518,753.23
7016	GENERAL PUBLIC SERVICES N.E.C.	33,600,000.00	-	-	0.0%	33,600,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	33,600,000.00	-	-	0.0%	33,600,000.00
7017	PUBLIC DEBT TRANSACTIONS	32,873,696,632.48	8,897,480,198.03	22,489,591,047.00	68.4%	10,384,105,585.48
70171	PUBLIC DEBT TRANSACTIONS	32,873,696,632.48	8,897,480,198.03	22,489,591,047.00	68.4%	10,384,105,585.48
704	ECONOMIC AFFAIRS	157,100,000.00	39,510,000.00	67,088,600.00	42.7%	90,011,400.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	141,100,000.00	39,510,000.00	62,588,600.00	44.4%	78,511,400.00
70421	AGRICULTURE	141,100,000.00	39,510,000.00	62,588,600.00	44.4%	78,511,400.00
7046	COMMUNICATION	16,000,000.00	-	4,500,000.00	28.1%	11,500,000.00
70461	COMMUNICATION	16,000,000.00	-	4,500,000.00	28.1%	11,500,000.00
705	ENVIRONMENTAL PROTECTION	138,852,591.88	60,000,000.00	111,000,000.00	79.9%	27,852,591.88
7056	ENVIRONMENTAL PROTECTION N.E.C.	138,852,591.88	60,000,000.00	111,000,000.00	79.9%	27,852,591.88
70561	ENVIRONMENTAL PROTECTION N.E.C.	138,852,591.88	60,000,000.00	111,000,000.00	79.9%	27,852,591.88
706	HOUSING AND COMMUNITY AMMENITIES	205,652,460.59	20,500,000.00	61,500,000.00	29.9%	144,152,460.59
7062	COMMUNITY DEVELOPMENT	33,107,460.59	500,000.00	500,000.00	1.5%	32,607,460.59
70621	COMMUNITY DEVELOPMENT	33,107,460.59	500,000.00	500,000.00	1.5%	32,607,460.59
7063	WATER SUPPLY	172,545,000.00	20,000,000.00	61,000,000.00	35.4%	111,545,000.00
70631	WATER SUPPLY	172,545,000.00	20,000,000.00	61,000,000.00	35.4%	111,545,000.00
707	HEALTH	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
7074	PUBLIC HEALTH SERVICES	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
70741	PUBLIC HEALTH SERVICES	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
708	RECREATION, CULTURE AND RELIGION	34,850,000.00	-	11,000,000.00	31.6%	23,850,000.00
7081	RECREATIONAL AND SPORTING SERVICES	24,350,000.00	-	4,000,000.00	16.4%	20,350,000.00
70811	RECREATIONAL AND SPORTING SERVICES	24,350,000.00	-	4,000,000.00	16.4%	20,350,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	10,500,000.00	-	7,000,000.00	66.7%	3,500,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	10,500,000.00	-	7,000,000.00	66.7%	3,500,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	97,701,938,679.48	309,803,508,978.21	21.0%	1,164,417,342,878.26
01	Agriculture	23,588,582,794.51	189,482,037.66	581,371,710.89	2.5%	23,007,211,083.62
0101	Effective governance of the Agriculture Sector	3,082,079,125.23	189,482,037.66	581,371,710.89	18.9%	2,500,707,414.34
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
02	Societal Re-orientation	3,019,667,545.55	271,890,124.27	767,965,463.61	25.4%	2,251,702,081.94
0210	Societal Re-orientation - General	3,019,667,545.55	271,890,124.27	767,965,463.61	25.4%	2,251,702,081.94
03	Poverty Alleviation	2,284,375,708.58	8,965,631.25	37,590,582.33	1.6%	2,246,785,126.25
0310	Poverty Alleviation - General	2,284,375,708.58	8,965,631.25	37,590,582.33	1.6%	2,246,785,126.25
04	Health	70,331,344,335.28	8,043,618,325.50	12,459,697,862.27	17.7%	57,871,646,473.01
0401	Effective governance of the health system	17,674,497,046.28	2,097,412,745.72	3,937,387,146.36	22.3%	13,737,109,899.92
0405	Provision of adequate and modern health infrastructure for health services delivery	52,656,847,289.00	5,946,205,579.78	8,522,310,715.91	16.2%	44,134,536,573.09
05	Education	86,796,412,678.56	5,216,993,178.51	14,134,561,160.91	16.3%	72,661,851,517.65
0501	Effective governance of the education system	59,846,257,157.56	3,826,938,529.51	11,194,506,511.91	18.7%	48,651,750,645.65
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	1,390,054,649.00	2,940,054,649.00	12.1%	21,455,100,872.00
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
06	Housing and Urban Development	15,514,974,703.25	2,190,726,256.31	2,671,549,177.23	17.2%	12,843,425,526.02
0610	Housing and Urban Development - General	15,514,974,703.25	2,190,726,256.31	2,671,549,177.23	17.2%	12,843,425,526.02
07	Gender	2,828,679,496.18	232,630,037.95	364,178,611.98	12.9%	2,464,500,884.20
0710	Gender - General	2,828,679,496.18	232,630,037.95	364,178,611.98	12.9%	2,464,500,884.20
08	Youth	12,802,571,207.35	705,906,166.62	997,962,537.97	7.8%	11,804,608,669.38
0810	Youth - General	12,802,571,207.35	705,906,166.62	997,962,537.97	7.8%	11,804,608,669.38
09	Environmental Improvement	16,486,422,167.64	533,855,692.68	725,636,322.87	4.4%	15,760,785,844.77
0910	Environmental Improvement - General	16,486,422,167.64	533,855,692.68	725,636,322.87	4.4%	15,760,785,844.77
10	Water Resources and Rural Development	52,444,612,686.62	96,000,000.00	265,122,200.67	0.5%	52,179,490,485.95
1010	Water Resources and Rural Deve - General	52,444,612,686.62	96,000,000.00	265,122,200.67	0.5%	52,179,490,485.95
11	Information Communication and Technology	2,379,891,696.95	16,892,144.25	76,088,814.04	3.2%	2,303,802,882.91
1110	Information Communication and Technology - General	2,379,891,696.95	16,892,144.25	76,088,814.04	3.2%	2,303,802,882.91
12	Growing the Private Sector	7,102,937,753.51	1,345,675,981.17	1,887,416,397.07	26.6%	5,215,521,356.44
1210	Growing the Private Sector - General	7,102,937,753.51	1,345,675,981.17	1,887,416,397.07	26.6%	5,215,521,356.44
13	Reform of Government and Governance	281,552,617,312.75	27,492,626,310.06	74,619,683,427.81	26.5%	206,932,933,884.94
1310	Reform of Government and Governance - General	281,552,617,312.75	27,492,626,310.06	74,619,683,427.81	26.5%	206,932,933,884.94
14	Power	193,403,927,113.30	3,582,253,727.00	10,629,915,888.44	5.5%	182,774,011,224.86
1410	Power - General	193,403,927,113.30	3,582,253,727.00	10,629,915,888.44	5.5%	182,774,011,224.86
17	Road	702,689,046,126.18	47,722,923,066.25	189,530,768,820.12	27.0%	513,158,277,306.06
1710	Road - General	702,689,046,126.18	47,722,923,066.25	189,530,768,820.12	27.0%	513,158,277,306.06
21	Oil and Gas Infrastructure	994,788,530.28	51,500,000.00	54,000,000.00	5.4%	940,788,530.28
2110	Oil and Gas Infrastructure - General	994,788,530.28	51,500,000.00	54,000,000.00	5.4%	940,788,530.28

Table 16: Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	141,488,675,694.39	8,145,782,944.74	19,499,350,023.56	13.8%	121,989,325,670.83
01	Agriculture	2,602,992,125.23	136,651,037.66	457,962,110.89	17.6%	2,145,030,014.34
0101	Effective governance of the Agriculture Sector	2,602,992,125.23	136,651,037.66	457,962,110.89	17.6%	2,145,030,014.34
02	Societal Re-orientation	2,346,672,326.55	172,636,124.27	464,431,463.61	19.8%	1,882,240,862.94
0210	Societal Re-orientation - General	2,346,672,326.55	172,636,124.27	464,431,463.61	19.8%	1,882,240,862.94
03	Poverty Alleviation	484,375,708.58	8,965,631.25	37,590,582.33	7.8%	446,785,126.25
0310	Poverty Alleviation - General	484,375,708.58	8,965,631.25	37,590,582.33	7.8%	446,785,126.25
04	Health	13,352,341,046.28	1,486,017,545.72	2,482,015,680.93	18.6%	10,870,325,365.35
0401	Effective governance of the health system	13,352,341,046.28	1,486,017,545.72	2,482,015,680.93	18.6%	10,870,325,365.35
05	Education	23,578,101,635.78	3,327,290,497.51	8,196,864,767.35	34.8%	15,381,236,868.43
0501	Effective governance of the education system	21,578,101,635.78	3,327,290,497.51	8,196,864,767.35	38.0%	13,381,236,868.43
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
06	Housing and Urban Development	3,216,149,418.25	109,403,466.31	347,226,387.23	10.8%	2,868,923,031.02
0610	Housing and Urban Development - General	3,216,149,418.25	109,403,466.31	347,226,387.23	10.8%	2,868,923,031.02
07	Gender	929,280,245.18	46,005,037.95	116,057,611.98	12.5%	813,222,633.20
0710	Gender - General	929,280,245.18	46,005,037.95	116,057,611.98	12.5%	813,222,633.20
08	Youth	3,346,090,922.35	311,030,166.62	446,086,537.97	13.3%	2,900,004,384.38
0810	Youth - General	3,346,090,922.35	311,030,166.62	446,086,537.97	13.3%	2,900,004,384.38
09	Environmental Improvement	1,328,039,499.08	51,765,692.68	173,046,322.87	13.0%	1,154,993,176.21
0910	Environmental Improvement - General	1,328,039,499.08	51,765,692.68	173,046,322.87	13.0%	1,154,993,176.21
10	Water Resources and Rural Development	4,951,096,099.38	-	109,122,200.67	2.2%	4,841,973,898.71
1010	Water Resources and Rural Deve - General	4,951,096,099.38	-	109,122,200.67	2.2%	4,841,973,898.71
11	Information Communication and Technology	892,543,543.65	9,264,684.88	39,461,354.67	4.4%	853,082,188.98
1110	Information Communication and Technology - General	892,543,543.65	9,264,684.88	39,461,354.67	4.4%	853,082,188.98
12	Growing the Private Sector	2,123,562,794.45	66,896,577.02	100,046,992.92	4.7%	2,023,515,801.53
1210	Growing the Private Sector - General	2,123,562,794.45	66,896,577.02	100,046,992.92	4.7%	2,023,515,801.53
13	Reform of Government and Governance	78,119,214,913.50	2,313,499,486.62	6,239,173,027.19	8.0%	71,880,041,886.31
1310	Reform of Government and Governance - General	78,119,214,913.50	2,313,499,486.62	6,239,173,027.19	8.0%	71,880,041,886.31
14	Power	1,402,255,984.43	-	-	0.0%	1,402,255,984.43
1410	Power - General	1,402,255,984.43	-	-	0.0%	1,402,255,984.43
17	Road	2,249,205,901.45	106,356,996.25	290,264,982.95	12.9%	1,958,940,918.50
1710	Road - General	2,249,205,901.45	106,356,996.25	290,264,982.95	12.9%	1,958,940,918.50
21	Oil and Gas Infrastructure	566,753,530.28	-	-	0.0%	566,753,530.28
2110	Oil and Gas Infrastructure - General	566,753,530.28	-	-	0.0%	566,753,530.28

Table 17: Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	60,528,327,965.87	11,742,477,116.54	29,182,813,458.45	48.2%	31,345,514,507.42
01	Agriculture	337,987,000.00	13,321,000.00	60,821,000.00	18.0%	277,166,000.00
0101	Effective governance of the Agriculture Sector	337,987,000.00	13,321,000.00	60,821,000.00	18.0%	277,166,000.00
02	Societal Re-orientation	662,495,219.00	99,254,000.00	296,534,000.00	44.8%	365,961,219.00
0210	Societal Re-orientation - General	662,495,219.00	99,254,000.00	296,534,000.00	44.8%	365,961,219.00
04	Health	4,137,156,000.00	601,395,200.00	1,393,261,465.43	33.7%	2,743,894,534.57
0401	Effective governance of the health system	4,137,156,000.00	601,395,200.00	1,393,261,465.43	33.7%	2,743,894,534.57
05	Education	2,395,155,521.78	499,648,032.00	1,156,901,752.00	48.3%	1,238,253,769.78
0501	Effective governance of the education system	2,360,155,521.78	499,648,032.00	1,156,901,752.00	49.0%	1,203,253,769.78
0510	Education Sector Expenditures Not Elsewhere Classified	35,000,000.00	-	-	0.0%	35,000,000.00
06	Housing and Urban Development	568,825,285.00	22,000,000.00	127,500,000.00	22.4%	441,325,285.00
0610	Housing and Urban Development - General	568,825,285.00	22,000,000.00	127,500,000.00	22.4%	441,325,285.00
07	Gender	1,024,399,251.00	186,625,000.00	248,121,000.00	24.2%	776,278,251.00
0710	Gender - General	1,024,399,251.00	186,625,000.00	248,121,000.00	24.2%	776,278,251.00
08	Youth	1,588,580,000.00	374,500,000.00	527,500,000.00	33.2%	1,061,080,000.00
0810	Youth - General	1,588,580,000.00	374,500,000.00	527,500,000.00	33.2%	1,061,080,000.00
09	Environmental Improvement	99,530,076.69	29,500,000.00	49,000,000.00	49.2%	50,530,076.69
0910	Environmental Improvement - General	99,530,076.69	29,500,000.00	49,000,000.00	49.2%	50,530,076.69
10	Water Resources and Rural Development	613,169,819.41	75,500,000.00	94,500,000.00	15.4%	518,669,819.41
1010	Water Resources and Rural Deve - General	613,169,819.41	75,500,000.00	94,500,000.00	15.4%	518,669,819.41
11	Information Communication and Technology	171,348,153.30	7,627,459.37	32,127,459.37	18.7%	139,220,693.93
1110	Information Communication and Technology - General	171,348,153.30	7,627,459.37	32,127,459.37	18.7%	139,220,693.93
12	Growing the Private Sector	4,979,374,959.06	1,278,779,404.15	1,787,369,404.15	35.9%	3,192,005,554.91
1210	Growing the Private Sector - General	4,979,374,959.06	1,278,779,404.15	1,787,369,404.15	35.9%	3,192,005,554.91
13	Reform of Government and Governance	41,716,481,889.54	8,113,896,421.02	22,831,142,577.50	54.7%	18,885,339,312.04
1310	Reform of Government and Governance - General	41,716,481,889.54	8,113,896,421.02	22,831,142,577.50	54.7%	18,885,339,312.04
14	Power	1,549,868,050.53	303,930,600.00	434,034,800.00	28.0%	1,115,833,250.53
1410	Power - General	1,549,868,050.53	303,930,600.00	434,034,800.00	28.0%	1,115,833,250.53
17	Road	365,921,740.56	85,000,000.00	90,000,000.00	24.6%	275,921,740.56
1710	Road - General	365,921,740.56	85,000,000.00	90,000,000.00	24.6%	275,921,740.56
21	Oil and Gas Infrastructure	318,035,000.00	51,500,000.00	54,000,000.00	17.0%	264,035,000.00
2110	Oil and Gas Infrastructure - General	318,035,000.00	51,500,000.00	54,000,000.00	17.0%	264,035,000.00

Table 18: Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,235,720,852,203.04	68,268,901,107.93	235,792,231,212.36	19.1%	999,928,620,990.68
01	Agriculture	20,506,503,669.28	-	-	0.0%	20,506,503,669.28
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
03	Poverty Alleviation	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
0310	Poverty Alleviation - General	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
04	Health	52,656,847,289.00	5,946,205,579.78	8,522,310,715.91	16.2%	44,134,536,573.09
0405	Provision of adequate and modern health infrastructure for health services delivery	52,656,847,289.00	5,946,205,579.78	8,522,310,715.91	16.2%	44,134,536,573.09
05	Education	60,823,155,521.00	1,390,054,649.00	4,780,794,641.56	7.9%	56,042,360,879.44
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	1,390,054,649.00	2,940,054,649.00	12.1%	21,455,100,872.00
0506	Improved education information management system (EIMS)	20,000,000.00	-	-	0.0%	20,000,000.00
06	Housing and Urban Development	11,730,000,000.00	2,059,322,790.00	2,196,822,790.00	18.7%	9,533,177,210.00
0610	Housing and Urban Development - General	11,730,000,000.00	2,059,322,790.00	2,196,822,790.00	18.7%	9,533,177,210.00
07	Gender	875,000,000.00	-	-	0.0%	875,000,000.00
0710	Gender - General	875,000,000.00	-	-	0.0%	875,000,000.00
08	Youth	7,843,550,285.00	20,376,000.00	20,376,000.00	0.3%	7,823,174,285.00
0810	Youth - General	7,843,550,285.00	20,376,000.00	20,376,000.00	0.3%	7,823,174,285.00
09	Environmental Improvement	14,920,000,000.00	392,590,000.00	392,590,000.00	2.6%	14,527,410,000.00
0910	Environmental Improvement - General	14,920,000,000.00	392,590,000.00	392,590,000.00	2.6%	14,527,410,000.00
10	Water Resources and Rural Development	46,682,551,607.25	-	-	0.0%	46,682,551,607.25
1010	Water Resources and Rural Deve - General	46,682,551,607.25	-	-	0.0%	46,682,551,607.25
11	Information Communication and Technology	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
1110	Information Communication and Technology - General	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
13	Reform of Government and Governance	125,947,522,269.00	7,650,462,892.15	20,532,952,139.28	16.3%	105,414,570,129.72
1310	Reform of Government and Governance - General	125,947,522,269.00	7,650,462,892.15	20,532,952,139.28	16.3%	105,414,570,129.72
14	Power	190,451,803,078.34	3,278,323,127.00	10,195,881,088.44	5.4%	180,255,921,989.90
1410	Power - General	190,451,803,078.34	3,278,323,127.00	10,195,881,088.44	5.4%	180,255,921,989.90
17	Road	700,073,918,484.17	47,531,566,070.00	189,150,503,837.17	27.0%	510,923,414,647.00
1710	Road - General	700,073,918,484.17	47,531,566,070.00	189,150,503,837.17	27.0%	510,923,414,647.00
21	Oil and Gas Infrastructure	110,000,000.00	-	-	0.0%	110,000,000.00
2110	Oil and Gas Infrastructure - General	110,000,000.00	-	-	0.0%	110,000,000.00

Table 19: Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,482,995,993.18	9,544,777,510.27	25,329,114,283.84	69.4%	11,153,881,709.34
01	Agriculture	141,100,000.00	39,510,000.00	62,588,600.00	44.4%	78,511,400.00
0101	Effective governance of the Agriculture Sector	141,100,000.00	39,510,000.00	62,588,600.00	44.4%	78,511,400.00
02	Societal Re-orientation	10,500,000.00	-	7,000,000.00	66.7%	3,500,000.00
0210	Societal Re-orientation - General	10,500,000.00	-	7,000,000.00	66.7%	3,500,000.00
04	Health	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
0401	Effective governance of the health system	185,000,000.00	10,000,000.00	62,110,000.00	33.6%	122,890,000.00
08	Youth	24,350,000.00	-	4,000,000.00	16.4%	20,350,000.00
0810	Youth - General	24,350,000.00	-	4,000,000.00	16.4%	20,350,000.00
09	Environmental Improvement	138,852,591.88	60,000,000.00	111,000,000.00	79.9%	27,852,591.88
0910	Environmental Improvement - General	138,852,591.88	60,000,000.00	111,000,000.00	79.9%	27,852,591.88
10	Water Resources and Rural Development	197,795,160.59	20,500,000.00	61,500,000.00	31.1%	136,295,160.59
1010	Water Resources and Rural Deve - General	197,795,160.59	20,500,000.00	61,500,000.00	31.1%	136,295,160.59
11	Information Communication and Technology	16,000,000.00	-	4,500,000.00	28.1%	11,500,000.00
1110	Information Communication and Technology - General	16,000,000.00	-	4,500,000.00	28.1%	11,500,000.00
13	Reform of Government and Governance	35,769,398,240.71	9,414,767,510.27	25,016,415,683.84	69.9%	10,752,982,556.87
1310	Reform of Government and Governance - General	35,769,398,240.71	9,414,767,510.27	25,016,415,683.84	69.9%	10,752,982,556.87

3 Capital Expenditure Details

Table 20: Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		1,235,720,852,203.04	68,268,901,107.93	235,792,231,212.36	19.1%	999,928,620,990.68	PHC	BED
011100100100 - Office Of The Executive Governor	RECONSTRUCTION OF NICS BANQUET HALL, GOVERNMENT HOUSE OWERRI	300,000,000.00	-	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	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	100,000,000.00	100,000,000.00	50.0%	100,000,000.00		
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	5,644,924,959.40	12,416,506,256.53	19.0%	52,998,493,743.47		
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 OF 4NO 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 OF 10 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	45,000,000.00	45,000,000.00	7.6%	544,000,000.00		
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		
016100100100 - Office Of The Secretary To The State	REHABILITATION OF GOVERNOR'S LODGE, LAGOS.	400,000,000.00	-	19,812,000.00	5.0%	380,188,000.00		
016100100100 - Office Of The Secretary To The State	RENOVATION OF 3 NO OF TWO-STOREY BUILDINGS OF 6 FLATS (STAFF QUARTERS)	180,000,000.00	-	-	0.0%	180,000,000.00		
016100100100 - Office Of The Secretary To The State	CONSTRUCTION OF PERIMETER WALL FENCE OF IMO STATE LAND AT LEKKI,	25,000,000.00	-	-	0.0%	25,000,000.00		
016100100100 - Office Of The Secretary To The State	PROCUREMENT AND INSTALLATION OF CLOSED CIRCUIT TELEVISION IN LAGOS	9,000,000.00	-	-	0.0%	9,000,000.00		
016100100100 - Office Of The Secretary To The State	REINFORCEMENT OF OFFICE BUILDING BASEMENT, ROOF AND OTHER WORKS	80,000,000.00	-	-	0.0%	80,000,000.00		
016100100100 - Office Of The Secretary To The State	RENOVATION/CONVERSION OF SOME FLOORS OF OFFICE COMPLEX TO SHORT-LET	175,000,000.00	-	-	0.0%	175,000,000.00		
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR THE CLERK - RENOVATION OF 1 NO. SECONDARY	146,000,000.00	-	-	0.0%	146,000,000.00		
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00		
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00		
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00		
016200100100 - Ministry of Special Projects	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	147,000,000.00	-	-	0.0%	147,000,000.00		

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	147,000,000.00	-	-	0.0%	147,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	147,000,000.00	-	-	0.0%	147,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	147,000,000.00	-	-	0.0%	147,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016200100100 - Ministry of Special Projects	CONSTITIUNY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY	142,000,000.00	-	-	0.0%	142,000,000.00	
016300100100 - Ministry of Special Duties	DESIGN AND CONSTRUCTION OF 3NOS GOVERNMENT COOKING GAS PLANTS (ONE	500,000,000.00	-	-	0.0%	500,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 4 NOS CASSAVA PROCESSING MACHINGS FOR CASSAVA	320,000,000.00	-	-	0.0%	320,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 10 NOS TRACTORS TO SUPPORT AGRICULTURAL & FOOD	1,696,973,669.28	-	-	0.0%	1,696,973,669.28	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 5 NOS SOIL TESTING EQUIPMENT FOR IMO STATE	160,000,000.00	-	-	0.0%	160,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 10 NOS COMMERCIAL MAIZE HARVESTING MACHINES FOR	135,000,000.00	-	-	0.0%	135,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF TRACTOR IMPLEMENTS (2 NO. PLOUGHS, 2 NO. HARROWERS, 2	850,000,000.00	-	-	0.0%	850,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PURCHASE OF 10NO TRACTOR HEADS	1,200,000,000.00	-	-	0.0%	1,200,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF500 WEIGHING SCALES, 500 BLOOD GLUCOS METEERS, 500	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	DRILLING OF10 NOS BOREHOLE FOR IRRIGATION-SUPPORTED AGRICULTURE FOR	251,956,000.00	-	-	0.0%	251,956,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF RUBBER PROCESSING MACHINES FOR RUBBER DEVELOPMENT	3,295,426,000.00	-	-	0.0%	3,295,426,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 14 NO 75HP TRACTORS @ #32,000,000 EACH	448,000,000.00	-	-	0.0%	448,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 50,000 RUBBER SEEDLINGS FOR NURSERY	320,000,000.00	-	-	0.0%	320,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	CONSTRUCTION OF AGRO-COOPERATIVE BUILDING FOR THE REACTIVATION OF	270,000,000.00	-	-	0.0%	270,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 50 LAPTOPS AND RELATED ACCESSORIES FOR SURVEY AND	130,000,000.00	-	-	0.0%	130,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	REACTIVATION OF IMO STATE 737 HECTERS OF OIL PALM PLANTATION	120,000,000.00	-	-	0.0%	120,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	REHABILITATION OF 18 NO.AGRO SERVICES CENTRES	800,000,000.00	-	-	0.0%	800,000,000.00	
021500100100 - Ministry Of Agriculture and Food Security	PROCUREMENT OF 27 CASSAVA PROCESSING MACHINGS FOR CASSAVA	609,148,000.00	-	-	0.0%	609,148,000.00	
021500100100 - Ministry Of Agriculture and Food Security	IMPLEMENTATION OF GRADUATE & YOUTH AGRICULTURAL EMPOWERMENT	900,000,000.00	-	-	0.0%	900,000,000.00	
022000100100 - Ministry Of Finance	CONSTRUCTION OF ASPHALT ROADS WITHIN THE AG'S PREMISES, OWERRI	60,000,000.00	-	-	0.0%	60,000,000.00	
022000100100 - Ministry Of Finance	CONSTRUCTION OF OFFICE BUILDINGS IN DFIC, NEW OWERRI	60,000,000.00	-	-	0.0%	60,000,000.00	
022000100100 - Ministry Of Finance	RENOVATION OF AG'S OFFICE BUILDING, OWERRI MUNICIPAL	110,000,000.00	-	-	0.0%	110,000,000.00	
022000100100 - Ministry Of Finance	ESTABLISHMENT OF MINISTRY OF FINANCE COMPUTER CENTRE, OWERRI	68,000,000.00	-	-	0.0%	68,000,000.00	
022000100100 - Ministry Of Finance	PURCHASE OF 200 NO. TOYOTA CORROLA (2020 MODEL) FOR ALL MDAs	10,138,000,000.00	245,000,000.00	4,329,300,000.00	42.7%	5,808,700,000.00	
022000100100 - Ministry Of Finance	PURCHASE OF IPSAS SOFTWARE FOR STAFF TRAINING AND DEPLOYMENT IN MOF &	250,000,000.00	-	-	0.0%	250,000,000.00	
022000100100 - Ministry Of Finance	ESTABLISHMENT OF IMO STATE MICRO CREDIT DEVELOPMENT FUND	3,500,000,000.00	375,000,000.00	375,000,000.00	10.7%	3,125,000,000.00	
022000100100 - Ministry Of Finance	RECAPITALIZATION OF IMO STATE MICRO FINANCE BANK	2,367,000,000.00	277,050,000.00	277,050,000.00	11.7%	2,089,950,000.00	
022000100100 - Ministry Of Finance	PURCHASE OF LICENSE FOR FINANCO STOCK BROKERS	10,000,000.00	-	-	0.0%	10,000,000.00	
022000100100 - Ministry Of Finance	DEVELOPMENT OF IMO MICROFINANCE PROJECT	347,000,000.00	-	-	0.0%	347,000,000.00	
022000100100 - Ministry Of Finance	ESTABLISHMENT OF IMO STATE LOTTERIES AND GAMING AUTHORITY	30,000,000.00	-	-	0.0%	30,000,000.00	
022000100100 - Ministry Of Finance	PURCHASE OF OFFICE SOFAS, TABLES AND SEATS	250,000,000.00	-	-	0.0%	250,000,000.00	
022000100100 - Ministry Of Finance	REHABILITATION OF SUB TREASURIES AND REVENUE OFFICE	250,000,000.00	-	-	0.0%	250,000,000.00	
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	200,000,000.00	200,000,000.00	20.0%	800,000,000.00	
023100100100 - Ministry Of Power and Electrification	DESIGN AND CONSTRUCTION OF 26 NO OF 15MVA, 33/11KV INJECTION	88,327,616,000.00	1,867,214,752.00	3,867,214,752.00	4.4%	84,460,401,248.00	
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	1,000,000,000.00	3,873,977,061.44	28.3%	9,805,638,646.31	
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	211,108,375.00	211,108,375.00	2.4%	8,666,779,625.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
023100100100 - Ministry Of Power and Electrification	DESIGN AND CONSTRUCTION OF 700KM OF 33KV OVERHEAD TRANSMISSION LINE	29,754,900,000.00	-	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 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 & Infrastructural	PROCUREMENT AND INSTALLATION OF SOLAR STREET LIGHT IN IMO STATE	1,800,000,000.00	-	803,046,250.00	44.6%	996,953,750.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF A NEW FUNCTIONAL ZOO AT EZIAMA IKEDURU	67,320,002.00	-	-	0.0%	67,320,002.00	
023400100100 - Ministry Of Works & Infrastructural	COMPLETION OF IMO STATE INTERNAL REVENUE SERVICE BUILDING, OWERRI	20,000,000,000.00	10,000,000,000.00	10,631,498,843.50	53.2%	9,368,501,156.50	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF BUS TERMINAL AT NAZE AND CENTRAL AREA	17,500,000,000.00	10,000,000,000.00	11,400,000,000.00	65.1%	6,100,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF 1.67KM ROAD NETWORK AT NEKEDE CAMPUS OF THE	2,051,616,000.00	1,000,000,000.00	1,000,000,000.00	48.7%	1,051,616,000.00	
023400100100 - Ministry Of Works & Infrastructural	REHABILITATION AND COMPLETION OF OVERLAY OF OWERRI-MGBIDI-ONITSHA	54,987,000,000.00	10,894,566,070.00	11,314,566,070.00	20.6%	43,672,433,930.00	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	CONSTRUCTION OF HUMAN RACE EZEAKIRI-NAZE N0.6 ABA OWERRI ROAD	966,248,377.50	-	-	0.0%	966,248,377.50	
023400100100 - Ministry Of Works & Infrastructural	PROCUREMENT AND INSTALLATION OF DOUBLE HEADED 100 WATTS SOLAR	722,250,000.00	-	-	0.0%	722,250,000.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF OWERRI-OKPALA-OWERRINTA ROAD	120,000,000,000.00	4,000,000,000.00	75,622,127,201.25	63.0%	44,377,872,798.75	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF ASSUMPTA- UMUGUMA-HOSPITAL-CHOSEN DREAMLAND HOTEL	8,870,708,076.25	1,637,000,000.00	1,637,000,000.00	18.5%	7,233,708,076.25	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF UMUEZEALA-UMUODE-EKEUMUODU UMUKABIA ROAD IN EHIME	1,609,558,262.50	-	-	0.0%	1,609,558,262.50	
023400100100 - Ministry Of Works & Infrastructural	RECONSTRUCTION/REHABILITATION OF OWERRI-ELELE ROAD	223,987,000,000.00	10,000,000,000.00	68,095,720,090.42	30.4%	155,891,279,909.58	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	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 & Infrastructural	REHABILITATION OF ULAKWO - IMERIENWE - ETCHER ROAD (29.3KM)	7,200,000,000.00	-	-	0.0%	7,200,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	EXPANSION OF AFOGIDI AMAIFEKE-MGBIDI JUNCTION	7,500,000,000.00	-	-	0.0%	7,500,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	RECONSTRUCTION/REHABILITATION OF OGUTA INTERNAL ROADS	3,600,000,000.00	-	-	0.0%	3,600,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	CONSTRUCTION OF NEMPI-AMAOFUO ROAD	2,047,500,000.00	-	-	0.0%	2,047,500,000.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF AMAORKA - IBIASOEGBE - UBULU - ISIEKE ROAD	3,627,000,000.00	-	-	0.0%	3,627,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	CONSTRUCTION OF AWO-IDEMILI - AMAIFEKE ROAD	10,471,500,000.00	-	-	0.0%	10,471,500,000.00	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	REHABILITATION/RECONSTRUCTION OF AMIRI JUNCTION AWO-ATTA NJABA	3,664,989,168.75	-	-	0.0%	3,664,989,168.75	
023400100100 - Ministry Of Works & Infrastructural	RECONSTRUCTION/REHABILITATION OF ORLU TOWNSHIP ROADS	19,850,000,000.00	-	8,646,545,382.00	43.6%	11,203,454,618.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF ORLU TOWNSHIP ROADS	2,875,000,000.00	-	-	0.0%	2,875,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	REHABILITATION/RECONSTRUCTION OF IHIALA-BANANA JUNCTION - ANARA-	54,500,000,000.00	-	-	0.0%	54,500,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	RECONSTRUCTION/REHABILITATION OF NKWERRE-UMUDI-DIKENAFAI ROAD	5,800,000,000.00	-	-	0.0%	5,800,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF REGIONAL GOVERNMENT HOUSE EZIACHI ORLU	11,000,000,000.00	-	-	0.0%	11,000,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF OMUMA - AMIRI ROAD BY THE CHURCH	1,924,448,015.00	-	-	0.0%	1,924,448,015.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF ORIE OMUMA MARKET AND AFOR AKATTA MARKET ROADS	2,707,688,500.00	-	-	0.0%	2,707,688,500.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OBITTI-MGBISI ROAD OHAJI EGBEMA (6KM)	800,000,000.00	-	-	0.0%	800,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF NKWOGWU-OBODOJUCHI-OBODOAHIAIRA-OBOSHIA ROAD	150,000,000.00	-	-	0.0%	150,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	CONSTRUCTION OF AVU - OBOSIMA - ETEKWURU ROAD (24.8KM)	26,000,000,000.00	-	-	0.0%	26,000,000,000.00	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	CONSTRUCTION OF UMUHU-OMUMA/NNEMPI HEALTH CENTER ROAD	1,578,678,750.00	-	-	0.0%	1,578,678,750.00	
023400100100 - Ministry Of Works & Infrastructural	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 & Infrastructural	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 & Infrastructural	CONSTRUCTION OF ANARA-UMUELEMAT 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	500,000,000.00	606,209,900.00	60.6%	393,790,100.00	
023600100100 - Ministry Of Tourism, Hospitality and	CONSTRUCTION/ESTABLISHMENT OF MUSEUM IN AMAIGBO NWANGELE 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	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
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 (LANSCAPPING & INCLUSION OF	1,000,000,000.00	195,877,550.00	195,877,550.00	19.6%	804,122,450.00	
025300100100 - Ministry Of Housing, Urban Renewal and	CONSTRUCTION OF SEMI-DETACHED CSO QUARTERS AT GOVERNMENT HOUSE	150,000,000.00	66,389,000.00	66,389,000.00	44.3%	83,611,000.00	
025300100100 - Ministry Of Housing, Urban Renewal and	RENOVATION OF IMO STATE SECRETARIAT, NEW OWERRI	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	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	500,000,000.00	500,000,000.00	41.0%	720,000,000.00	
025300100100 - Ministry Of Housing, Urban Renewal and	COMPLETION OF THE CONSTRUCTION OF STATE LIAISON OFFICE, ABUJA	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00	
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 INFRASTRUCTURES 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	797,056,240.00	797,056,240.00	66.4%	402,943,760.00	
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	20,376,000.00	20,376,000.00	0.7%	2,979,624,000.00	
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	3,260,443.75	3,260,443.75	0.7%	496,739,556.25	
027600100100 - Ministry Of Digital Economy and E-	PROCUREMENT AND DEVELOPMENT OF IMO COMMUNITY DIGITAL HUB IN ORLU,	750,000,000.00	260,227,489.00	260,227,489.00	34.7%	489,772,511.00	
027600100100 - Ministry Of Digital Economy and E-	PROCUREMENT OF LAPTOPS AND INTERNET ACCESSORIES FOR THE	1,500,000,000.00	200,000,000.00	1,200,000,000.00	80.0%	300,000,000.00	
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, OHAI 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 EZIJAMA, 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 UMUNKE, 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	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
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/REEROOFING 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/REEROOFING 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/REEROOFING OF HIGH COURT BUILDING, NKWERRE LGA	10,000,000.00	-	-	0.0%	10,000,000.00	
031800200100 - Judiciary - High Court	RENOVATION/REEROOFING 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/REEROOFING OF COURT COMPLEX (JUSTICE OPUTA HIGH COURT	300,000,000.00	-	-	0.0%	300,000,000.00	
031800200100 - Judiciary - High Court	RENOVATION/REEROOFING 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/REEROOFING 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	
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 IHOMA 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/REEROOFING OF CUSTOMARY COURT BUILDING EZIAMA, IKEDURU	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING, AHIAZU MBAISE	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING OROGWE, OWERRI	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING AMARAKU, ISIALA	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING NKWO IHITTE, IHITTE-	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING ISINWEKE, IHITTE-	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING UMUOHIAGU, NGOR-	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING OHOBA,	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING OF CUSTOMARY COURT BUILDING NENASA NJABA LGA	35,000,000.00	-	-	0.0%	35,000,000.00	
031800300100 - Judiciary - Customary Court of Appeal	RENOVATION/REEROOFING 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	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	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	100,765,759.00	100,765,759.00	11.7%	759,234,241.00	
051700100100 - Ministry Of Education, Primary and	CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI	660,000,000.00	67,000,000.00	67,000,000.00	10.2%	593,000,000.00	
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	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
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	222,288,890.00	222,288,890.00	32.9%	452,866,631.00	
051700100100 - Ministry Of Education, Primary and	REMNNOVATION/REHABILITATION OF SPECIAL EDUCATION CENTER FOR THE	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00	
051700100100 - Ministry Of Education, Primary and	PURCHASE OF 100 LAPTOPS FOR RECRUITMENT EXAMINATION OF PRIMARY	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00	
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	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	
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 INEACH 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	1,000,000,000.00	1,964,578,761.13	61.6%	1,225,421,238.87	
052100100100 - Ministry Of Health	RENOVATION OF OLD HMB BLOCK FOR IMSHIA OFFICES	5,842,901,037.48	1,186,930,379.78	1,214,200,379.78	20.8%	4,628,700,657.70	
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	300,000,000.00	300,000,000.00	35.3%	550,000,000.00	
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	3,000,000,000.00	3,000,000,000.00	13.0%	20,026,917,651.52	
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	459,275,200.00	459,275,200.00	48.3%	490,880,800.00	
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	-	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 ENVIROMENTAL 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	392,590,000.00	392,590,000.00	5.6%	6,607,410,000.00	
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 OF30S SOLAR ENERGY PANEL AND BATTERIES FOR COUNCILLORS	3,000,000,000.00	-	-	0.0%	3,000,000,000.00	
055100100200 - Ministry of Rural Development &	SKM 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	

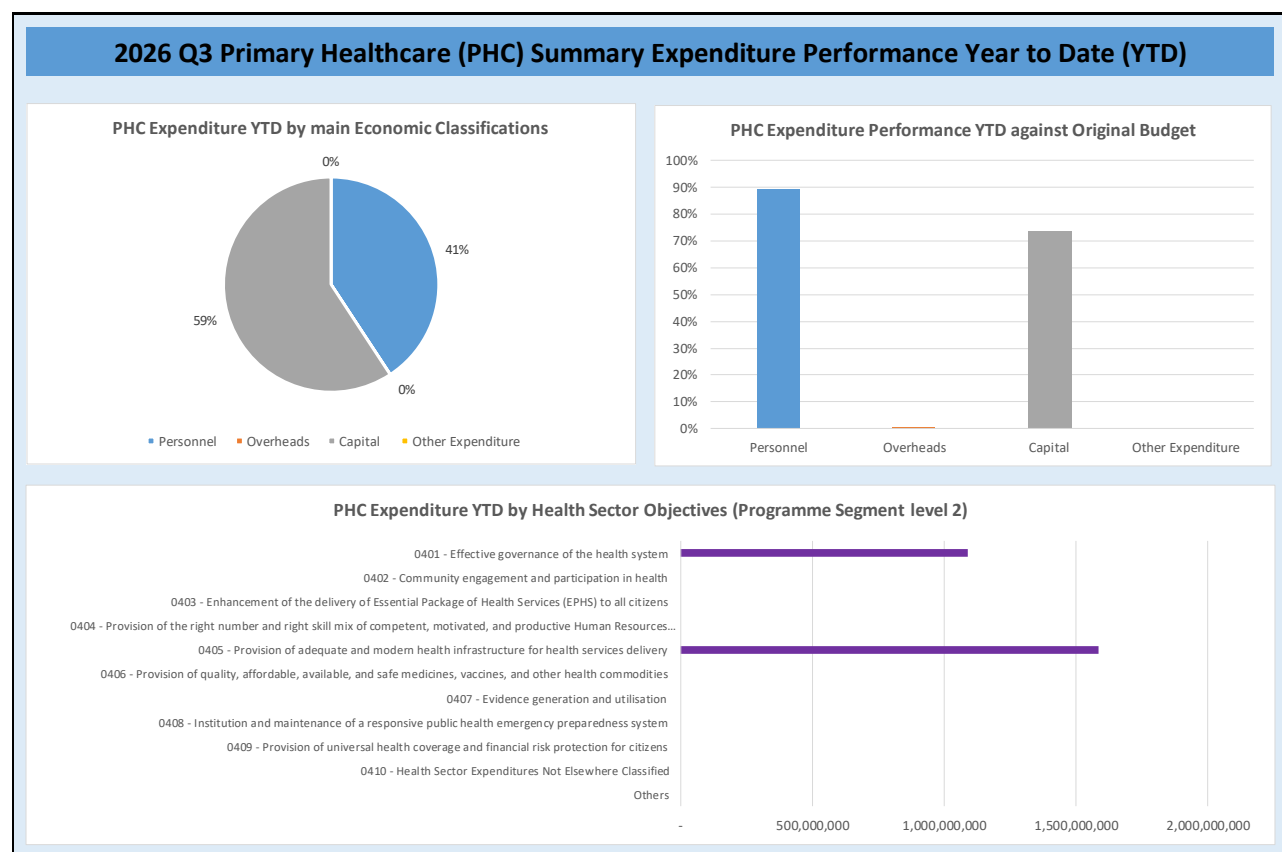
Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
057700100100 - Ministry of Tertiary and Technical	CONSTRUCTION OF IMO STATE POLYTECHNIC TO AWO-MMAMMA FOR IMMEIDATE	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, Omuoma	PURCHASE OF200 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 4.C are based on the latest version of the budget (in this case, the original budget is the latest version of the budget).

Figure 2: 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 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
050000000000	Social Services Sector	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
052100000000	Ministry Of Health	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
052100200100	Health Mgt Board	180,000,000.00	271,973,418.73	341,973,418.73	190.0%	- 161,973,418.73
052100300100	Imo State University Teaching Hospital, Orlu	530,000,000.00	631,045,314.33	631,045,314.33	119.1%	- 101,045,314.33
052100400100	Imo State Specialist Hospital, Umuguma	260,000,000.00	89,558,811.42	89,558,811.42	34.4%	170,441,188.58
052100500100	Imo State Primary Health Dev. Agency,Owerri	2,365,000,000.00	20,163,584.79	1,611,141,154.72	68.1%	753,858,845.28
052100600100	Imo State Health Insurance Agency,Owerri	225,000,000.00	500,000.00	1,000,000.00	0.4%	224,000,000.00

Table 22: Primary Healthcare Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
701	GENERAL PUBLIC SERVICES	1,410,000,000.00	1,013,241,129.27	1,090,462,324.20	77.3%	319,537,675.80
7013	GENERAL SERVICES	1,410,000,000.00	1,013,241,129.27	1,090,462,324.20	77.3%	319,537,675.80
70131	GENERAL PERSONNEL SERVICES	1,410,000,000.00	1,013,241,129.27	1,090,462,324.20	77.3%	319,537,675.80
707	HEALTH	2,150,000,000.00	-	1,584,256,375.00	73.7%	565,743,625.00
7073	HOSPITAL SERVICES	2,150,000,000.00	-	1,584,256,375.00	73.7%	565,743,625.00
70731	GENERAL HOSPITAL SERVICES	2,150,000,000.00	-	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 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
04	Health	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
0401	Effective governance of the health system	1,410,000,000.00	1,013,241,129.27	1,090,462,324.20	77.3%	319,537,675.80
0405	Provision of adequate and modern health infrastructure for health services delivery	2,150,000,000.00	-	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 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
2	EXPENDITURES	3,560,000,000.00	1,013,241,129.27	2,674,718,699.20	75.1%	885,281,300.80
21	PERSONNEL COST	1,220,000,000.00	1,012,741,129.27	1,089,462,324.20	89.3%	130,537,675.80
2101	SALARY	825,000,000.00	1,012,741,129.27	1,039,462,324.20	126.0%	- 214,462,324.20
210101	SALARIES AND WAGES	825,000,000.00	1,012,741,129.27	1,039,462,324.20	126.0%	- 214,462,324.20
21010101	BASIC SALARY	825,000,000.00	1,012,741,129.27	1,039,462,324.20	126.0%	- 214,462,324.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	395,000,000.00	-	50,000,000.00	12.7%	345,000,000.00
210201	ALLOWANCES	395,000,000.00	-	50,000,000.00	12.7%	345,000,000.00
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	13.6%	190,000,000.00
21020120	Health Professional Non Clinical Allowance	40,000,000.00	-	20,000,000.00	50.0%	20,000,000.00
22	OTHER RECURRENT COSTS	190,000,000.00	500,000.00	1,000,000.00	0.5%	189,000,000.00
2202	OVERHEAD COST	190,000,000.00	500,000.00	1,000,000.00	0.5%	189,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	165,000,000.00	500,000.00	1,000,000.00	0.6%	164,000,000.00
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	1,000,000.00	0.6%	159,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	25,000,000.00	-	-	0.0%	25,000,000.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	25,000,000.00	-	-	0.0%	25,000,000.00
23	CAPITAL EXPENDITURE	2,150,000,000.00	-	1,584,256,375.00	73.7%	565,743,625.00
2301	FIXED ASSETS PURCHASED	1,140,000,000.00	-	1,100,000,000.00	96.5%	40,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,140,000,000.00	-	1,100,000,000.00	96.5%	40,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,140,000,000.00	-	1,100,000,000.00	96.5%	40,000,000.00
2305	OTHER CAPITAL PROJECTS	1,010,000,000.00	-	484,256,375.00	47.9%	525,743,625.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,010,000,000.00	-	484,256,375.00	47.9%	525,743,625.00
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 Q3 - Capital Expenditure by Project

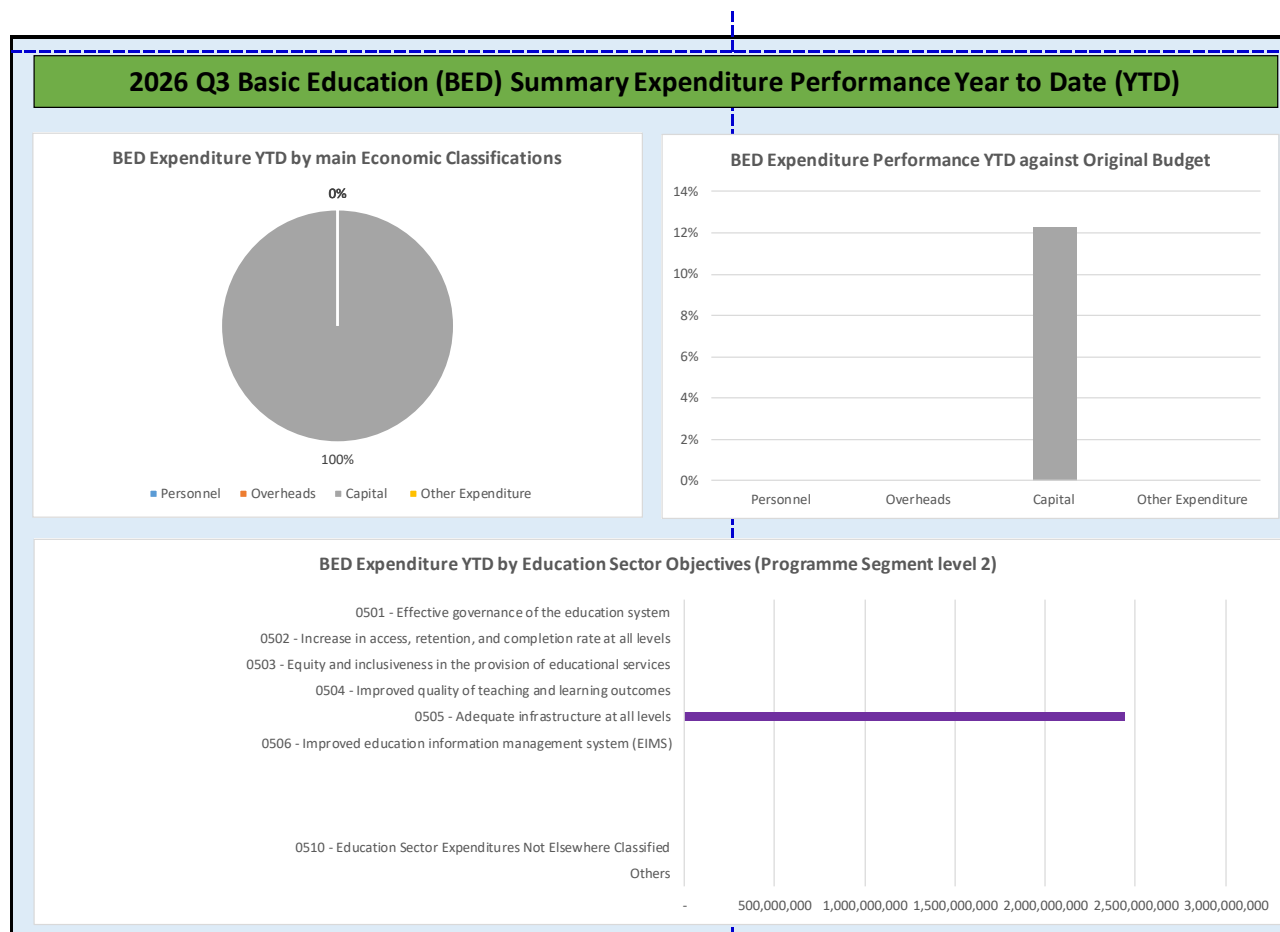
Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100500100 - Imo State Primary Health Dev.	CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS (IMCI) PROGRAMME	1,140,000,000.00	-	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	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	

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 5.C 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 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 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
050000000000	Social Services Sector	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
051700000000	Ministry Of Education, Primary, and Secondary	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
051700100100	Ministry Of Education, Primary and Secondary	16,395,155,521.00	890,054,649.00	890,054,649.00	5.4%	15,505,100,872.00
051700200100	Imo State Universal Basic Education Board	6,580,000,000.00	-	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 Q3 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
709	EDUCATION	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
70912	PRIMARY EDUCATION	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00

Table 28: Basic Education Expenditure by Programme Classification

Imo State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
05	Education	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
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	890,054,649.00	2,440,054,649.00	12.6%	16,955,100,872.00
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 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
2	EXPENDITURES	22,975,155,521.00	890,054,649.00	2,440,054,649.00	10.6%	20,535,100,872.00
21	PERSONNEL COST	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
2101	SALARY	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
210101	SALARIES AND WAGES	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
21010101	BASIC SALARY	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
210201	ALLOWANCES	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
21020103	Capacity Building Allowance	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
22	OTHER RECURRENT COSTS	80,000,000.00	-	-	0.0%	80,000,000.00
2202	OVERHEAD COST	80,000,000.00	-	-	0.0%	80,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	45,000,000.00	-	-	0.0%	45,000,000.00
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
220202	UTILITIES - GENERAL	25,000,000.00	-	-	0.0%	25,000,000.00
22020201	ELECTRICITY CHARGES	25,000,000.00	-	-	0.0%	25,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	-	-	0.0%	10,000,000.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	10,000,000.00	-	-	0.0%	10,000,000.00
23	CAPITAL EXPENDITURE	19,895,155,521.00	890,054,649.00	2,440,054,649.00	12.3%	17,455,100,872.00
2301	FIXED ASSETS PURCHASED	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00
23010113	PURCHASE OF COMPUTERS	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00
2302	CONSTRUCTION / PROVISION	18,395,155,521.00	390,054,649.00	1,940,054,649.00	10.5%	16,455,100,872.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	18,395,155,521.00	390,054,649.00	1,940,054,649.00	10.5%	16,455,100,872.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	18,395,155,521.00	390,054,649.00	1,940,054,649.00	10.5%	16,455,100,872.00
2303	REHABILITATION / REPAIRS	500,000,000.00	-	-	0.0%	500,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	500,000,000.00	-	-	0.0%	500,000,000.00
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 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% 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	860,000,000.00	100,765,759.00	100,765,759.00	11.7%	759,234,241.00	
051700100100 - Ministry Of Education, Primary and	CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI	660,000,000.00	67,000,000.00	67,000,000.00	10.2%	593,000,000.00	
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	222,288,890.00	222,288,890.00	32.9%	452,866,631.00	
051700100100 - Ministry Of Education, Primary and	REMNIVATION/REHABILITATION OF SPECIAL EDUCATION CENTER FOR THE	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00	
051700100100 - Ministry Of Education, Primary and	PURCHASE OF 100 LAPTOPS FOR RECRUITMENT EXAMINATION OF PRIMARY SCHOOL	1,000,000,000.00	500,000,000.00	500,000,000.00	50.0%	500,000,000.00	
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	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 EZINIHITTE	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 MBAITOLI	660,000,000.00	-	300,000,000.00	45.5%	360,000,000.00	