



IMO State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q1 2026

Date of Publication: 27TH APRIL, 2026

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1 Summary of Performance

1.A Introduction

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

This report includes the 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 Q1, 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 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 sections 3 and 4 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Account General Department/ Ministry of Finance/ Ministry of Planning and Budget/ Imo State Internal Revenue Services 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 N8,686,211,497,.07

excluding collections within the previous quarters. This collected amount represents about 3.1% performance as against the expected quarterly performance of 25.00%. To the State Government, this performance of 3.1% is quite low, reason being the negative effects of insecurity in our hinterlands.

1.C GOVERNMENT SHARE OF FAAC

1.D 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 first quarter leading to 58% performance. The prospects are high because of the positive effects of pricing of crude oil at the International market caused by American- Israel war.

1.E Recurrent Expenditure Performance

The year 2026 witnessed the provision N202,017,003,660.26 as total expected expenditure. Out of this, N50,504,250,915,.065 was mapped out to be spent in Q1. A total of ₦50,504,250,915.065 was actually expended. This represents 26% performance for the period under review. This shows that the Government has been diligent in her payment of staff salary during the reporting period.

1.F For Capital Expenditure, 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 ₦65,828,454,905,.44 was released for Capital projects during the period under review (January-March 2026), this represents about 21% of the total amount budgeted for capital projects in the 2026 fiscal year as against the optimal level of 25% performance per quarter. The level of performance is not quite impressive because most of the contracts being awarded are presently going through procurement process and is expected that more results will be recorded in subsequent period. However, returns from Institutions such as the Education sector have not been fully collated due to the fact that these institutions are mostly on holidays during the first quarter. As for those in the Health sector they are also being caught up in the procurement web. These factors have affected the low level of reporting from the PHC AND BED that constitute the HOPE- GOV projects.

1.G Conclusions

In conclusion, economic activities during the reporting period have not been quite impressive, this could be attributed to the high activities of insurgence in our hinterlands, the instability created by the effect of the war (US-Israel/ Iran war; Ukrain-Russian war), the low response of some Institutions towards rendering returns and the bureaucratic bottlenecks experienced in the procurement process. However, there are high expectations during the subsequent reporting periods. It is expected that there will be high level of capital projects to be achieved. Therefore, the PHC AND BED reporting also would be improved upon.

1.H Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

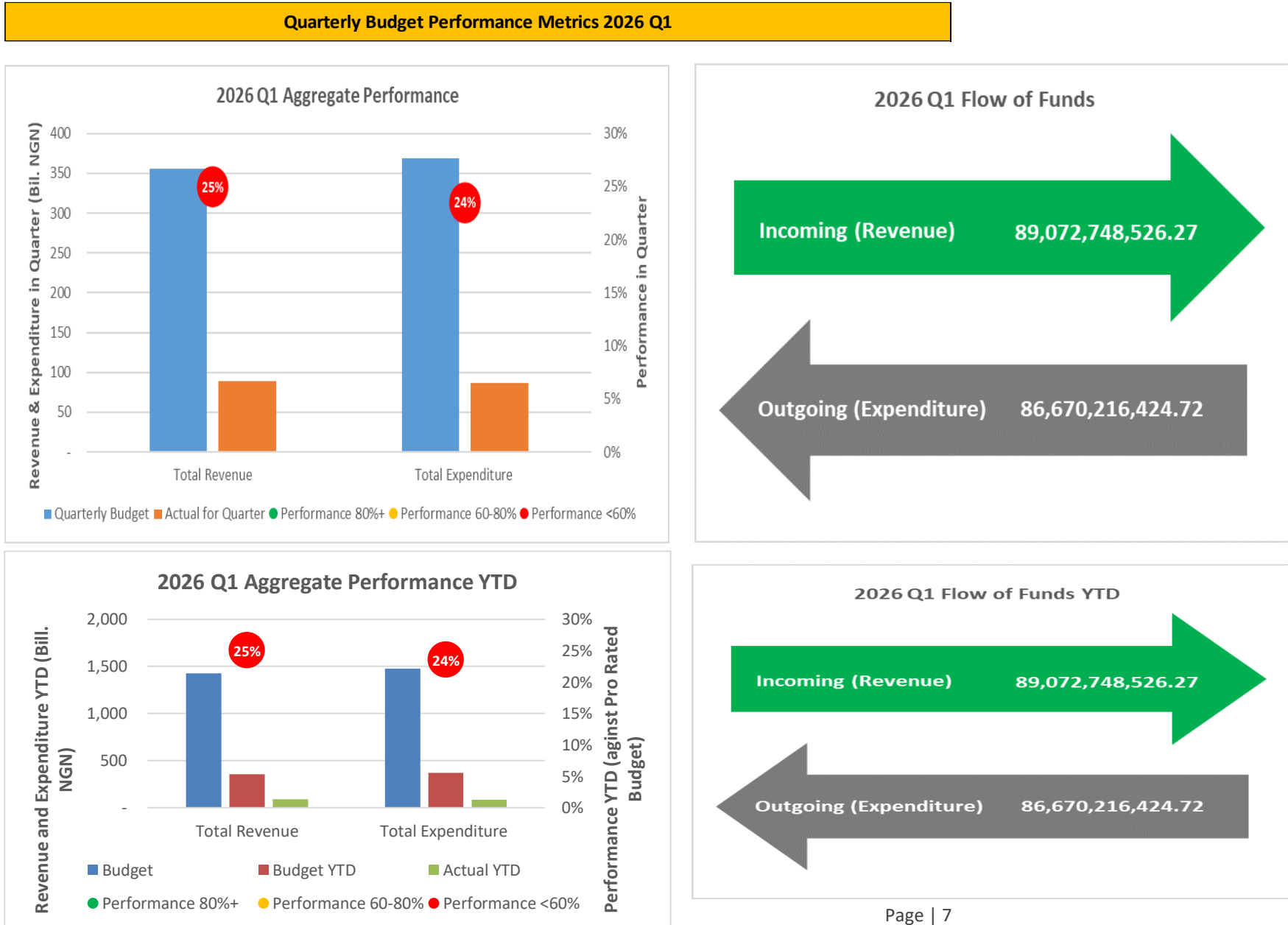
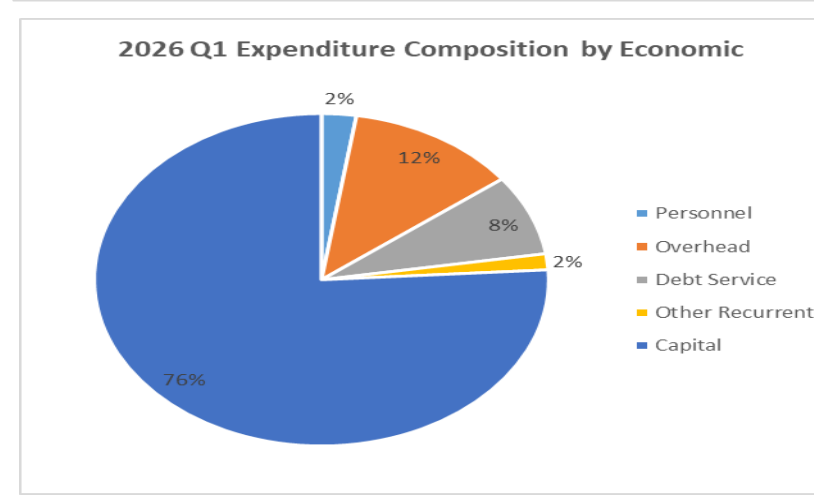
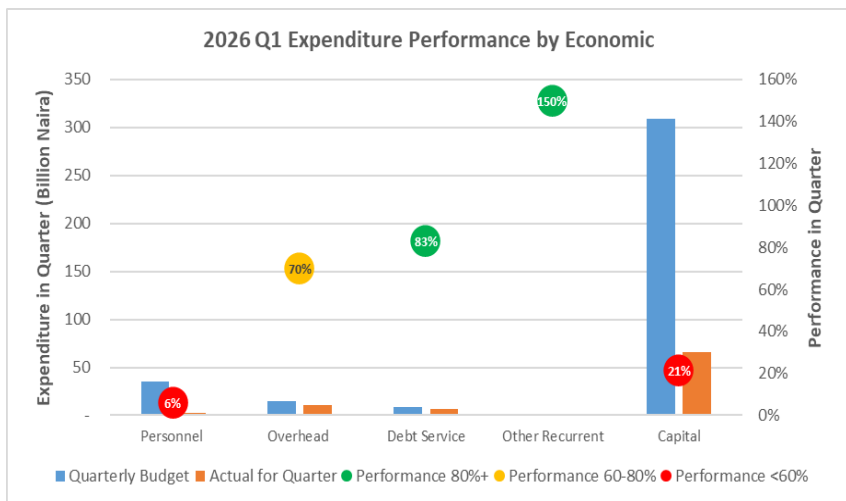
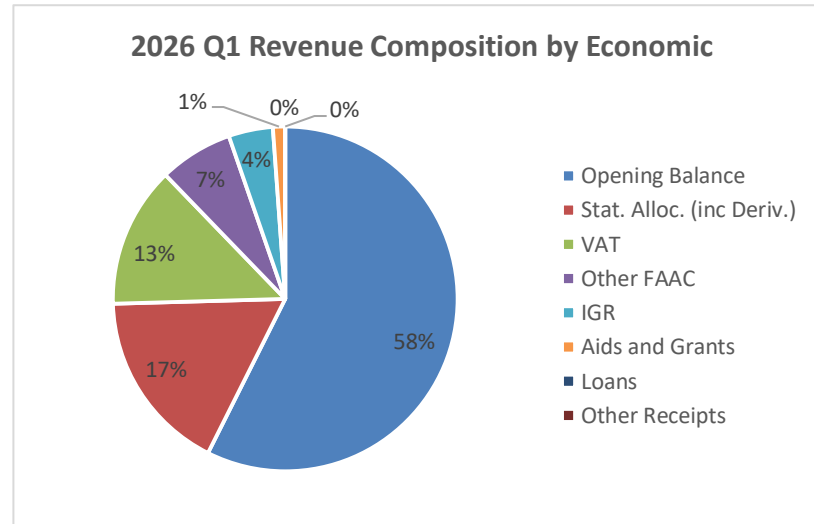
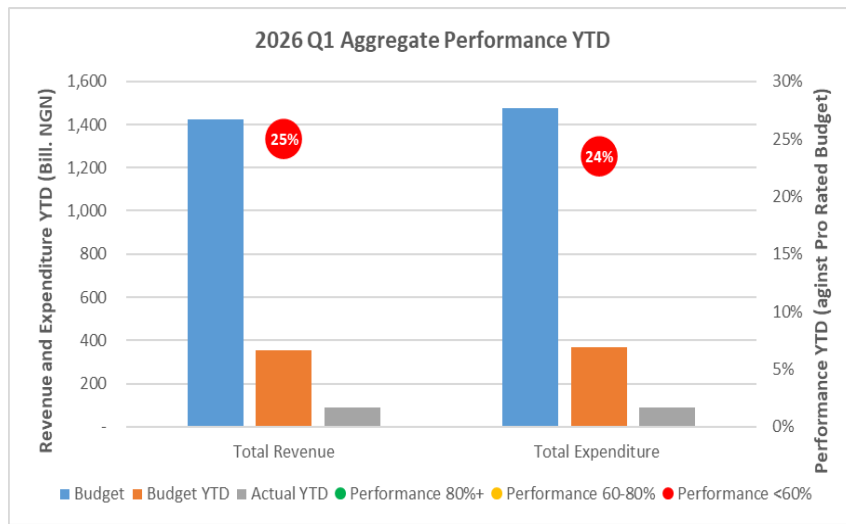
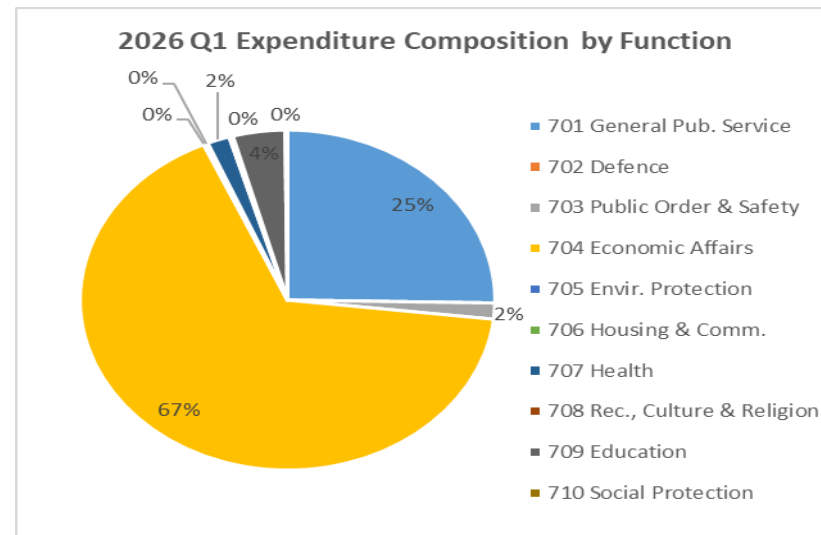
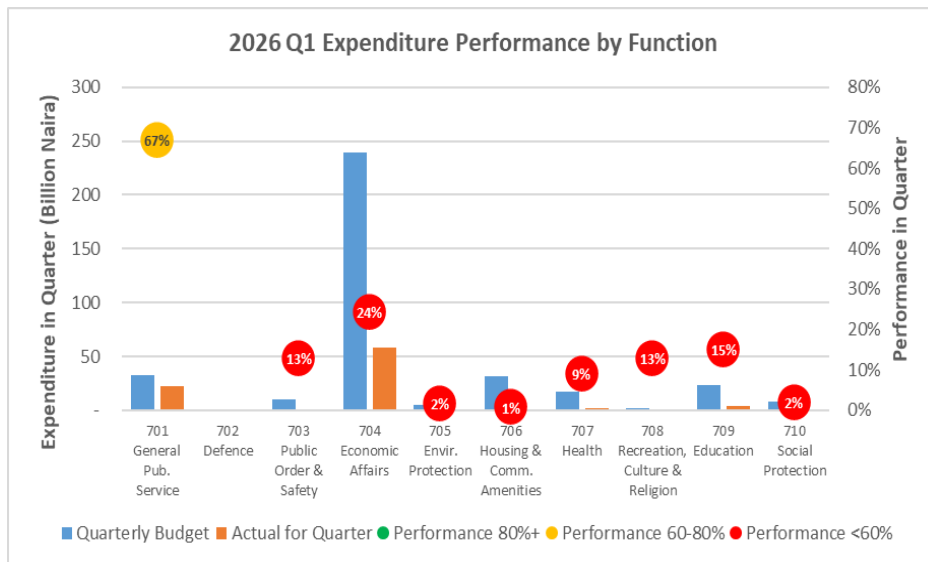
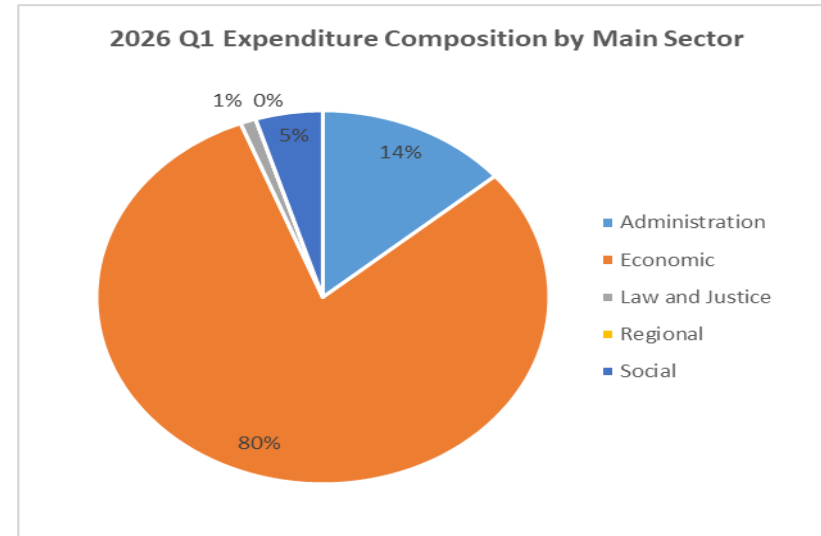
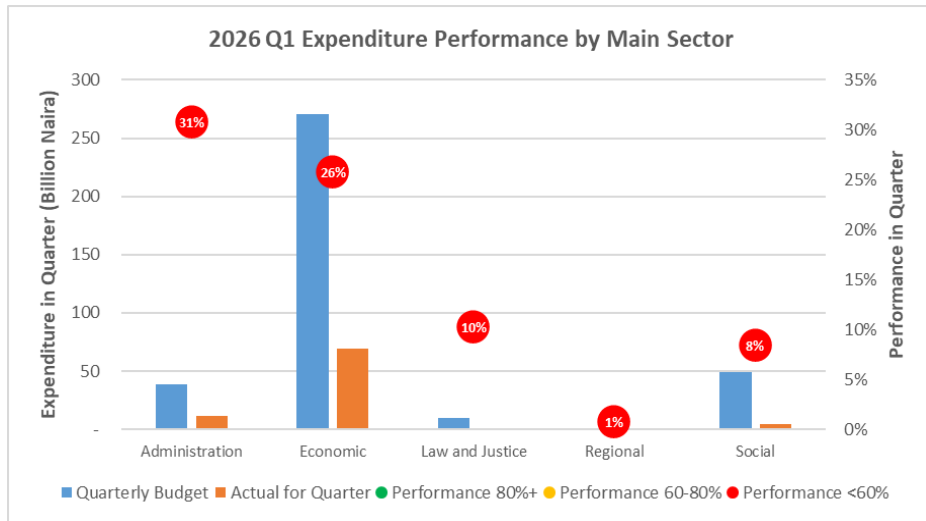


Figure 2: Fiscal Performance Overview Year to Date

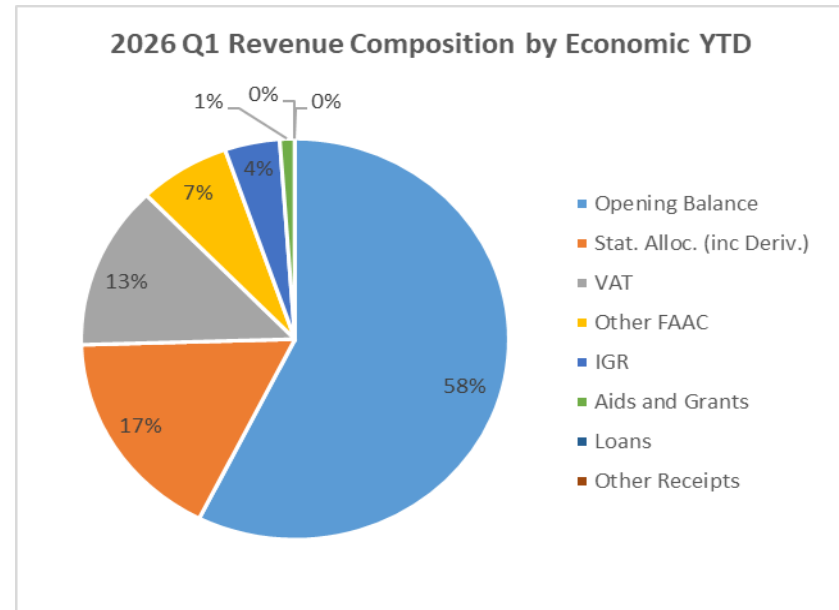
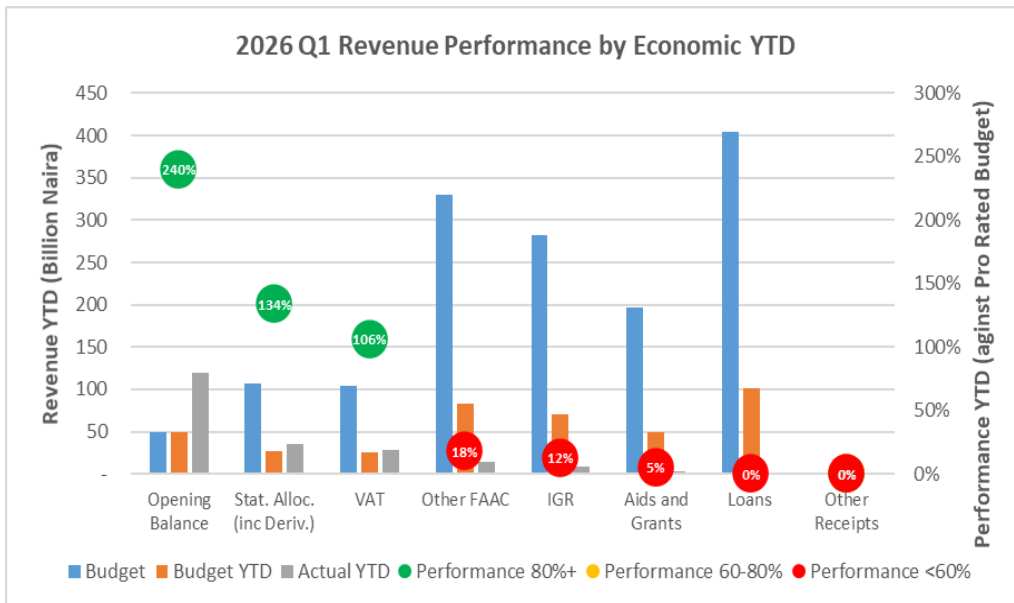
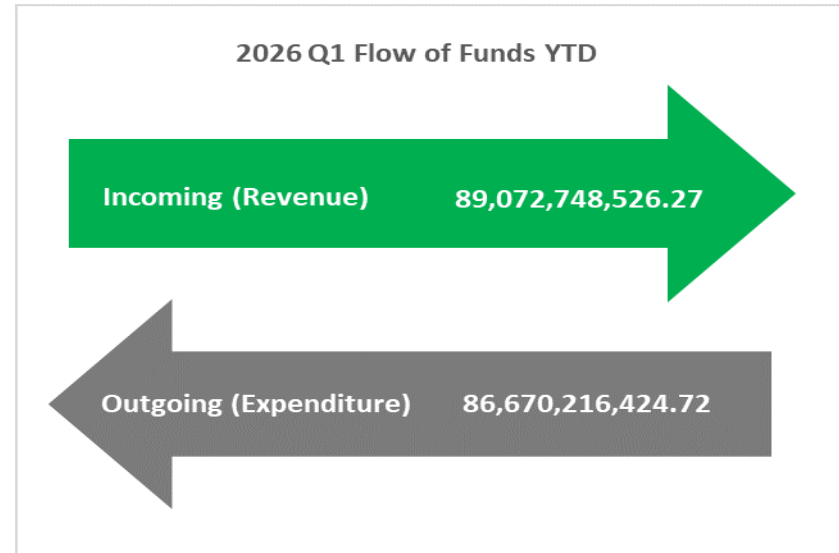
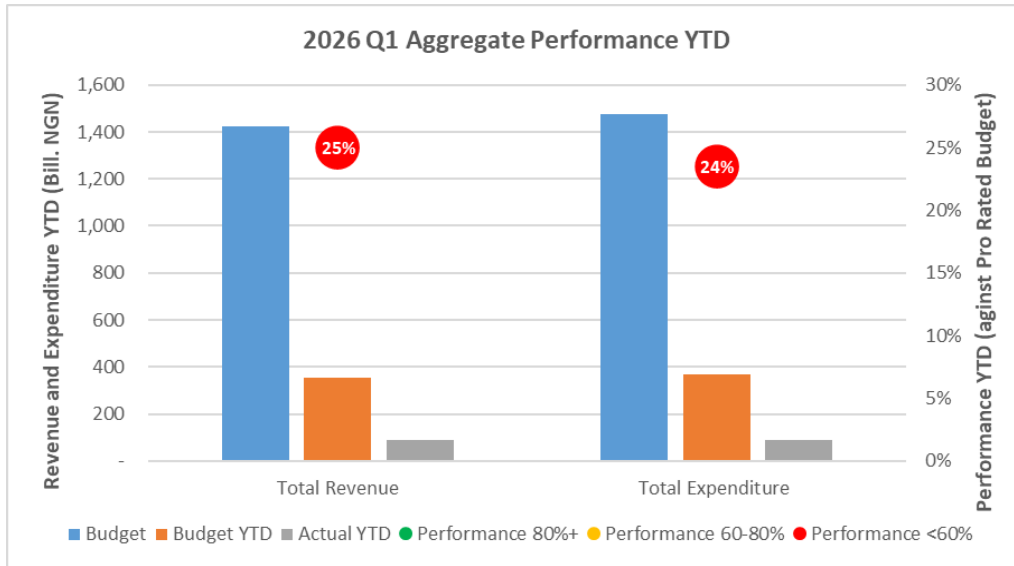


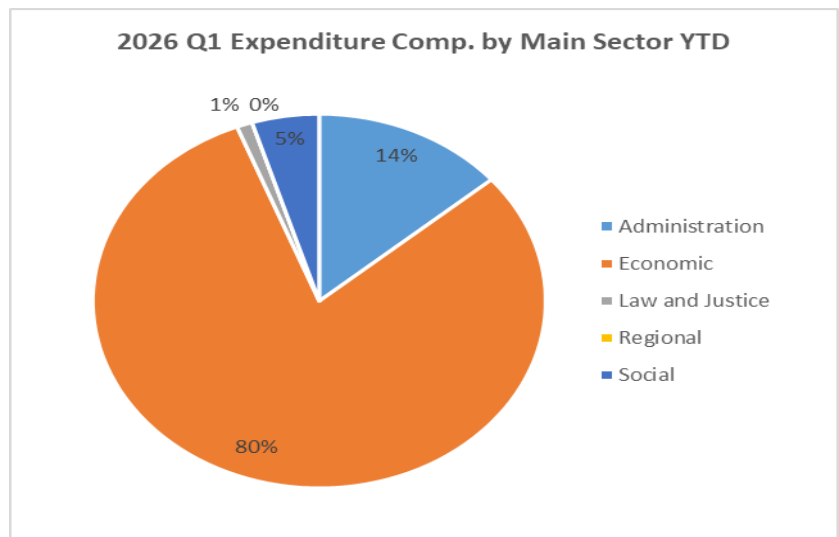
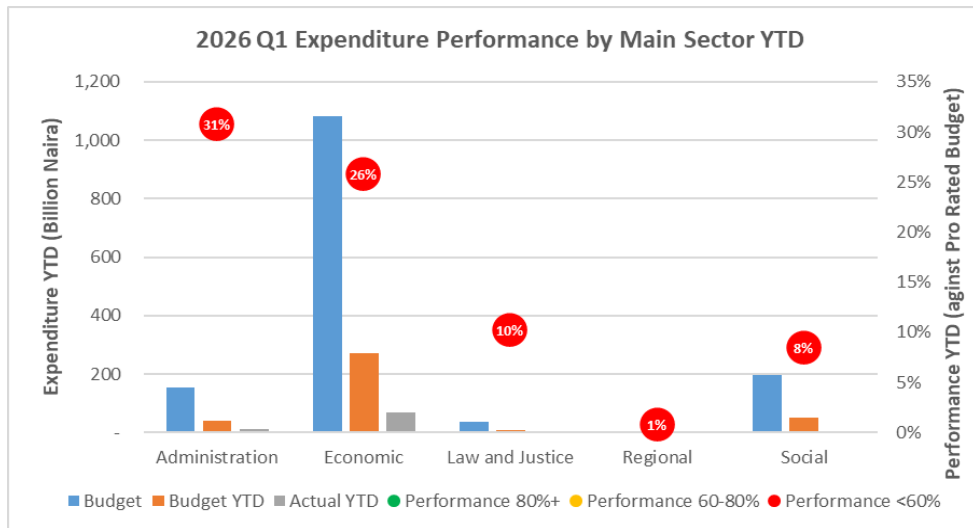
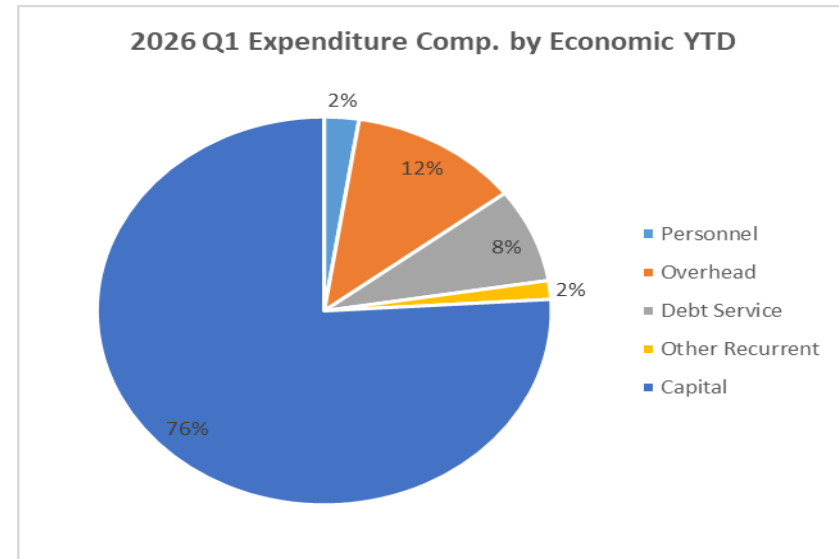
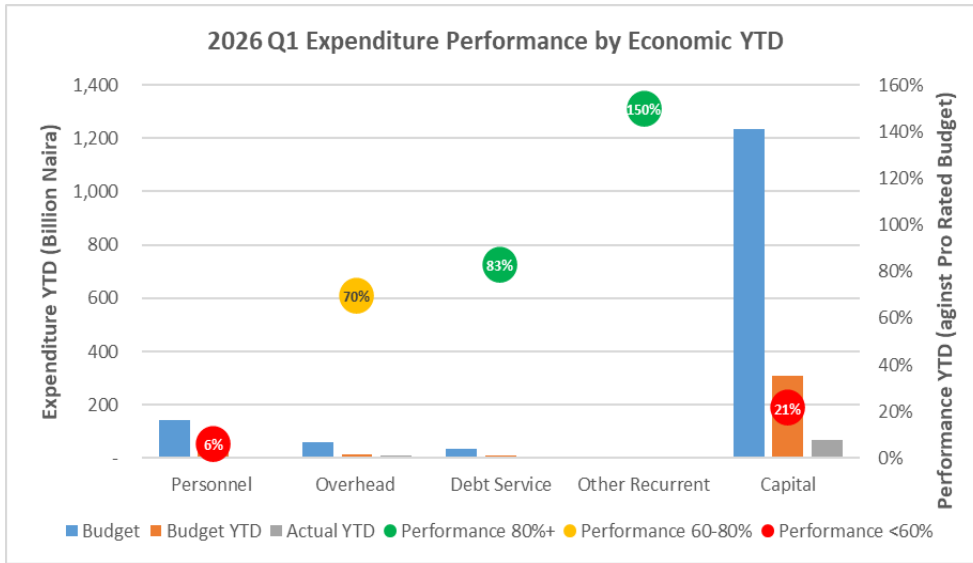
1.1 Summary Budget Implementation Report

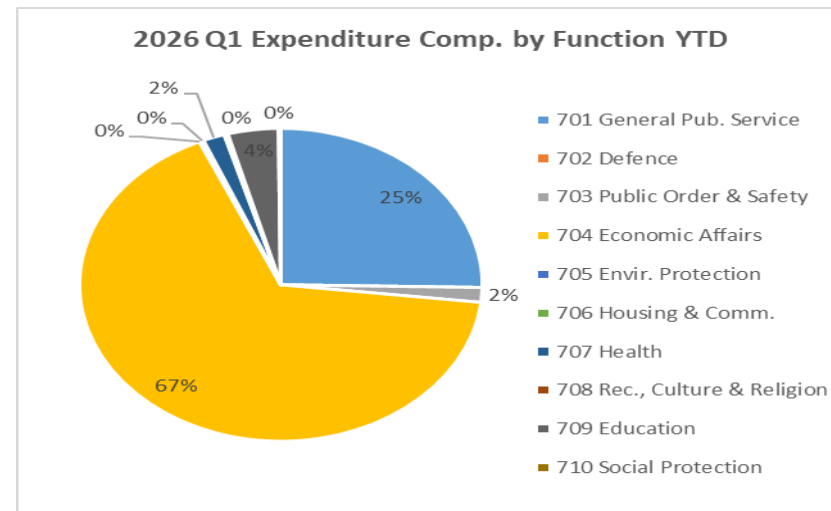
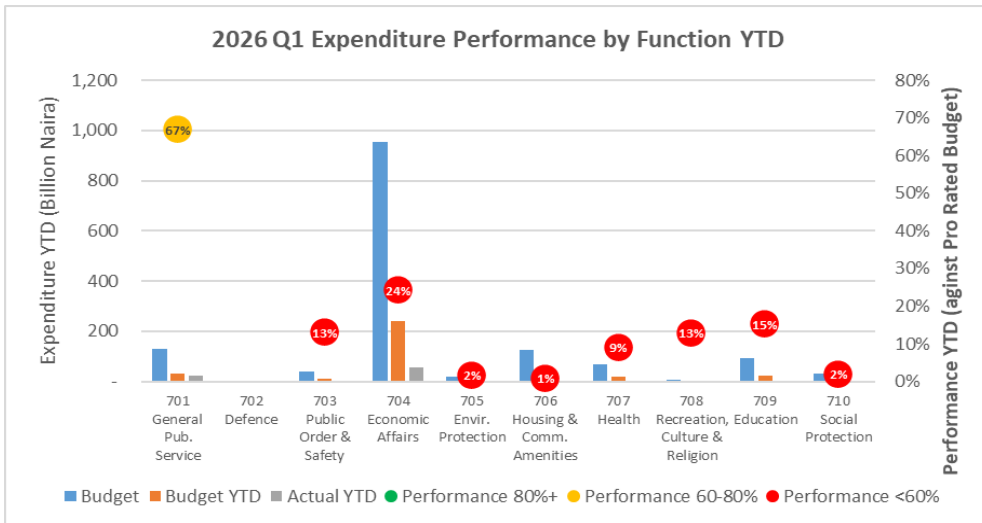
Table 1: Budget Implementation Summary



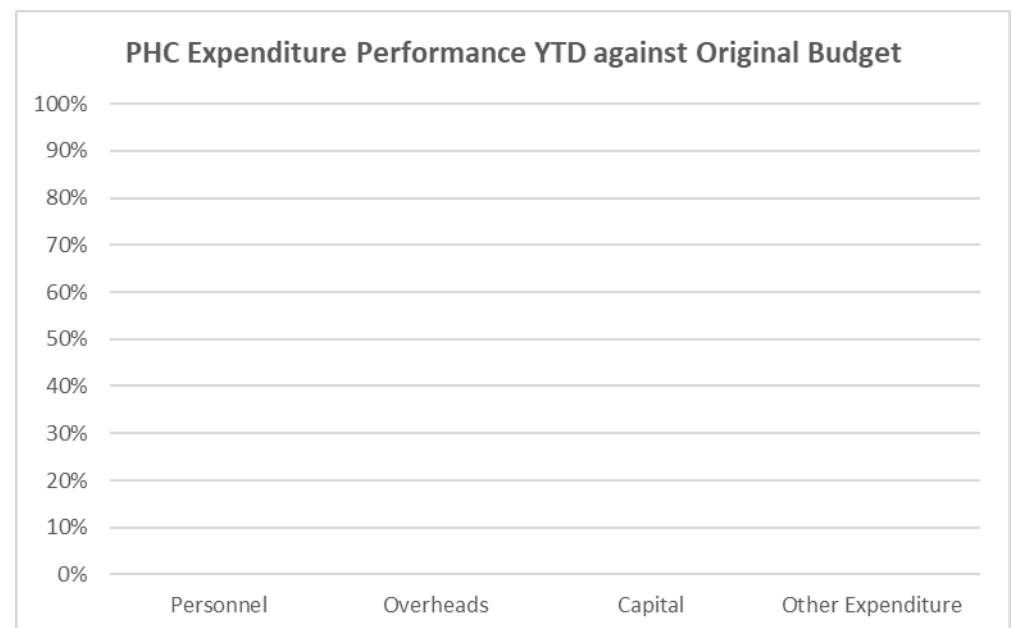
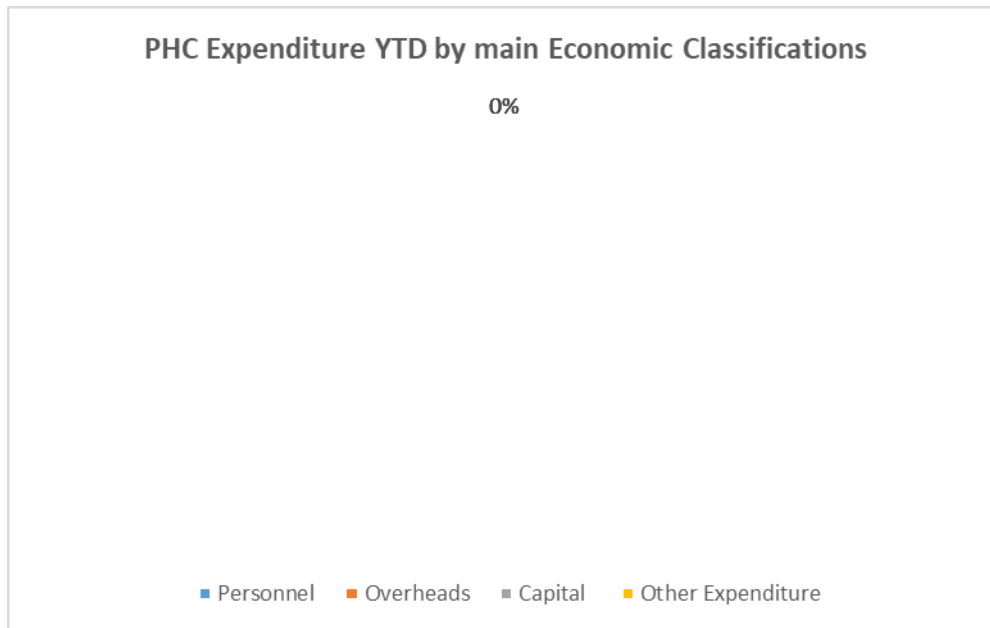
Year to Date (YTD) Performance Metrics 2026 Q1



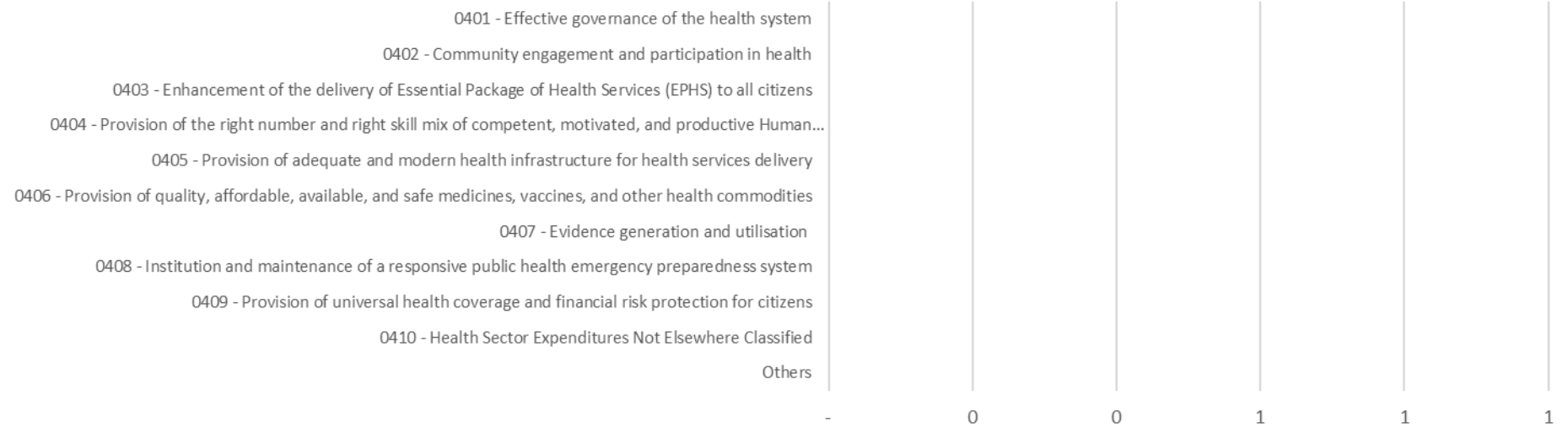




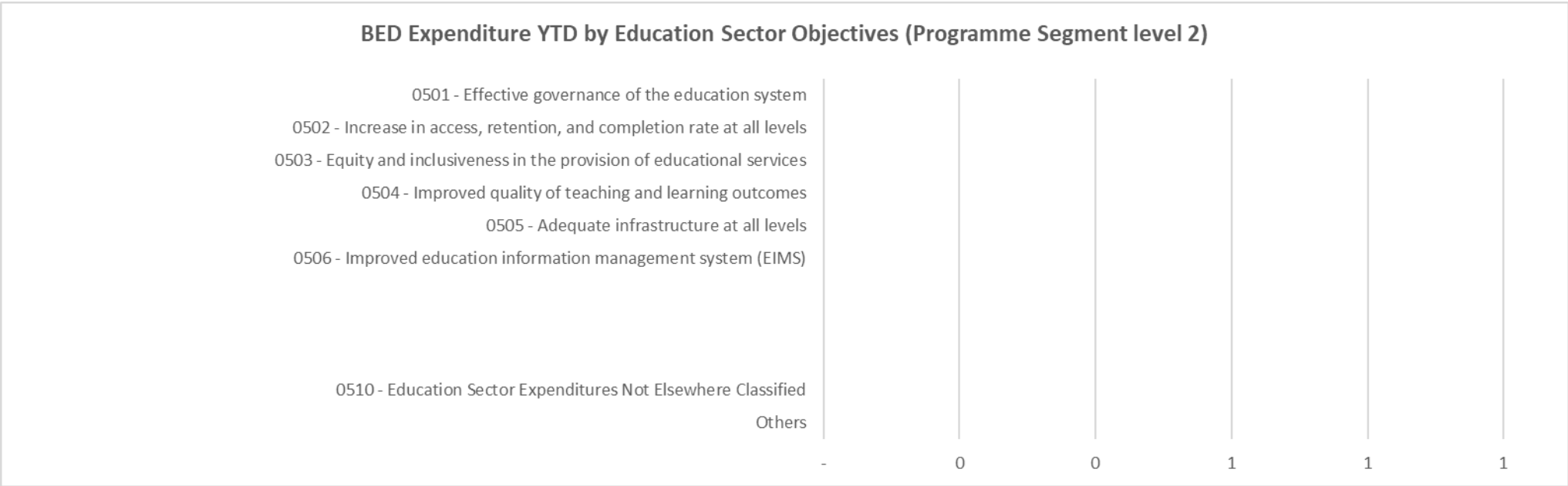
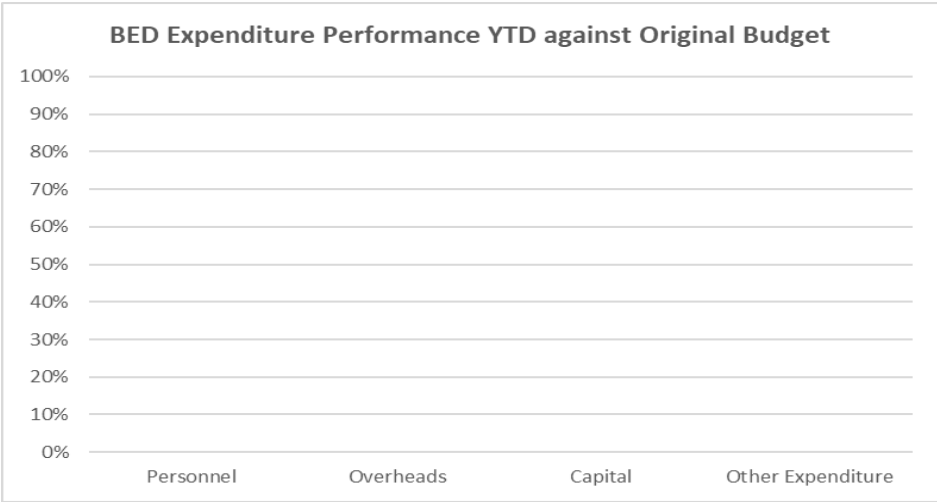
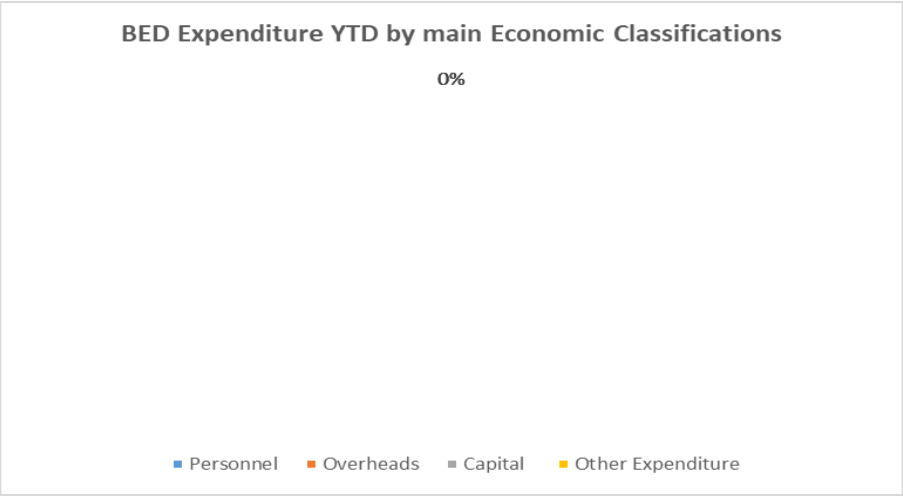
2026 Q1 Primary Healthcare (PHC) Summary Expenditure Performance Year to Date (YTD)



PHC Expenditure YTD by Health Sector Objectives (Programme Segment level 2)



2026 Q1 Basic Education (BED) Summary Expenditure Performance Year to Date (YTD)



Budget Implementation Reports by NCOA Segments

Imo State Government 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	50,000,000,000.00	-	120,000,000,000.00	120,000,000,000.00	240.0%	- 70,000,000,000.00
Recurrent Revenue	823,271,261,598.54	-	86,672,394,158.67	86,672,394,158.67	10.5%	736,598,867,439.87
11 - GOVERNMENT SHARE OF FAAC	541,515,870,422.00	-	77,986,182,661.60	77,986,182,661.60	14.4%	463,529,687,760.40
12 - INDEPENDENT REVENUE	281,755,391,176.54	-	8,686,211,497.07	8,686,211,497.07	3.1%	273,069,179,679.47
Recurrent Expenditure	238,499,999,653.43	-	20,841,761,519.28	20,841,761,519.28	8.7%	217,658,238,134.15
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	141,488,675,694.39	-	2,138,999,429.90	2,138,999,429.90	1.5%	139,349,676,264.49
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	97,011,323,959.05	-	18,702,762,089.38	18,702,762,089.38	19.3%	78,308,561,869.67
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	60,528,327,965.87	-	10,539,319,244.37	10,539,319,244.37	17.4%	49,989,008,721.50
OTHER RECURRENT (2203-2209)	36,482,995,993.18	-	8,163,442,845.01	8,163,442,845.01	22.4%	28,319,553,148.17
Transfer to Capital Account	634,771,261,945.11	-	185,830,632,639.39	185,830,632,639.39	29.3%	448,940,629,305.72
Other Receipts	600,949,590,257.93	-	2,400,354,367.60	2,400,354,367.60	0.4%	598,549,235,890.33
13 - AID AND GRANTS	196,399,699,317.25	-	2,400,354,367.60	2,400,354,367.60	1.2%	193,999,344,949.65
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	404,549,890,940.68	-	-	-	0.0%	404,549,890,940.68
Capital Expenditure	1,235,720,852,203.04	-	65,828,454,905.44	65,828,454,905.44	5.3%	1,169,892,397,297.60
23 - CAPITAL EXPENDITURE	1,235,720,852,203.04	-	65,828,454,905.44	65,828,454,905.44	5.3%	1,169,892,397,297.60
Total Revenue (including OB)	1,474,220,851,856.47	-	209,072,748,526.27	209,072,748,526.27	14.2%	1,265,148,103,330.20
Total Expenditure	1,474,220,851,856.47	-	86,670,216,424.72	86,670,216,424.72	5.9%	1,387,550,635,431.75
Closing Balance	-	-	122,402,532,101.55	122,402,532,101.55		- 122,402,532,101.55

1.J Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Imo State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	1,424,220,851,856.47	-	89,072,748,526.27	89,072,748,526.27	6.3%	1,335,148,103,330.20
01000000000	Administrative Sector	14,807,399,889.00	-	39,595,909.92	39,595,909.92	0.3%	14,767,803,979.08
01110000000	Governors Office	8,992,107,000.00	-	5,468,130.04	5,468,130.04	0.1%	8,986,638,869.96
011100100100	Office Of The Executive Governor	8,992,107,000.00	-	5,468,130.04	5,468,130.04	0.1%	8,986,638,869.96
01120000000	Imo State House of Assembly	894,524,490.00	-	80,000.00	80,000.00	0.0%	894,444,490.00
011200300100	Imo State House of Assembly	892,519,750.00	-	80,000.00	80,000.00	0.0%	892,439,750.00
011200400100	House of Assembly Service Commission	2,004,740.00	-	-	-	0.0%	2,004,740.00
01230000000	Ministry Of Information, Public Orientation and Strategy	1,166,733,405.00	-	5,451,100.00	5,451,100.00	0.5%	1,161,282,305.00
012300100100	Ministry Of Information, Public Orientation and Strategy	1,166,733,405.00	-	5,451,100.00	5,451,100.00	0.5%	1,161,282,305.00
01240000000	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
01250000000	Office Of The Head Of Service	178,300,000.00	-	377,000.00	377,000.00	0.2%	177,923,000.00
012500100100	Office Of The Head Of Service	178,300,000.00	-	377,000.00	377,000.00	0.2%	177,923,000.00
01400000000	Office Of The Auditor General	17,320,000.00	-	40,000.00	40,000.00	0.2%	17,280,000.00
014000100100	Office Of The Auditor General - State	16,720,000.00	-	40,000.00	40,000.00	0.2%	16,680,000.00
014000300100	Audit Service Commission	600,000.00	-	-	-	0.0%	600,000.00
01470000000	Civil Service Commission	7,415,000.00	-	26,000.00	26,000.00	0.4%	7,389,000.00
014700100100	Civil Service Commission	7,415,000.00	-	26,000.00	26,000.00	0.4%	7,389,000.00
01490000000	Local Government Service Commission	24,080,000.00	-	26,088,260.00	26,088,260.00	108.3%	2,008,260.00
014900100100	Local Government Service Commission	24,080,000.00	-	26,088,260.00	26,088,260.00	108.3%	2,008,260.00
01480000000	Imo State Independent Electoral Commission	3,027,220,000.00	-	-	-	0.0%	3,027,220,000.00
014800100100	Imo State Independent Electoral Commission	3,027,220,000.00	-	-	-	0.0%	3,027,220,000.00
01610000000	Office Of The Secretary To The State Govt	280,350,000.00	-	2,065,419.88	2,065,419.88	0.7%	278,284,580.12
016100100100	Office Of The Secretary To The State Govt	280,350,000.00	-	2,065,419.88	2,065,419.88	0.7%	278,284,580.12
01630000000	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
02000000000	Economic Sector	1,372,208,603,379.27	-	87,890,718,209.85	87,890,718,209.85	6.4%	1,284,317,885,169.42
02150000000	Ministry Of Agriculture and Food Security	4,759,798,000.00	-	39,985,545.00	39,985,545.00	0.8%	4,719,812,455.00
021500100100	Ministry Of Agriculture and Food Security	4,759,798,000.00	-	39,985,545.00	39,985,545.00	0.8%	4,719,812,455.00
02700000000	Ministry of Livestock Development	61,245,000.00	-	2,081,400.00	2,081,400.00	3.4%	59,163,600.00
027000100100	Ministry of Livestock Development	61,245,000.00	-	2,081,400.00	2,081,400.00	3.4%	59,163,600.00
02200000000	Ministry Of Finance	603,717,736,628.66	-	85,008,220,207.55	85,008,220,207.55	14.1%	518,709,516,421.11
022000100100	Ministry Of Finance	542,879,386,628.66	-	78,058,470,092.63	78,058,470,092.63	14.4%	464,820,916,536.03
022000800100	Imo State Internal Revenue Service	60,838,350,000.00	-	6,949,750,114.92	6,949,750,114.92	11.4%	53,888,599,885.08
02220000000	Ministry Of Trade, Commerce and Investment	3,524,904,486.46	-	19,618,900.00	19,618,900.00	0.6%	3,505,285,586.46
022200100100	Ministry Of Trade, Commerce and Investment	3,524,904,486.46	-	19,618,900.00	19,618,900.00	0.6%	3,505,285,586.46
02280000000	Ministry Of Science, Technology and Innovation and Engineering Services	55,250,000.00	-	1,245,000.00	1,245,000.00	2.3%	54,005,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	55,250,000.00	-	1,245,000.00	1,245,000.00	2.3%	54,005,000.00

Imo State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022900000000	Ministry Of Transport	772,033,000.00	-	211,064,518.00	211,064,518.00	27.3%	560,968,482.00
022900100100	Ministry Of Transport	772,033,000.00	-	211,064,518.00	211,064,518.00	27.3%	560,968,482.00
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	306,560,000.00	-	33,759,260.00	33,759,260.00	11.0%	272,800,740.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	306,560,000.00	-	33,759,260.00	33,759,260.00	11.0%	272,800,740.00
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	683,515,000.00	-	15,815,100.00	15,815,100.00	2.3%	667,699,900.00
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	683,515,000.00	-	15,815,100.00	15,815,100.00	2.3%	667,699,900.00
023400000000	Ministry Of Works & Infrastrutural Development	17,493,007,814.00	-	707,000.00	707,000.00	0.0%	17,492,300,814.00
023400100100	Ministry Of Works & Infrastrutural Development	17,360,607,814.00	-	707,000.00	707,000.00	0.0%	17,359,900,814.00
023400200100	Office Of The Surveyor General	132,400,000.00	-	-	-	0.0%	132,400,000.00
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	-	2,046,400.00	2,046,400.00	0.1%	2,672,641,100.00
023600100100	Ministry Of Tourism, Hospitality and Culture	2,674,687,500.00	-	2,046,400.00	2,046,400.00	0.1%	2,672,641,100.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	600,997,590,257.93	-	2,400,354,367.60	2,400,354,367.60	0.4%	598,597,235,890.33
023800100100	Ministry Of Budget, Economic Planning & Statistics	600,997,590,257.93	-	2,400,354,367.60	2,400,354,367.60	0.4%	598,597,235,890.33
025200000000	Ministry Of Water Resources	3,306,517,454.22	-	16,327,125.00	16,327,125.00	0.5%	3,290,190,329.22
025200100100	Ministry Of Water Resources	3,306,517,454.22	-	16,327,125.00	16,327,125.00	0.5%	3,290,190,329.22
025300000000	Ministry Of Housing and Urban Renewal and New Cities Decelont	2,425,447,380.00	-	7,705,060.00	7,705,060.00	0.3%	2,417,742,320.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	2,425,447,380.00	-	7,705,060.00	7,705,060.00	0.3%	2,417,742,320.00
026000000000	Ministry Of Lands and Physical Planning	125,679,320,100.00	-	131,788,326.70	131,788,326.70	0.1%	125,547,531,773.30
026000100100	Ministry Of Lands and Physical Planning	125,679,320,100.00	-	131,788,326.70	131,788,326.70	0.1%	125,547,531,773.30
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	4,000,000.00	-	-	-	0.0%	4,000,000.00
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	4,000,000.00	-	-	-	0.0%	4,000,000.00
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	-	118,988,808.00	118,988,808.00	14.9%	677,032,192.00
031800000000	Judiciary	246,031,000.00	-	112,158,897.86	112,158,897.86	45.6%	133,872,102.14
031800100100	Judicial Service Commission	8,081,000.00	-	10,000,000.00	10,000,000.00	123.7%	1,919,000.00
031800200100	Judiciary - High Court	215,100,000.00	-	93,396,627.86	93,396,627.86	43.4%	121,703,372.14
031800300100	Judiciary - Customary Court of Appeal	22,850,000.00	-	8,762,270.00	8,762,270.00	38.3%	14,087,730.00
032600000000	Ministry Of Justice and Attorney General	549,990,000.00	-	6,829,910.14	6,829,910.14	1.2%	543,160,089.86
032600100100	Ministry Of Justice and Attorney General	509,665,000.00	-	6,829,910.14	6,829,910.14	1.3%	502,835,089.86

Imo State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
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	-	1,023,445,598.50	1,023,445,598.50	2.8%	35,323,831,989.70
051300000000	Ministry of Youth Development and Talent Hunt	113,228,200.00	-	41,000.00	41,000.00	0.0%	113,187,200.00
051300100100	Ministry of Youth Development and Talent Hunt	113,228,200.00	-	41,000.00	41,000.00	0.0%	113,187,200.00
051400000000	Ministry Of Women Affairs and Vulnerable Groups	20,165,000.00	-	821,000.00	821,000.00	4.1%	19,344,000.00
051400100100	Ministry Of Women Affairs and Social Welfare	20,165,000.00	-	821,000.00	821,000.00	4.1%	19,344,000.00
051700000000	Ministry Of Education, Primary, and Secondary	4,784,002,684.20	-	513,327,053.78	513,327,053.78	10.7%	4,270,675,630.42
051700100100	Ministry Of Education, Primary and Secondary	4,784,002,684.20	-	513,327,053.78	513,327,053.78	10.7%	4,270,675,630.42
057700000000	Ministry of Tertiary and Technical Education	23,260,107,996.00	-	111,269,970.34	111,269,970.34	0.5%	23,148,838,025.66
057700100100	Ministry of Tertiary and Technical Education	23,260,107,996.00	-	111,269,970.34	111,269,970.34	0.5%	23,148,838,025.66
052100000000	Ministry Of Health	6,287,345,708.00	-	36,761,463.69	36,761,463.69	0.6%	6,250,584,244.31
052100100100	Ministry Of Health	6,287,345,708.00	-	36,761,463.69	36,761,463.69	0.6%	6,250,584,244.31
053500000000	Ministry Of Environment and Sanitation	1,465,870,000.00	-	358,495,410.69	358,495,410.69	24.5%	1,107,374,589.31
053500100100	Ministry Of Environment and Sanitation	1,465,870,000.00	-	358,495,410.69	358,495,410.69	24.5%	1,107,374,589.31
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	368,780,000.00	-	-	-	0.0%	368,780,000.00
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	26,220,000.00	-	-	-	0.0%	26,220,000.00
055100100200	Ministry of Rural Development & Economic Empowerment	342,560,000.00	-	-	-	0.0%	342,560,000.00
053900000000	Ministry of Sports	47,778,000.00	-	2,729,700.00	2,729,700.00	5.7%	45,048,300.00
053900100100	Ministry of Sports	25,750,000.00	-	2,729,700.00	2,729,700.00	10.6%	23,020,300.00
053900200100	Imo State Sports Commission	22,028,000.00	-	-	-	0.0%	22,028,000.00

1.K Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Imo State Government Budget Performance Report 2026 Q1 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	1,424,220,851,856.47	-	89,072,748,526.27	89,072,748,526.27	6.3%	1,335,148,103,330.20
11	GOVERNMENT SHARE OF FAAC	541,515,870,422.00	-	77,986,182,661.60	77,986,182,661.60	14.4%	463,529,687,760.40
1101	GOVERNMENT SHARE OF FAAC	541,515,870,422.00	-	77,986,182,661.60	77,986,182,661.60	14.4%	463,529,687,760.40
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	107,362,861,074.00	-	35,872,485,264.26	35,872,485,264.26	33.4%	71,490,375,809.74
11010101	STATUTORY ALLOCATION	70,920,860,185.00	-	28,775,873,008.31	28,775,873,008.31	40.6%	42,144,987,176.69
11010103	13% Derivation	36,442,000,889.00	-	7,096,612,255.95	7,096,612,255.95	19.5%	29,345,388,633.05
110102	STATE GOVERNMENT SHARE OF VAT	104,196,115,900.00	-	27,637,682,229.55	27,637,682,229.55	26.5%	76,558,433,670.45
11010201	SHARE OF VAT	104,196,115,900.00	-	27,637,682,229.55	27,637,682,229.55	26.5%	76,558,433,670.45
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	329,956,893,448.00	-	14,476,015,167.79	14,476,015,167.79	4.4%	315,480,878,280.21
11010303	Exchange Gain	13,132,761,046.00	-	-	-	0.0%	13,132,761,046.00
11010305	Electronic Money Transfer Levy (EMTL)	316,249,803,337.00	-	469,134,932.65	469,134,932.65	0.1%	315,780,668,404.35
11010307	FOREX Equalization Non-Mineral	149,328,866.00	-	-	-	0.0%	149,328,866.00
11010308	Solid Mineral	425,000,199.00	-	-	-	0.0%	425,000,199.00
11010309	Derivation Refunds	-	-	2,492,051,123.25	2,492,051,123.25	-	2,492,051,123.25
11010399	Other FAAC Distributions	-	-	11,514,829,111.89	11,514,829,111.89	-	11,514,829,111.89
12	INDEPENDENT REVENUE	281,755,391,176.54	-	8,686,211,497.07	8,686,211,497.07	3.1%	273,069,179,679.47
1201	TAX REVENUE	86,091,272,120.74	-	1,445,480,126.17	1,445,480,126.17	1.7%	84,645,791,994.57
120101	PERSONAL TAXES	33,055,265,317.00	-	546,902,370.14	546,902,370.14	1.7%	32,508,362,946.86
12010101	DIRECT ASSESSMENT TAX (CURRENT)	33,055,265,317.00	-	546,902,370.14	546,902,370.14	1.7%	32,508,362,946.86
120103	OTHER TAXES	53,036,006,803.74	-	898,577,756.03	898,577,756.03	1.7%	52,137,429,047.71
12010301	POOLS BETTING TAX (CURRENT)	931,133,000.00	-	-	-	0.0%	931,133,000.00
12010302	POOLS BETTING TAX (ARREARS)	801,059,000.00	-	-	-	0.0%	801,059,000.00
12010304	10% WITHHOLDING TAX ON DIVIDENDS	1,596,000,000.00	-	34,993,185.92	34,993,185.92	2.2%	1,561,006,814.08
12010305	10% WITHHOLDING TAX ON BANK INTEREST	49,684,414,803.74	-	863,584,570.11	863,584,570.11	1.7%	48,820,830,233.63
12010306	10% WITHHOLDING TAX ON RENTS	23,400,000.00	-	-	-	0.0%	23,400,000.00
1202	NON-TAX REVENUE	195,664,119,055.80	-	7,240,731,370.90	7,240,731,370.90	3.7%	188,423,387,684.90
120201	LICENCES - GENERAL	870,791,870.00	-	28,741,450.00	28,741,450.00	3.3%	842,050,420.00
12020107	BOATS & CANOE (SMALL CRAFT) LICENCE	7,000,000.00	-	-	-	0.0%	7,000,000.00
12020122	PRODUCE BUYING LICENCES	355,869,600.00	-	1,080,000.00	1,080,000.00	0.3%	354,789,600.00
12020132	MOTOR VEHICLE LICENCES	207,030,000.00	-	24,200,050.00	24,200,050.00	11.7%	182,829,950.00
12020137	TRADE PERMIT LICENCES	20,650,000.00	-	-	-	0.0%	20,650,000.00
12020142	LICENCE FEES FOR LIVSTOCK/POULTRY FEES SALERS	3,300,000.00	-	2,081,400.00	2,081,400.00	63.1%	1,218,600.00
12020143	HOTELS AND LODGING LICENCE FEES	101,400,000.00	-	1,380,000.00	1,380,000.00	1.4%	100,020,000.00

Imo State Government Budget Performance Report 2026 Q1 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020144	ROAD WORTHINESS	82,320,000.00	-	-	-	0.0%	82,320,000.00
12020145	LOADING PERMIT LICENCE	89,982,270.00	-	-	-	0.0%	89,982,270.00
12020146	HIDE AND SKIN PERMIT LICENCE	3,240,000.00	-	-	-	0.0%	3,240,000.00
120204	FEES - GENERAL	147,523,689,700.59	-	1,304,618,778.72	1,304,618,778.72	0.9%	146,219,070,921.87
12020401	COURT FEES	110,300,000.00	-	98,040,447.86	98,040,447.86	88.9%	12,259,552.14
12020425	DISINFECTION OF PRODUCE FEES	280,200,000.00	-	-	-	0.0%	280,200,000.00
12020426	COURT SUMMONS/OATH FEES	431,650,000.00	-	-	-	0.0%	431,650,000.00
12020427	TENDER FEES	2,754,311,610.00	-	37,749,283.66	37,749,283.66	1.4%	2,716,562,326.34
12020428	FIRE SAFETY CERTIFICATE FEES	15,200,000.00	-	-	-	0.0%	15,200,000.00
12020430	PROFESSIONAL REGISTRATION FEES	1,083,011,462.46	-	49,735,900.00	49,735,900.00	4.6%	1,033,275,562.46
12020437	DEEDS REGISTRATION FEES	7,695,000,000.00	-	25,052,057.00	25,052,057.00	0.3%	7,669,947,943.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	19,500,000.00	-	-	-	0.0%	19,500,000.00
12020439	AGENCY FEES	58,512,693,665.65	-	1,524,000.00	1,524,000.00	0.0%	58,511,169,665.65
12020441	LABORATORY FEES	40,738,000.00	-	-	-	0.0%	40,738,000.00
12020442	ASSOCIATION FEES	60,500,000.00	-	-	-	0.0%	60,500,000.00
12020445	CHANGE OF OWNERSHIP FEES	34,507,800,057.00	-	-	-	0.0%	34,507,800,057.00
12020449	BUSINESS/TRADE OPERATING FEES	1,075,948,968.00	-	-	-	0.0%	1,075,948,968.00
12020450	INSPECTION FEES	2,460,814,491.38	-	253,157,623.00	253,157,623.00	10.3%	2,207,656,868.38
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	2,461,392,058.34	-	442,434,383.70	442,434,383.70	18.0%	2,018,957,674.64
12020453	APPLICATIONS FEES	23,152,289,117.76	-	395,833,683.50	395,833,683.50	1.7%	22,756,455,434.26
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	2,500,000.00	-	-	-	0.0%	2,500,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	98,620,000.00	-	-	-	0.0%	98,620,000.00
12020457	AFFILIATION CHARGES	284,752,700.00	-	-	-	0.0%	284,752,700.00
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	-	1,091,400.00	1,091,400.00	0.0%	12,200,382,570.00
120205	FINES - GENERAL	14,963,918,240.00	-	151,744,207.40	151,744,207.40	1.0%	14,812,174,032.60
12020501	FINES/PENALTIES	14,963,918,240.00	-	151,744,207.40	151,744,207.40	1.0%	14,812,174,032.60
120206	SALES - GENERAL	3,789,330,000.00	-	21,072,763.69	21,072,763.69	0.6%	3,768,257,236.31
12020601	SALES OF JOURNAL & PUBLICATIONS	52,905,000.00	-	-	-	0.0%	52,905,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	86,180,000.00	-	21,072,763.69	21,072,763.69	24.5%	65,107,236.31
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	1,635,000.00	-	-	-	0.0%	1,635,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	2,148,000,000.00	-	-	-	0.0%	2,148,000,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,498,160,000.00	-	-	-	0.0%	1,498,160,000.00
12020616	SALES OF FORMS	2,450,000.00	-	-	-	0.0%	2,450,000.00
120207	EARNINGS -GENERAL	20,693,553,534.21	-	5,726,413,511.09	5,726,413,511.09	27.7%	14,967,140,023.12
12020701	EARNINGS FROM CONSULTANCY SERVICES	5,120,501,103.90	-	-	-	0.0%	5,120,501,103.90
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	245,703,000.00	-	-	-	0.0%	245,703,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	177,603,000.00	-	-	-	0.0%	177,603,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	57,150,000.00	-	-	-	0.0%	57,150,000.00
12020710	EARNINGS FROM HIRE OF AIRCRAFT	5,400,000.00	-	-	-	0.0%	5,400,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	14,759,927,630.31	-	5,726,413,511.09	5,726,413,511.09	38.8%	9,033,514,119.22
12020713	EARNINGS FROM LIBRARY SERVICES	327,268,800.00	-	-	-	0.0%	327,268,800.00
120209	RENT ON LAND & OTHERS - GENERAL	7,822,835,711.00	-	8,140,660.00	8,140,660.00	0.1%	7,814,695,051.00
12020901	RENT ON GOVT. LAND	6,840,000,000.00	-	-	-	0.0%	6,840,000,000.00
12020906	RENTS ON GOVT. PROPERTIES	982,835,711.00	-	8,140,660.00	8,140,660.00	0.8%	974,695,051.00
13	AID AND GRANTS	196,399,699,317.25	-	2,400,354,367.60	2,400,354,367.60	1.2%	193,999,344,949.65
1302	GRANTS	196,399,699,317.25	-	2,400,354,367.60	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	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	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	-	-	-	0.0%	404,549,890,940.68
1403	LOANS / BORROWINGS RECEIPT	404,549,890,940.68	-	-	-	0.0%	404,549,890,940.68
140302	INTERNATIONAL LOANS / BORROWINGS RECEIPT	404,549,890,940.68	-	-	-	0.0%	404,549,890,940.68
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	404,549,890,940.68	-	-	-	0.0%	404,549,890,940.68

1.1 Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	-	86,670,216,424.72	86,670,216,424.72	5.9%	1,387,550,635,431.75
01000000000	Administrative Sector	155,046,619,888.93	-	11,920,837,476.15	11,920,837,476.15	7.7%	143,125,782,412.78
01110000000	Governors Office	103,346,784,725.68	-	8,515,647,707.38	8,515,647,707.38	8.2%	94,831,137,018.30
011100100100	Office Of The Executive Governor	101,594,872,501.55	-	8,142,193,671.80	8,142,193,671.80	8.0%	93,452,678,829.75
011100100200	Office Of The Deputy Governor	1,751,912,224.13	-	373,454,035.58	373,454,035.58	21.3%	1,378,458,188.55
01120000000	Imo State House of Assembly	9,340,636,873.60	-	1,460,847,659.84	1,460,847,659.84	15.6%	7,879,789,213.76
011200300100	Imo State House of Assembly	8,389,901,950.60	-	1,449,847,659.84	1,449,847,659.84	17.3%	6,940,054,290.76
011200400100	House of Assembly Service Commission	950,734,923.00	-	11,000,000.00	11,000,000.00	1.2%	939,734,923.00
01230000000	Ministry Of Information, Public Orientation and Strategy	1,975,823,351.38	-	79,700,000.00	79,700,000.00	4.0%	1,896,123,351.38
012300100100	Ministry Of Information, Public Orientation and Strategy	1,975,823,351.38	-	79,700,000.00	79,700,000.00	4.0%	1,896,123,351.38
01240000000	Ministry Of Homeland Security and Vigilante Affairs	2,213,042,477.50	-	357,397,550.00	357,397,550.00	16.1%	1,855,644,927.50
012400100100	Ministry Of Homeland Security and Vigilante Affairs	2,213,042,477.50	-	357,397,550.00	357,397,550.00	16.1%	1,855,644,927.50
01250000000	Office Of The Head Of Service	23,628,744,566.68	-	57,000,000.00	57,000,000.00	0.2%	23,571,744,566.68
012500100100	Office Of The Head Of Service	23,628,744,566.68	-	57,000,000.00	57,000,000.00	0.2%	23,571,744,566.68
01400000000	Office Of The Auditor General	1,904,037,924.00	-	44,000,000.00	44,000,000.00	2.3%	1,860,037,924.00
014000100100	Office Of The Auditor General - State	1,371,342,523.15	-	22,500,000.00	22,500,000.00	1.6%	1,348,842,523.15
014000300100	Audit Service Commission	532,695,400.85	-	21,500,000.00	21,500,000.00	4.0%	511,195,400.85
01470000000	Civil Service Commission	894,886,657.40	-	32,000,000.00	32,000,000.00	3.6%	862,886,657.40
014700100100	Civil Service Commission	894,886,657.40	-	32,000,000.00	32,000,000.00	3.6%	862,886,657.40
01490000000	Local Government Service Commission	1,455,409,894.10	-	30,000,000.00	30,000,000.00	2.1%	1,425,409,894.10
014900100100	Local Government Service Commission	1,455,409,894.10	-	30,000,000.00	30,000,000.00	2.1%	1,425,409,894.10
01480000000	Imo State Independent Electoral Commission	2,696,030,501.56	-	19,694,558.93	19,694,558.93	0.7%	2,676,335,942.63
014800100100	Imo State Independent Electoral Commission	2,696,030,501.56	-	19,694,558.93	19,694,558.93	0.7%	2,676,335,942.63
01610000000	Office Of The Secretary To The State Govt	2,362,334,007.33	-	121,550,000.00	121,550,000.00	5.1%	2,240,784,007.33
016100100100	Office Of The Secretary To The State Govt	2,362,334,007.33	-	121,550,000.00	121,550,000.00	5.1%	2,240,784,007.33
01620000000	Ministry of Special Projects	4,293,284,419.98	-	1,201,500,000.00	1,201,500,000.00	28.0%	3,091,784,419.98
016200100100	Ministry of Special Projects	4,293,284,419.98	-	1,201,500,000.00	1,201,500,000.00	28.0%	3,091,784,419.98
01630000000	Ministry of Special Duties	935,604,489.75	-	1,500,000.00	1,500,000.00	0.2%	934,104,489.75
016300100100	Ministry of Special Duties	935,604,489.75	-	1,500,000.00	1,500,000.00	0.2%	934,104,489.75
02000000000	Economic Sector	1,080,996,395,669.68	-	69,624,609,270.68	69,624,609,270.68	6.4%	1,011,371,786,399.00
02150000000	Ministry Of Agriculture and Food Security	15,074,860,350.36	-	119,578,600.00	119,578,600.00	0.8%	14,955,281,750.36
021500100100	Ministry Of Agriculture and Food Security	15,074,860,350.36	-	119,578,600.00	119,578,600.00	0.8%	14,955,281,750.36
02700000000	Ministry of Livestock Development	8,348,900,348.06	-	1,500,000.00	1,500,000.00	0.0%	8,347,400,348.06
027000100100	Ministry of Livestock Development	8,348,900,348.06	-	1,500,000.00	1,500,000.00	0.0%	8,347,400,348.06
02200000000	Ministry Of Finance	5,657,457,462.00	-	393,973,377.72	393,973,377.72	7.0%	5,263,484,084.28
022000100100	Ministry Of Finance	4,924,999,982.00	-	350,473,377.72	350,473,377.72	7.1%	4,574,526,604.28
022000800100	Imo State Internal Revenue Service	732,457,480.00	-	43,500,000.00	43,500,000.00	5.9%	688,957,480.00
02220000000	Ministry Of Trade, Commerce and Investment	311,450,285.00	-	4,500,000.00	4,500,000.00	1.4%	306,950,285.00
022200100100	Ministry Of Trade, Commerce and Investment	311,450,285.00	-	4,500,000.00	4,500,000.00	1.4%	306,950,285.00
02280000000	Ministry Of Science, Technology and Innovation and Engineering Services	69,405,000.00	-	1,500,000.00	1,500,000.00	2.2%	67,905,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	69,405,000.00	-	1,500,000.00	1,500,000.00	2.2%	67,905,000.00
02290000000	Ministry Of Transport	66,309,240.56	-	1,500,000.00	1,500,000.00	2.3%	64,809,240.56
022900100100	Ministry Of Transport	66,309,240.56	-	1,500,000.00	1,500,000.00	2.3%	64,809,240.56
02320000000	MINISTRY OF PETROLEUM and Natural Gas Development	318,035,000.00	-	1,500,000.00	1,500,000.00	0.5%	316,535,000.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	318,035,000.00	-	1,500,000.00	1,500,000.00	0.5%	316,535,000.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	994,788,530.28	-	1,500,000.00	1,500,000.00	0.2%	993,288,530.28
02330000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	5,038,203,414.36	-	1,500,000.00	1,500,000.00	0.0%	5,036,703,414.36
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	5,038,203,414.36	-	1,500,000.00	1,500,000.00	0.0%	5,036,703,414.36
02340000000	Ministry Of Works & Infrastructural Development	701,523,384,912.95	-	57,267,377,801.75	57,267,377,801.75	8.2%	644,256,007,111.20
023400100100	Ministry Of Works & Infrastructural Development	699,960,063,107.85	-	57,267,377,801.75	57,267,377,801.75	8.2%	642,692,685,306.10
023400200100	Office Of The Surveyor General	1,563,321,805.10	-	-	-	0.0%	1,563,321,805.10
02310000000	Ministry Of Power and Electrification	195,487,927,113.30	-	315,357,900.00	315,357,900.00	0.2%	195,172,569,213.30

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023100100100	Ministry Of Power and Electrification	192,385,462,939.47	-	65,357,900.00	65,357,900.00	0.0%	192,320,105,039.47
023100100200	Imo State Electricity Regulatory Commission	3,102,464,173.83	-	250,000,000.00	250,000,000.00	8.1%	2,852,464,173.83
023600000000	Ministry Of Tourism, Hospitality and Culture	2,822,014,463.18	-	248,709,900.00	248,709,900.00	8.8%	2,573,304,563.18
023600100100	Ministry Of Tourism, Hospitality and Culture	2,822,014,463.18	-	248,709,900.00	248,709,900.00	8.8%	2,573,304,563.18
023800000000	Ministry Of Budget, Economic Planning & Statistics	2,561,584,608.55	-	27,000,000.00	27,000,000.00	1.1%	2,534,584,608.55
023800100100	Ministry Of Budget, Economic Planning & Statistics	2,561,584,608.55	-	27,000,000.00	27,000,000.00	1.1%	2,534,584,608.55
025200000000	Ministry Of Water Resources	52,102,993,280.52	-	54,000,000.00	54,000,000.00	0.1%	52,048,993,280.52
025200100100	Ministry Of Water Resources	52,102,993,280.52	-	54,000,000.00	54,000,000.00	0.1%	52,048,993,280.52
025300000000	Ministry Of Housing and Urban Renewal and New Cities Develonment	10,802,316,627.78	-	17,500,000.00	17,500,000.00	0.2%	10,784,816,627.78
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	10,802,316,627.78	-	17,500,000.00	17,500,000.00	0.2%	10,784,816,627.78
026000000000	Ministry Of Lands and Physical Planning	3,149,336,270.38	-	99,500,000.00	99,500,000.00	3.2%	3,049,836,270.38
026000100100	Ministry Of Lands and Physical Planning	3,149,336,270.38	-	99,500,000.00	99,500,000.00	3.2%	3,049,836,270.38
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	10,365,339,335.38	-	1,500,000.00	1,500,000.00	0.0%	10,363,839,335.38
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	10,365,339,335.38	-	1,500,000.00	1,500,000.00	0.0%	10,363,839,335.38
027600000000	Ministry of Digital Economy and E-Government	3,145,964,630.28	-	25,500,000.00	25,500,000.00	0.8%	3,120,464,630.28
027600100100	Ministry of Digital Economy and E-Government	3,145,964,630.28	-	25,500,000.00	25,500,000.00	0.8%	3,120,464,630.28
030000000000	Law and Justice Sector	37,667,373,103.01	-	962,070,000.00	962,070,000.00	2.6%	36,705,303,103.01
031800000000	Judiciary	31,894,867,502.53	-	868,170,000.00	868,170,000.00	2.7%	31,026,697,502.53
031800100100	Judicial Service Commission	1,830,194,362.75	-	55,500,000.00	55,500,000.00	3.0%	1,774,694,362.75
031800200100	Judiciary - High Court	19,291,887,082.67	-	707,670,000.00	707,670,000.00	3.7%	18,584,217,082.67
031800300100	Judiciary - Customary Court of Appeal	10,772,786,057.11	-	105,000,000.00	105,000,000.00	1.0%	10,667,786,057.11
032600000000	Ministry Of Justice and Attorney General	5,772,505,600.48	-	93,900,000.00	93,900,000.00	1.6%	5,678,605,600.48
032600100100	Ministry Of Justice and Attorney General	5,613,339,556.88	-	92,400,000.00	92,400,000.00	1.6%	5,520,939,556.88
032600200100	Law Reform Commission	159,166,043.60	-	1,500,000.00	1,500,000.00	0.9%	157,666,043.60
040000000000	Regional Sector	2,848,411,707.40	-	5,533,859.76	5,533,859.76	0.2%	2,842,877,847.64
045800000000	Ministry of Niger Delta	2,848,411,707.40	-	5,533,859.76	5,533,859.76	0.2%	2,842,877,847.64
045800100100	Ministry of Niger Delta	2,848,411,707.40	-	5,533,859.76	5,533,859.76	0.2%	2,842,877,847.64
050000000000	Social Services Sector	197,662,051,487.46	-	4,157,165,818.13	4,157,165,818.13	2.1%	193,504,885,669.33
051300000000	Ministry of Youth Development and Talent Hunt	1,752,393,779.98	-	77,500,000.00	77,500,000.00	4.4%	1,674,893,779.98
051300100100	Ministry of Youth Development and Talent Hunt	1,752,393,779.98	-	77,500,000.00	77,500,000.00	4.4%	1,674,893,779.98
051400000000	Ministry Of Women Affairs and Vulnerable Groups	2,828,679,496.18	-	35,000,000.00	35,000,000.00	1.2%	2,793,679,496.18
051400100100	Ministry Of Women Affairs and Social Welfare	2,828,679,496.18	-	35,000,000.00	35,000,000.00	1.2%	2,793,679,496.18
051700000000	Ministry Of Education, Primary, and Secondary	37,429,775,992.38	-	452,353,795.20	452,353,795.20	1.2%	36,977,422,197.18
051700100100	Ministry Of Education, Primary and Secondary	25,789,775,992.38	-	452,353,795.20	452,353,795.20	1.8%	25,337,422,197.18
051700200100	Imo State Universal Basic Education Board	6,580,000,000.00	-	-	-	0.0%	6,580,000,000.00

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100	Secondary Education Mgt Board	5,060,000,000.00	-	-	-	0.0%	5,060,000,000.00
057700000000	Ministry of Tertiary and Technical Education	49,166,636,686.18	-	1,863,239,992.56	1,863,239,992.56	3.8%	47,303,396,693.62
057700100100	Ministry of Tertiary and Technical Education	40,066,636,686.18	-	1,863,239,992.56	1,863,239,992.56	4.7%	38,203,396,693.62
057700200100	Imo State University, Owerri	3,300,000,000.00	-	-	-	0.0%	3,300,000,000.00
057700300100	Imo State Polytechnic, Omuma	2,000,000,000.00	-	-	-	0.0%	2,000,000,000.00
057700500100	Kingsley Ozurumba University, Ogboko	1,300,000,000.00	-	-	-	0.0%	1,300,000,000.00
057700600100	University of Innovation, Science and Technology, Omuma	2,500,000,000.00	-	-	-	0.0%	2,500,000,000.00
052100000000	Ministry Of Health	70,331,344,335.28	-	1,525,507,511.13	1,525,507,511.13	2.2%	68,805,836,824.15
052100100100	Ministry Of Health	60,431,344,335.28	-	1,524,007,511.13	1,524,007,511.13	2.5%	58,907,336,824.15
052100200100	Health Mgt Board	500,000,000.00	-	-	-	0.0%	500,000,000.00
052100300100	Imo State University Teaching Hospital, Orlu	2,200,000,000.00	-	-	-	0.0%	2,200,000,000.00
052100400100	Imo State Specialist Hospital, Umuguma	2,700,000,000.00	-	-	-	0.0%	2,700,000,000.00
052100500100	Imo State Primary Health Dev. Agency,Owerri	2,500,000,000.00	-	-	-	0.0%	2,500,000,000.00
052100600100	Imo State Health Insurance Agency,Owerri	2,000,000,000.00	-	1,500,000.00	1,500,000.00	0.1%	1,998,500,000.00
053500000000	Ministry Of Environment and Sanitation	11,566,422,167.64	-	70,500,000.00	70,500,000.00	0.6%	11,495,922,167.64
053500100100	Ministry Of Environment and Sanitation	11,566,422,167.64	-	70,500,000.00	70,500,000.00	0.6%	11,495,922,167.64
055400000000	Ministry of Humanitarian Affairs	2,680,223,572.38	-	70,135,000.00	70,135,000.00	2.6%	2,610,088,572.38
055400100100	Ministry of Humanitarian Affairs	2,680,223,572.38	-	70,135,000.00	70,135,000.00	2.6%	2,610,088,572.38
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	16,237,948,315.08	-	43,429,519.24	43,429,519.24	0.3%	16,194,518,795.84
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	789,793,951.88	-	20,000,000.00	20,000,000.00	2.5%	769,793,951.88
055100100200	Ministry of Rural Development & Economic Empowerment	15,448,154,363.20	-	23,429,519.24	23,429,519.24	0.2%	15,424,724,843.96
053900000000	Ministry of Sports	5,668,627,142.38	-	19,500,000.00	19,500,000.00	0.3%	5,649,127,142.38
053900100100	Ministry of Sports	2,399,060,159.98	-	-	-	0.0%	2,399,060,159.98
053900200100	Imo State Sports Commission	3,269,566,982.40	-	19,500,000.00	19,500,000.00	0.6%	3,250,066,982.40

Table 5: Personnel Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	141,488,675,694.39	-	2,138,999,429.90	2,138,999,429.90	1.5%	139,349,676,264.49
01000000000	Administrative Sector	49,475,224,135.45	-	888,146,541.50	888,146,541.50	1.8%	48,587,077,593.95
01110000000	Governors Office	19,500,271,255.68	-	623,004,322.73	623,004,322.73	3.2%	18,877,266,932.95
011100100100	Office Of The Executive Governor	19,155,024,031.55	-	600,300,287.15	600,300,287.15	3.1%	18,554,723,744.40
011100100200	Office Of The Deputy Governor	345,247,224.13	-	22,704,035.58	22,704,035.58	6.6%	322,543,188.55
01120000000	Imo State House of Assembly	2,442,643,554.60	-	51,447,659.84	51,447,659.84	2.1%	2,391,195,894.76
011200300100	Imo State House of Assembly	1,699,925,631.60	-	46,447,659.84	46,447,659.84	2.7%	1,653,477,971.76
011200400100	House of Assembly Service Commission	742,717,923.00	-	5,000,000.00	5,000,000.00	0.7%	737,717,923.00
01230000000	Ministry Of Information, Public Orietation and Strategy	1,197,843,082.38	-	40,000,000.00	40,000,000.00	3.3%	1,157,843,082.38
012300100100	Ministry Of Information, Public Orietation and Strategy	1,197,843,082.38	-	40,000,000.00	40,000,000.00	3.3%	1,157,843,082.38
01240000000	Ministry Of Homeland Security and Vigilante Affairs	168,610,477.50	-	-	-	0.0%	168,610,477.50
012400100100	Ministry Of Homeland Security and Vigilante Affairs	168,610,477.50	-	-	-	0.0%	168,610,477.50
01250000000	Office Of The Head Of Service	21,969,630,811.98	-	24,000,000.00	24,000,000.00	0.1%	21,945,630,811.98
012500100100	Office Of The Head Of Service	21,969,630,811.98	-	24,000,000.00	24,000,000.00	0.1%	21,945,630,811.98
01400000000	Office Of The Auditor General	964,422,924.00	-	41,000,000.00	41,000,000.00	4.3%	923,422,924.00
014000100100	Office Of The Auditor General - State	496,832,523.15	-	21,000,000.00	21,000,000.00	4.2%	475,832,523.15
014000300100	Audit Service Commission	467,590,400.85	-	20,000,000.00	20,000,000.00	4.3%	447,590,400.85
01470000000	Civil Service Commission	455,422,052.40	-	26,000,000.00	26,000,000.00	5.7%	429,422,052.40
014700100100	Civil Service Commission	455,422,052.40	-	26,000,000.00	26,000,000.00	5.7%	429,422,052.40
01490000000	Local Government Service Commission	322,988,567.10	-	24,000,000.00	24,000,000.00	7.4%	298,988,567.10
014900100100	Local Government Service Commission	322,988,567.10	-	24,000,000.00	24,000,000.00	7.4%	298,988,567.10
01480000000	Imo State Independent Electoral Commission	683,145,230.70	-	16,694,558.93	16,694,558.93	2.4%	666,450,671.77
014800100100	Imo State Independent Electoral Commission	683,145,230.70	-	16,694,558.93	16,694,558.93	2.4%	666,450,671.77
01610000000	Office Of The Secretary To The State Govt	1,139,621,674.08	-	42,000,000.00	42,000,000.00	3.7%	1,097,621,674.08
016100100100	Office Of The Secretary To The State Govt	1,139,621,674.08	-	42,000,000.00	42,000,000.00	3.7%	1,097,621,674.08
01620000000	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
01630000000	Ministry of Special Duties	337,340,085.08	-	-	-	0.0%	337,340,085.08
016300100100	Ministry of Special Duties	337,340,085.08	-	-	-	0.0%	337,340,085.08
02000000000	Economic Sector	26,072,464,790.71	-	352,947,446.20	352,947,446.20	1.4%	25,719,517,344.51
02150000000	Ministry Of Agriculture and Food Security	1,089,269,681.08	-	50,000,000.00	50,000,000.00	4.6%	1,039,269,681.08
021500100100	Ministry Of Agriculture and Food Security	1,089,269,681.08	-	50,000,000.00	50,000,000.00	4.6%	1,039,269,681.08
02700000000	Ministry of Livestock Development	1,091,483,678.78	-	-	-	0.0%	1,091,483,678.78
027000100100	Ministry of Livestock Development	1,091,483,678.78	-	-	-	0.0%	1,091,483,678.78
02200000000	Ministry Of Finance	6,282,939,748.29	-	61,947,446.20	61,947,446.20	1.0%	6,220,992,302.09
022000100100	Ministry Of Finance	6,090,356,372.98	-	40,000,000.00	40,000,000.00	0.7%	6,050,356,372.98
022000800100	Imo State Internal Revenue Service	192,583,375.31	-	21,947,446.20	21,947,446.20	11.4%	170,635,929.11
02220000000	Ministry Of Trade, Commerce and Investment	1,663,924,872.88	-	25,000,000.00	25,000,000.00	1.5%	1,638,924,872.88
022200100100	Ministry Of Trade, Commerce and Investment	1,663,924,872.88	-	25,000,000.00	25,000,000.00	1.5%	1,638,924,872.88
02280000000	Ministry Of Science, Technology and Innovation and Engineering Services	600,924,765.38	-	18,000,000.00	18,000,000.00	3.0%	582,924,765.38

Imo State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	600,924,765.38	-	18,000,000.00	18,000,000.00	3.0%	582,924,765.38
022900000000	Ministry Of Transport	752,673,777.78	-	40,000,000.00	40,000,000.00	5.3%	712,673,777.78
022900100100	Ministry Of Transport	752,673,777.78	-	40,000,000.00	40,000,000.00	5.3%	712,673,777.78
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	-	-	-	0.0%	459,637,921.58
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	459,637,921.58	-	-	-	0.0%	459,637,921.58
023400000000	Ministry Of Works & Infrastrutural Development	2,024,053,928.78	-	37,000,000.00	37,000,000.00	1.8%	1,987,053,928.78
023400100100	Ministry Of Works & Infrastrutural Development	1,496,532,123.68	-	37,000,000.00	37,000,000.00	2.5%	1,459,532,123.68
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
023600000000	Ministry Of Tourism, Hospitality and Culture	1,148,829,244.18	-	21,000,000.00	21,000,000.00	1.8%	1,127,829,244.18
023600100100	Ministry Of Tourism, Hospitality and Culture	1,148,829,244.18	-	21,000,000.00	21,000,000.00	1.8%	1,127,829,244.18
023800000000	Ministry Of Budget, Economic Planning & Statistics	734,327,108.55	-	18,000,000.00	18,000,000.00	2.5%	716,327,108.55
023800100100	Ministry Of Budget, Economic Planning & Statistics	734,327,108.55	-	18,000,000.00	18,000,000.00	2.5%	716,327,108.55
025200000000	Ministry Of Water Resources	4,852,905,391.98	-	21,000,000.00	21,000,000.00	0.4%	4,831,905,391.98
025200100100	Ministry Of Water Resources	4,852,905,391.98	-	21,000,000.00	21,000,000.00	0.4%	4,831,905,391.98
025300000000	Ministry Of Housing and Urban Renewal and New Cities Declonment	731,646,342.78	-	16,000,000.00	16,000,000.00	2.2%	715,646,342.78
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	731,646,342.78	-	16,000,000.00	16,000,000.00	2.2%	715,646,342.78
026000000000	Ministry Of Lands and Physical Planning	1,956,981,270.38	-	45,000,000.00	45,000,000.00	2.3%	1,911,981,270.38
026000100100	Ministry Of Lands and Physical Planning	1,956,981,270.38	-	45,000,000.00	45,000,000.00	2.3%	1,911,981,270.38
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	422,238,765.38	-	-	-	0.0%	422,238,765.38
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	422,238,765.38	-	-	-	0.0%	422,238,765.38
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	-	320,000,000.00	320,000,000.00	1.4%	21,892,643,051.72
031800000000	Judiciary	18,237,507,251.24	-	230,000,000.00	230,000,000.00	1.3%	18,007,507,251.24
031800100100	Judicial Service Commission	761,938,362.75	-	48,000,000.00	48,000,000.00	6.3%	713,938,362.75
031800200100	Judiciary - High Court	9,230,582,831.38	-	92,000,000.00	92,000,000.00	1.0%	9,138,582,831.38
031800300100	Judiciary - Customary Court of Appeal	8,244,986,057.11	-	90,000,000.00	90,000,000.00	1.1%	8,154,986,057.11
032600000000	Ministry Of Justice and Attorney General	3,975,135,800.48	-	90,000,000.00	90,000,000.00	2.3%	3,885,135,800.48

Imo State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
032600100100	Ministry Of Justice and Attorney General	3,858,553,756.88	-	90,000,000.00	90,000,000.00	2.3%	3,768,553,756.88
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	4,033,859.76	4.1%	94,156,847.64
045800000000	Ministry of Niger Delta	98,190,707.40	-	4,033,859.76	4,033,859.76	4.1%	94,156,847.64
045800100100	Ministry of Niger Delta	98,190,707.40	-	4,033,859.76	4,033,859.76	4.1%	94,156,847.64
050000000000	Social Services Sector	43,630,153,009.11	-	573,871,582.44	573,871,582.44	1.3%	43,056,281,426.67
051300000000	Ministry of Youth Development and Talent Hunt	358,881,279.98	-	25,000,000.00	25,000,000.00	7.0%	333,881,279.98
051300100100	Ministry of Youth Development and Talent Hunt	358,881,279.98	-	25,000,000.00	25,000,000.00	7.0%	333,881,279.98
051400000000	Ministry Of Women Affairs and Vulnerable Groups	929,280,245.18	-	23,000,000.00	23,000,000.00	2.5%	906,280,245.18
051400100100	Ministry Of Women Affairs and Social Welfare	929,280,245.18	-	23,000,000.00	23,000,000.00	2.5%	906,280,245.18
051700000000	Ministry Of Education, Primary, and Secondary	11,000,488,971.38	-	103,942,063.20	103,942,063.20	0.9%	10,896,546,908.18
051700100100	Ministry Of Education, Primary and Secondary	6,300,488,971.38	-	103,942,063.20	103,942,063.20	1.6%	6,196,546,908.18
051700200100	Imo State Universal Basic Education Board	3,000,000,000.00	-	-	-	0.0%	3,000,000,000.00
051700300100	Secondary Education Mgt Board	1,700,000,000.00	-	-	-	0.0%	1,700,000,000.00
057700000000	Ministry of Tertiary and Technical Education	12,577,612,664.40	-	21,000,000.00	21,000,000.00	0.2%	12,556,612,664.40
057700100100	Ministry of Tertiary and Technical Education	7,277,612,664.40	-	21,000,000.00	21,000,000.00	0.3%	7,256,612,664.40
057700200100	Imo State University, Owerri	2,300,000,000.00	-	-	-	0.0%	2,300,000,000.00
057700300100	Imo State Polytechnic, Omuma	1,200,000,000.00	-	-	-	0.0%	1,200,000,000.00
057700500100	Kingsley Ozurumba University, Ogboko	1,300,000,000.00	-	-	-	0.0%	1,300,000,000.00
057700600100	University of Innovation, Science and Technology, Omuma	500,000,000.00	-	-	-	0.0%	500,000,000.00
052100000000	Ministry Of Health	13,352,341,046.28	-	320,000,000.00	320,000,000.00	2.4%	13,032,341,046.28
052100100100	Ministry Of Health	11,852,341,046.28	-	320,000,000.00	320,000,000.00	2.7%	11,532,341,046.28
052100200100	Health Mgt Board	150,000,000.00	-	-	-	0.0%	150,000,000.00
052100300100	Imo State University Teaching Hospital, Orlu	700,000,000.00	-	-	-	0.0%	700,000,000.00
052100400100	Imo State Specialist Hospital, Umuguma	250,000,000.00	-	-	-	0.0%	250,000,000.00
052100500100	Imo State Primary Health Dev. Agency,Owerri	200,000,000.00	-	-	-	0.0%	200,000,000.00
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	-	21,000,000.00	21,000,000.00	1.6%	1,307,039,499.08
053500100100	Ministry Of Environment and Sanitation	1,328,039,499.08	-	21,000,000.00	21,000,000.00	1.6%	1,307,039,499.08
055400000000	Ministry of Humanitarian Affairs	249,831,345.38	-	-	-	0.0%	249,831,345.38
055400100100	Ministry of Humanitarian Affairs	249,831,345.38	-	-	-	0.0%	249,831,345.38
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	846,468,315.08	-	41,929,519.24	41,929,519.24	5.0%	804,538,795.84
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	611,923,951.88	-	20,000,000.00	20,000,000.00	3.3%	591,923,951.88
055100100200	Ministry of Rural Development & Economic Empowerment	234,544,363.20	-	21,929,519.24	21,929,519.24	9.3%	212,614,843.96
053900000000	Ministry of Sports	2,987,209,642.38	-	18,000,000.00	18,000,000.00	0.6%	2,969,209,642.38
053900100100	Ministry of Sports	1,453,150,159.98	-	-	-	0.0%	1,453,150,159.98
053900200100	Imo State Sports Commission	1,534,059,482.40	-	18,000,000.00	18,000,000.00	1.2%	1,516,059,482.40

Table 6: Overhead Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	60,528,327,965.87	-	10,536,319,244.37	10,536,319,244.37	17.4%	49,992,008,721.50
01000000000	Administrative Sector	24,221,334,176.25	-	8,487,793,384.65	8,487,793,384.65	35.0%	15,733,540,791.60
01110000000	Governors Office	14,527,157,915.00	-	6,642,643,384.65	6,642,643,384.65	45.7%	7,884,514,530.35
011100100100	Office Of The Executive Governor	13,120,492,915.00	-	6,291,893,384.65	6,291,893,384.65	48.0%	6,828,599,530.35
011100100200	Office Of The Deputy Governor	1,406,665,000.00	-	350,750,000.00	350,750,000.00	24.9%	1,055,915,000.00
01120000000	Imo State House of Assembly	5,158,996,319.00	-	1,402,400,000.00	1,402,400,000.00	27.2%	3,756,596,319.00
011200300100	Imo State House of Assembly	5,038,966,319.00	-	1,396,400,000.00	1,396,400,000.00	27.7%	3,642,566,319.00
011200400100	House of Assembly Service Commission	120,030,000.00	-	6,000,000.00	6,000,000.00	5.0%	114,030,000.00
01230000000	Ministry Of Information, Public Orietation and Strategy	189,310,000.00	-	37,700,000.00	37,700,000.00	19.9%	151,610,000.00
012300100100	Ministry Of Information, Public Orietation and Strategy	189,310,000.00	-	37,700,000.00	37,700,000.00	19.9%	151,610,000.00
01240000000	Ministry Of Homeland Security and Vigilante Affairs	1,544,432,000.00	-	274,500,000.00	274,500,000.00	17.8%	1,269,932,000.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs	1,544,432,000.00	-	274,500,000.00	274,500,000.00	17.8%	1,269,932,000.00
01250000000	Office Of The Head Of Service	263,113,754.70	-	33,000,000.00	33,000,000.00	12.5%	230,113,754.70
012500100100	Office Of The Head Of Service	263,113,754.70	-	33,000,000.00	33,000,000.00	12.5%	230,113,754.70
01400000000	Office Of The Auditor General	350,615,000.00	-	3,000,000.00	3,000,000.00	0.9%	347,615,000.00
014000100100	Office Of The Auditor General - State	285,510,000.00	-	1,500,000.00	1,500,000.00	0.5%	284,010,000.00
014000300100	Audit Service Commission	65,105,000.00	-	1,500,000.00	1,500,000.00	2.3%	63,605,000.00
01470000000	Civil Service Commission	189,464,605.00	-	6,000,000.00	6,000,000.00	3.2%	183,464,605.00
014700100100	Civil Service Commission	189,464,605.00	-	6,000,000.00	6,000,000.00	3.2%	183,464,605.00
01490000000	Local Government Service Commission	130,501,327.00	-	6,000,000.00	6,000,000.00	4.6%	124,501,327.00
014900100100	Local Government Service Commission	130,501,327.00	-	6,000,000.00	6,000,000.00	4.6%	124,501,327.00
01480000000	Imo State Independent Electoral Commission	1,439,285,270.86	-	3,000,000.00	3,000,000.00	0.2%	1,436,285,270.86
014800100100	Imo State Independent Electoral Commission	1,439,285,270.86	-	3,000,000.00	3,000,000.00	0.2%	1,436,285,270.86
01610000000	Office Of The Secretary To The State Govt	353,712,333.25	-	79,550,000.00	79,550,000.00	22.5%	274,162,333.25
016100100100	Office Of The Secretary To The State Govt	353,712,333.25	-	79,550,000.00	79,550,000.00	22.5%	274,162,333.25
01630000000	Ministry of Special Duties	74,745,651.44	-	-	-	0.0%	74,745,651.44
016300100100	Ministry of Special Duties	74,745,651.44	-	-	-	0.0%	74,745,651.44
02000000000	Economic Sector	15,580,262,122.45	-	688,250,377.72	688,250,377.72	4.4%	14,892,011,744.73
02150000000	Ministry Of Agriculture and Food Security	337,987,000.00	-	46,500,000.00	46,500,000.00	13.8%	291,487,000.00
021500100100	Ministry Of Agriculture and Food Security	337,987,000.00	-	46,500,000.00	46,500,000.00	13.8%	291,487,000.00
02700000000	Ministry of Livestock Development	257,416,669.28	-	1,500,000.00	1,500,000.00	0.6%	255,916,669.28
027000100100	Ministry of Livestock Development	257,416,669.28	-	1,500,000.00	1,500,000.00	0.6%	255,916,669.28
02200000000	Ministry Of Finance	5,657,457,462.00	-	393,973,377.72	393,973,377.72	7.0%	5,263,484,084.28
022000100100	Ministry Of Finance	4,924,999,982.00	-	350,473,377.72	350,473,377.72	7.1%	4,574,526,604.28
022000800100	Imo State Internal Revenue Service	732,457,480.00	-	43,500,000.00	43,500,000.00	5.9%	688,957,480.00
02220000000	Ministry Of Trade, Commerce and Investment	311,450,285.00	-	4,500,000.00	4,500,000.00	1.4%	306,950,285.00
022200100100	Ministry Of Trade, Commerce and Investment	311,450,285.00	-	4,500,000.00	4,500,000.00	1.4%	306,950,285.00
02280000000	Ministry Of Science, Technology and Innovation and Engineering Services	69,405,000.00	-	1,500,000.00	1,500,000.00	2.2%	67,905,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	69,405,000.00	-	1,500,000.00	1,500,000.00	2.2%	67,905,000.00
02290000000	Ministry Of Transport	66,309,240.56	-	1,500,000.00	1,500,000.00	2.3%	64,809,240.56
022900100100	Ministry Of Transport	66,309,240.56	-	1,500,000.00	1,500,000.00	2.3%	64,809,240.56
02320000000	MINISTRY OF PETROLEUM and Natural Gas Development	318,035,000.00	-	1,500,000.00	1,500,000.00	0.5%	316,535,000.00

Imo State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	308,565,492.78	-	1,500,000.00	1,500,000.00	0.5%	307,065,492.78
023400000000	Ministry Of Works & Infrastructural Development	435,412,500.00	-	1,500,000.00	1,500,000.00	0.3%	433,912,500.00
023400100100	Ministry Of Works & Infrastructural Development	299,612,500.00	-	1,500,000.00	1,500,000.00	0.5%	298,112,500.00
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	-	21,777,000.00	21,777,000.00	1.4%	1,528,091,050.53
023100100100	Ministry Of Power and Electrification	1,029,615,707.75	-	21,777,000.00	21,777,000.00	2.1%	1,007,838,707.75
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	-	121,500,000.00	121,500,000.00	25.7%	351,685,219.00
023600100100	Ministry Of Tourism, Hospitality and Culture	473,185,219.00	-	121,500,000.00	121,500,000.00	25.7%	351,685,219.00
023800000000	Ministry Of Budget, Economic Planning & Statistics	1,407,257,500.00	-	9,000,000.00	9,000,000.00	0.6%	1,398,257,500.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	1,407,257,500.00	-	9,000,000.00	9,000,000.00	0.6%	1,398,257,500.00
025200000000	Ministry Of Water Resources	394,991,281.30	-	3,000,000.00	3,000,000.00	0.8%	391,991,281.30
025200100100	Ministry Of Water Resources	394,991,281.30	-	3,000,000.00	3,000,000.00	0.8%	391,991,281.30
025300000000	Ministry Of Housing and Urban Renewal and New Cities Develonment	70,670,285.00	-	1,500,000.00	1,500,000.00	2.1%	69,170,285.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	70,670,285.00	-	1,500,000.00	1,500,000.00	2.1%	69,170,285.00
026000000000	Ministry Of Lands and Physical Planning	362,355,000.00	-	54,500,000.00	54,500,000.00	15.0%	307,855,000.00
026000100100	Ministry Of Lands and Physical Planning	362,355,000.00	-	54,500,000.00	54,500,000.00	15.0%	307,855,000.00
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	3,471,550,285.00	-	1,500,000.00	1,500,000.00	0.0%	3,470,050,285.00
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	3,471,550,285.00	-	1,500,000.00	1,500,000.00	0.0%	3,470,050,285.00
027600000000	Ministry of Digital Economy and E-Government	88,345,852.00	-	21,500,000.00	21,500,000.00	24.3%	66,845,852.00
027600100100	Ministry of Digital Economy and E-Government	88,345,852.00	-	21,500,000.00	21,500,000.00	24.3%	66,845,852.00
030000000000	Law and Justice Sector	10,539,730,051.29	-	642,070,000.00	642,070,000.00	6.1%	9,897,660,051.29
031800000000	Judiciary	9,242,360,251.29	-	638,170,000.00	638,170,000.00	6.9%	8,604,190,251.29
031800100100	Judicial Service Commission	728,256,000.00	-	7,500,000.00	7,500,000.00	1.0%	720,756,000.00
031800200100	Judiciary - High Court	6,931,304,251.29	-	615,670,000.00	615,670,000.00	8.9%	6,315,634,251.29
031800300100	Judiciary - Customary Court of Appeal	1,582,800,000.00	-	15,000,000.00	15,000,000.00	0.9%	1,567,800,000.00
032600000000	Ministry Of Justice and Attorney General	1,297,369,800.00	-	3,900,000.00	3,900,000.00	0.3%	1,293,469,800.00
032600100100	Ministry Of Justice and Attorney General	1,254,785,800.00	-	2,400,000.00	2,400,000.00	0.2%	1,252,385,800.00
032600200100	Law Reform Commission	42,584,000.00	-	1,500,000.00	1,500,000.00	3.5%	41,084,000.00
040000000000	Regional Sector	150,221,000.00	-	1,500,000.00	1,500,000.00	1.0%	148,721,000.00

Imo State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
045800000000	Ministry of Niger Delta	150,221,000.00	-	1,500,000.00	1,500,000.00	1.0%	148,721,000.00
045800100100	Ministry of Niger Delta	150,221,000.00	-	1,500,000.00	1,500,000.00	1.0%	148,721,000.00
050000000000	Social Services Sector	10,036,780,615.88	-	716,705,482.00	716,705,482.00	7.1%	9,320,075,133.88
051300000000	Ministry of Youth Development and Talent Hunt	224,112,500.00	-	48,500,000.00	48,500,000.00	21.6%	175,612,500.00
051300100100	Ministry of Youth Development and Talent Hunt	224,112,500.00	-	48,500,000.00	48,500,000.00	21.6%	175,612,500.00
051400000000	Ministry Of Women Affairs and Vulnerable Groups	1,024,399,251.00	-	12,000,000.00	12,000,000.00	1.2%	1,012,399,251.00
051400100100	Ministry Of Women Affairs and Social Welfare	1,024,399,251.00	-	12,000,000.00	12,000,000.00	1.2%	1,012,399,251.00
051700000000	Ministry Of Education, Primary, and Secondary	2,314,131,500.00	-	348,411,732.00	348,411,732.00	15.1%	1,965,719,768.00
051700100100	Ministry Of Education, Primary and Secondary	2,074,131,500.00	-	348,411,732.00	348,411,732.00	16.8%	1,725,719,768.00
051700200100	Imo State Universal Basic Education Board	80,000,000.00	-	-	-	0.0%	80,000,000.00
051700300100	Secondary Education Mgt Board	160,000,000.00	-	-	-	0.0%	160,000,000.00
057700000000	Ministry of Tertiary and Technical Education	81,024,021.78	-	1,500,000.00	1,500,000.00	1.9%	79,524,021.78
057700100100	Ministry of Tertiary and Technical Education	81,024,021.78	-	1,500,000.00	1,500,000.00	1.9%	79,524,021.78
052100000000	Ministry Of Health	4,137,156,000.00	-	213,658,750.00	213,658,750.00	5.2%	3,923,497,250.00
052100100100	Ministry Of Health	3,087,156,000.00	-	212,158,750.00	212,158,750.00	6.9%	2,874,997,250.00
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	1,500,000.00	1.0%	148,500,000.00
053500000000	Ministry Of Environment and Sanitation	99,530,076.69	-	19,500,000.00	19,500,000.00	19.6%	80,030,076.69
053500100100	Ministry Of Environment and Sanitation	99,530,076.69	-	19,500,000.00	19,500,000.00	19.6%	80,030,076.69
055400000000	Ministry of Humanitarian Affairs	630,392,227.00	-	70,135,000.00	70,135,000.00	11.1%	560,257,227.00
055400100100	Ministry of Humanitarian Affairs	630,392,227.00	-	70,135,000.00	70,135,000.00	11.1%	560,257,227.00
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	161,567,539.41	-	1,500,000.00	1,500,000.00	0.9%	160,067,539.41
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	-	1,500,000.00	1,500,000.00	1.8%	80,054,839.41
053900000000	Ministry of Sports	1,364,467,500.00	-	1,500,000.00	1,500,000.00	0.1%	1,362,967,500.00
053900100100	Ministry of Sports	48,960,000.00	-	-	-	0.0%	48,960,000.00
053900200100	Imo State Sports Commission	1,315,507,500.00	-	1,500,000.00	1,500,000.00	0.1%	1,314,007,500.00

Table 7: Capital Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,235,720,852,203.04	65,828,454,905.44	65,828,454,905.44	5.3%	1,169,892,397,297.60
01000000000	Administrative Sector	78,451,717,269.00	1,282,897,550.00	1,282,897,550.00	1.6%	77,168,819,719.00
01110000000	Governors Office	66,520,000,000.00	-	-	0.0%	66,520,000,000.00
011100100100	Office Of The Executive Governor	66,520,000,000.00	-	-	0.0%	66,520,000,000.00
01120000000	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
01230000000	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
01240000000	Ministry Of Homeland Security and Vigilante Affairs	500,000,000.00	82,897,550.00	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	82,897,550.00	16.6%	417,102,450.00
01250000000	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
01400000000	Office Of The Auditor General	589,000,000.00	-	-	0.0%	589,000,000.00
014000100100	Office Of The Auditor General - State	589,000,000.00	-	-	0.0%	589,000,000.00
01470000000	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
01490000000	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
01480000000	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
01610000000	Office Of The Secretary To The State Govt	869,000,000.00	-	-	0.0%	869,000,000.00
016100100100	Office Of The Secretary To The State Govt	869,000,000.00	-	-	0.0%	869,000,000.00
01620000000	Ministry of Special Projects	4,000,000,000.00	1,200,000,000.00	1,200,000,000.00	30.0%	2,800,000,000.00
016200100100	Ministry of Special Projects	4,000,000,000.00	1,200,000,000.00	1,200,000,000.00	30.0%	2,800,000,000.00
01630000000	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
02000000000	Economic Sector	1,006,140,327,124.04	61,712,968,601.75	61,712,968,601.75	6.1%	944,427,358,522.29
02150000000	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
02700000000	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
02200000000	Ministry Of Finance	17,440,000,000.00	4,084,300,000.00	4,084,300,000.00	23.4%	13,355,700,000.00
022000100100	Ministry Of Finance	17,440,000,000.00	4,084,300,000.00	4,084,300,000.00	23.4%	13,355,700,000.00
02220000000	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
02280000000	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
02290000000	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
02320000000	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
02330000000	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
02340000000	Ministry Of Works & Infrastructural Development	699,063,918,484.17	57,228,877,801.75	57,228,877,801.75	8.2%	641,835,040,682.42
023400100100	Ministry Of Works & Infrastructural Development	698,163,918,484.17	57,228,877,801.75	57,228,877,801.75	8.2%	640,935,040,682.42
023400200100	Office Of The Surveyor General	900,000,000.00	-	-	0.0%	900,000,000.00
02310000000	Ministry Of Power and Electrification	192,535,803,078.34	293,580,900.00	293,580,900.00	0.2%	192,242,222,178.34

Imo State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023100100100	Ministry Of Power and Electrification	190,451,803,078.34	-	43,580,900.00	43,580,900.00	0.0%	190,408,222,178.34
023100100200	Imo State Electricity Regulatory Commission	2,084,000,000.00	-	250,000,000.00	250,000,000.00	12.0%	1,834,000,000.00
023600000000	Ministry Of Tourism, Hospitality and Culture	1,200,000,000.00	-	106,209,900.00	106,209,900.00	8.9%	1,093,790,100.00
023600100100	Ministry Of Tourism, Hospitality and Culture	1,200,000,000.00	-	106,209,900.00	106,209,900.00	8.9%	1,093,790,100.00
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
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	-	-	-	0.0%	10,000,000,000.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	10,000,000,000.00	-	-	-	0.0%	10,000,000,000.00
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	-	-	-	0.0%	6,471,550,285.00
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	6,471,550,285.00	-	-	-	0.0%	6,471,550,285.00
027600000000	Ministry of Digital Economy and E-Government	2,750,000,000.00	-	-	-	0.0%	2,750,000,000.00
027600100100	Ministry of Digital Economy and E-Government	2,750,000,000.00	-	-	-	0.0%	2,750,000,000.00
030000000000	Law and Justice Sector	4,915,000,000.00	-	-	-	0.0%	4,915,000,000.00
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	-	-	-	0.0%	500,000,000.00
032600100100	Ministry Of Justice and Attorney General	500,000,000.00	-	-	-	0.0%	500,000,000.00
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	-	2,832,588,753.69	2,832,588,753.69	2.0%	140,781,219,056.31
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	-	-	-	0.0%	24,115,155,521.00
051700100100	Ministry Of Education, Primary and Secondary	17,415,155,521.00	-	-	-	0.0%	17,415,155,521.00
051700200100	Imo State Universal Basic Education Board	3,500,000,000.00	-	-	-	0.0%	3,500,000,000.00
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	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	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	-	991,848,761.13	991,848,761.13	1.9%	51,664,998,527.87
052100100100	Ministry Of Health	45,306,847,289.00	-	991,848,761.13	991,848,761.13	2.2%	44,314,998,527.87
052100200100	Health Mgt Board	250,000,000.00	-	-	-	0.0%	250,000,000.00
052100300100	Imo State University Teaching Hospital, Orlu	1,200,000,000.00	-	-	-	0.0%	1,200,000,000.00
052100400100	Imo State Specialist Hospital, Umuguma	2,100,000,000.00	-	-	-	0.0%	2,100,000,000.00
052100500100	Imo State Primary Health Dev. Agency, Owerri	2,150,000,000.00	-	-	-	0.0%	2,150,000,000.00
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	-	-	-	0.0%	10,000,000,000.00
053500100100	Ministry Of Environment and Sanitation	10,000,000,000.00	-	-	-	0.0%	10,000,000,000.00
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

Imo State Government Budget Performance Report 2026 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,482,995,993.18	-	8,163,442,845.01	8,163,442,845.01	22.4%	28,319,553,148.17
01000000000	Administrative Sector	2,898,344,308.23	-	1,259,000,000.00	1,259,000,000.00	43.4%	1,639,344,308.23
01110000000	Governors Office	2,799,355,555.00	-	1,250,000,000.00	1,250,000,000.00	44.7%	1,549,355,555.00
011100100100	Office Of The Executive Governor	2,799,355,555.00	-	1,250,000,000.00	1,250,000,000.00	44.7%	1,549,355,555.00
01120000000	Imo State House of Assembly	29,450,000.00	-	7,000,000.00	7,000,000.00	23.8%	22,450,000.00
011200300100	Imo State House of Assembly	29,450,000.00	-	7,000,000.00	7,000,000.00	23.8%	22,450,000.00
01230000000	Ministry Of Information, Public Orientation and Strategy	10,500,000.00	-	2,000,000.00	2,000,000.00	19.0%	8,500,000.00
012300100100	Ministry Of Information, Public Orientation and Strategy	10,500,000.00	-	2,000,000.00	2,000,000.00	19.0%	8,500,000.00
01490000000	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
01480000000	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
01630000000	Ministry of Special Duties	23,518,753.23	-	-	-	0.0%	23,518,753.23
016300100100	Ministry of Special Duties	23,518,753.23	-	-	-	0.0%	23,518,753.23
02000000000	Economic Sector	33,203,341,632.48	-	6,870,442,845.01	6,870,442,845.01	20.7%	26,332,898,787.47
02150000000	Ministry Of Agriculture and Food Security	141,100,000.00	-	23,078,600.00	23,078,600.00	16.4%	118,021,400.00
021500100100	Ministry Of Agriculture and Food Security	141,100,000.00	-	23,078,600.00	23,078,600.00	16.4%	118,021,400.00
02200000000	Ministry Of Finance	32,873,696,632.48	-	6,813,364,245.01	6,813,364,245.01	20.7%	26,060,332,387.47
022000100100	Ministry Of Finance	32,873,696,632.48	-	6,813,364,245.01	6,813,364,245.01	20.7%	26,060,332,387.47
02520000000	Ministry Of Water Resources	172,545,000.00	-	30,000,000.00	30,000,000.00	17.4%	142,545,000.00
025200100100	Ministry Of Water Resources	172,545,000.00	-	30,000,000.00	30,000,000.00	17.4%	142,545,000.00
02760000000	Ministry of Digital Economy and E-Government	16,000,000.00	-	4,000,000.00	4,000,000.00	25.0%	12,000,000.00
027600100100	Ministry of Digital Economy and E-Government	16,000,000.00	-	4,000,000.00	4,000,000.00	25.0%	12,000,000.00
05000000000	Social Services Sector	381,310,052.47	-	34,000,000.00	34,000,000.00	8.9%	347,310,052.47
05130000000	Ministry of Youth Development and Talent Hunt	17,400,000.00	-	4,000,000.00	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	4,000,000.00	23.0%	13,400,000.00
05210000000	Ministry Of Health	185,000,000.00	-	-	-	0.0%	185,000,000.00
052100100100	Ministry Of Health	185,000,000.00	-	-	-	0.0%	185,000,000.00
05350000000	Ministry Of Environment and Sanitation	138,852,591.88	-	30,000,000.00	30,000,000.00	21.6%	108,852,591.88
053500100100	Ministry Of Environment and Sanitation	138,852,591.88	-	30,000,000.00	30,000,000.00	21.6%	108,852,591.88
05510000000	Ministry of Local Govt, Community and Chieftaincy Affairs	33,107,460.59	-	-	-	0.0%	33,107,460.59
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	33,107,460.59	-	-	-	0.0%	33,107,460.59
055100100200	Ministry of Rural Development & Economic Empowerment	25,250,160.59	-	-	-	0.0%	25,250,160.59
05390000000	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

1.M Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	-	86,670,216,424.72	86,670,216,424.72	5.9%	1,387,550,635,431.75
2	EXPENDITURES	1,474,220,851,856.47	-	86,670,216,424.72	86,670,216,424.72	5.9%	1,387,550,635,431.75
21	PERSONNEL COST	141,488,675,694.39	-	2,138,999,429.90	2,138,999,429.90	1.5%	139,349,676,264.49
2101	SALARY	89,059,242,357.02	-	1,652,499,429.90	1,652,499,429.90	1.9%	87,406,742,927.12
210101	SALARIES AND WAGES	89,059,242,357.02	-	1,652,499,429.90	1,652,499,429.90	1.9%	87,406,742,927.12
21010101	BASIC SALARY	77,570,566,662.27	-	1,416,299,429.90	1,416,299,429.90	1.8%	76,154,267,232.37
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	9,058,675,694.75	-	86,200,000.00	86,200,000.00	1.0%	8,972,475,694.75
21010104	FIXED SALARY	2,430,000,000.00	-	150,000,000.00	150,000,000.00	6.2%	2,280,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,047,686,131.85	-	486,500,000.00	486,500,000.00	1.6%	29,561,186,131.85
210201	ALLOWANCES	30,047,686,131.85	-	486,500,000.00	486,500,000.00	1.6%	29,561,186,131.85
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	-	46,500,000.00	46,500,000.00	1.5%	3,023,040,404.68
21020104	Clothing Allowance	1,095,351,058.31	-	53,000,000.00	53,000,000.00	4.8%	1,042,351,058.31
21020105	Clothing/Tea IT	1,430,220,853.46	-	129,500,000.00	129,500,000.00	9.1%	1,300,720,853.46
21020106	CONHESS 20% Increment	5,325,468,128.06	-	238,000,000.00	238,000,000.00	4.5%	5,087,468,128.06
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	-	2,500,000.00	2,500,000.00	0.3%	834,220,414.74
21020110	Civil Service Commission Allowance	245,930,767.50	-	-	-	0.0%	245,930,767.50
21020111	Domestic Staff Allowance	840,360,751.68	-	4,000,000.00	4,000,000.00	0.5%	836,360,751.68
21020112	Dressing Allowance	730,476,725.28	-	-	-	0.0%	730,476,725.28
21020113	Endorsement Allowance	31,327,935.00	-	-	-	0.0%	31,327,935.00
21020114	Exam Sup. Allowance	2,485,431,699.43	-	5,000,000.00	5,000,000.00	0.2%	2,480,431,699.43
21020115	Excess Workload Allowance	1,104,201,504.04	-	3,000,000.00	3,000,000.00	0.3%	1,101,201,504.04
21020117	Furniture Allowance	269,500,000.00	-	-	-	0.0%	269,500,000.00
21020118	Hardship Allowance	2,786,513,168.04	-	4,000,000.00	4,000,000.00	0.1%	2,782,513,168.04
21020119	Hazard Allowance	87,952,710.00	-	-	-	0.0%	87,952,710.00
21020120	Health Professional Non Clinical Allowance	7,112,065,236.64	-	1,000,000.00	1,000,000.00	0.0%	7,111,065,236.64
21020121	ICT Allowance	250,000,000.00	-	-	-	0.0%	250,000,000.00
21020122	INCEP Allowance Non-Percentage	240,000,000.00	-	-	-	0.0%	240,000,000.00
21020123	Inducement Allowance	350,000,000.00	-	-	-	0.0%	350,000,000.00
21020124	Judicial Allowance	292,000,000.00	-	-	-	0.0%	292,000,000.00
21020125	Legislative Duty Allowance	500,000,000.00	-	-	-	0.0%	500,000,000.00
21020126	Meal Subsidy Allowance	2,000,000.00	-	-	-	0.0%	2,000,000.00
2103	SOCIAL BENEFITS	22,381,747,205.52	-	-	-	0.0%	22,381,747,205.52
210301	SOCIAL BENEFITS	22,381,747,205.52	-	-	-	0.0%	22,381,747,205.52
21030101	GRATUITY	10,000,000,000.00	-	-	-	0.0%	10,000,000,000.00

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Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
21030102	PENSION	11,000,000,000.00	-	-	-	0.0%	11,000,000,000.00
21030104	GRATUITY AREARS	1,381,747,205.52	-	-	-	0.0%	1,381,747,205.52
22	OTHER RECURRENT COSTS	97,011,323,959.05	-	18,702,762,089.38	18,702,762,089.38	19.3%	78,308,561,869.67
2202	OVERHEAD COST	60,528,327,965.87	-	10,539,319,244.37	10,539,319,244.37	17.4%	49,989,008,721.50
220201	TRAVEL & TRANSPORT - GENERAL	8,574,347,587.25	-	1,445,866,762.37	1,445,866,762.37	16.9%	7,128,480,824.88
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,844,141,594.91	-	820,609,786.37	820,609,786.37	21.3%	3,023,531,808.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,800,832,963.22	-	254,256,976.00	254,256,976.00	6.7%	3,546,575,987.22
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000,000.00	-	290,000,000.00	290,000,000.00	58.0%	210,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	429,373,029.12	-	81,000,000.00	81,000,000.00	18.9%	348,373,029.12
220202	UTILITIES - GENERAL	3,308,452,941.07	-	881,400,000.00	881,400,000.00	26.6%	2,427,052,941.07
22020201	ELECTRICITY CHARGES	443,716,997.67	-	20,500,000.00	20,500,000.00	4.6%	423,216,997.67
22020202	TELEPHONE CHARGES	461,650,753.00	-	33,500,000.00	33,500,000.00	7.3%	428,150,753.00
22020203	INTERNET ACCESS CHARGES	2,333,335,190.40	-	823,400,000.00	823,400,000.00	35.3%	1,509,935,190.40
22020205	WATER RATES	49,000,000.00	-	4,000,000.00	4,000,000.00	8.2%	45,000,000.00
22020206	SEWAGE CHARGES	20,000,000.00	-	-	-	0.0%	20,000,000.00
22020208	MULTI YEAR TARIFF ORDER	750,000.00	-	-	-	0.0%	750,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,325,191,803.92	-	449,036,250.00	449,036,250.00	8.4%	4,876,155,553.92
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,876,363,313.66	-	337,427,500.00	337,427,500.00	11.7%	2,538,935,813.66
22020302	BOOKS	152,000,000.00	-	30,000,000.00	30,000,000.00	19.7%	122,000,000.00
22020304	MAGAZINES & PERIODICALS	752,855,763.67	-	46,558,750.00	46,558,750.00	6.2%	706,297,013.67
22020305	PRINTING OF NON SECURITY DOCUMENTS	101,314,068.00	-	6,500,000.00	6,500,000.00	6.4%	94,814,068.00
22020306	PRINTING OF SECURITY DOCUMENTS	251,300,000.00	-	2,000,000.00	2,000,000.00	0.8%	249,300,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	987,989,826.60	-	19,000,000.00	19,000,000.00	1.9%	968,989,826.60
22020309	UNIFORMS & OTHER CLOTHING	203,368,832.00	-	7,550,000.00	7,550,000.00	3.7%	195,818,832.00
220204	MAINTENANCE SERVICES - GENERAL	17,574,839,321.57	-	2,490,143,732.00	2,490,143,732.00	14.2%	15,084,695,589.57
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,981,240,585.67	-	1,037,000,000.00	1,037,000,000.00	26.0%	2,944,240,585.67
22020402	MAINTENANCE OF OFFICE FURNITURE	3,795,585,420.77	-	277,932,000.00	277,932,000.00	7.3%	3,517,653,420.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,988,177,378.55	-	796,500,000.00	796,500,000.00	20.0%	3,191,677,378.55
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,977,088,805.26	-	97,000,000.00	97,000,000.00	4.9%	1,880,088,805.26
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,114,582,156.03	-	123,900,000.00	123,900,000.00	11.1%	990,682,156.03
22020406	OTHER MAINTENANCE SERVICES	2,289,162,458.55	-	141,411,732.00	141,411,732.00	6.2%	2,147,750,726.55
22020410	MAINTENANCE OF STREET LIGHTINGS	421,172,516.73	-	14,000,000.00	14,000,000.00	3.3%	407,172,516.73
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	7,830,000.00	-	2,400,000.00	2,400,000.00	30.7%	5,430,000.00
220205	TRAINING - GENERAL	6,162,478,139.83	-	720,500,000.00	720,500,000.00	11.7%	5,441,978,139.83
22020501	LOCAL TRAINING	5,999,678,139.83	-	710,500,000.00	710,500,000.00	11.8%	5,289,178,139.83
22020502	INTERNATIONAL TRAINING	162,800,000.00	-	10,000,000.00	10,000,000.00	6.1%	152,800,000.00
220206	OTHER SERVICES - GENERAL	6,015,435,846.39	-	1,075,800,000.00	1,075,800,000.00	17.9%	4,939,635,846.39
22020601	SECURITY SERVICES	3,510,130,000.00	-	510,300,000.00	510,300,000.00	14.5%	2,999,830,000.00
22020603	RESIDENTIAL RENT	288,251,829.02	-	5,000,000.00	5,000,000.00	1.7%	283,251,829.02
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,525,524,017.37	-	555,500,000.00	555,500,000.00	36.4%	970,024,017.37

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22020605	CLEANING & FUMIGATION SERVICES	691,530,000.00	-	5,000,000.00	5,000,000.00	0.7%	686,530,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,151,668,128.14	-	835,500,000.00	835,500,000.00	20.1%	3,316,168,128.14
22020702	INFORMATION TECHNOLOGY CONSULTING	39,407,400.40	-	-	-	0.0%	39,407,400.40
22020703	LEGAL SERVICES	1,422,150,000.00	-	508,000,000.00	508,000,000.00	35.7%	914,150,000.00
22020704	ENGINEERING SERVICES	187,610,850.00	-	8,000,000.00	8,000,000.00	4.3%	179,610,850.00
22020707	AGRICULTURAL CONSULTING	74,700,000.00	-	20,000,000.00	20,000,000.00	26.8%	54,700,000.00
22020708	MEDICAL CONSULTING	231,938,000.00	-	12,000,000.00	12,000,000.00	5.2%	219,938,000.00
22020709	AUDITING OF ACCOUNTS	2,195,861,877.74	-	287,500,000.00	287,500,000.00	13.1%	1,908,361,877.74
220208	FUEL & LUBRICANTS - GENERAL	99,639,225.00	-	15,000,000.00	15,000,000.00	15.1%	84,639,225.00
22020801	MOTOR VEHICLE FUEL COST	74,650,000.00	-	10,000,000.00	10,000,000.00	13.4%	64,650,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	24,989,225.00	-	5,000,000.00	5,000,000.00	20.0%	19,989,225.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,316,274,972.70	-	2,626,072,500.00	2,626,072,500.00	28.2%	6,690,202,472.70
22021001	REFRESHMENT & MEALS	1,103,531,710.00	-	702,000,000.00	702,000,000.00	63.6%	401,531,710.00
22021002	HONORARIUM & SITTING ALLOWANCE	458,510,000.00	-	10,000,000.00	10,000,000.00	2.2%	448,510,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,549,153,583.90	-	722,000,000.00	722,000,000.00	46.6%	827,153,583.90
22021004	MEDICAL EXPENSES-LOCAL	1,637,551,601.20	-	725,000,000.00	725,000,000.00	44.3%	912,551,601.20
22021006	POSTAGES & COURIER SERVICES	52,990,000.00	-	1,800,000.00	1,800,000.00	3.4%	51,190,000.00
22021007	WELFARE PACKAGES	2,034,702,968.00	-	161,500,000.00	161,500,000.00	7.9%	1,873,202,968.00
22021009	SPORTING ACTIVITIES	389,740,400.00	-	5,772,500.00	5,772,500.00	1.5%	383,967,900.00
22021010	DIRECT TEACHING & LABORATORY COST	8,500,599.60	-	-	-	0.0%	8,500,599.60
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	309,700,000.00	-	41,000,000.00	41,000,000.00	13.2%	268,700,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	881,644,110.00	-	57,000,000.00	57,000,000.00	6.5%	824,644,110.00
22021056	ACCELERATING NUTRITION IN NIGERIA (ANrIN) 2.0 COORDINATION ACTIVITIES	890,250,000.00	-	200,000,000.00	200,000,000.00	22.5%	690,250,000.00
2203	LOANS AND ADVANCES	14,250,000.00	-	4,000,000.00	4,000,000.00	28.1%	10,250,000.00
220301	STAFF LOANS & ADVANCES	14,250,000.00	-	4,000,000.00	4,000,000.00	28.1%	10,250,000.00
22030106	MOTOR VEHICLE ADVANCE	14,250,000.00	-	4,000,000.00	4,000,000.00	28.1%	10,250,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,292,985,513.82	-	926,000,000.00	926,000,000.00	40.4%	1,366,985,513.82
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,292,985,513.82	-	926,000,000.00	926,000,000.00	40.4%	1,366,985,513.82
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	708,358,053.23	-	322,000,000.00	322,000,000.00	45.5%	386,358,053.23
22040109	GRANTS TO COMMUNITIES/NGOs	1,566,165,000.00	-	604,000,000.00	604,000,000.00	38.6%	962,165,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	18,462,460.59	-	-	-	0.0%	18,462,460.59
2205	SUBSIDIES GENERAL	1,117,063,846.88	-	420,078,600.00	420,078,600.00	37.6%	696,985,246.88
220501	SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS	1,117,063,846.88	-	420,078,600.00	420,078,600.00	37.6%	696,985,246.88
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	1,117,063,846.88	-	420,078,600.00	420,078,600.00	37.6%	696,985,246.88
2206	PUBLIC DEBT CHARGES	32,873,696,632.48	-	6,813,364,245.01	6,813,364,245.01	20.7%	26,060,332,387.47
220601	FOREIGN INTEREST / DISCOUNT	8,403,585,209.56	-	244,601,535.54	244,601,535.54	2.9%	8,158,983,674.02
22060101	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	8,403,585,209.56	-	244,601,535.54	244,601,535.54	2.9%	8,158,983,674.02
220602	DOMESTIC INTEREST / DISCOUNT	7,519,463,235.22	-	2,073,074,936.56	2,073,074,936.56	27.6%	5,446,388,298.66
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	7,519,463,235.22	-	2,073,074,936.56	2,073,074,936.56	27.6%	5,446,388,298.66
220603	FOREIGN PRINCIPAL	8,148,665,596.44	-	1,386,075,368.07	1,386,075,368.07	17.0%	6,762,590,228.37

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22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	8,148,665,596.44	-	1,386,075,368.07	1,386,075,368.07	17.0%	6,762,590,228.37
220604	DOMESTIC PRINCIPAL	8,801,982,591.26	-	3,109,612,404.84	3,109,612,404.84	35.3%	5,692,370,186.42
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	8,801,982,591.26	-	3,109,612,404.84	3,109,612,404.84	35.3%	5,692,370,186.42
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	185,000,000.00	-	-	-	0.0%	185,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	185,000,000.00	-	-	-	0.0%	185,000,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	185,000,000.00	-	-	-	0.0%	185,000,000.00
23	CAPITAL EXPENDITURE	1,235,720,852,203.04	-	65,828,454,905.44	65,828,454,905.44	5.3%	1,169,892,397,297.60
2301	FIXED ASSETS PURCHASED	98,225,428,697.55	-	5,381,776,311.13	5,381,776,311.13	5.5%	92,843,652,386.42
230101	PURCHASE OF FIXED ASSETS - GENERAL	98,225,428,697.55	-	5,381,776,311.13	5,381,776,311.13	5.5%	92,843,652,386.42
23010101	PURCHASE / ACQUISITION OF LAND	1,030,000,000.00	-	-	-	0.0%	1,030,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	1,000,000,000.00	-	-	-	0.0%	1,000,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	11,983,000,000.00	-	4,084,300,000.00	4,084,300,000.00	34.1%	7,898,700,000.00
23010106	PURCHASE OF VANS	3,552,000,000.00	-	-	-	0.0%	3,552,000,000.00
23010107	PURCHASE OF TRUCKS	900,000,000.00	-	-	-	0.0%	900,000,000.00
23010108	PURCHASE OF BUSES	960,000,000.00	-	-	-	0.0%	960,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,578,000,000.00	-	-	-	0.0%	1,578,000,000.00
23010113	PURCHASE OF COMPUTERS	5,433,170,269.00	-	-	-	0.0%	5,433,170,269.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	158,560,000.00	-	-	-	0.0%	158,560,000.00
23010119	PURCHASE OF POWER GENERATING SET	25,728,615,707.75	-	250,000,000.00	250,000,000.00	1.0%	25,478,615,707.75
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	35,633,683,051.52	-	964,578,761.13	964,578,761.13	2.7%	34,669,104,290.39
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	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	-	50,466,653,312.31	50,466,653,312.31	7.6%	612,708,009,677.03
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	663,174,662,989.34	-	50,466,653,312.31	50,466,653,312.31	7.6%	612,708,009,677.03
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	43,399,000,000.00	-	631,498,843.50	631,498,843.50	1.5%	42,767,501,156.50
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,100,000,000.00	-	-	-	0.0%	1,100,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	168,150,579,037.59	-	43,580,900.00	43,580,900.00	0.0%	168,106,998,137.59
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	81,511,526,000.00	-	-	-	0.0%	81,511,526,000.00
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	-	1,840,739,992.56	1,840,739,992.56	3.3%	53,253,180,528.44
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	394,270,000.00	-	-	-	0.0%	394,270,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	40,000,000.00	-	-	-	0.0%	40,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	540,000,000.00	-	-	-	0.0%	540,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	5,500,000,000.00	-	-	-	0.0%	5,500,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	265,861,455,228.75	-	47,806,383,576.25	47,806,383,576.25	18.0%	218,055,071,652.50
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	400,000,000.00	-	-	-	0.0%	400,000,000.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	1,000,000,000.00	-	-	-	0.0%	1,000,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,355,000,000.00	-	-	-	0.0%	1,355,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,357,320,002.00	-	-	-	0.0%	1,357,320,002.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,560,000,000.00	-	-	-	0.0%	10,560,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	2,522,250,000.00	-	144,450,000.00	144,450,000.00	5.7%	2,377,800,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	18,210,000,000.00	-	-	-	0.0%	18,210,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,050,000,000.00	-	-	-	0.0%	2,050,000,000.00
2303	REHABILITATION / REPAIRS	461,221,756,516.15	-	9,980,025,282.00	9,980,025,282.00	2.2%	451,241,731,234.15
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	461,221,756,516.15	-	9,980,025,282.00	9,980,025,282.00	2.2%	451,241,731,234.15
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,930,000,000.00	-	-	-	0.0%	2,930,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,509,608,333.00	-	-	-	0.0%	1,509,608,333.00

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	28,368,855,607.25	-	-	-	0.0%	28,368,855,607.25
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,650,156,000.00	-	-	-	0.0%	3,650,156,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,902,000,000.00	-	1,200,000,000.00	1,200,000,000.00	15.2%	6,702,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	396,523,698,253.42	-	8,646,545,382.00	8,646,545,382.00	2.2%	387,877,152,871.42
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,420,000,000.00	-	106,209,900.00	106,209,900.00	7.5%	1,313,790,100.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	12,310,888,037.48	-	27,270,000.00	27,270,000.00	0.2%	12,283,618,037.48
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	100,000,000.00	-	-	-	0.0%	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	6,506,550,285.00	-	-	-	0.0%	6,506,550,285.00
2305	OTHER CAPITAL PROJECTS	13,099,004,000.00	-	-	-	0.0%	13,099,004,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	13,099,004,000.00	-	-	-	0.0%	13,099,004,000.00
23050101	RESEARCH AND DEVELOPMENT	13,099,004,000.00	-	-	-	0.0%	13,099,004,000.00

1.N Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	-	86,670,216,424.72	86,670,216,424.72	5.9%	1,387,550,635,431.75
701	GENERAL PUBLIC SERVICES	131,221,771,046.02	-	21,905,824,995.08	21,905,824,995.08	16.7%	109,315,946,050.94
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	81,737,297,202.36	-	14,800,716,191.14	14,800,716,191.14	18.1%	66,936,581,011.22
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,419,421,599.28	-	10,226,495,367.22	10,226,495,367.22	20.3%	40,192,926,232.06
70112	FINANCIAL AND FISCAL AFFAIRS	31,317,875,603.09	-	4,574,220,823.92	4,574,220,823.92	14.6%	26,743,654,779.17
7013	GENERAL SERVICES	11,106,534,878.57	-	272,050,000.00	272,050,000.00	2.4%	10,834,484,878.57
70131	GENERAL PERSONNEL SERVICES	4,971,727,352.98	-	122,000,000.00	122,000,000.00	2.5%	4,849,727,352.98
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,539,584,608.55	-	27,000,000.00	27,000,000.00	1.1%	2,512,584,608.55
70133	OTHER GENERAL SERVICES	3,595,222,917.05	-	123,050,000.00	123,050,000.00	3.4%	3,472,172,917.05
7016	GENERAL PUBLIC SERVICES N.E.C.	5,504,242,332.61	-	19,694,558.93	19,694,558.93	0.4%	5,484,547,773.68
70161	GENERAL PUBLIC SERVICES N.E.C.	5,504,242,332.61	-	19,694,558.93	19,694,558.93	0.4%	5,484,547,773.68
7017	PUBLIC DEBT TRANSACTIONS	32,873,696,632.48	-	6,813,364,245.01	6,813,364,245.01	20.7%	26,060,332,387.47
70171	PUBLIC DEBT TRANSACTIONS	32,873,696,632.48	-	6,813,364,245.01	6,813,364,245.01	20.7%	26,060,332,387.47
703	PUBLIC ORDER AND SAFETY	40,939,185,580.51	-	1,319,467,550.00	1,319,467,550.00	3.2%	39,619,718,030.51
7031	POLICE SERVICES	600,000,000.00	-	82,897,550.00	82,897,550.00	13.8%	517,102,450.00
70311	POLICE SERVICES	600,000,000.00	-	82,897,550.00	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	-	962,070,000.00	962,070,000.00	2.6%	36,374,303,103.01
70331	LAW COURTS	37,336,373,103.01	-	962,070,000.00	962,070,000.00	2.6%	36,374,303,103.01
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,708,542,477.50	-	274,500,000.00	274,500,000.00	16.1%	1,434,042,477.50
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,708,542,477.50	-	274,500,000.00	274,500,000.00	16.1%	1,434,042,477.50
704	ECONOMIC AFFAIRS	955,508,438,059.39	-	57,704,314,301.75	57,704,314,301.75	6.0%	897,804,123,757.64
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,394,342,112.16	-	39,500,000.00	39,500,000.00	0.4%	10,354,842,112.16
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,922,791,827.16	-	39,500,000.00	39,500,000.00	1.0%	3,883,291,827.16
70412	GENERAL LABOUR AFFAIRS	6,471,550,285.00	-	-	-	0.0%	6,471,550,285.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	23,153,744,029.13	-	119,578,600.00	119,578,600.00	0.5%	23,034,165,429.13
70421	AGRICULTURE	20,153,744,029.13	-	119,578,600.00	119,578,600.00	0.6%	20,034,165,429.13
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	-	65,357,900.00	65,357,900.00	0.0%	195,268,678,809.87
70431	COAL AND OTHER SOLID MINERAL FUEL	22,365,581.00	-	-	-	0.0%	22,365,581.00
70432	PETROLUEM AND NATURAL GAS	110,000,000.00	-	-	-	0.0%	110,000,000.00
70435	ELECTRICITY	195,201,671,128.87	-	65,357,900.00	65,357,900.00	0.0%	195,136,313,228.87
7044	MINING, MANUFACTURING, AND CONSTRUCTION	5,233,872,833.36	-	3,000,000.00	3,000,000.00	0.1%	5,230,872,833.36
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	1,233,872,833.36	-	3,000,000.00	3,000,000.00	0.2%	1,230,872,833.36
70442	MANUFACTURING	4,000,000,000.00	-	-	-	0.0%	4,000,000,000.00
7045	TRANSPORT	715,960,331,068.93	-	57,329,877,801.75	57,329,877,801.75	8.0%	658,630,453,267.18
70451	ROAD TRANSPORT	708,840,331,068.93	-	57,329,877,801.75	57,329,877,801.75	8.1%	651,510,453,267.18
70454	AIR TRANSPORT	7,120,000,000.00	-	-	-	0.0%	7,120,000,000.00
7046	COMMUNICATION	3,716,943,153.30	-	25,500,000.00	25,500,000.00	0.7%	3,691,443,153.30
70461	COMMUNICATION	3,716,943,153.30	-	25,500,000.00	25,500,000.00	0.7%	3,691,443,153.30
7047	OTHER INDUSTRIES	1,472,549,374.38	-	121,500,000.00	121,500,000.00	8.3%	1,351,049,374.38
70473	TOURISM	1,472,549,374.38	-	121,500,000.00	121,500,000.00	8.3%	1,351,049,374.38
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	-	74,533,859.76	74,533,859.76	0.4%	18,588,979,175.26
7051	WASTE MA NAGEMENT	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

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
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	-	-	-	0.0%	7,510,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,510,000,000.00	-	-	-	0.0%	7,510,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	3,096,513,035.02	-	74,533,859.76	74,533,859.76	2.4%	3,021,979,175.26
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,096,513,035.02	-	74,533,859.76	74,533,859.76	2.4%	3,021,979,175.26
706	HOUSING AND COMMUNITY AMMENITIES	126,131,200,811.27	-	214,429,519.24	214,429,519.24	0.2%	125,916,771,292.03
7061	HOUSING DEVELOPMENT	14,852,452,898.15	-	117,000,000.00	117,000,000.00	0.8%	14,735,452,898.15
70611	HOUSING DEVELOPMENT	14,852,452,898.15	-	117,000,000.00	117,000,000.00	0.8%	14,735,452,898.15
7062	COMMUNITY DEVELOPMENT	958,999,695.22	-	43,429,519.24	43,429,519.24	4.5%	915,570,175.98
70621	COMMUNITY DEVELOPMENT	958,999,695.22	-	43,429,519.24	43,429,519.24	4.5%	915,570,175.98
7063	WATER SUPPLY	110,319,748,217.90	-	54,000,000.00	54,000,000.00	0.0%	110,265,748,217.90
70631	WATER SUPPLY	110,319,748,217.90	-	54,000,000.00	54,000,000.00	0.0%	110,265,748,217.90
707	HEALTH	67,482,229,508.68	-	1,524,007,511.13	1,524,007,511.13	2.3%	65,958,221,997.55
7073	HOSPITAL SERVICES	19,202,341,046.28	-	320,000,000.00	320,000,000.00	1.7%	18,882,341,046.28
70731	GENERAL HOSPITAL SERVICES	19,202,341,046.28	-	320,000,000.00	320,000,000.00	1.7%	18,882,341,046.28
7074	PUBLIC HEALTH SERVICES	46,912,097,289.00	-	1,191,848,761.13	1,191,848,761.13	2.5%	45,720,248,527.87
70741	PUBLIC HEALTH SERVICES	46,912,097,289.00	-	1,191,848,761.13	1,191,848,761.13	2.5%	45,720,248,527.87
7076	HEALTH N.E.C.	1,367,791,173.40	-	12,158,750.00	12,158,750.00	0.9%	1,355,632,423.40
70761	HEALTH N.E.C.	1,367,791,173.40	-	12,158,750.00	12,158,750.00	0.9%	1,355,632,423.40
708	RECREATION, CULTURE AND RELIGION	7,476,119,328.93	-	239,909,900.00	239,909,900.00	3.2%	7,236,209,428.93
7081	RECREATIONAL AND SPORTING SERVICES	5,522,930,000.00	-	160,209,900.00	160,209,900.00	2.9%	5,362,720,100.00
70811	RECREATIONAL AND SPORTING SERVICES	5,522,930,000.00	-	160,209,900.00	160,209,900.00	2.9%	5,362,720,100.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,953,189,328.93	-	79,700,000.00	79,700,000.00	4.1%	1,873,489,328.93
70831	BROADCASTING AND PUBLISHING SERVICES	1,953,189,328.93	-	79,700,000.00	79,700,000.00	4.1%	1,873,489,328.93
709	EDUCATION	93,912,095,974.21	-	3,538,093,787.76	3,538,093,787.76	3.8%	90,374,002,186.45
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,975,155,521.00	-	-	-	0.0%	22,975,155,521.00
70912	PRIMARY EDUCATION	22,975,155,521.00	-	-	-	0.0%	22,975,155,521.00
7092	SECONDARY EDUCATION	41,788,000,000.00	-	3,043,739,992.56	3,043,739,992.56	7.3%	38,744,260,007.44
70922	UPPER-SECONDARY EDUCATION	41,788,000,000.00	-	3,043,739,992.56	3,043,739,992.56	7.3%	38,744,260,007.44
7094	TERTIARY EDUCATION	10,700,000,000.00	-	-	-	0.0%	10,700,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	5,400,000,000.00	-	-	-	0.0%	5,400,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,300,000,000.00	-	-	-	0.0%	5,300,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,022,000,000.00	-	-	-	0.0%	1,022,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,022,000,000.00	-	-	-	0.0%	1,022,000,000.00
7098	EDUCATION N.E.C.	17,426,940,453.21	-	494,353,795.20	494,353,795.20	2.8%	16,932,586,658.01
70981	EDUCATION N.E.C.	17,426,940,453.21	-	494,353,795.20	494,353,795.20	2.8%	16,932,586,658.01
710	SOCIAL PROTECTION	32,886,298,512.46	-	149,635,000.00	149,635,000.00	0.5%	32,736,663,512.46
7102	OLD AGE	22,804,742,021.52	-	-	-	0.0%	22,804,742,021.52
71021	OLD AGE	22,804,742,021.52	-	-	-	0.0%	22,804,742,021.52
7104	FAMILY AND CHILDREN	1,884,399,251.00	-	12,000,000.00	12,000,000.00	0.6%	1,872,399,251.00
71041	FAMILY AND CHILDREN	1,884,399,251.00	-	12,000,000.00	12,000,000.00	0.6%	1,872,399,251.00
7105	UNEMPLOYMENT	7,371,220,662.56	-	67,500,000.00	67,500,000.00	0.9%	7,303,720,662.56
71051	UNEMPLOYMENT	7,371,220,662.56	-	67,500,000.00	67,500,000.00	0.9%	7,303,720,662.56
7109	SOCIAL PROTECTION N.E.C.	825,936,577.38	-	70,135,000.00	70,135,000.00	8.5%	755,801,577.38
71091	SOCIAL PROTECTION N.E.C.	825,936,577.38	-	70,135,000.00	70,135,000.00	8.5%	755,801,577.38

Table 11: Personnel Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	141,488,675,694.39	-	2,138,999,429.90	2,138,999,429.90	1.5%	139,349,676,264.49
701	GENERAL PUBLIC SERVICES	35,613,040,140.46	-	928,093,987.70	928,093,987.70	2.6%	34,684,946,152.76
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL	28,904,603,124.76	-	777,399,428.77	777,399,428.77	2.7%	28,127,203,695.99
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,882,914,810.28	-	674,451,982.57	674,451,982.57	3.1%	21,208,462,827.71
70112	FINANCIAL AND FISCAL AFFAIRS	7,021,688,314.49	-	102,947,446.20	102,947,446.20	1.5%	6,918,740,868.29
7013	GENERAL SERVICES	5,652,079,953.95	-	134,000,000.00	134,000,000.00	2.4%	5,518,079,953.95
70131	GENERAL PERSONNEL SERVICES	3,186,506,666.28	-	74,000,000.00	74,000,000.00	2.3%	3,112,506,666.28
70132	OVERALL PLANNING AND STATISTICAL SERVICES	722,327,108.55	-	18,000,000.00	18,000,000.00	2.5%	704,327,108.55
70133	OTHER GENERAL SERVICES	1,743,246,179.13	-	42,000,000.00	42,000,000.00	2.4%	1,701,246,179.13
7016	GENERAL PUBLIC SERVICES N.E.C.	1,056,357,061.75	-	16,694,558.93	16,694,558.93	1.6%	1,039,662,502.82
70161	GENERAL PUBLIC SERVICES N.E.C.	1,056,357,061.75	-	16,694,558.93	16,694,558.93	1.6%	1,039,662,502.82
703	PUBLIC ORDER AND SAFETY	22,045,753,529.22	-	320,000,000.00	320,000,000.00	1.5%	21,725,753,529.22
7033	LAW COURTS	21,881,643,051.72	-	320,000,000.00	320,000,000.00	1.5%	21,561,643,051.72
70331	LAW COURTS	21,881,643,051.72	-	320,000,000.00	320,000,000.00	1.5%	21,561,643,051.72
7036	PUBLIC ORDER AND SAFETY N.E.C.	164,110,477.50	-	-	-	0.0%	164,110,477.50
70361	PUBLIC ORDER AND SAFETY N.E.C.	164,110,477.50	-	-	-	0.0%	164,110,477.50
704	ECONOMIC AFFAIRS	9,334,984,932.15	-	173,000,000.00	173,000,000.00	1.9%	9,161,984,932.15
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,663,924,872.88	-	25,000,000.00	25,000,000.00	1.5%	1,638,924,872.88
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,663,924,872.88	-	25,000,000.00	25,000,000.00	1.5%	1,638,924,872.88
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,168,153,359.85	-	50,000,000.00	50,000,000.00	2.3%	2,118,153,359.85
70421	AGRICULTURE	2,168,153,359.85	-	50,000,000.00	50,000,000.00	2.3%	2,118,153,359.85
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	-	-	-	0.0%	437,272,340.58
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	437,272,340.58	-	-	-	0.0%	437,272,340.58
7045	TRANSPORT	3,859,605,846.20	-	98,000,000.00	98,000,000.00	2.5%	3,761,605,846.20
70451	ROAD TRANSPORT	3,859,605,846.20	-	98,000,000.00	98,000,000.00	2.5%	3,761,605,846.20
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	-	25,033,859.76	25,033,859.76	0.9%	2,833,096,506.69
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,858,130,366.45	-	25,033,859.76	25,033,859.76	0.9%	2,833,096,506.69
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,858,130,366.45	-	25,033,859.76	25,033,859.76	0.9%	2,833,096,506.69
706	HOUSING AND COMMUNITY AMMENITIES	8,217,479,939.02	-	123,929,519.24	123,929,519.24	1.5%	8,093,550,419.78
7061	HOUSING DEVELOPMENT	2,673,627,613.15	-	61,000,000.00	61,000,000.00	2.3%	2,612,627,613.15
70611	HOUSING DEVELOPMENT	2,673,627,613.15	-	61,000,000.00	61,000,000.00	2.3%	2,612,627,613.15
7062	COMMUNITY DEVELOPMENT	764,324,695.22	-	41,929,519.24	41,929,519.24	5.5%	722,395,175.98
70621	COMMUNITY DEVELOPMENT	764,324,695.22	-	41,929,519.24	41,929,519.24	5.5%	722,395,175.98
7063	WATER SUPPLY	4,779,527,630.65	-	21,000,000.00	21,000,000.00	0.4%	4,758,527,630.65
70631	WATER SUPPLY	4,779,527,630.65	-	21,000,000.00	21,000,000.00	0.4%	4,758,527,630.65
707	HEALTH	11,852,341,046.28	-	320,000,000.00	320,000,000.00	2.7%	11,532,341,046.28
7073	HOSPITAL SERVICES	11,852,341,046.28	-	320,000,000.00	320,000,000.00	2.7%	11,532,341,046.28
70731	GENERAL HOSPITAL SERVICES	11,852,341,046.28	-	320,000,000.00	320,000,000.00	2.7%	11,532,341,046.28
708	RECREATION, CULTURE AND RELIGION	1,175,209,059.93	-	40,000,000.00	40,000,000.00	3.4%	1,135,209,059.93
7083	BROADCASTING AND PUBLISHING SERVICES	1,175,209,059.93	-	40,000,000.00	40,000,000.00	3.4%	1,135,209,059.93

Imo State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
70831	BROADCASTING AND PUBLISHING SERVICES	1,175,209,059.93	-	40,000,000.00	40,000,000.00	3.4%	1,135,209,059.93
709	EDUCATION	24,703,779,931.43	-	142,942,063.20	142,942,063.20	0.6%	24,560,837,868.23
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	-	-	-	0.0%	1,700,000,000.00
70922	UPPER-SECONDARY EDUCATION	1,700,000,000.00	-	-	-	0.0%	1,700,000,000.00
7094	TERTIARY EDUCATION	5,300,000,000.00	-	-	-	0.0%	5,300,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,300,000,000.00	-	-	-	0.0%	5,300,000,000.00
7098	EDUCATION N.E.C.	14,703,779,931.43	-	142,942,063.20	142,942,063.20	1.0%	14,560,837,868.23
70981	EDUCATION N.E.C	14,703,779,931.43	-	142,942,063.20	142,942,063.20	1.0%	14,560,837,868.23
710	SOCIAL PROTECTION	25,687,956,749.46	-	66,000,000.00	66,000,000.00	0.3%	25,621,956,749.46
7102	OLD AGE	22,304,742,021.52	-	-	-	0.0%	22,304,742,021.52
71021	OLD AGE	22,304,742,021.52	-	-	-	0.0%	22,304,742,021.52
7105	UNEMPLOYMENT	3,187,670,377.56	-	66,000,000.00	66,000,000.00	2.1%	3,121,670,377.56
71051	UNEMPLOYMENT	3,187,670,377.56	-	66,000,000.00	66,000,000.00	2.1%	3,121,670,377.56
7109	SOCIAL PROTECTION N.E.C.	195,544,350.38	-	-	-	0.0%	195,544,350.38
71091	SOCIAL PROTECTION N.E.C.	195,544,350.38	-	-	-	0.0%	195,544,350.38

Table 12: Overhead Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	60,528,327,965.87	-	10,539,319,244.37	10,539,319,244.37	17.4%	49,989,008,721.50
701	GENERAL PUBLIC SERVICES	31,011,642,964.85	-	8,573,066,762.37	8,573,066,762.37	27.6%	22,438,576,202.48
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	25,953,341,522.60	-	8,432,016,762.37	8,432,016,762.37	32.5%	17,521,324,760.23
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,686,154,234.00	-	8,045,043,384.65	8,045,043,384.65	40.9%	11,641,110,849.35
70112	FINANCIAL AND FISCAL AFFAIRS	6,267,187,288.60	-	386,973,377.72	386,973,377.72	6.2%	5,880,213,910.88
7013	GENERAL SERVICES	3,619,016,171.39	-	138,050,000.00	138,050,000.00	3.8%	3,480,966,171.39
70131	GENERAL PERSONNEL SERVICES	1,783,300,686.70	-	48,000,000.00	48,000,000.00	2.7%	1,735,300,686.70
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,407,257,500.00	-	9,000,000.00	9,000,000.00	0.6%	1,398,257,500.00
70133	OTHER GENERAL SERVICES	428,457,984.69	-	81,050,000.00	81,050,000.00	18.9%	347,407,984.69
7016	GENERAL PUBLIC SERVICES N.E.C.	1,439,285,270.86	-	3,000,000.00	3,000,000.00	0.2%	1,436,285,270.86
70161	GENERAL PUBLIC SERVICES N.E.C.	1,439,285,270.86	-	3,000,000.00	3,000,000.00	0.2%	1,436,285,270.86
703	PUBLIC ORDER AND SAFETY	12,084,162,051.29	-	916,570,000.00	916,570,000.00	7.6%	11,167,592,051.29
7033	LAW COURTS	10,539,730,051.29	-	642,070,000.00	642,070,000.00	6.1%	9,897,660,051.29
70331	LAW COURTS	10,539,730,051.29	-	642,070,000.00	642,070,000.00	6.1%	9,897,660,051.29
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,544,432,000.00	-	274,500,000.00	274,500,000.00	17.8%	1,269,932,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,544,432,000.00	-	274,500,000.00	274,500,000.00	17.8%	1,269,932,000.00
704	ECONOMIC AFFAIRS	4,065,772,610.45	-	231,777,000.00	231,777,000.00	5.7%	3,833,995,610.45
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	608,866,954.28	-	14,500,000.00	14,500,000.00	2.4%	594,366,954.28
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	608,866,954.28	-	14,500,000.00	14,500,000.00	2.4%	594,366,954.28
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	337,987,000.00	-	46,500,000.00	46,500,000.00	13.8%	291,487,000.00
70421	AGRICULTURE	337,987,000.00	-	46,500,000.00	46,500,000.00	13.8%	291,487,000.00
7043	FUEL AND ENERGY	1,549,868,050.53	-	21,777,000.00	21,777,000.00	1.4%	1,528,091,050.53
70435	ELECTRICITY	1,549,868,050.53	-	21,777,000.00	21,777,000.00	1.4%	1,528,091,050.53
7044	MINING, MANUFACTURING, AND CONSTRUCTION	626,600,492.78	-	3,000,000.00	3,000,000.00	0.5%	623,600,492.78
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	626,600,492.78	-	3,000,000.00	3,000,000.00	0.5%	623,600,492.78
7045	TRANSPORT	367,321,740.56	-	3,000,000.00	3,000,000.00	0.8%	364,321,740.56
70451	ROAD TRANSPORT	367,321,740.56	-	3,000,000.00	3,000,000.00	0.8%	364,321,740.56
7046	COMMUNICATION	101,943,153.30	-	21,500,000.00	21,500,000.00	21.1%	80,443,153.30

Imo State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
70461	COMMUNICATION	101,943,153.30	-	21,500,000.00	21,500,000.00	21.1%	80,443,153.30
7047	OTHER INDUSTRIES	473,185,219.00	-	121,500,000.00	121,500,000.00	25.7%	351,685,219.00
70473	TOURISM	473,185,219.00	-	121,500,000.00	121,500,000.00	25.7%	351,685,219.00
705	ENVIRONMENTAL PROTECTION	99,530,076.69	-	19,500,000.00	19,500,000.00	19.6%	80,030,076.69
7056	ENVIRONMENTAL PROTECTION N.E.C.	99,530,076.69	-	19,500,000.00	19,500,000.00	19.6%	80,030,076.69
70561	ENVIRONMENTAL PROTECTION N.E.C.	99,530,076.69	-	19,500,000.00	19,500,000.00	19.6%	80,030,076.69
706	HOUSING AND COMMUNITY AMMENITIES	1,111,786,804.41	-	60,500,000.00	60,500,000.00	5.4%	1,051,286,804.41
7061	HOUSING DEVELOPMENT	568,825,285.00	-	56,000,000.00	56,000,000.00	9.8%	512,825,285.00
70611	HOUSING DEVELOPMENT	568,825,285.00	-	56,000,000.00	56,000,000.00	9.8%	512,825,285.00
7062	COMMUNITY DEVELOPMENT	161,567,539.41	-	1,500,000.00	1,500,000.00	0.9%	160,067,539.41
70621	COMMUNITY DEVELOPMENT	161,567,539.41	-	1,500,000.00	1,500,000.00	0.9%	160,067,539.41
7063	WATER SUPPLY	381,393,980.00	-	3,000,000.00	3,000,000.00	0.8%	378,393,980.00
70631	WATER SUPPLY	381,393,980.00	-	3,000,000.00	3,000,000.00	0.8%	378,393,980.00
707	HEALTH	2,788,041,173.40	-	212,158,750.00	212,158,750.00	7.6%	2,575,882,423.40
7074	PUBLIC HEALTH SERVICES	1,420,250,000.00	-	200,000,000.00	200,000,000.00	14.1%	1,220,250,000.00
70741	PUBLIC HEALTH SERVICES	1,420,250,000.00	-	200,000,000.00	200,000,000.00	14.1%	1,220,250,000.00
7076	HEALTH N.E.C.	1,367,791,173.40	-	12,158,750.00	12,158,750.00	0.9%	1,355,632,423.40
70761	HEALTH N.E.C.	1,367,791,173.40	-	12,158,750.00	12,158,750.00	0.9%	1,355,632,423.40
708	RECREATION, CULTURE AND RELIGION	1,777,890,000.00	-	87,700,000.00	87,700,000.00	4.9%	1,690,190,000.00
7081	RECREATIONAL AND SPORTING SERVICES	1,588,580,000.00	-	50,000,000.00	50,000,000.00	3.1%	1,538,580,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,588,580,000.00	-	50,000,000.00	50,000,000.00	3.1%	1,538,580,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	189,310,000.00	-	37,700,000.00	37,700,000.00	19.9%	151,610,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	189,310,000.00	-	37,700,000.00	37,700,000.00	19.9%	151,610,000.00
709	EDUCATION	2,463,160,521.78	-	354,411,732.00	354,411,732.00	14.4%	2,108,748,789.78
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	-	3,000,000.00	3,000,000.00	1.9%	157,000,000.00
70922	UPPER-SECONDARY EDUCATION	160,000,000.00	-	3,000,000.00	3,000,000.00	1.9%	157,000,000.00
7098	EDUCATION N.E.C.	2,223,160,521.78	-	351,411,732.00	351,411,732.00	15.8%	1,871,748,789.78
70981	EDUCATION N.E.C.	2,223,160,521.78	-	351,411,732.00	351,411,732.00	15.8%	1,871,748,789.78
710	SOCIAL PROTECTION	5,126,341,763.00	-	83,635,000.00	83,635,000.00	1.6%	5,042,706,763.00
7104	FAMILY AND CHILDREN	1,024,399,251.00	-	12,000,000.00	12,000,000.00	1.2%	1,012,399,251.00
71041	FAMILY AND CHILDREN	1,024,399,251.00	-	12,000,000.00	12,000,000.00	1.2%	1,012,399,251.00
7105	UNEMPLOYMENT	3,471,550,285.00	-	1,500,000.00	1,500,000.00	0.0%	3,470,050,285.00
71051	UNEMPLOYMENT	3,471,550,285.00	-	1,500,000.00	1,500,000.00	0.0%	3,470,050,285.00
7109	SOCIAL PROTECTION N.E.C.	630,392,227.00	-	70,135,000.00	70,135,000.00	11.1%	560,257,227.00
71091	SOCIAL PROTECTION N.E.C.	630,392,227.00	-	70,135,000.00	70,135,000.00	11.1%	560,257,227.00

Table 13: Capital Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,235,720,852,203.04	-	65,828,454,905.44	65,828,454,905.44	5.3%	1,169,892,397,297.60
01000000000	Administrative Sector	78,451,717,269.00	-	82,897,550.00	82,897,550.00	0.1%	78,368,819,719.00
01110000000	Governors Office	66,520,000,000.00	-	-	-	0.0%	66,520,000,000.00
011100100100	Office Of The Executive Governor	66,520,000,000.00	-	-	-	0.0%	66,520,000,000.00
01120000000	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
01230000000	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
01240000000	Ministry Of Homeland Security and Vigilante Affairs	500,000,000.00	-	82,897,550.00	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	82,897,550.00	16.6%	417,102,450.00
01250000000	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
01400000000	Office Of The Auditor General	589,000,000.00	-	-	-	0.0%	589,000,000.00
014000100100	Office Of The Auditor General - State	589,000,000.00	-	-	-	0.0%	589,000,000.00
01470000000	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
01490000000	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
01480000000	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
01610000000	Office Of The Secretary To The State Govt	869,000,000.00	-	-	-	0.0%	869,000,000.00
016100100100	Office Of The Secretary To The State Govt	869,000,000.00	-	-	-	0.0%	869,000,000.00
01620000000	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
01630000000	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
02000000000	Economic Sector	1,006,140,327,124.04	-	60,228,712,226.75	60,228,712,226.75	6.0%	945,911,614,897.29
02150000000	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
02700000000	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
02200000000	Ministry Of Finance	17,440,000,000.00	-	4,084,300,000.00	4,084,300,000.00	23.4%	13,355,700,000.00
022000100100	Ministry Of Finance	17,440,000,000.00	-	4,084,300,000.00	4,084,300,000.00	23.4%	13,355,700,000.00
02220000000	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
02280000000	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
02290000000	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
02320000000	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
02330000000	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
02340000000	Ministry Of Works & Infrastructural Development	699,063,918,484.17	-	55,744,621,426.75	55,744,621,426.75	8.0%	643,319,297,057.42
023400100100	Ministry Of Works & Infrastructural Development	698,163,918,484.17	-	55,744,621,426.75	55,744,621,426.75	8.0%	642,419,297,057.42
023400200100	Office Of The Surveyor General	900,000,000.00	-	-	-	0.0%	900,000,000.00
02310000000	Ministry Of Power and Electrification	192,535,803,078.34	-	293,580,900.00	293,580,900.00	0.2%	192,242,222,178.34
023100100100	Ministry Of Power and Electrification	190,451,803,078.34	-	43,580,900.00	43,580,900.00	0.0%	190,408,222,178.34
023100100200	Imo State Electricity Regulatory Commission	2,084,000,000.00	-	250,000,000.00	250,000,000.00	12.0%	1,834,000,000.00
02360000000	Ministry Of Tourism, Hospitality and Culture	1,200,000,000.00	-	106,209,900.00	106,209,900.00	8.9%	1,093,790,100.00
023600100100	Ministry Of Tourism, Hospitality and Culture	1,200,000,000.00	-	106,209,900.00	106,209,900.00	8.9%	1,093,790,100.00
02380000000	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
02520000000	Ministry Of Water Resources	46,682,551,607.25	-	-	-	0.0%	46,682,551,607.25

Imo State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
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 Develonment	10,000,000,000.00	-	-	-	0.0%	10,000,000,000.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	10,000,000,000.00	-	-	-	0.0%	10,000,000,000.00
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	-	-	-	0.0%	6,471,550,285.00
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	6,471,550,285.00	-	-	-	0.0%	6,471,550,285.00
027600000000	Ministry of Digital Economy and E-Government	2,750,000,000.00	-	-	-	0.0%	2,750,000,000.00
027600100100	Ministry of Digital Economy and E-Government	2,750,000,000.00	-	-	-	0.0%	2,750,000,000.00
030000000000	Law and Justice Sector	4,915,000,000.00	-	-	-	0.0%	4,915,000,000.00
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	-	-	-	0.0%	500,000,000.00
032600100100	Ministry Of Justice and Attorney General	500,000,000.00	-	-	-	0.0%	500,000,000.00
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	-	5,516,845,128.69	5,516,845,128.69	3.8%	138,096,962,681.31
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	-	1,200,000,000.00	1,200,000,000.00	5.0%	22,915,155,521.00
051700100100	Ministry Of Education, Primary and Secondary	17,415,155,521.00	-	-	-	0.0%	17,415,155,521.00
051700200100	Imo State Universal Basic Education Board	3,500,000,000.00	-	1,200,000,000.00	1,200,000,000.00	34.3%	2,300,000,000.00
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	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	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	-	2,476,105,136.13	2,476,105,136.13	4.7%	50,180,742,152.87
052100100100	Ministry Of Health	45,306,847,289.00	-	991,848,761.13	991,848,761.13	2.2%	44,314,998,527.87
052100200100	Health Mgt Board	250,000,000.00	-	-	-	0.0%	250,000,000.00
052100300100	Imo State University Teaching Hospital, Orlu	1,200,000,000.00	-	-	-	0.0%	1,200,000,000.00
052100400100	Imo State Specialist Hospital, Umuguma	2,100,000,000.00	-	-	-	0.0%	2,100,000,000.00
052100500100	Imo State Primary Health Dev. Agency, Owerri	2,150,000,000.00	-	1,484,256,375.00	1,484,256,375.00	69.0%	665,743,625.00
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	-	-	-	0.0%	10,000,000,000.00
053500100100	Ministry Of Environment and Sanitation	10,000,000,000.00	-	-	-	0.0%	10,000,000,000.00
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 14: Other Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q1 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,482,995,993.18	-	8,163,442,845.01	8,163,442,845.01	22.4%	28,319,553,148.17
701	GENERAL PUBLIC SERVICES	35,761,540,940.71	-	8,070,364,245.01	8,070,364,245.01	22.6%	27,691,176,695.70
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	2,828,805,555.00	-	1,257,000,000.00	1,257,000,000.00	44.4%	1,571,805,555.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,828,805,555.00	-	1,257,000,000.00	1,257,000,000.00	44.4%	1,571,805,555.00
7013	GENERAL SERVICES	25,438,753.23	-	-	-	0.0%	25,438,753.23
70131	GENERAL PERSONNEL SERVICES	1,920,000.00	-	-	-	0.0%	1,920,000.00
70133	OTHER GENERAL SERVICES	23,518,753.23	-	-	-	0.0%	23,518,753.23
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	-	6,813,364,245.01	6,813,364,245.01	20.7%	26,060,332,387.47
70171	PUBLIC DEBT TRANSACTIONS	32,873,696,632.48	-	6,813,364,245.01	6,813,364,245.01	20.7%	26,060,332,387.47
704	ECONOMIC AFFAIRS	157,100,000.00	-	27,078,600.00	27,078,600.00	17.2%	130,021,400.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	141,100,000.00	-	23,078,600.00	23,078,600.00	16.4%	118,021,400.00
70421	AGRICULTURE	141,100,000.00	-	23,078,600.00	23,078,600.00	16.4%	118,021,400.00
7046	COMMUNICATION	16,000,000.00	-	4,000,000.00	4,000,000.00	25.0%	12,000,000.00
70461	COMMUNICATION	16,000,000.00	-	4,000,000.00	4,000,000.00	25.0%	12,000,000.00
705	ENVIRONMENTAL PROTECTION	138,852,591.88	-	30,000,000.00	30,000,000.00	21.6%	108,852,591.88
7056	ENVIRONMENTAL PROTECTION N.E.C.	138,852,591.88	-	30,000,000.00	30,000,000.00	21.6%	108,852,591.88
70561	ENVIRONMENTAL PROTECTION N.E.C.	138,852,591.88	-	30,000,000.00	30,000,000.00	21.6%	108,852,591.88
706	HOUSING AND COMMUNITY AMMENITIES	205,652,460.59	-	30,000,000.00	30,000,000.00	14.6%	175,652,460.59
7062	COMMUNITY DEVELOPMENT	33,107,460.59	-	-	-	0.0%	33,107,460.59
70621	COMMUNITY DEVELOPMENT	33,107,460.59	-	-	-	0.0%	33,107,460.59
7063	WATER SUPPLY	172,545,000.00	-	30,000,000.00	30,000,000.00	17.4%	142,545,000.00
70631	WATER SUPPLY	172,545,000.00	-	30,000,000.00	30,000,000.00	17.4%	142,545,000.00
707	HEALTH	185,000,000.00	-	-	-	0.0%	185,000,000.00
7074	PUBLIC HEALTH SERVICES	185,000,000.00	-	-	-	0.0%	185,000,000.00
70741	PUBLIC HEALTH SERVICES	185,000,000.00	-	-	-	0.0%	185,000,000.00
708	RECREATION, CULTURE AND RELIGION	34,850,000.00	-	6,000,000.00	6,000,000.00	17.2%	28,850,000.00
7081	RECREATIONAL AND SPORTING SERVICES	24,350,000.00	-	4,000,000.00	4,000,000.00	16.4%	20,350,000.00
70811	RECREATIONAL AND SPORTING SERVICES	24,350,000.00	-	4,000,000.00	4,000,000.00	16.4%	20,350,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	10,500,000.00	-	2,000,000.00	2,000,000.00	19.0%	8,500,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	10,500,000.00	-	2,000,000.00	2,000,000.00	19.0%	8,500,000.00

1.0 Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Imo State Government Budget Performance Report 2026 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,474,220,851,856.47	-	86,670,216,424.72	86,670,216,424.72	5.9%	1,387,550,635,431.75
01	Agriculture	23,588,582,794.51	-	119,578,600.00	119,578,600.00	0.5%	23,469,004,194.51
0101	Effective governance of the Agriculture Sector	3,082,079,125.23	-	119,578,600.00	119,578,600.00	3.9%	2,962,500,525.23
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	-	222,200,000.00	222,200,000.00	7.4%	2,797,467,545.55
0210	Societal Re-orientation - General	3,019,667,545.55	-	222,200,000.00	222,200,000.00	7.4%	2,797,467,545.55
03	Poverty Alleviation	2,284,375,708.58	-	21,929,519.24	21,929,519.24	1.0%	2,262,446,189.34
0310	Poverty Alleviation - General	2,284,375,708.58	-	21,929,519.24	21,929,519.24	1.0%	2,262,446,189.34
04	Health	70,331,344,335.28	-	1,525,507,511.13	1,525,507,511.13	2.2%	68,805,836,824.15
0401	Effective governance of the health system	17,674,497,046.28	-	533,658,750.00	533,658,750.00	3.0%	17,140,838,296.28
0405	Provision of adequate and modern health infrastructure for health services delivery	52,656,847,289.00	-	991,848,761.13	991,848,761.13	1.9%	51,664,998,527.87
05	Education	86,796,412,678.56	-	2,318,593,787.76	2,318,593,787.76	2.7%	84,477,818,890.80
0501	Effective governance of the education system	59,846,257,157.56	-	2,318,593,787.76	2,318,593,787.76	3.9%	57,527,663,369.80
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	-	-	-	0.0%	24,395,155,521.00
0506	Improved education information management system (EIMS)	770,000,000.00	-	-	-	0.0%	770,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	35,000,000.00	-	-	-	0.0%	35,000,000.00
06	Housing and Urban Development	15,514,974,703.25	-	117,000,000.00	117,000,000.00	0.8%	15,397,974,703.25
0610	Housing and Urban Development - General	15,514,974,703.25	-	117,000,000.00	117,000,000.00	0.8%	15,397,974,703.25
07	Gender	2,828,679,496.18	-	35,000,000.00	35,000,000.00	1.2%	2,793,679,496.18
0710	Gender - General	2,828,679,496.18	-	35,000,000.00	35,000,000.00	1.2%	2,793,679,496.18
08	Youth	12,802,571,207.35	-	97,000,000.00	97,000,000.00	0.8%	12,705,571,207.35
0810	Youth - General	12,802,571,207.35	-	97,000,000.00	97,000,000.00	0.8%	12,705,571,207.35
09	Environmental Improvement	16,486,422,167.64	-	70,500,000.00	70,500,000.00	0.4%	16,415,922,167.64
0910	Environmental Improvement - General	16,486,422,167.64	-	70,500,000.00	70,500,000.00	0.4%	16,415,922,167.64
10	Water Resources and Rural Development	52,444,612,686.62	-	61,033,859.76	61,033,859.76	0.1%	52,383,578,826.86
1010	Water Resources and Rural Deve - General	52,444,612,686.62	-	61,033,859.76	61,033,859.76	0.1%	52,383,578,826.86
11	Information Communication and Technology	2,379,891,696.95	-	45,000,000.00	45,000,000.00	1.9%	2,334,891,696.95
1110	Information Communication and Technology - General	2,379,891,696.95	-	45,000,000.00	45,000,000.00	1.9%	2,334,891,696.95
12	Growing the Private Sector	7,102,937,753.51	-	102,635,000.00	102,635,000.00	1.4%	7,000,302,753.51
1210	Growing the Private Sector - General	7,102,937,753.51	-	102,635,000.00	102,635,000.00	1.4%	7,000,302,753.51
13	Reform of Government and Governance	281,552,617,312.75	-	24,558,502,445.08	24,558,502,445.08	8.7%	256,994,114,867.67
1310	Reform of Government and Governance - General	281,552,617,312.75	-	24,558,502,445.08	24,558,502,445.08	8.7%	256,994,114,867.67
14	Power	193,403,927,113.30	-	65,357,900.00	65,357,900.00	0.0%	193,338,569,213.30
1410	Power - General	193,403,927,113.30	-	65,357,900.00	65,357,900.00	0.0%	193,338,569,213.30
17	Road	702,689,046,126.18	-	57,308,877,801.75	57,308,877,801.75	8.2%	645,380,168,324.43
1710	Road - General	702,689,046,126.18	-	57,308,877,801.75	57,308,877,801.75	8.2%	645,380,168,324.43
21	Oil and Gas Infrastructure	994,788,530.28	-	1,500,000.00	1,500,000.00	0.2%	993,288,530.28
2110	Oil and Gas Infrastructure - General	994,788,530.28	-	1,500,000.00	1,500,000.00	0.2%	993,288,530.28

Table 16: Personnel Expenditure by Programme Classification

Imo State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	141,488,675,694.39	-	2,138,999,429.90	2,138,999,429.90	1.5%	139,349,676,264.49
01	Agriculture	2,602,992,125.23	-	50,000,000.00	50,000,000.00	1.9%	2,552,992,125.23
0101	Effective governance of the Agriculture Sector	2,602,992,125.23	-	50,000,000.00	50,000,000.00	1.9%	2,552,992,125.23
02	Societal Re-orientation	2,346,672,326.55	-	61,000,000.00	61,000,000.00	2.6%	2,285,672,326.55
0210	Societal Re-orientation - General	2,346,672,326.55	-	61,000,000.00	61,000,000.00	2.6%	2,285,672,326.55
03	Poverty Alleviation	484,375,708.58	-	21,929,519.24	21,929,519.24	4.5%	462,446,189.34
0310	Poverty Alleviation - General	484,375,708.58	-	21,929,519.24	21,929,519.24	4.5%	462,446,189.34
04	Health	13,352,341,046.28	-	320,000,000.00	320,000,000.00	2.4%	13,032,341,046.28
0401	Effective governance of the health system	13,352,341,046.28	-	320,000,000.00	320,000,000.00	2.4%	13,032,341,046.28
05	Education	23,578,101,635.78	-	124,942,063.20	124,942,063.20	0.5%	23,453,159,572.58
0501	Effective governance of the education system	21,578,101,635.78	-	124,942,063.20	124,942,063.20	0.6%	21,453,159,572.58
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	-	61,000,000.00	61,000,000.00	1.9%	3,155,149,418.25
0610	Housing and Urban Development - General	3,216,149,418.25	-	61,000,000.00	61,000,000.00	1.9%	3,155,149,418.25
07	Gender	929,280,245.18	-	23,000,000.00	23,000,000.00	2.5%	906,280,245.18
0710	Gender - General	929,280,245.18	-	23,000,000.00	23,000,000.00	2.5%	906,280,245.18
08	Youth	3,346,090,922.35	-	43,000,000.00	43,000,000.00	1.3%	3,303,090,922.35
0810	Youth - General	3,346,090,922.35	-	43,000,000.00	43,000,000.00	1.3%	3,303,090,922.35
09	Environmental Improvement	1,328,039,499.08	-	21,000,000.00	21,000,000.00	1.6%	1,307,039,499.08
0910	Environmental Improvement - General	1,328,039,499.08	-	21,000,000.00	21,000,000.00	1.6%	1,307,039,499.08
10	Water Resources and Rural Development	4,951,096,099.38	-	25,033,859.76	25,033,859.76	0.5%	4,926,062,239.62
1010	Water Resources and Rural Deve - General	4,951,096,099.38	-	25,033,859.76	25,033,859.76	0.5%	4,926,062,239.62
11	Information Communication and Technology	892,543,543.65	-	18,000,000.00	18,000,000.00	2.0%	874,543,543.65
1110	Information Communication and Technology - General	892,543,543.65	-	18,000,000.00	18,000,000.00	2.0%	874,543,543.65
12	Growing the Private Sector	2,123,562,794.45	-	25,000,000.00	25,000,000.00	1.2%	2,098,562,794.45
1210	Growing the Private Sector - General	2,123,562,794.45	-	25,000,000.00	25,000,000.00	1.2%	2,098,562,794.45
13	Reform of Government and Governance	78,119,214,913.50	-	1,268,093,987.70	1,268,093,987.70	1.6%	76,851,120,925.80
1310	Reform of Government and Governance - General	78,119,214,913.50	-	1,268,093,987.70	1,268,093,987.70	1.6%	76,851,120,925.80
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	-	77,000,000.00	77,000,000.00	3.4%	2,172,205,901.45
1710	Road - General	2,249,205,901.45	-	77,000,000.00	77,000,000.00	3.4%	2,172,205,901.45
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

Imo State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	60,528,327,965.87	-	10,539,319,244.37	10,539,319,244.37	17.4%	49,989,008,721.50
01	Agriculture	337,987,000.00	-	46,500,000.00	46,500,000.00	13.8%	291,487,000.00
0101	Effective governance of the Agriculture Sector	337,987,000.00	-	46,500,000.00	46,500,000.00	13.8%	291,487,000.00
02	Societal Re-orientation	662,495,219.00	-	159,200,000.00	159,200,000.00	24.0%	503,295,219.00
0210	Societal Re-orientation - General	662,495,219.00	-	159,200,000.00	159,200,000.00	24.0%	503,295,219.00
04	Health	4,137,156,000.00	-	213,658,750.00	213,658,750.00	5.2%	3,923,497,250.00
0401	Effective governance of the health system	4,137,156,000.00	-	213,658,750.00	213,658,750.00	5.2%	3,923,497,250.00
05	Education	2,395,155,521.78	-	352,911,732.00	352,911,732.00	14.7%	2,042,243,789.78
0501	Effective governance of the education system	2,360,155,521.78	-	352,911,732.00	352,911,732.00	15.0%	2,007,243,789.78
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	-	56,000,000.00	56,000,000.00	9.8%	512,825,285.00
0610	Housing and Urban Development - General	568,825,285.00	-	56,000,000.00	56,000,000.00	9.8%	512,825,285.00
07	Gender	1,024,399,251.00	-	12,000,000.00	12,000,000.00	1.2%	1,012,399,251.00
0710	Gender - General	1,024,399,251.00	-	12,000,000.00	12,000,000.00	1.2%	1,012,399,251.00
08	Youth	1,588,580,000.00	-	50,000,000.00	50,000,000.00	3.1%	1,538,580,000.00
0810	Youth - General	1,588,580,000.00	-	50,000,000.00	50,000,000.00	3.1%	1,538,580,000.00
09	Environmental Improvement	99,530,076.69	-	19,500,000.00	19,500,000.00	19.6%	80,030,076.69
0910	Environmental Improvement - General	99,530,076.69	-	19,500,000.00	19,500,000.00	19.6%	80,030,076.69
10	Water Resources and Rural Development	613,169,819.41	-	6,000,000.00	6,000,000.00	1.0%	607,169,819.41
1010	Water Resources and Rural Deve - General	613,169,819.41	-	6,000,000.00	6,000,000.00	1.0%	607,169,819.41
11	Information Communication and Technology	171,348,153.30	-	23,000,000.00	23,000,000.00	13.4%	148,348,153.30
1110	Information Communication and Technology - General	171,348,153.30	-	23,000,000.00	23,000,000.00	13.4%	148,348,153.30
12	Growing the Private Sector	4,979,374,959.06	-	77,635,000.00	77,635,000.00	1.6%	4,901,739,959.06
1210	Growing the Private Sector - General	4,979,374,959.06	-	77,635,000.00	77,635,000.00	1.6%	4,901,739,959.06
13	Reform of Government and Governance	41,716,481,889.54	-	9,496,636,762.37	9,496,636,762.37	22.8%	32,219,845,127.17
1310	Reform of Government and Governance - General	41,716,481,889.54	-	9,496,636,762.37	9,496,636,762.37	22.8%	32,219,845,127.17
14	Power	1,549,868,050.53	-	21,777,000.00	21,777,000.00	1.4%	1,528,091,050.53
1410	Power - General	1,549,868,050.53	-	21,777,000.00	21,777,000.00	1.4%	1,528,091,050.53
17	Road	365,921,740.56	-	3,000,000.00	3,000,000.00	0.8%	362,921,740.56
1710	Road - General	365,921,740.56	-	3,000,000.00	3,000,000.00	0.8%	362,921,740.56
21	Oil and Gas Infrastructure	318,035,000.00	-	1,500,000.00	1,500,000.00	0.5%	316,535,000.00
2110	Oil and Gas Infrastructure - General	318,035,000.00	-	1,500,000.00	1,500,000.00	0.5%	316,535,000.00

Table 18: Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,235,720,852,203.04	-	65,828,454,905.44	5.3%	1,169,892,397,297.60
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	-	991,848,761.13	1.9%	51,664,998,527.87
0405	Provision of adequate and modern health infrastructure for health services delivery	52,656,847,289.00	-	991,848,761.13	1.9%	51,664,998,527.87
05	Education	60,823,155,521.00	-	1,840,739,992.56	3.0%	58,982,415,528.44
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	-	-	0.0%	24,395,155,521.00
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	-	-	0.0%	11,730,000,000.00
0610	Housing and Urban Development - General	11,730,000,000.00	-	-	0.0%	11,730,000,000.00
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	-	-	0.0%	7,843,550,285.00
0810	Youth - General	7,843,550,285.00	-	-	0.0%	7,843,550,285.00
09	Environmental Improvement	14,920,000,000.00	-	-	0.0%	14,920,000,000.00
0910	Environmental Improvement - General	14,920,000,000.00	-	-	0.0%	14,920,000,000.00
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	-	5,723,407,450.00	4.5%	120,224,114,819.00
1310	Reform of Government and Governance - General	125,947,522,269.00	-	5,723,407,450.00	4.5%	120,224,114,819.00
14	Power	190,451,803,078.34	-	43,580,900.00	0.0%	190,408,222,178.34
1410	Power - General	190,451,803,078.34	-	43,580,900.00	0.0%	190,408,222,178.34
17	Road	700,073,918,484.17	-	57,228,877,801.75	8.2%	642,845,040,682.42
1710	Road - General	700,073,918,484.17	-	57,228,877,801.75	8.2%	642,845,040,682.42
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

Imo State Government Budget Performance Report 2026 Q1 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,482,995,993.18	-	8,163,442,845.01	8,163,442,845.01	22.4%	28,319,553,148.17
01	Agriculture	141,100,000.00	-	23,078,600.00	23,078,600.00	16.4%	118,021,400.00
0101	Effective governance of the Agriculture Sector	141,100,000.00	-	23,078,600.00	23,078,600.00	16.4%	118,021,400.00
02	Societal Re-orientation	10,500,000.00	-	2,000,000.00	2,000,000.00	19.0%	8,500,000.00
0210	Societal Re-orientation - General	10,500,000.00	-	2,000,000.00	2,000,000.00	19.0%	8,500,000.00
04	Health	185,000,000.00	-	-	-	0.0%	185,000,000.00
0401	Effective governance of the health system	185,000,000.00	-	-	-	0.0%	185,000,000.00
08	Youth	24,350,000.00	-	4,000,000.00	4,000,000.00	16.4%	20,350,000.00
0810	Youth - General	24,350,000.00	-	4,000,000.00	4,000,000.00	16.4%	20,350,000.00
09	Environmental Improvement	138,852,591.88	-	30,000,000.00	30,000,000.00	21.6%	108,852,591.88
0910	Environmental Improvement - General	138,852,591.88	-	30,000,000.00	30,000,000.00	21.6%	108,852,591.88
10	Water Resources and Rural Development	197,795,160.59	-	30,000,000.00	30,000,000.00	15.2%	167,795,160.59
1010	Water Resources and Rural Deve - General	197,795,160.59	-	30,000,000.00	30,000,000.00	15.2%	167,795,160.59
11	Information Communication and Technology	16,000,000.00	-	4,000,000.00	4,000,000.00	25.0%	12,000,000.00
1110	Information Communication and Technology - General	16,000,000.00	-	4,000,000.00	4,000,000.00	25.0%	12,000,000.00
13	Reform of Government and Governance	35,769,398,240.71	-	8,070,364,245.01	8,070,364,245.01	22.6%	27,699,033,995.70
1310	Reform of Government and Governance - General	35,769,398,240.71	-	8,070,364,245.01	8,070,364,245.01	22.6%	27,699,033,995.70

2 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare** have a blue marker whilst those related to **Basic Education** have a green marker.

Table 20: Capital Expenditure by Project

Imo State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
Total Capital Expenditure		1,235,720,852,203.04	-	65,828,454,905.44	65,828,454,905.44	5.3%	1,169,892,397,297.60	PHC BED
011100100100 - Office Of The Executive Governor	RECONSTRUCTION OF NICS BANQUET HALL, GOVERNMENT HOUSE OWERRI	300,000,000.00	-	-	-	0.0%	300,000,000.00	
011100100100 - Office Of The Executive Governor	COMPLETION OF 1NO STOREY BUILDING (STAFF QUARTERS, ADC, CSO, ETC.) AND	250,000,000.00	-	-	-	0.0%	250,000,000.00	
011100100100 - Office Of The Executive Governor	CONSTRUCTION OF 1NO. WAREHOUSE IN GOVERNMENT HOUSE, OWERRI	200,000,000.00	-	-	-	0.0%	200,000,000.00	
011100100100 - Office Of The Executive Governor	CONSTRUCTION OF FIRE SERVICE STATION AND OFFICE FOR FIRE MACHINE IN	200,000,000.00	-	-	-	0.0%	200,000,000.00	
011100100100 - Office Of The Executive Governor	RENOVATION OF STAFF CANTEEN AND TO PROVIDE FOR NEW RESTAURANTS FOR	120,000,000.00	-	-	-	0.0%	120,000,000.00	
011100100100 - Office Of The Executive Governor	REINSTATEMENT OF RIGID PAVEMENT (CONCRETE WORK) AT THE PUBLIC CAR PARK	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	-	-	-	0.0%	65,415,000,000.00	
011200300100 - Imo State House of Assembly	PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER, 6 NO. SMART	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. SMART	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 DETECTOR/SCANNER,	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, OWERRI	10,000,000.00	-	-	-	0.0%	10,000,000.00	
011200300100 - Imo State House of Assembly	RENOVATION OF THE CLERK OF THE HOUSE ASSEMBLY QUARTERS IN NEW OWERRI	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 PHOTOCOPIING 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 ACROSS	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) FOR	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 ASEMBLY	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 DIGTISATION OF	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	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 HEAD	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 REGISTERS	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 STATE	589,000,000.00	-	-	-	0.0%	589,000,000.00	
014700100100 - Civil Service Commission	CONSTRUCTION OF CIVIL SERVICE COMMISSION, COMPLEX	250,000,000.00	-	-	-	0.0%	250,000,000.00	
014800100100 - Imo State Independent Electoral	RENOVATION/REHABILITATION OF OFFICE BUILDING AT IMO STATE INDEPENDENT	240,000,000.00	-	-	-	0.0%	240,000,000.00	
014800100100 - Imo State Independent Electoral	BUILDING AN ULTRA-MODERN SECRETARIAT AT THE COMMISSION'S HEADQUARTERS	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	-	-	-	0.0%	400,000,000.00	
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, LAGOS	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	

3 Primary Healthcare Budget Performance

3.A Overview

STATE TO INCLUDE NARRATIVE

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 3.B and O are based on the latest version of the budget (this may not be the original budget, it may be the revised or final budget).

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

Imo State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
050000000000	Social Services Sector	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
052100000000	Ministry Of Health	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
052100200100	Health Mgt Board	180,000,000.00	-	-	-	0.0%	180,000,000.00
052100300100	Imo State University Teaching Hospital, Orlu	530,000,000.00	-	-	-	0.0%	530,000,000.00
052100400100	Imo State Specialist Hospital, Umuguma	260,000,000.00	-	-	-	0.0%	260,000,000.00
052100500100	Imo State Primary Health Dev. Agency, Owerri	2,365,000,000.00	-	1,484,256,375.00	1,484,256,375.00	62.8%	880,743,625.00
052100600100	Imo State Health Insurance Agency, Owerri	225,000,000.00	-	-	-	0.0%	225,000,000.00

3.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
05000000000	Social Services Sector	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
05210000000	Ministry Of Health	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
052100200100	Health Mgt Board	180,000,000.00	-	-	-	0.0%	180,000,000.00
052100300100	Imo State University Teaching Hospital, Orlu	530,000,000.00	-	-	-	0.0%	530,000,000.00
052100400100	Imo State Specialist Hospital, Umuguma	260,000,000.00	-	-	-	0.0%	260,000,000.00
052100500100	Imo State Primary Health Dev. Agency,Owerri	2,365,000,000.00	-	1,484,256,375.00	1,484,256,375.00	62.8%	880,743,625.00
052100600100	Imo State Health Insurance Agency,Owerri	225,000,000.00	-	-	-	0.0%	225,000,000.00

Table 22: Primary Healthcare Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
701	GENERAL PUBLIC SERVICES	1,410,000,000.00	-	-	-	0.0%	1,410,000,000.00
7013	GENERAL SERVICES	1,410,000,000.00	-	-	-	0.0%	1,410,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,410,000,000.00	-	-	-	0.0%	1,410,000,000.00
707	HEALTH	2,150,000,000.00	-	1,484,256,375.00	1,484,256,375.00	69.0%	665,743,625.00
7073	HOSPITAL SERVICES	2,150,000,000.00	-	1,484,256,375.00	1,484,256,375.00	69.0%	665,743,625.00
70731	GENERAL HOSPITAL SERVICES	2,150,000,000.00	-	1,484,256,375.00	1,484,256,375.00	69.0%	665,743,625.00

Table 23: Primary Healthcare Expenditure by Programme Classification

Imo State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
04	Health	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00	41.7%	2,075,743,625.00
0401	Effective governance of the health system	1,410,000,000.00	-	-	-	0.0%	1,410,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	2,150,000,000.00	-	1,484,256,375.00	1,484,256,375.00	69.0%	665,743,625.00

Table 24: Primary Healthcare Expenditure by Economic Classification

Imo State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)
	Total Expenditure	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00
2	EXPENDITURES	3,560,000,000.00	-	1,484,256,375.00	1,484,256,375.00
21	PERSONNEL COST	1,220,000,000.00	-	-	-
2101	SALARY	825,000,000.00	-	-	-
210101	SALARIES AND WAGES	825,000,000.00	-	-	-
21010101	BASIC SALARY	825,000,000.00	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	395,000,000.00	-	-	-
210201	ALLOWANCES	395,000,000.00	-	-	-
21020102	Call Duty Allowance	135,000,000.00	-	-	-
21020103	Capacity Building Allowance	220,000,000.00	-	-	-
21020120	Health Professional Non Clinical Allowance	40,000,000.00	-	-	-
22	OTHER RECURRENT COSTS	190,000,000.00	-	-	-
2202	OVERHEAD COST	190,000,000.00	-	-	-
220201	TRAVEL & TRANSPORT - GENERAL	165,000,000.00	-	-	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	160,000,000.00	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL	25,000,000.00	-	-	-
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	25,000,000.00	-	-	-
23	CAPITAL EXPENDITURE	2,150,000,000.00	-	1,484,256,375.00	1,484,256,375.00
2301	FIXED ASSETS PURCHASED	1,140,000,000.00	-	1,000,000,000.00	1,000,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,140,000,000.00	-	1,000,000,000.00	1,000,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,140,000,000.00	-	1,000,000,000.00	1,000,000,000.00
2305	OTHER CAPITAL PROJECTS	1,010,000,000.00	-	484,256,375.00	484,256,375.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,010,000,000.00	-	484,256,375.00	484,256,375.00
23050101	RESEARCH AND DEVELOPMENT	1,010,000,000.00	-	484,256,375.00	484,256,375.00

Primary Healthcare Capital Expenditure by Project

Table 25: Primary Healthcare Capital Expenditure by Project

4 Basic Education Budget Performance

4.A Overview

STATE TO INCLUDE NARRATIVE

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 (this may not be the original budget, it may be the revised or final budget).

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

4.B Budget Implementation Reports by NCOA Segment

Table 26: Basic Education Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
050000000000	Social Services Sector	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
051700000000	Ministry Of Education, Primary, and Secondary	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
051700100100	Ministry Of Education, Primary and Secondary	16,395,155,521.00	-	-	-	0.0%	16,395,155,521.00
051700200100	Imo State Universal Basic Education Board	6,580,000,000.00	-	1,200,000,000.00	1,200,000,000.00	18.2%	5,380,000,000.00

Table 27: Basic Education Expenditure by Functional Classification

Imo State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
709	EDUCATION	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
70912	PRIMARY EDUCATION	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00

Table 28: Basic Education Expenditure by Programme Classification

Imo State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
05	Education	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
0501	Effective governance of the education system	2,055,000,000.00	-	-	-	0.0%	2,055,000,000.00
0502	Increase in access, retention, and completion rate at all levels	500,000,000.00	-	-	-	0.0%	500,000,000.00
0504	Improved quality of teaching and learning outcomes	1,000,000,000.00	-	-	-	0.0%	1,000,000,000.00
0505	Adequate infrastructure at all levels	19,395,155,521.00	-	1,200,000,000.00	1,200,000,000.00	6.2%	18,195,155,521.00
0510	Education Sector Expenditures Not Elsewhere Classified	25,000,000.00	-	-	-	0.0%	25,000,000.00

Table 29: Basic Education Expenditure by Economic Classification

Imo State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
2	EXPENDITURES	22,975,155,521.00	-	1,200,000,000.00	1,200,000,000.00	5.2%	21,775,155,521.00
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	-	1,200,000,000.00	1,200,000,000.00	6.0%	18,695,155,521.00
2301	FIXED ASSETS PURCHASED	1,000,000,000.00	-	-	-	0.0%	1,000,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,000,000,000.00	-	-	-	0.0%	1,000,000,000.00
23010113	PURCHASE OF COMPUTERS	1,000,000,000.00	-	-	-	0.0%	1,000,000,000.00
2302	CONSTRUCTION / PROVISION	18,395,155,521.00	-	1,200,000,000.00	1,200,000,000.00	6.5%	17,195,155,521.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	18,395,155,521.00	-	1,200,000,000.00	1,200,000,000.00	6.5%	17,195,155,521.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	18,395,155,521.00	-	1,200,000,000.00	1,200,000,000.00	6.5%	17,195,155,521.00
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

4.C Basic Education Capital Expenditure by Project

Table 30: Basic Education Capital Expenditure by Project