



# **GOVERNMENT OF IMO STATE OF NIGERIA**

## **2020 FIRST QUARTER BUDGET IMPLEMENTATION REPORT**

*Produced and published by  
Imo State Ministry Of Budget And Economic Planning  
January -March, 2020*

## FOREWORD

This report is the first ever quarterly budget appraisal or implementation report in the State, meticulously package by the Ministry of Budget and Economic Planning in the last 18 years. Previous administration through the office of Accountant General have refused to make Financial statistics available to perform this obligation because of the opaque nature of previous Government Fiscal accountability. The present Government led by **His Excellency, Senator Hope Uzodimma** believes in transparency and willing to render Account of stewardship to the people of Imo State. Thus the need to re-engineer and better the economic life of Imolites formed the road map for critical review of the quarterly performance of the MDAs. Careful assumptions were drawn after appraisal of the global economic trend that inform both our economic and fiscal updates for the 2020 budget.

However, before the commencement of the new budget cycle, the Ministry of Budget and Economic Planning reviewed the previous performances, taking into cognizance the fragile crude oil and revenue its consequence on Naira value. The need to operate a realistic budget necessitated the reduction on the budget size of about **₦276Billion to ₦197.7Billion** in 2020.

It is encouraging that despite the numerous economic challenges inherent in the present administration, the global economic lock down occasioned by the Coronavirus Pandemic, the State has maintained a fair economic stability. Hence much has been achieved through prudent economic management and the financial prowess of the present administration ably led by **His Excellency, Senator Hope Uzodimma**.

I wish to thank the staff of this Ministry (Budget and Economic Planning) who painstakingly put together this report, Office of Accountant General of the State who honored our request by releasing vital fiscal Statistics which enable us to present this report.



**Hon C. C. Osuala, PhD**

*Hon Commissioner,*

*Ministry of Budget and Economic Planning (MBEP)*

## PREFACE:

This first edition of the 2020 Quarterly Budget Review is a step in the right direction. This appraisal of the budget will encourage accountability, transparency and credibility and will also help in the monitoring of how the State spends its money. The 2020 Budget comes from a background of economic uncertainty given the fact that the nation just recovered from a recession the previous year.

The expectation was high on oil revenue, though the state was not relenting on collection of all accrued revenues from the internal sources.

The new administration kicked off on an empty treasury depicting a rocky economic base. The situation was compounded two months later when the nation recorded its first index case of the dreaded Covid 19 pandemic, resulting to a safety measure of lockdown. This drastically affected the Internally Generated Revenue (IGR) and the Gross Domestic Product (GDP) of the State as civil servants were all at home.

This notwithstanding, many capital projects were executed and of course both Personnel cost and Statutory Revenue Fund Charges were attended to which yielded laudable achievements in the first quarter despite all the economic doldrums

I wish to sincerely appreciate all the staff of the Ministry of Budget and Economic Planning for their relentless efforts and team spirit which saw the realization of this report.

**Rev. Udeh R.O**

*Ag. Permanent Secretary*  
Ministry of Budget & Economic Planning.

### **Fiscal Analysis of the 2020 Revised Budget Appraisal or Implementation**

2020 Revised Budget of Imo State Adopted Federal Government 2020 Budget Assumption such as:

1. Crude oil bench mark of \$57per barrel

2. Oil production estimate of 2.5 barrels per day
3. Exchange rate of ₦305 per US\$



**IMO STATE GOVERNMENT OF NIGERIA  
REVISED ESTIMATE – 2020  
CONSOLIDATED FINANCIAL STATEMENT**

<b>Imo State Government 2020 Q1 Budget Performance Report - Summary</b>					
<b>Item</b>	<b>2019 APPROVED BUDGET</b>	<b>2020 Original Budget</b>	<b>2020 revised Budget</b>	<b>2020 Q1 Performance</b>	<b>Balance (against Revised Budget)</b>
Opening Balance		-		-	-
<b>Recurrent Revenue</b>	<b>97,877,276,847.00</b>	<b>140,516,753,912.00</b>	<b>90,944,836,130.00</b>	<b>20,352,928,051.25</b>	<b>70,591,908,078.75</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REV	72,113,395,185.00	103,870,000,000.00	59,296,637,205.00	14,824,159,301.25	44,472,477,903.75
12 - INDEPENDENT REVENUE	25,763,881,662.00	36,646,753,912.00	31,648,198,925.00	5,528,768,750.00	26,119,430,175.00
					<b>0.00</b>
<b>Recurrent Expenditure</b>	<b>62,170,123,234.00</b>	<b>91,509,058,587.00</b>	<b>63,419,736,259.00</b>	<b>11,429,468,307.73</b>	<b>51,990,267,951.27</b>
21 - PERSONNEL COST	15,304,901,626.00	8,949,496,411.00	9,396,052,985.00	1,839,590,341.63	7,556,462,643.37
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	13,449,316,397.00	33,871,596,070.00	16,901,199,427.00	2,816,866,571.17	14,084,332,855.83
Breakdown of Other Recurrent Costs					<b>0.00</b>
2202 - OVERHEAD COST	17,112,658,110.00	32,944,719,005.00	24,084,285,489.00	4,165,371,725.33	19,918,913,763.67
CRFC	16,303,247,101.00	15,743,247,101.00	13,038,198,348.00	2,607,639,669.60	10,430,558,678.40
					<b>0.00</b>
Transfer to Capital Account	35,707,153,613.00	49,007,695,325.00	27,525,099,871.00	6,881,274,967.75	20,643,824,903.25
					<b>0.00</b>
<b>Capital Receipts</b>	<b>179,780,003,575.00</b>	<b>57,275,889,355.00</b>	<b>17,441,000,000.00</b>	<b>4,015,166,666.67</b>	<b>13,425,833,333.33</b>
13 - AID AND GRANTS	2,340,780,610.00	952,500,000.00	-	-	
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	127,439,222,965.00	37,356,389,355.00	4,141,000,000.00	690,166,666.67	3,450,833,333.33
INTERNAL LOANS	50,000,000,000.00	18,970,000,000.00	13,300,000,000.00	3,325,000,000.00	9,975,000,000.00
<b>23 - CAPITAL EXPENDITURE</b>	<b>214,647,948,578.00</b>	<b>106,283,584,680.00</b>	<b>44,966,099,871.00</b>		<b>44,966,099,871.00</b>
					<b>0.00</b>
Total Revenue (including OB)	277,657,280,422.00	197,792,643,267.00	108,385,836,130.00	20,352,928,051.25	88,032,908,078.75
Total Expenditure	276,818,071,812.00	197,792,643,267.00	108,385,836,130.00	15,444,634,974.40	92,941,201,155.60
<b>BUDGET SUPLUS</b>	<b>839,208,610.00</b>				

**IMO STATE CONSOLIDATED FINANCIAL STATEMENT 2020**

The Sum of **108,385,836,130** was appropriated by the Imo State House of Assembly for 2020 Fiscal Year. This is **78,945,428,545** less than 2019 approved Budget of **276,738,071,812**.

Out of the total Revised Budget for 2020, the sum of **50,381,537,911** was for Recurrent Revenue, **44,966,099,871** or **46.3%** was for Capital Expenditure while **17,441,000,000** or **24.8%** was transferred to Capital.

**TABLE 1.1 : PERFORMANCE OF REVENUE BUDGET AND ACTUAL IN 2020 FIRST QUARTER (JAN-MARCH)**

**Imo State Government Budget Performance Report 2020 Q1 - Total Revenue by Administrative Classification**

Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q1 Performance	% 2020	
					Performance Year to Date (Q1)	Balance (against Revised Budget)
<b>Total Revenue</b>						
<b>1000000000</b>	<b>Administrative Sector</b>	<b>1,228,388,942.00</b>	<b>1,228,388,942.00</b>	<b>35,940,537.00</b>	<b>2.93%</b>	<b>1,192,448,405.00</b>
11100100100	Office Of The Executive Governor	797,219,347.00	797,219,347.00	4,300,000.00	0.54%	792,919,347.00
11100100200	Office Of The Deputy Governor	2,153,000.00	2,153,000.00	1,800,000.00	83.60%	353,000.00
11200100100	Imo State House of Assembly	217,119,385.00	217,119,385.00	18,300,000.00	8.43%	198,819,385.00
11200400100	House of Assembly Service Commission	21,230,000.00	21,230,000.00	1,200,000.00	5.65%	20,030,000.00
11900100100	Ministry of Foreign and International Affairs	-	-	-	-	-
12300100100	Ministry Of Information and Strategy	23,162,650.00	23,162,650.00	1,345,000.00	5.81%	21,817,650.00
12500100100	Office Of The Head Of Service	2,600,000.00	2,600,000.00	2,345,000.00	90.19%	255,000.00
14000100100	Office Of The Auditor General - State	2,500,000.00	2,500,000.00	976,000.00	39.04%	1,524,000.00
14000200100	Office Of The Auditor General - Local Govt	500,000.00	500,000.00	683,000.00	136.60%	-183,000.00
14700000000	Civil Service Commission	405,030.00	405,030.00	1,000,000.00	246.90%	-594,970.00
14700200100	Local Government Service Commission	1,100,000.00	1,100,000.00	679,537.00	61.78%	420,463.00
14900100100	Imo State Independent Electoral Commission	154,091,500.00	154,091,500.00	1,340,000.00	0.87%	152,751,500.00
16000100100	Office Of The Secretary To The State Govt	6,308,030.00	6,308,030.00	1,972,000.00	31.26%	4,336,030.00
16200100100	Ministry of Special Projects	-	-	-	-	-
16300100100	Ministry of Special Duties	-	-	-	-	-
<b>2000000000</b>	<b>Economic Sector</b>	<b>28,456,381,833.00</b>	<b>26,336,499,406.00</b>	<b>4,399,682,087.08</b>	<b>16.71%</b>	<b>21,936,817,318.92</b>
21500100100	Ministry Of Agriculture and Food Security	947,863,500.00	747,863,500.00	3,245,000.00	0.43%	744,618,500.00
27000200100	Ministry of Livestock Development	159,856,100.00	159,856,100.00	55,593.84	0.03%	159,800,506.16
22000100100	Ministry Of Finance	104,750,000.00	104,750,000.00	2,230,000.00	2.13%	102,520,000.00
22000800100	Imo State Internal Revenue Service	17,457,962,795.00	16,270,962,795.00	4,382,120,000.00	26.93%	11,888,842,795.00
23800100100	Ministry Of Budget, Economic Planning & Statistics	44,780,000.00	44,780,000.00	954,495.00	2.13%	43,825,505.00
22200100100	Ministry Of Commerce and Industry	1,587,119,600.00	1,587,119,600.00	2,100,000.00	0.13%	1,585,019,600.00
22700600100	Ministry Of Entrepreneurship & Skill Acquisition	4,000,000.00	4,000,000.00	-	-	-
22800100100	Ministry Of Technology Development	7,115,000.00	7,115,000.00	1,324,222.90	18.61%	5,790,777.10
22900100100	Ministry Of Transport	996,742,427.00	263,860,000.00	601,579.00	0.23%	263,258,421.00
23400100100	Ministry Of Works	362,600,000.00	362,600,000.00	2,124,000.00	0.59%	360,476,000.00
23400200100	Office Of The Surveyor General	215,140,000.00	215,140,000.00	-	-	-
23600100100	Ministry Of Tourism, Creative Arts and Culture	1,234,422,308.00	1,234,422,308.00	526,714.21	0.04%	1,233,895,593.79
25300100100	Ministry Of Housing and Urban Development	1,061,763,793.00	1,061,763,793.00	824,651.00	0.08%	1,060,939,142.00
26900100100	Ministry Of Lands, Survey and Physical Planning	2,898,816,310.00	2,898,816,310.00	1,781,076.13	0.06%	2,897,035,233.87
26100100100	MINISTRY OF PUBLIC UTILITIES	1,373,450,000.00	1,373,450,000.00	1,794,755.00	0.13%	1,371,655,245.00
<b>3000000000</b>	<b>Law and Justice Sector</b>	<b>357,016,387.00</b>	<b>357,016,387.00</b>	<b>48,042,255.00</b>	<b>13.46%</b>	<b>308,974,132.00</b>
31801100100	Judicial Service Commission	3,109,900.00	3,109,900.00	2,270,306.00	73.00%	839,594.00
31805100100	Judiciary - High Court	168,350,000.00	168,350,000.00	18,860,016.00	11.20%	149,489,984.00
31805400100	Judiciary - Customary Court of Appeal	54,261,987.00	54,261,987.00	16,088,933.00	29.65%	38,173,054.00
32600100100	Ministry Of Justice	131,294,500.00	131,294,500.00	10,823,000.00	8.24%	120,471,500.00
<b>5000000000</b>	<b>Social Services Sector</b>	<b>6,604,966,750.00</b>	<b>3,604,966,750.00</b>	<b>21,759,051.00</b>	<b>0.60%</b>	<b>3,583,207,699.00</b>
51300100100	Ministry Of Youth and Social Development	23,370,500.00	23,370,500.00	386,252.00	1.65%	22,984,248.00
51400100100	Ministry Of Gender and Vulnerable Groups	277,060,000.00	277,060,000.00	1,220,000.00	0.44%	275,840,000.00
51700100100	Ministry Of Education	2,708,950,000.00	1,308,950,000.00	2,352,656.00	0.18%	1,306,597,344.00
52100100100	Ministry Of Health	1,666,567,000.00	66,567,000.00	9,986,000.00	15.00%	56,581,000.00
53500100100	Ministry Of Environment and Natural Resources	1,633,068,750.00	1,633,068,750.00	1,624,588.00	0.10%	1,631,444,162.00
53900100100	Imo State Sports Commission	162,900,500.00	162,900,500.00	5,102,000.00	3.13%	157,798,500.00
55100100100	Bureau For Local Govt and Chieftaincy Affairs	133,050,000.00	133,050,000.00	1,087,555.00	0.82%	131,962,445.00
55200100100	Ministry of Social Welfare	-	-	-	-	-

**RECURRENT REVENUE PERFORMANCE**

Out of 22,735,209,032 projected Revenue for the first quarter, only 19,329,583,231 or 41.2% was realized. This performance is not good enough as table 1.1

## **IGR (INTERNALLY GENERATED REVENUE)**

Actual main IGR was 2,239,498,709.25 in the first quarter Jan-March 2020 as against 9,161,688,478 projected. This shows underperformance of 24.45% falling short of target by about 6,922,189,770.75.

## **STATUTORY ALLOCATION ( JAN- MARCH 2020)**

Statutory Allocation projected for the first quarter was ₦ 14,675,000,000 out of which ₦6,961,632,407.26 was realized recording 47.4% the sum of 7,713,367,592.74 is short of the targeted Revenue.

## **VALUE ADDED TAX (VAT)**

Value Added Tax (VAT) posted a positive performance of over 70% contributing 2,286,983,336.25 against 3,250,000,000 in the first quarter.

## **13% DERIVATION FUND**

The actual 13% Derivation that accrued in the first quarter of 2020 was 2,725,730,139.5 as against 2,500,000,000 representing 109.03% or an increase by 225,730,140.

# PERFORMANCE OF RECURRENENT EXPENDITURE AND ACTUAL IN 2020 FIRST QUARTER ( JAN-MARCH 2020)

<b>Imo State Government Budget Performance Report 2021 Q1- Personnel Expenditure by Administrative Classification</b>						
Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q1 Actual Performance	2020 Performance Year to Date (Q1)	Balance (against Revised Budget)
Total Expenditure						
<b>10000000000</b>	<b>Administrative Sector</b>		<b>1,514,660,019.00</b>	<b>302,932,003.80</b>	<b>302,932,003.80</b>	<b>1,211,728,015.20</b>
11100100100	Office Of The Executive Govern	712,528,256.00	201,769,521.00	40,353,904.20	40,353,904.20	161,415,616.80
11100100200	Office Of The Deputy Governor	114,655,742.00	114,655,742.00	22,931,148.40	22,931,148.40	91,724,593.60
11200100100	Imo State House of Assembly	450,007,273.00	304,465,034.00	60,893,006.80	60,893,006.80	243,572,027.20
11200400100	House of Assembly Service Cor	66,383,951.00	66,383,951.00	13,276,790.20	13,276,790.20	53,107,160.80
11900100100	Ministry of Foreign and Intern	-	14,042,397.00	2,808,479.40	2,808,479.40	11,233,917.60
12300100100	Ministry Of Information and Str	116,029,485.00	116,029,485.00	23,205,897.00	23,205,897.00	92,823,588.00
12500100100	Office Of The Head Of Service	114,986,835.00	114,986,835.00	22,997,367.00	22,997,367.00	91,989,468.00
14000100100	Office Of The Auditor General	102,261,948.00	102,261,948.00	20,452,389.60	20,452,389.60	81,809,558.40
14000200100	Office Of The Auditor General	70,420,458.00	70,420,458.00	14,084,091.60	14,084,091.60	56,336,366.40
14700100100	Civil Service Commission	61,618,765.00	61,618,765.00	12,323,753.00	12,323,753.00	49,295,012.00
14700200100	Local Government Service Com	56,417,849.00	56,417,849.00	11,283,569.80	11,283,569.80	45,134,279.20
14900100100	Imo State Independent Elector	88,379,488.00	88,379,488.00	17,675,897.60	17,675,897.60	70,703,590.40
16000100100	Office Of The Secretary To The	165,227,650.00	165,227,650.00	33,045,530.00	33,045,530.00	132,182,120.00
16200100100	Ministry of Special Projects	-	19,000,448.00	3,800,089.60	3,800,089.60	15,200,358.40
16300100100	Ministry of Special Duties	-	19,000,448.00	3,800,089.60	3,800,089.60	15,200,358.40
<b>20000000000</b>	<b>Economic Sector</b>		<b>2,181,298,347.15</b>	<b>436,259,669.43</b>	<b>436,259,669.43</b>	<b>1,745,038,677.72</b>
21500100100	Ministry Of Agriculture and For	247,927,220.00	181,116,774.00	36,223,354.80	36,223,354.80	144,893,419.20
27000200100	Ministry of Livestock Developm	52,515,178.00	121,910,719.00	24,382,143.80	24,382,143.80	97,528,575.20
22000100100	Ministry Of Finance	193,900,353.00	193,900,353.00	38,780,070.60	38,780,070.60	155,120,282.40
22000800100	Imo State Internal Revenue Ser	185,946,638.00	185,946,638.00	37,189,327.60	37,189,327.60	148,757,310.40
23800100100	Ministry Of Budget, Economic F	180,403,104.15	180,403,104.15	36,080,620.83	36,080,620.83	144,322,483.32
22200100100	Ministry Of Commerce and Ind	216,519,315.00	216,519,315.00	43,303,863.00	43,303,863.00	173,215,452.00
22700600100	Ministry Of Entrepreneurship &	-	39,961,036.00	7,992,207.20	7,992,207.20	31,968,828.80
22800100100	Ministry Of Technology Develo	39,961,036.00	39,961,036.00	7,992,207.20	7,992,207.20	31,968,828.80
22900100100	Ministry Of Transport	57,838,087.00	57,838,087.00	11,567,617.40	11,567,617.40	46,270,469.60
23400100100	Ministry Of Works	79,750,879.00	320,249,121.00	64,049,824.20	64,049,824.20	256,199,296.80
23400200100	Office Of The Surveyor General	50,542,690.00	50,542,690.00	10,108,538.00	10,108,538.00	40,434,152.00
23600100100	Ministry Of Tourism, Creative A	92,448,737.00	92,448,737.00	18,489,747.40	18,489,747.40	73,958,989.60
25200100100	Ministry Of Water Resources	220,694,598.00	220,694,598.00	44,138,919.60	44,138,919.60	176,555,678.40
25300100100	Ministry Of Housing and Urban	81,986,042.00	81,986,042.00	16,397,208.40	16,397,208.40	65,588,833.60
26900100100	Ministry Of Lands, Survey and F	197,820,097.00	197,820,097.00	39,564,019.40	39,564,019.40	158,256,077.60
<b>30000000000</b>	<b>Law and Justice Sector</b>		<b>3,489,259,269.00</b>	<b>697,851,853.80</b>	<b>697,851,853.80</b>	<b>2,791,407,415.20</b>
31801100100	Judicial Service Commission	192,575,786.00	192,575,786.00	38,515,157.20	38,515,157.20	154,060,628.80
31805100100	Judiciary - High Court	1,316,624,226.00	1,316,624,226.00	263,324,845.20	263,324,845.20	1,053,299,380.80
31805400100	Judiciary - Customary Court of	1,163,991,836.00	1,163,991,836.00	232,798,367.20	232,798,367.20	931,193,468.80
32600100100	Ministry Of Justice	818,001,370.00	816,067,421.00	163,213,484.20	163,213,484.20	652,853,936.80
<b>50000000000</b>	<b>Social Services Sector</b>		<b>2,012,734,073.00</b>	<b>402,546,814.60</b>	<b>402,546,814.60</b>	<b>1,610,187,258.40</b>
51300100100	Ministry Of Youth and Social De	67,850,160.00	67,850,160.00	13,570,032.00	13,570,032.00	54,280,128.00
51400100100	Ministry Of Gender and Vulner	110,290,570.00	715,490,570.00	143,098,114.00	143,098,114.00	572,392,456.00
51700100100	Ministry Of Education	295,270,066.00	295,270,066.00	59,054,013.20	59,054,013.20	236,216,052.80
52100100100	Ministry Of Health	443,709,122.00	443,709,122.00	88,741,824.40	88,741,824.40	354,967,297.60
53500100100	Ministry Of Environment and N	137,619,803.00	137,619,803.00	27,523,960.60	27,523,960.60	110,095,842.40
53900100100	Imo State Sports Commission	227,589,647.00	227,589,647.00	45,517,929.40	45,517,929.40	182,071,717.60
55100100100	Bureau For Local Govt and Chie	80,383,220.00	80,383,220.00	16,076,644.00	16,076,644.00	64,306,576.00
55200100100	Ministry of Social Welfare and	-	44,821,485.00	8,964,297.00	8,964,297.00	35,857,188.00



## Imo State Government Budget Performance Report 2020 Q1- Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q1 Performance	2020 Performance Year to Date (Q1)	Balance (against Revised Budget)
	Total Expenditure					
<b>1000000000</b>	<b>Administrative Sector</b>	<b>12,093,155,983.00</b>	<b>14,364,151,691.00</b>	<b>2,394,025,281.83</b>	<b>2,394,025,281.83</b>	<b>11,970,126,409.17</b>
11100100100	Office Of The Executive Governor	5,658,116,075.00	8,474,635,303.00	1,412,439,217.17	1,412,439,217.17	7,062,196,085.83
11100100200	Office Of The Deputy Governor	852,686,350.00	888,884,545.00	148,147,424.17	148,147,424.17	740,737,120.83
11200100100	Imo State House of Assembly	2,031,293,749.00	2,168,343,749.00	361,390,624.83	361,390,624.83	1,806,953,124.17
11200400100	House of Assembly Service Commission	68,417,631.00	102,917,631.00	17,152,938.50	17,152,938.50	85,764,692.50
11900100100	Ministry of Foreign and International Affairs	-	90,120,000.00	15,020,000.00	15,020,000.00	75,100,000.00
12300100100	Ministry Of Information and Strategy	350,811,823.00	335,268,823.00	55,878,137.17	55,878,137.17	279,390,685.83
12500100100	Office Of The Head Of Service	101,410,898.00	443,510,898.00	73,918,483.00	73,918,483.00	369,592,415.00
14000100100	Office Of The Auditor General - State	92,667,173.00	104,667,173.00	17,444,528.83	17,444,528.83	87,222,644.17
14000200100	Office Of The Auditor General - Local Govt	36,870,000.00	71,120,000.00	11,853,333.33	11,853,333.33	59,266,666.67
14700100100	Civil Service Commission	62,492,704.00	96,612,704.00	16,102,117.33	16,102,117.33	80,510,586.67
14700200100	Local Government Service Commission	57,711,047.00	90,198,047.00	15,033,007.83	15,033,007.83	75,165,039.17
14900100100	Imo State Independent Electoral Commission	2,269,085,154.00	599,085,154.00	99,847,525.67	99,847,525.67	499,237,628.33
16000100100	Office Of The Secretary To The State Govt	511,593,379.00	497,083,879.00	82,847,313.17	82,847,313.17	414,236,565.83
16200100100	Ministry of Special Projects	-	89,728,000.00	14,954,666.67	14,954,666.67	74,773,333.33
16300100100	Ministry of Special Duties	-	311,975,785.00	51,995,964.17	51,995,964.17	259,979,820.83
<b>2000000000</b>	<b>Economic Sector</b>	<b>13,584,156,259.00</b>	<b>3,830,567,566.00</b>	<b>638,427,927.67</b>	<b>638,427,927.67</b>	<b>3,192,139,638.33</b>
21500100100	Ministry Of Agriculture and Food Security	81,330,000.00	103,160,000.00	17,193,333.33	17,193,333.33	85,966,666.67
27000200100	Ministry of Livestock Development	-	101,465,000.00	16,910,833.33	16,910,833.33	84,554,166.67
22000100100	Ministry Of Finance	12,065,261,068.00	219,739,000.00	36,623,166.67	36,623,166.67	183,115,833.33
22000800100	Imo State Internal Revenue Service	134,418,000.00	113,418,000.00	18,903,000.00	18,903,000.00	94,515,000.00
23800100100	Ministry Of Budget, Economic Planning & Stati	236,868,213.00	1,321,919,982.00	220,319,997.00	220,319,997.00	1,101,599,985.00
22200100100	Ministry Of Commerce and Industry	87,765,000.00	283,450,000.00	47,241,666.67	47,241,666.67	236,208,333.33
22700600100	Ministry Of Entrepreneurship & Skill Acquisiti	-	114,841,681.00	19,140,280.17	19,140,280.17	95,701,400.83
22800100100	Ministry Of Technology Development	44,167,500.00	76,042,500.00	12,673,750.00	12,673,750.00	63,368,750.00
22900100100	Ministry Of Transport	48,395,008.00	318,872,183.00	53,145,363.83	53,145,363.83	265,726,819.17
23400100100	Ministry Of Works	407,134,010.00	407,134,010.00	67,855,668.33	67,855,668.33	339,278,341.67
23400200100	Office Of The Surveyor General	37,600,000.00	80,000,000.00	13,333,333.33	13,333,333.33	66,666,666.67
23600100100	Ministry Of Tourism, Creative Arts and Culture	264,157,500.00	216,397,750.00	36,066,291.67	36,066,291.67	180,331,458.33
25200100100	Ministry Of Water Resources	41,490,000.00	283,450,000.00	47,241,666.67	47,241,666.67	236,208,333.33
25300100100	Ministry Of Housing and Urban Development	51,752,460.00	91,752,460.00	15,292,076.67	15,292,076.67	76,460,383.33
26900100100	Ministry Of Lands, Survey and Physical Plannin	83,817,500.00	98,925,000.00	16,487,500.00	16,487,500.00	82,437,500.00
<b>3000000000</b>	<b>Law and Justice Sector</b>	<b>2,421,695,815.00</b>	<b>2,552,452,499.00</b>	<b>425,408,749.83</b>	<b>425,408,749.83</b>	<b>2,127,043,749.17</b>
31801100100	Judicial Service Commission	42,974,717.00	81,474,717.00	13,579,119.50	13,579,119.50	67,895,597.50
31805100100	Judiciary - High Court	2,267,245,698.00	2,265,862,382.00	377,643,730.33	377,643,730.33	1,888,218,651.67
31805400100	Judiciary - Customary Court of Appeal	1,782,900.00	1,822,900.00	303,816.67	303,816.67	1,519,083.33
32600100100	Ministry Of Justice	109,692,500.00	203,292,500.00	33,882,083.33	33,882,083.33	169,410,416.67
<b>5000000000</b>	<b>Social Services Sector</b>	<b>2,691,183,848.00</b>	<b>4,245,058,596.00</b>	<b>707,509,766.00</b>	<b>707,509,766.00</b>	<b>3,537,548,830.00</b>
51300100100	Ministry Of Youth and Social Development	145,225,000.00	152,298,033.00	25,383,005.50	25,383,005.50	126,915,027.50
51400100100	Ministry Of Gender and Vulnerable Groups	139,360,195.00	382,351,910.00	63,725,318.33	63,725,318.33	318,626,591.67
51700100100	Ministry Of Education	1,567,150,000.00	982,850,000.00	163,808,333.33	163,808,333.33	819,041,666.67
52100100100	Ministry Of Health	233,738,120.00	1,291,538,120.00	215,256,353.33	215,256,353.33	1,076,281,766.67
53500100100	Ministry Of Environment and Natural Resource	108,665,000.00	150,200,000.00	25,033,333.33	25,033,333.33	125,166,666.67
53900100100	Imo State Sports Commission	431,273,033.00	192,898,033.00	32,149,672.17	32,149,672.17	160,748,360.83
55100100100	Bureau For Local Govt and Chieftaincy Affairs	65,772,500.00	326,272,500.00	54,378,750.00	54,378,750.00	271,893,750.00
55200100100	Ministry of Social Welfare and Sanitation	-	766,650,000.00	127,775,000.00	127,775,000.00	638,875,000.00

**Imo State Government Budget Performance Report 2020 Q3 - Capital Expenditure by Administrative Classification**

Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q1 Actual Performance	2020	% Performance	Balance (against Revised Budget)
					Performance Year to Date (Q1)	Year to Date against 2020 Revised Budget	
	<b>Total Expenditure</b>						
<b>1000000000</b>	<b>Administrative Sector</b>	<b>8,649,662,523.75</b>	<b>5,701,431,575.00</b>	<b>762,405,262.50</b>	<b>762,405,262.50</b>	<b>13.37%</b>	
11100100100	Office Of The Executive Governor	2,940,662,523.75	2,015,264,725.00	335,877,454.17	335,877,454.17	16.67%	1,679,387,270.83
11100100200	Office Of The Deputy Governor	0.00	310,000,000.00	-	-		
11200100100	Imo State House of Assembly	1,777,000,000.00	1,885,416,850.00	314,236,141.67	314236141.7	16.67%	-
11200400100	House of Assembly Service Comm	1,295,000,000.00	60,000,000.00	-	-		
11900100100	Ministry Of Foreign and Internatio	0.00	15,000,000.00	-	-		
12300100100	Ministry Of Information and Strat	1,200,000,000.00	180,000,000.00	30,000,000.00	30000000	16.67%	150,000,000.00
12500100100	Office Of The Head Of Service	150,000,000.00	150,000,000.00	25,000,000.00	25000000	16.67%	125,000,000.00
14000100100	Office Of The Auditor General - St	55,000,000.00	55,000,000.00	-	-		
14000200100	Office Of The Auditor General - Lo	-	-	-	-		
14700100100	Civil Service Commission	-	-	-	-		
14700200100	Local Government Service Commi	225,000,000.00	27,000,000.00	-	-		
14900100100	Imo State Independent Electoral C	400,000,000.00	60,000,000.00	-	-		
16000100100	Office Of The Secretary To The Sta	600,000,000.00	90,000,000.00	15,000,000.00	15000000	16.67%	75,000,000.00
16200100100	Ministry of Special Projects	7,000,000.00	853,750,000.00	42,291,666.67	42291666.67	4.95%	811,458,333.33
16300100100	Ministry of Special Duties	-	-	-	-		
<b>2000000000</b>	<b>Economic Sector</b>	<b>67,371,613,950.25</b>	<b>26,708,046,723.80</b>	<b>2,044,201,144.28</b>	<b>2,044,201,144.28</b>	<b>7.65%</b>	<b>24,663,845,579.52</b>
21500100100	Ministry Of Agriculture and Food	2,939,000,000.00	1,150,450,000.00	191,741,666.67	191,741,666.67	16.67%	958,708,333.33
27000200100	Ministry of Livestock Developmen	367,000,000.00	367,000,000.00	-	-		
22000100100	Ministry Of Finance	2,223,000,000.00	4,837,100,000.00	256,123,000.00	256123000	5.29%	4,580,977,000.00
22000800100	Imo State Internal Revenue Servic	1,089,244,746.25	0.00	-	-		
23800100100	Ministry Of Budget, Economic Plar	953,000,000.00	1,530,477,853.10	-	-		
22200100100	Ministry Of Commerce and Indust	2,650,625,077.00	1,063,000,000.00	-	-		
22700600100	Ministry Of Entrepreneurship & S	0.00	279,000,000.00	-	-		
22800100100	Ministry Of Technology Developm	1,009,000,000.00	103,000,000.00	-	-		
22900100100	Ministry Of Transport	465,000,000.00	25,000,000.00	4,166,666.67	4166666.667	16.67%	20,833,333.33
23400100100	Ministry Of Works	39,061,384,575.00	13,463,847,859.70	1,243,974,643.28	1243974643	9.24%	12,219,873,216.42
23400200100	Office Of The Surveyor General	200,000,000.00	125,000,000.00	20,833,333.33	20,833,333.33	16.67%	104,166,666.67
23600100100	Ministry Of Tourism, Creative Arts	1,276,325,396.00	405,000,000.00	67,500,000.00	67,500,000.00	16.67%	337,500,000.00
25200100100	Ministry Of Water Resources	2,657,000,000.00	636,869,000.00	106,144,833.33	106144833.3	16.67%	530,724,166.67
25300100100	Ministry Of Housing and Urban De	6,179,112,956.00	2,167,302,011.00	61,217,001.00	61217001	2.82%	2,106,085,010.00
26900100100	Ministry Of Lands, Survey and Phy	6,301,921,200.00	555,000,000.00	92,500,000.00	92,500,000.00	16.67%	462,500,000.00
<b>3000000000</b>	<b>Law and Justice Sector</b>	<b>3,997,000,000.00</b>	<b>545,500,000.00</b>	<b>90,916,666.67</b>	<b>90,916,666.67</b>	<b>16.67%</b>	<b>454,583,333.33</b>
31801100100	Judicial Service Commission	80,000,000.00	80,000,000.00	13,333,333.33	13333333.33	16.67%	66,666,666.67
31805100100	Judiciary - High Court	2,040,000,000.00	160,000,000.00	26,666,666.67	26666666.67	16.67%	133,333,333.33
31805400100	Judiciary - Customary Court of App	927,000,000.00	165,500,000.00	27,583,333.33	27583333.33	16.67%	137,916,666.67
32600100100	Ministry Of Justice	950,000,000.00	140,000,000.00	23,333,333.33	23,333,333.33	16.67%	116,666,666.67
<b>5000000000</b>	<b>Social Services Sector</b>	<b>21,609,273,338.00</b>	<b>7,712,321,571.90</b>	<b>634,405,356.55</b>	<b>634,405,356.55</b>	<b>8.23%</b>	<b>7,077,916,215.35</b>
51300100100	Ministry Of Youth and Social Deve	1,300,000,000.00	100,000,000.00	16,666,666.67	16,666,666.67	16.67%	83,333,333.33
51400100100	Ministry Of Gender and Vulnerabl	1,400,000,000.00	1,595,000,000.00	-	-		
51700100100	Ministry Of Education	8,469,000,000.00	2,189,500,000.00	212,000,891.07	212000891.1	9.68%	1,977,499,108.93
52100100100	Ministry Of Health	6,705,273,338.00	2,307,900,492.90	384,650,082.15	384650082.2	16.67%	1,923,250,410.75
53500100100	Ministry Of Environment and Natu	1,746,000,000.00	620,000,000.00	-	-		
53900100100	Imo State Sports Commission	1,989,000,000.00	126,526,300.00	21,087,716.67	21087716.67	16.67%	105,438,583.33
55100100100	Bureau For Local Govt and Chiefta	0.00	307,109,779.00	-	-		
55200100100	Ministry of Social Welfare and Sar	0.00	466,285,000.00	-	-		

## **RECURRENT EXPENDITURE PERFORMANCE**

Recurrent Expenditure Appraisal for the First Quarter recorded a low percentage of 35% as only 6,777,579,800 was spent out of 19,335,014,646.75 as in table 1.2

### **1. PERSONNEL COST**

The First Quarter 2020 Personnel Cost in review was 2,237,374,102.75 where as the sum of 7,732,293,496 was spent, which is 104% please note that the Personnel Cost in the above table comprises salaries and allowances of Civil Servants and Political office holders.

### **2. OVERHEAD**

The actual Overhead Expenditure for the period was 1,852,908,771.44 as against 8,236,179,751.29 representing just 23%

### **3. SUBVENTION**

The sum of 8,467,899,017.50 was appropriation of Subvention to Parastatals but Actual Expenditure stood at 2,320,261,315.07 representing 28%.

### **4. CONSOLIDATED REVENUE FUND CHARGES (CRFC)**

The Actual Expenditure in this Quarter was 280,235,000 as against 393,561,775.25 representing 72%.

## ***2020 CAPITAL RECEIPTS PERFORMANCE FOR THE FIRST QUARTER (JANUARY – MARCH)***

### **INTERNAL LOANS:**

The State has a quarterly budget of 4,742,500,000 in the 2020 Budget but has received nothing as Internal loan in the first quarter of the year under review (2020)

#### **INTERNAL LOAN (JAN – MARCH 2020)**

### **DEVELOPMENT PARTNERS**

Imo State has a quarterly budget of 9,338,347,339 in the 2020 budget but has received nothing in the first quarter of 2020.

### **GRANTS:**

The State has a quarterly budget of 238,125,000 expected to be realized from Grants but nothing has been received so far in the first quarter of 2020.

## ANALYSIS OF CAPITAL EXPENDITURE PERFORMANCE IN THE FIRST QUARTER OF YEAR 2020 FIRST QUARTER APPRAISAL

A whopping sum of ***₦16,570,896,170 (Sixteen Billion, Five Hundred and Seventy Million, Eight Hundred and Ninety-Six Thousand, One Hundred and Seventy Naira only)*** was earmarked for Capital Projects in 2020 budget for the first Quarter of the year. This is to provide infrastructural projects for the well being of Imolites.

However, from the available records, it was observed that a total sum of ***₦3,531,928,430 (Three Billion, Five Hundred and Thirty One Million, Nine Hundred and Twenty-Eight thousand, Four Hundred and Thirty Naira Only)*** was released for Capital projects during the period under review (January – March 2020), representing 7.6% performance in the first Quarter. This shows a remarkable decrease in what was budgeted for the first quarter of the year and what was spent.

It was also observed that it was only the Economic and General Administration sectors that executed some projects in the first quarter of 2020 implying that the Social services sector was not carried along but it must be clearly stated that capital expenditure releases are made on request by the MDAs.

The reason for the poor performance of the Capital Project in the first Quarter is stemmed from the fact that the Covid 19 Pandemic shut the global economy down, thereby forcing the already government adopted US\$57 Per Barrel bench mark down to less than US\$20 Per Barrel. This appraisal was done based on the data available at the time of preparing this report.

### CONCLUSION

In conclusion, the 2020 Approved Budget can be said to be a Child born and brought up in a very difficult environment. The overall first quarter performance of 2020 Budget was adversely affected by the Global 2020 problem called COVID-19 or the Corona Virus Pandemic. This problem saw oil price crashing to an all time low level of below 10 per barrel. This affected the Revenue inflow in terms of Statutory Allocation.

The lockdown, hampered economic activities and frustrated revenue collection. The expected First Quarter Revenue target was **35,129,188,478** but only **14,476,450, 119.57 or 41.2%** was realized the sum of **6,961,632,407.26**

accrued to the State from Statutory Allocation, which represented **14,675,000,000** 45.4% performance.

IGR did not fare well as it recorded 24.4% performance bringing to the State 2,239,498,709.25 instead of 9,161,688,478 targeted.

On the Expenditure side, it did not record an impressive performance as it recorded 35% only out of targeted expenditure of **19,335,014,646.75** only **6,777,579,800** was spent. Subvention recorded the lowest performance of 28% as only **2,230,261,315.07** was spent as against, **8,467,899,017** targeted in the First Quarter.

Personnel Cost recorded 104% indicating that salary were promptly paid even meeting up increased Personnel Cost as **2,320,261,315** was paid as against **2,237,374,102.75** projected Personnel Cost.

In conclusion, we can say kudos the Executive Governor of Imo State **SENATOR HOPE UZODINMA**, who has been able to meet the obligations to the people of Imo State, despite the harsh economic climate occasioned by the Global Crisis because of the Corona Virus Pandemic. This is the first time Imo State First Quarter Budget analysis is going public in the last 18years. I am very delighted, it is happening in my time as Director of Budget.

This is because of transparency and openness of this administration and the dynamism of the best ever Commissioner for Budget and Economic Planning Imo

State has ever produced in the person of **Hon. C.C. Osuala PhD**. Statistical information which are hardly released to do this work, he has been able to convince our new and vibrant Accountant General to release same as it will do the State good and not harm as erroneously believed by the previous administrations. May this good work started by the Hon. Commissioner never stop at this edition.