



GOVERNMENT OF IMO STATE OF NIGERIA

2020 THIRD QUARTER

BUDGET IMPLEMENTATION REPORT

Produced and published by

Imo State Ministry of Budget, Economic Planning and Statistics

July - September 2020

PREFACE

This third quarter Budget Appraisal followed the second quarter appraisal and it is based on 2020 Revised Budget estimates.

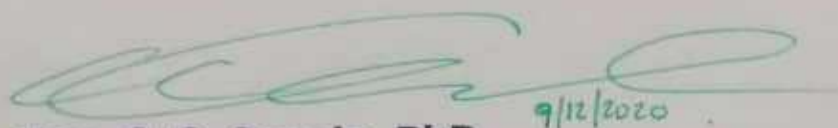
The present Administration of **His Excellency, Distinguished Senator Hope Uzodimma** has introduced transparency, openness and accountability to his administration, hence the release of Fiscal Statistics needed to do this appraisal carefully. The appraisal of the Global Economic trend following the Covid-19 pandemic that informed both our economic and fiscal updates.

The appraisal was affected by the Global Covid-19 pandemic, which drastically impacted Oil price, and resulted to the 2020 Budget revision.

Revenue projections became unrealizable while new expenditure item needed to ameliorate the ravaging pandemic in terms of COVID-19 palliatives became necessary and important expenditure item. These factors made the review of the 2020 approved budget, a necessity.

It is important to note that despite the Corona-Virus Pandemic challenges, and lockdown, Imo State maintained reasonable economic stability.

I wish to thank the Office of Accountant General of the State for releasing Vital Fiscal Statistical data for this report; which was not available under previous administrations. The Ministry of Budget and Economic Planning and Statistics presented the 2020 third Quarter Budget Appraisal to meet this important Budgetary Milestone.



Rt. Hon. C. C. Osuala, PhD.

Honourable Commissioner

Ministry of Budget, Economic Planning and Statistics (MBEPS).

9/12/2020

Fiscal Analysis of the 2020 Budget Appraisal or Implementation

2020 Approved Budget of Imo State signed into Law in December 2019, Adopted Federal Government 2020 Budget Assumption such as:

1. Crude oil bench mark of \$40per barrel
2. Oil production estimate of 1.86Million barrels per day
3. Exchange rate of ₦379 per US\$
4. Inflation rate of 14.23%
5. GDP Growth rate (real) of 3%



IMO STATE GOVERNMENT OF NIGERIA REVISED BUDGET ESTIMATE – 2020 CONSOLIDATED FINANCIAL STATEMEN

Imo State Government 2020 Q3 Budget Performance Report - Summary					
Item	2019 APPROVED BUDGET	2020 Original Budget	2020 revised Budget	2020 Q3 Performance	Balance (against Revised Budget)
Opening Balance		-		-	-
Recurrent Revenue	97,877,276,847.00	140,516,753,912.00	90,944,836,130.00	20,352,928,051.25	70,591,908,078.75
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
					0.00
Recurrent Expenditure	62,170,123,234.00	91,509,058,587.00	63,419,736,259.00	12,012,537,391.43	51,407,198,867.57
21 - PERSONNEL COST	15,304,901,626.00	8,949,496,411.00	9,396,052,985.00	2,043,989,268.48	7,352,063,716.52
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					0.00
2202 - OVERHEAD COST	17,112,658,110.00	32,944,719,005.00	24,084,285,489.00	4,544,041,882.18	19,540,243,606.82
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
					0.00
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
					0.00
Capital Receipts	179,780,003,575.00	57,275,889,355.00	17,441,000,000.00	3,708,464,646.46	13,732,535,353.54
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	752,909,090.91	3,388,090,909.09
INTERNAL LOANS	50,000,000,000.00	18,970,000,000.00	13,300,000,000.00	2,955,555,555.56	10,344,444,444.44
23 - CAPITAL EXPENDITURE	214,647,948,578.00	106,283,584,680.00	44,966,099,871.00		44,966,099,871.00
					0.00
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	15,721,002,037.89	92,664,834,092.11
BUDGET SUPLUS	839,208,610.00				

IMO STATE CONSOLIDATED FINANCIAL STATEMENT 2020

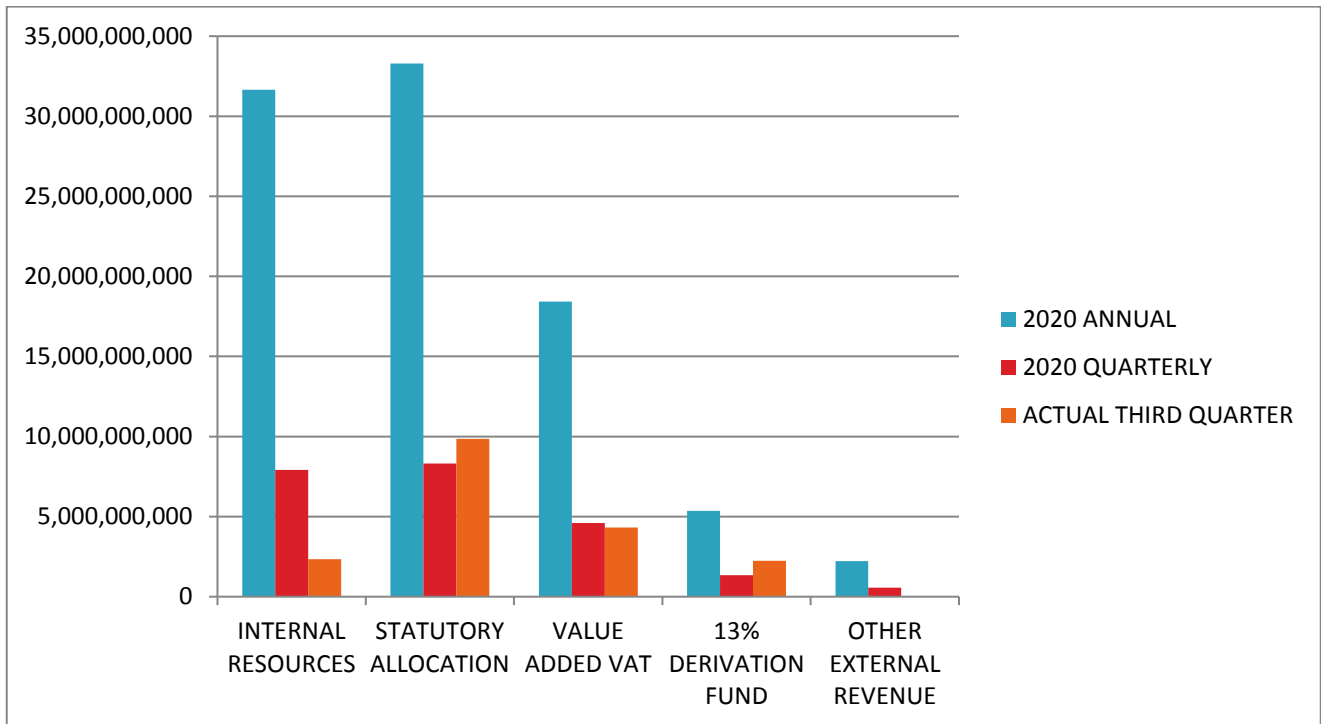
The Sum of **108,385,836,130** was appropriated by the Imo State House of Assembly for 2020 Fiscal Year. This is **168,432,235,682** less than what was approved in 2019. The Revised budget has a recurrent expenditure of **63,419,736,259** representing 58.5% while the Capital Expenditure is 44,966,099,871 representing 41.5% of the total budget size.

Therefore the recurrent expenditure has a quarterly budget of ₦15,854,934,064.75.

**TABLE 1 : PERFORMANCE OF REVENUE BUDGET AND ACTUAL IN 2020 THIRD
QUARTER (JULY - SEPTEMBER)
2020 REVISED BUDGET ACTUALS – INFLOWS**

Imo State Government Budget Performance Report 2020 Q3 - Total Revenue by Administrative Classification						
Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q3 Performance	% 2020 Performance Year to Date (Q3)	Balance (against Revised Budget)
Total Revenue						
1000000000	Administrative Sector	1,228,388,942.00	1,228,388,942.00	60,148,537.00	4.90%	1,168,240,405.00
11100100100	Office Of The Executive Governor	797,219,347.00	797,219,347.00	47,993,000.00	6.02%	749,226,347.00
11100100200	Office Of The Deputy Governor	2,153,000.00	2,153,000.00	1,200,000.00	55.74%	953,000.00
11200100100	Imo State House of Assembly	217,119,385.00	217,119,385.00	1,300,000.00	0.60%	215,819,385.00
11200400100	House of Assembly Service Commission	21,230,000.00	21,230,000.00	974,000.00	4.59%	20,256,000.00
11900100100	Ministry of Foreign and International Affairs	-	-	-	-	-
12300100100	Ministry Of Information and Strategy	23,162,650.00	23,162,650.00	1,000,000.00	4.32%	22,162,650.00
12500100100	Office Of The Head Of Service	2,600,000.00	2,600,000.00	2,600,000.00	100.00%	0.00
14000100100	Office Of The Auditor General - State	2,500,000.00	2,500,000.00	876,000.00	35.04%	1,624,000.00
14000200100	Office Of The Auditor General - Local Govt	500,000.00	500,000.00	783,000.00	156.60%	-283,000.00
14700000000	Civil Service Commission	405,030.00	405,030.00	603,000.00	148.88%	-197,970.00
14700100100	Local Government Service Commission	1,100,000.00	1,100,000.00	279,537.00	25.41%	820,463.00
14900100100	Imo State Independent Electoral Commission	154,091,500.00	154,091,500.00	440,000.00	0.29%	153,651,500.00
16000100100	Office Of The Secretary To The State Govt	6,308,030.00	6,308,030.00	2,100,000.00	33.29%	4,208,030.00
16200100100	Ministry of Special Projects	-	-	-	-	-
16300100100	Ministry of Special Duties	-	-	-	-	-
2000000000	Economic Sector	28,456,381,833.00	26,336,499,406.00	1,395,455,536.34	5.30%	24,941,043,869.66
21500100100	Ministry Of Agriculture and Food Security	947,863,500.00	747,863,500.00	2,245,000.00	0.30%	745,618,500.00
27000200100	Ministry of Livestock Development	159,856,100.00	159,856,100.00	162,789.00	0.10%	159,693,311.00
22000100100	Ministry Of Finance	104,750,000.00	104,750,000.00	1,730,000.00	1.65%	103,020,000.00
22000800100	Imo State Internal Revenue Service	17,457,962,795.00	16,270,962,795.00	1,382,120,000.00	8.49%	14,888,842,795.00
23800100100	Ministry Of Budget, Economic Planning & Statistics	44,780,000.00	44,780,000.00	1,254,495.00	2.80%	43,525,505.00
22200100100	Ministry Of Commerce and Industry	1,587,119,600.00	1,587,119,600.00	1,532,000.00	0.10%	1,585,587,600.00
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	177,477.00	2.49%	6,937,523.00
22900100100	Ministry Of Transport	996,742,427.00	263,860,000.00	441,579.00	0.17%	263,418,421.00
23400100100	Ministry Of Works	362,600,000.00	362,600,000.00	1,365,000.00	0.38%	361,235,000.00
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	1,581,076.13	0.05%	2,897,235,233.87
26100100100	MINISTRY OF PUBLIC UTILITIES	1,373,450,000.00	1,373,450,000.00	1,494,755.00	0.11%	1,371,955,245.00
3000000000	Law and Justice Sector	357,016,387.00	357,016,387.00	49,042,255.00	13.74%	307,974,132.00
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	19,860,016.00	11.80%	148,489,984.00
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
5000000000	Social Services Sector	6,604,966,750.00	3,604,966,750.00	11,859,051.00	0.33%	3,593,107,699.00
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	2,986,000.00	4.49%	63,581,000.00
53500100100	Ministry Of Environment and Natural Resources	1,633,068,750.00	1,633,068,750.00	1,924,588.00	0.12%	1,631,144,162.00
53900100100	Imo State Sports Commission	162,900,500.00	162,900,500.00	2,102,000.00	1.29%	160,798,500.00
55100100100	Bureau For Local Govt and Chieftaincy Affairs	133,050,000.00	133,050,000.00	887,555.00	0.67%	132,162,445.00
55200100100	Ministry of Social Welfare	-	-	-	-	-

CHART1.1: 2020 THIRD QUARTER REVENUE PERFORMANCE



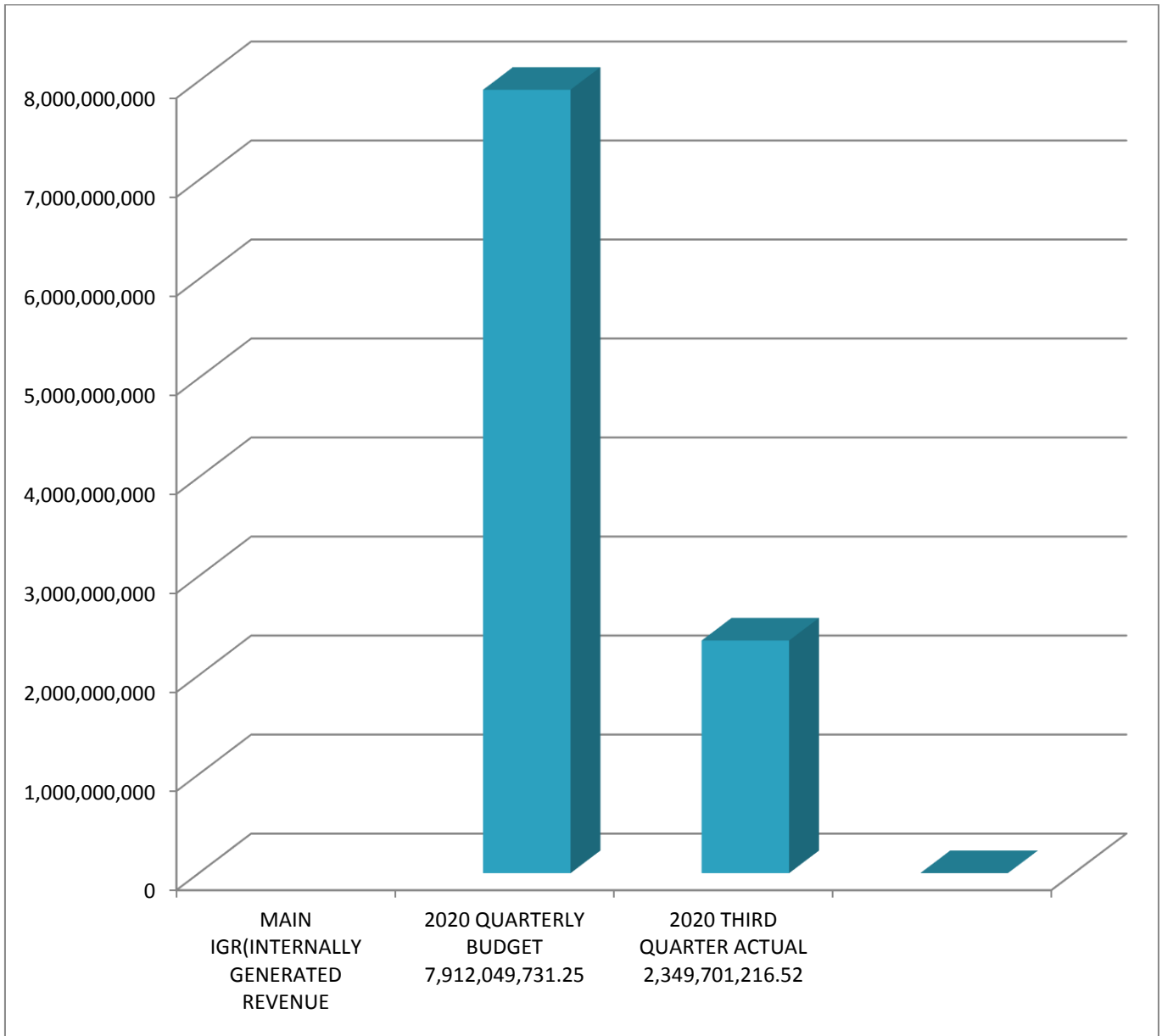
RECURRENT EXPENDITURE PERFORMANCE IN 3RD QUARTER (JULY–SEPTEMBER 2020)

The following Subheads make up Recurrent Expenditure item;

INTERNAL GENEERATED REVENUE (IGR)

A sum of 7,912,049,731.25 was budgeted for IGR in the third quarter of the year 2020 but the actual inflow is 2,349,701,216.52 representing 29.7% performance.

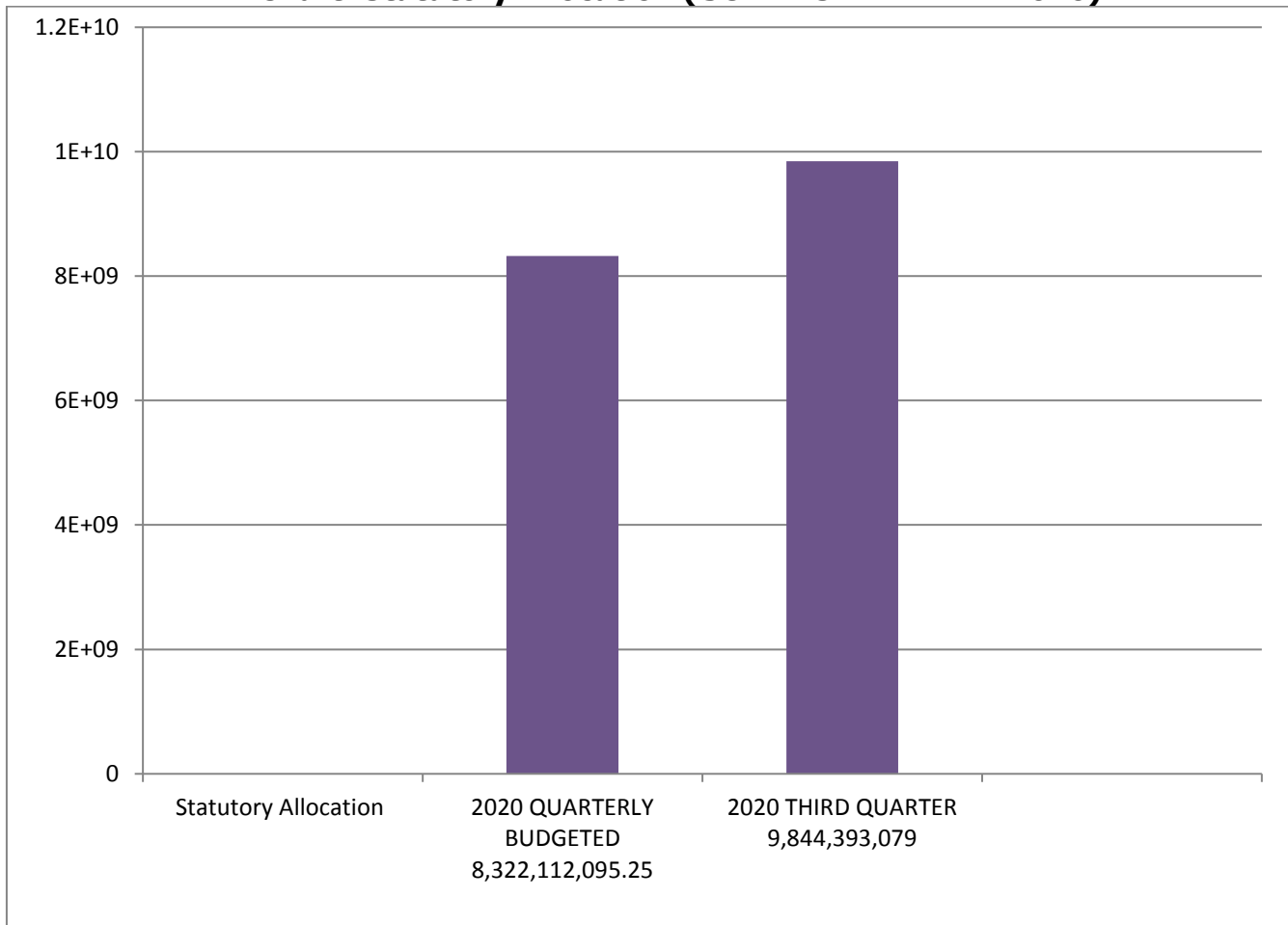
Chart main IGR (Third Quarter July - Sept 2020)



STATUTORY ALLOCATION

In third quarter of 2020 Revised Budget, Statutory Allocation was awarded 8,322,112,095.25 but the actual generated was 9,844,393,078.50 representing 118.3% performance in the period under review (third quarter)

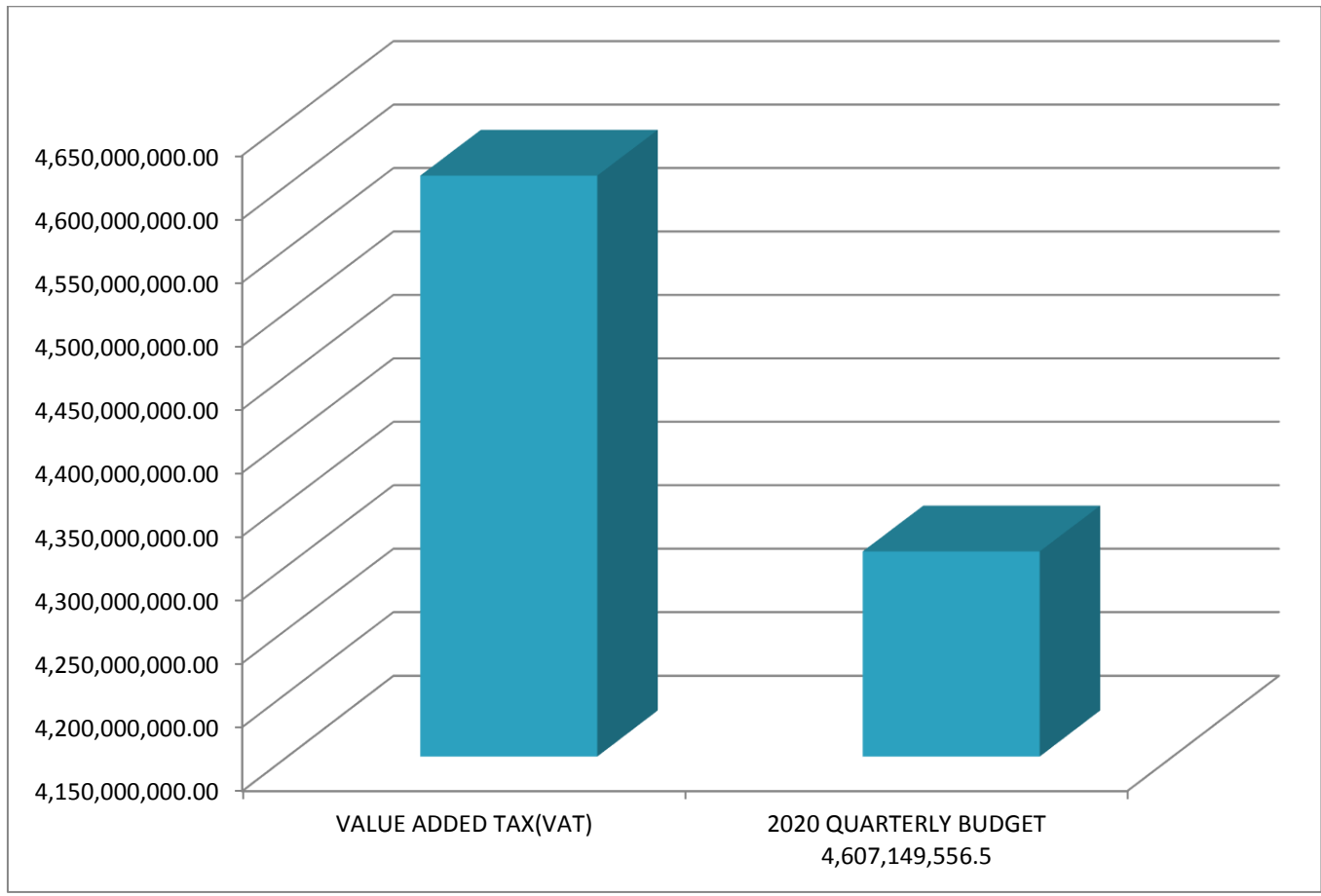
Chart: Statutory Allocation (JULY - SEPTEMBER 2020)



VALUE ADDED TAX (VAT)

The sum of 4,607,149,556.5 was budgeted for Value Added Tax in the third quarter of 2020 Revised but it recorded 4,310,948,587.81 as actual in the quarter under review (third quarter) representing 93.6% performance in the quarter.

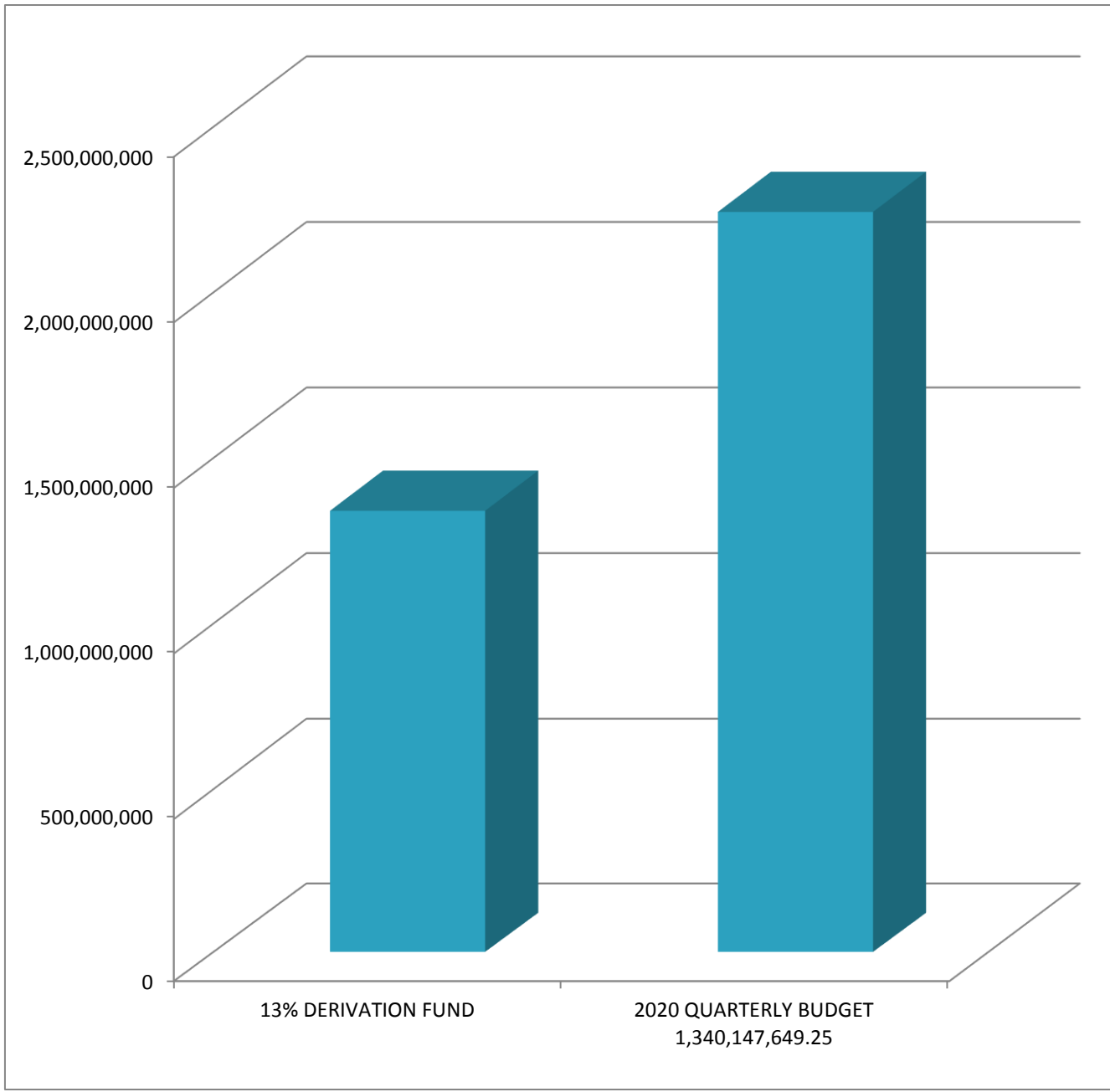
Chart : Value Added Tax(VAT) (JULY – SEPTEMBER 2020)



13% DERIVATION FUND

Derivation Fund was budgeted with the sum of 1,340,147,649.25 in the third quarter of the 2020 revised budget but recorded 2,242,737,091.91 as actual in the third quarter of 2020 representing 167.4% performance in the third quarter of 2020

Chart : 13% DERIVATION (JULY - SEPTEMBER 2020)



**PERFORMANCE OF RECURRENT EXPENDITURE AND ACTUAL IN THIRD
QUARTER OF THE REVISED 2020 BUDGET**

Imo State Government Budget Performance Report 2021 Q3- Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q3 Actual Performance	2020 Performance Year to Date (Q1-Q3)	Balance (against Revised Budget)
	Total Expenditure					
1000000000	Administrative Sector		1,514,660,019.00	336,591,115.33	302,932,003.80	1,211,728,015.20
11100100100	Office Of The Executive Govern	712,528,256.00	201,769,521.00	44,837,671.33	40,353,904.20	161,415,616.80
11100100200	Office Of The Deputy Govern	114,655,742.00	114,655,742.00	25,479,053.78	22,931,148.40	91,724,593.60
11200100100	Imo State House of Assembly	450,007,273.00	304,465,034.00	67,658,896.44	60,893,006.80	243,572,027.20
11200400100	House of Assembly Service Cor	66,383,951.00	66,383,951.00	14,751,989.11	13,276,790.20	53,107,160.80
11900100100	Ministry of Foreign and Interna	-	14,042,397.00	3,120,532.67	2,808,479.40	11,233,917.60
12300100100	Ministry Of Information and St	116,029,485.00	116,029,485.00	25,784,330.00	23,205,897.00	92,823,588.00
12500100100	Office Of The Head Of Service	114,986,835.00	114,986,835.00	25,552,630.00	22,997,367.00	91,989,468.00
14000100100	Office Of The Auditor General	102,261,948.00	102,261,948.00	22,724,877.33	20,452,389.60	81,809,558.40
14000200100	Office Of The Auditor General	70,420,458.00	70,420,458.00	15,648,990.67	14,084,091.60	56,336,366.40
14700100100	Civil Service Commission	61,618,765.00	61,618,765.00	13,693,058.89	12,323,753.00	49,295,012.00
14700200100	Local Government Service Com	56,417,849.00	56,417,849.00	12,537,299.78	11,283,569.80	45,134,279.20
14900100100	Imo State Independent Elector	88,379,488.00	88,379,488.00	19,639,886.22	17,675,897.60	70,703,590.40
16000100100	Office Of The Secretary To The	165,227,650.00	165,227,650.00	36,717,255.56	33,045,530.00	132,182,120.00
16200100100	Ministry of Special Projects	-	19,000,448.00	4,222,321.78	3,800,089.60	15,200,358.40
16300100100	Ministry of Special Duties	-	19,000,448.00	4,222,321.78	3,800,089.60	15,200,358.40
2000000000	Economic Sector		2,181,298,347.15	484,732,966.03	436,259,669.43	1,745,038,677.72
21500100100	Ministry Of Agriculture and Foc	247,927,220.00	181,116,774.00	40,248,172.00	36,223,354.80	144,893,419.20
27000200100	Ministry of Livestock Developn	52,515,178.00	121,910,719.00	27,091,270.89	24,382,143.80	97,528,575.20
22000100100	Ministry Of Finance	193,900,353.00	193,900,353.00	43,088,967.33	38,780,070.60	155,120,282.40
22000800100	Imo State Internal Revenue Ser	185,946,638.00	185,946,638.00	41,321,475.11	37,189,327.60	148,757,310.40
23800100100	Ministry Of Budget, Economic F	180,403,104.15	180,403,104.15	40,089,578.70	36,080,620.83	144,322,483.32
22200100100	Ministry Of Commerce and Ind	216,519,315.00	216,519,315.00	48,115,403.33	43,303,863.00	173,215,452.00
22700600100	Ministry Of Entrepreneurship &	-	39,961,036.00	8,880,230.22	7,992,207.20	31,968,828.80
22800100100	Ministry Of Technology Develo	39,961,036.00	39,961,036.00	8,880,230.22	7,992,207.20	31,968,828.80
22900100100	Ministry Of Transport	57,838,087.00	57,838,087.00	12,852,908.22	11,567,617.40	46,270,469.60
23400100100	Ministry Of Works	79,750,879.00	320,249,121.00	71,166,471.33	64,049,824.20	256,199,296.80
23400200100	Office Of The Surveyor Genera	50,542,690.00	50,542,690.00	11,231,708.89	10,108,538.00	40,434,152.00
23600100100	Ministry Of Tourism, Creative A	92,448,737.00	92,448,737.00	20,544,163.78	18,489,747.40	73,958,989.60
25200100100	Ministry Of Water Resources	220,694,598.00	220,694,598.00	49,043,244.00	44,138,919.60	176,555,678.40
25300100100	Ministry Of Housing and Urban	81,986,042.00	81,986,042.00	18,219,120.44	16,397,208.40	65,588,833.60
26900100100	Ministry Of Lands, Survey and F	197,820,097.00	197,820,097.00	43,960,021.56	39,564,019.40	158,256,077.60
3000000000	Law and Justice Sector		3,489,259,269.00	775,390,948.67	697,851,853.80	2,791,407,415.20
31801100100	Judicial Service Commission	192,575,786.00	192,575,786.00	42,794,619.11	38,515,157.20	154,060,628.80
31805100100	Judiciary - High Court	1,316,624,226.00	1,316,624,226.00	292,583,161.33	263,324,845.20	1,053,299,380.80
31805400100	Judiciary - Customary Court of	1,163,991,836.00	1,163,991,836.00	258,664,852.44	232,798,367.20	931,193,468.80
32600100100	Ministry Of Justice	818,001,370.00	816,067,421.00	181,348,315.78	163,213,484.20	652,853,936.80
5000000000	Social Services Sector		2,012,734,073.00	447,274,238.44	402,546,814.60	1,610,187,258.40
51300100100	Ministry Of Youth and Social De	67,850,160.00	67,850,160.00	15,077,813.33	13,570,032.00	54,280,128.00
51400100100	Ministry Of Gender and Vulner	110,290,570.00	715,490,570.00	158,997,904.44	143,098,114.00	572,392,456.00
51700100100	Ministry Of Education	295,270,066.00	295,270,066.00	65,615,570.22	59,054,013.20	236,216,052.80
52100100100	Ministry Of Health	443,709,122.00	443,709,122.00	98,602,027.11	88,741,824.40	354,967,297.60
53500100100	Ministry Of Environment and N	137,619,803.00	137,619,803.00	30,582,178.44	27,523,960.60	110,095,842.40
53900100100	Imo State Sports Commission	227,589,647.00	227,589,647.00	50,575,477.11	45,517,929.40	182,071,717.60
55100100100	Bureau For Local Govt and Chie	80,383,220.00	80,383,220.00	17,862,937.78	16,076,644.00	64,306,576.00
55200100100	Ministry of Social Welfare and	-	44,821,485.00	9,960,330.00	8,964,297.00	35,857,188.00

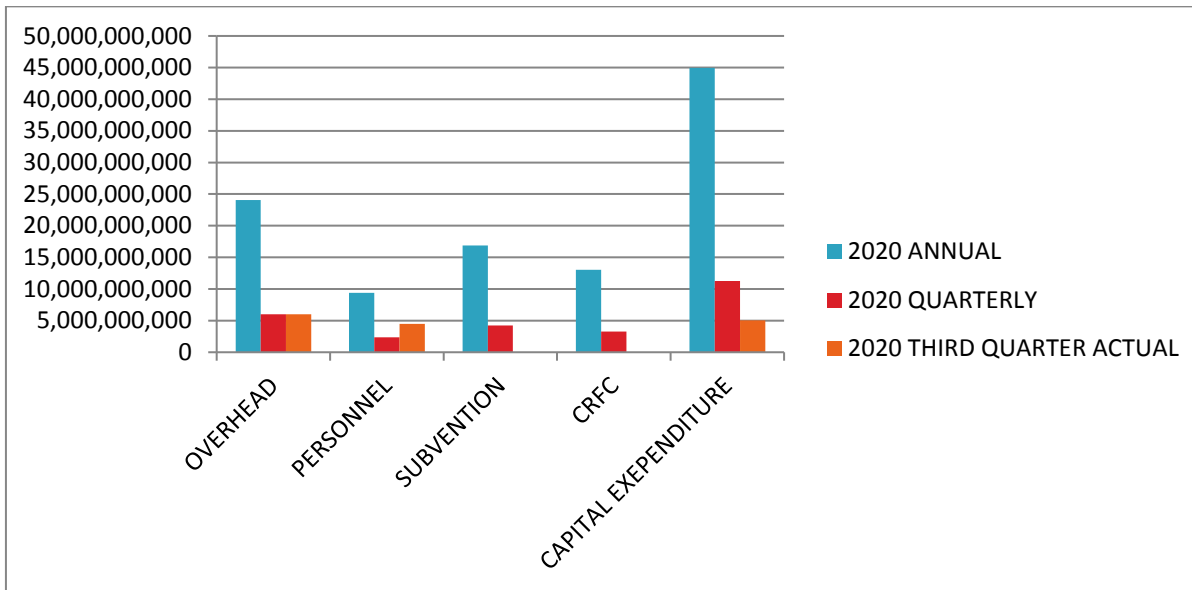
Imo State Government Budget Performance Report 2020 Q3- Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q3 Performance	2020 Performance Year to Date (Q3)	Balance (against Revised Budget)
	Total Expenditure					
1000000000	Administrative Sector	12,093,155,983.00	14,364,151,691.00	2,611,663,943.82	2,394,025,281.83	11,970,126,409.17
11100100100	Office Of The Executive Governor	5,658,116,075.00	8,474,635,303.00	1,540,842,782.36	1,412,439,217.17	7,062,196,085.83
11100100200	Office Of The Deputy Governor	852,686,350.00	888,884,545.00	161,615,371.82	148,147,424.17	740,737,120.83
11200100100	Imo State House of Assembly	2,031,293,749.00	2,168,343,749.00	394,244,318.00	361,390,624.83	1,806,953,124.17
11200400100	House of Assembly Service Commission	68,417,631.00	102,917,631.00	18,712,296.55	17,152,938.50	85,764,692.50
11900100100	Ministry of Foreign and International Affairs	-	90,120,000.00	16,385,454.55	15,020,000.00	75,100,000.00
12300100100	Ministry Of Information and Strategy	350,811,823.00	335,268,823.00	60,957,967.82	55,878,137.17	279,390,685.83
12500100100	Office Of The Head Of Service	101,410,898.00	443,510,898.00	80,638,345.09	73,918,483.00	369,592,415.00
14000100100	Office Of The Auditor General - State	92,667,173.00	104,667,173.00	19,030,395.09	17,444,528.83	87,222,644.17
14000200100	Office Of The Auditor General - Local Govt	36,870,000.00	71,120,000.00	12,930,909.09	11,853,333.33	59,266,666.67
14700100100	Civil Service Commission	62,492,704.00	96,612,704.00	17,565,946.18	16,102,117.33	80,510,586.67
14700200100	Local Government Service Commission	57,711,047.00	90,198,047.00	16,399,644.91	15,033,007.83	75,165,039.17
14900100100	Imo State Independent Electoral Commission	2,269,085,154.00	599,085,154.00	108,924,573.45	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	90,378,887.09	82,847,313.17	414,236,565.83
16200100100	Ministry of Special Projects	-	89,728,000.00	16,314,181.82	14,954,666.67	74,773,333.33
16300100100	Ministry of Special Duties	-	311,975,785.00	56,722,870.00	51,995,964.17	259,979,820.83
2000000000	Economic Sector	13,584,156,259.00	3,830,567,566.00	696,466,830.18	638,427,927.67	3,192,139,638.33
21500100100	Ministry Of Agriculture and Food Security	81,330,000.00	103,160,000.00	18,756,363.64	17,193,333.33	85,966,666.67
27000200100	Ministry of Livestock Development	-	101,465,000.00	18,448,181.82	16,910,833.33	84,554,166.67
22000100100	Ministry Of Finance	12,065,261,068.00	219,739,000.00	39,952,545.45	36,623,166.67	183,115,833.33
22000800100	Imo State Internal Revenue Service	134,418,000.00	113,418,000.00	20,621,454.55	18,903,000.00	94,515,000.00
23800100100	Ministry Of Budget, Economic Planning & Stati	236,868,213.00	1,321,919,982.00	240,349,087.64	220,319,997.00	1,101,599,985.00
22200100100	Ministry Of Commerce and Industry	87,765,000.00	283,450,000.00	51,536,363.64	47,241,666.67	236,208,333.33
22700600100	Ministry Of Entrepreneurship & Skill Acquisiti-	-	114,841,681.00	20,880,305.64	19,140,280.17	95,701,400.83
22800100100	Ministry Of Technology Development	44,167,500.00	76,042,500.00	13,825,909.09	12,673,750.00	63,368,750.00
22900100100	Ministry Of Transport	48,395,008.00	318,872,183.00	57,976,760.55	53,145,363.83	265,726,819.17
23400100100	Ministry Of Works	407,134,010.00	407,134,010.00	74,024,365.45	67,855,668.33	339,278,341.67
23400200100	Office Of The Surveyor General	37,600,000.00	80,000,000.00	14,545,454.55	13,333,333.33	66,666,666.67
23600100100	Ministry Of Tourism, Creative Arts and Culture	264,157,500.00	216,397,750.00	39,345,045.45	36,066,291.67	180,331,458.33
25200100100	Ministry Of Water Resources	41,490,000.00	283,450,000.00	51,536,363.64	47,241,666.67	236,208,333.33
25300100100	Ministry Of Housing and Urban Development	51,752,460.00	91,752,460.00	16,682,265.45	15,292,076.67	76,460,383.33
26900100100	Ministry Of Lands, Survey and Physical Plannin	83,817,500.00	98,925,000.00	17,986,363.64	16,487,500.00	82,437,500.00
3000000000	Law and Justice Sector	2,421,695,815.00	2,552,452,499.00	464,082,272.55	425,408,749.83	2,127,043,749.17
31801100100	Judicial Service Commission	42,974,717.00	81,474,717.00	14,813,584.91	13,579,119.50	67,895,597.50
31805100100	Judiciary - High Court	2,267,245,698.00	2,265,862,382.00	411,974,978.55	377,643,730.33	1,888,218,651.67
31805400100	Judiciary - Customary Court of Appeal	1,782,900.00	1,822,900.00	331,436.36	303,816.67	1,519,083.33
32600100100	Ministry Of Justice	109,692,500.00	203,292,500.00	36,962,272.73	33,882,083.33	169,410,416.67
5000000000	Social Services Sector	2,691,183,848.00	4,245,058,596.00	771,828,835.64	707,509,766.00	3,537,548,830.00
51300100100	Ministry Of Youth and Social Development	145,225,000.00	152,298,033.00	27,690,551.45	25,383,005.50	126,915,027.50
51400100100	Ministry Of Gender and Vulnerable Groups	139,360,195.00	382,351,910.00	69,518,529.09	63,725,318.33	318,626,591.67
51700100100	Ministry Of Education	1,567,150,000.00	982,850,000.00	178,700,000.00	163,808,333.33	819,041,666.67
52100100100	Ministry Of Health	233,738,120.00	1,291,538,120.00	234,825,112.73	215,256,353.33	1,076,281,766.67
53500100100	Ministry Of Environment and Natural Resource	108,665,000.00	150,200,000.00	27,309,090.91	25,033,333.33	125,166,666.67
53900100100	Imo State Sports Commission	431,273,033.00	192,898,033.00	35,072,369.64	32,149,672.17	160,748,360.83
55100100100	Bureau For Local Govt and Chieftaincy Affairs	65,772,500.00	326,272,500.00	59,322,272.73	54,378,750.00	271,893,750.00
55200100100	Ministry of Social Welfare and Sanitation	-	766,650,000.00	139,390,909.09	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 Q3 Actual Performance	2020 Performance		Balance (against Revised Budget)
					Year to Date (Q1-Q3)	% Performance Year to Date against 2020 Revised	
	Total Expenditure						
1000000000	Administrative Sector	8,649,662,523.75	5,701,431,575.00	762,405,262.50	762,405,262.50	13.37%	
11100100100	Office Of The Executive Govern	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 Strate	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	-	-	-	-		-
2000000000	Economic Sector	67,371,613,950.25	26,708,046,723.80	5,093,930,110.95	5,093,930,110.95	19.07%	21,614,116,612.85
21500100100	Ministry Of Agriculture and Food S	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 & Sk	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	4,243,974,643.28	4,243,974,643.28	31.52%	9,219,873,216.42
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	127,373,800.00	127373800	20.00%	509,495,200.00
25300100100	Ministry Of Housing and Urban De	6,179,112,956.00	2,167,302,011.00	71,217,001.00	71217001	3.29%	2,096,085,010.00
26900100100	Ministry Of Lands, Survey and Phy	6,301,921,200.00	555,000,000.00	111,000,000.00	111,000,000.00	20.00%	444,000,000.00
3000000000	Law and Justice Sector	3,997,000,000.00	545,500,000.00	95,583,333.33	95,583,333.33	17.52%	449,916,666.67
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 Ap	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	28,000,000.00	28,000,000.00	20.00%	112,000,000.00
5000000000	Social Services Sector	21,609,273,338.00	7,712,321,571.90	852,947,940.96	852,947,940.96	11.06%	6,859,373,630.94
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	234,000,891.07	234000891.1	10.69%	1,955,499,108.93
52100100100	Ministry Of Health	6,705,273,338.00	2,307,900,492.90	576,975,123.23	576975123.2	25.00%	1,730,925,369.68
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	25,305,260.00	25305260	20.00%	101,221,040.00
55100100100	Bureau For Local Govt and Chiefta	0.00	307,109,779.00	-	-		-
55200100100	Ministry of Social Welfare and San	0.00	466,285,000.00	-	-		-

CHART OF PERFORMANCE OF RECURRENT EXPENDITURE AND ACTUAL IN THIRD QUARTER OF THE REVISED 2020 BUDGET



RECURRENT EXPENDITURE PERFORMANCE IN 3rd QUARTER

The following Subheads make up Recurrent Expenditure item.

1. PERSONNEL COST

The budgeted Personnel Cost for 2020 Revised Budget was ***₦2,349,013,246.25 (Two Billion, Three Hundred and Forty Nine Million, Thirteen Thousand, Two Hundred and Six Naira)*** only in the third quarter while the actual was ***₦4,498,423,414 (Four Billion, Four Hundred and Ninety-Eight Million, Four Hundred and Twenty-Three Thousand, Four hundred and Fourteen Naira)*** only, representing **191.5%** performance.

2. OVERHEAD

The sum of ***₦6,021,071,374.50 (Six Billion, Twenty One Million, Seventy One Thousand, Three Hundred and Seventy Four Naira, Fifty Kobo)*** was budgeted for Overhead Costs in the third quarter of the revised 2020 budget but the actual spent was ***₦5,464,552,638 (Five Billion, Four Hundred and Sixty-Four Million, Five Hundred and Fifty-Two Thousand, Six Hundred and Thirty-Eight Naira)*** only representing **90.8%** performance.

3. SUBVENTION

The Sum of ***₦16,901,199,437 (Sixteen Billion, Nine Hundred and one Million One Hundred and Ninety Nine Thousand, Four Hundred and thirty Seven Naira)*** only was the appropriated for Subvention in the third quarter of year 2020 but there was no available data on the actual on subvention within the period under review (third quarter).

4. CONSOLIDATED REVENUE FUND CHARGES (CRFC)

The sum of ***₦3,259,549,587 (Three Billion, Two Hundred and Fifty Nine Million, Five Hundred and Eighty Seven Thousand Naira)*** only was budgeted for CRFC in the third quarter of 2020 revised budget but , but there was no available data on the actual as at the time of writing the report.

5. PENSION

The sum of ***₦1,000,000,000 (One Billion Naira)*** only, was budgeted for Pension in the third quarter of year 2020 but the actual spent was ***₦1,555,031,917.52 (One Billion, Five Hundred and Fifty-Five Million, Thirty-One Thousand, Nine Hundred and Seventeen Naira, Fifty-Two Kobo) only***, representing 155.5%% performance.

2020 BUDGET CAPITAL RECEIPTS PERFORMANCE FOR THE THIRD QUARTER (JULY – SEPTEMBER 2020)

This appraisal was made based on the 2020 Revised Budget.

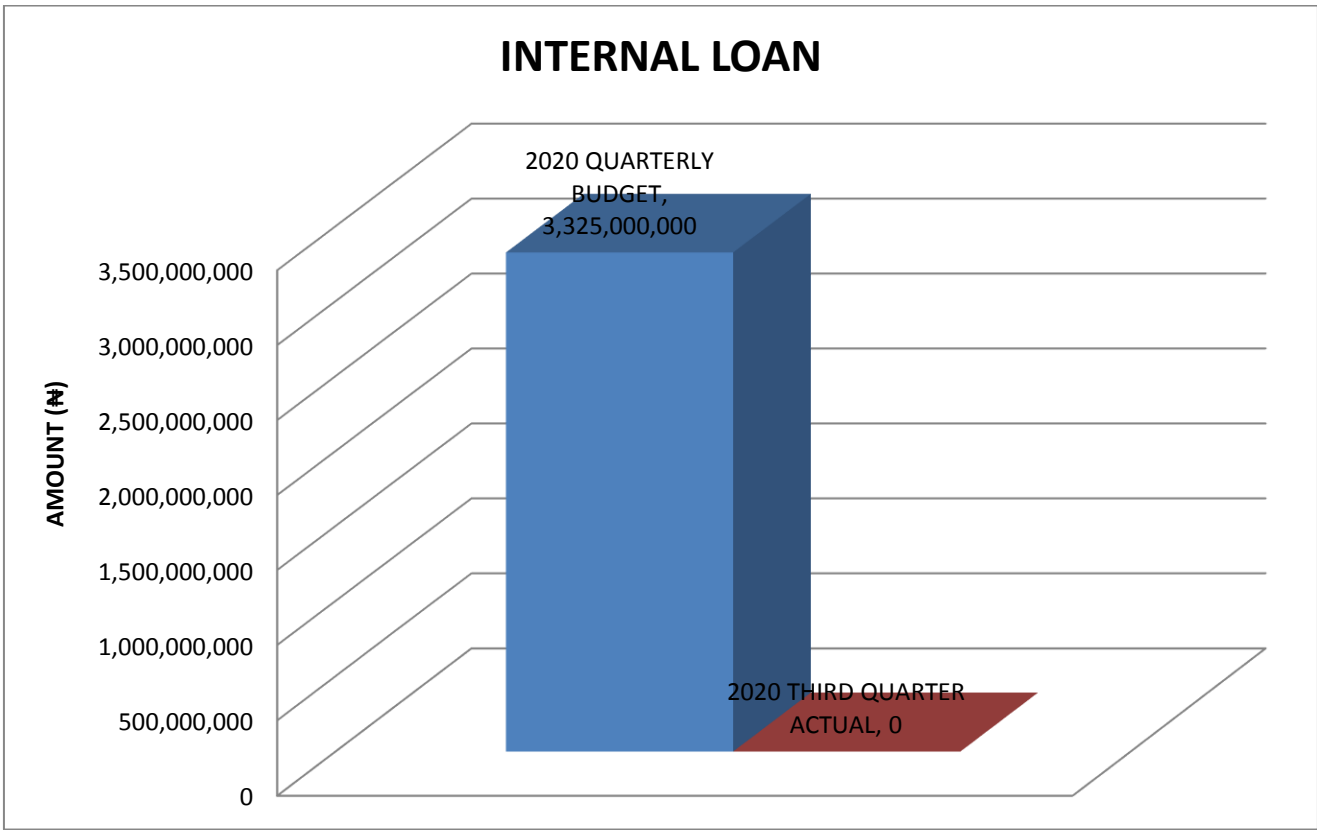
S/N	DESCRIPTION	BUDGET		ACTUAL	2020 PERFORMANCE	
		2020 ANNUAL	2020 QUARTERLY	2020 THIRD QUARTER	THIRD QUARTER ACTUAL/QUARTERLY BUDGET	THIRD QUARTER ACTUAL
1	INTERNAL LOANS	13,300,000,000	3,325,000,000			
2	DEVELOPMENT PARTNERS	4,141,000,000	1,035,250,000			
3	GRANTS					

INTERNAL LOANS:

The State has a revised quarterly budget of **₦3,325,000,000** for internal loan in the 2020 Revised Budget but there was no data to show that the State has received Internal Loan in the third quarter of the year under review (2020)

INTERNAL LOAN (JULY – SEPTEMBER 2020)

S/N	2020 QUARTERLY BUDGET	2020 THIRD QUARTER ACTUAL
1	3,325,000,000	



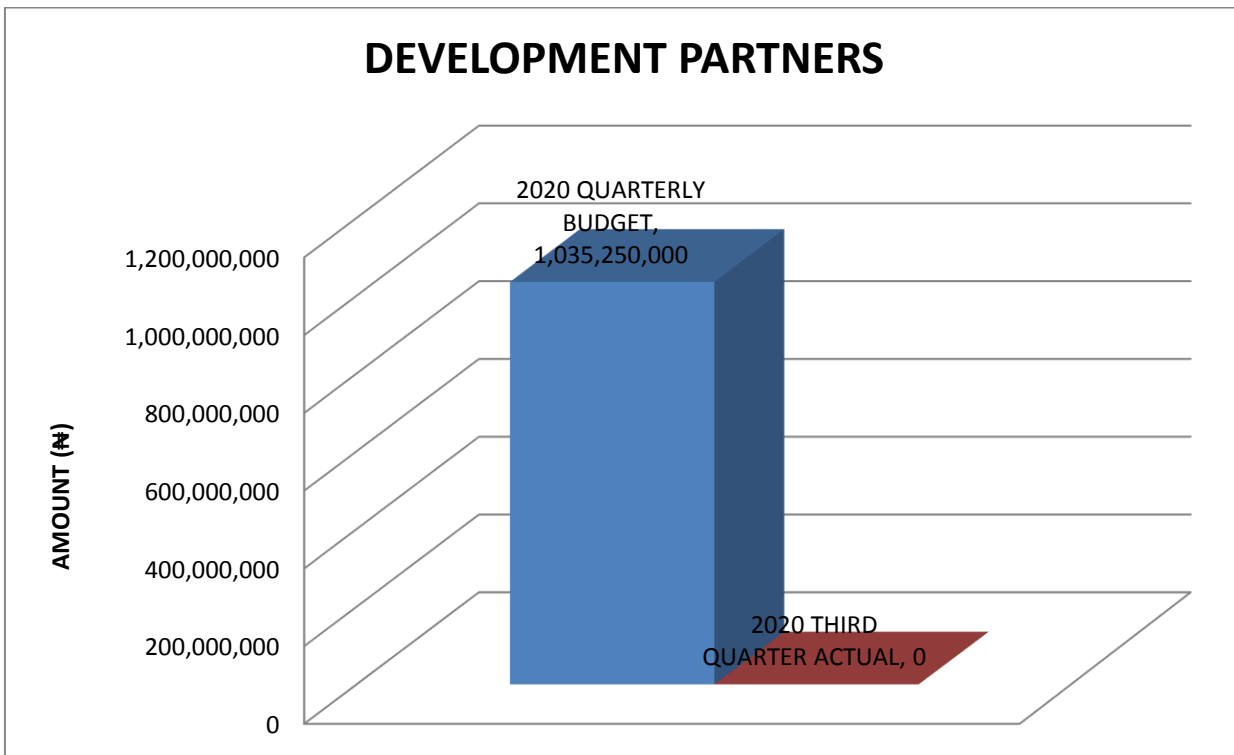
DEVELOPMENT PARTNERS

The State has a revised quarterly budget of **₦1,035,250,000** for Development Partners in the 2020 Revised Budget but there was no evidence to show that the State has received anything in the third quarter of 2020.

DEVELOPMENT PARTNERS (JULY – SEPTEMBER 2020)

S/N	2020 QUARTERLY BUDGET	2020 THIRD QUARTER ACTUAL
	1,035,250,000	

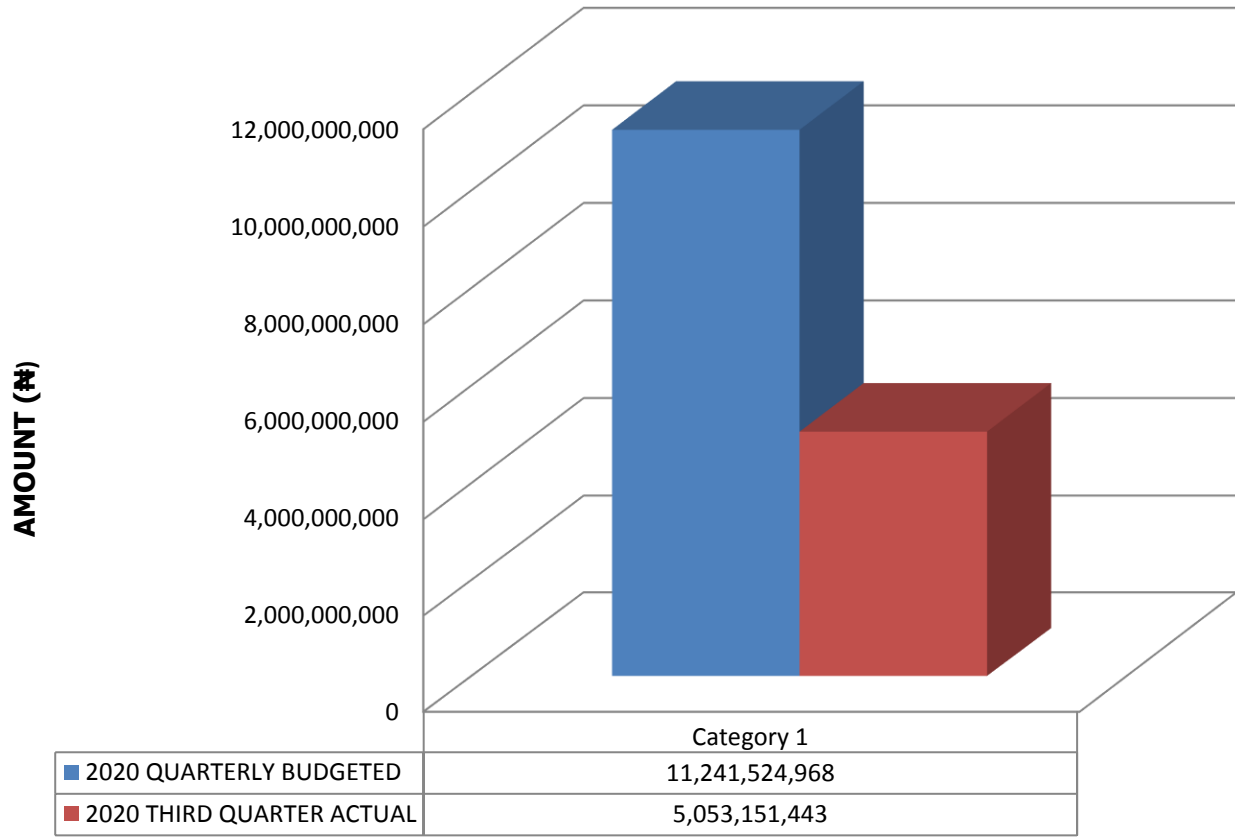
DEVELOPMENT PARTNERS



ANALYSIS OF CAPITAL EXPENDITURE PERFORMANCE IN THE THIRD QUARTER OF YEAR 2020:

S/N	DESCRIPTION	2020 QUARTERLY BUDGETED	2020 THIRD QUARTER ACTUAL	THIRD QUARTER PERFORMANCE
1	CAPITAL BUDGET	11,241,524,967.75	5,053,151,443.03	45%

THIRD QUARTER CAPITAL EXPENDITURE PERFORMANCE



2020 THIRD QUARTER APPRAISAL:

A sum of **₦11,241,524,968 (Eleven Billion, Two Hundred and Forty-One Million, Five Hundred and Twenty-Four Thousand, Nine Hundred and Sixty-Eight Naira)** only, was set aside for Capital Projects in the revised 2020 budget for the third quarter of the year under review (2020). This is to provide infrastructural projects/facilities for the well being of Imo citizens.

However, from the records available, it was observed that a total sum of **₦5,053,151,443 (Five Billion, Fifty-Three Million, One Hundred and Fifty-One Thousand, Four Hundred and Forty-Three Naira)** only, was spent for capital projects in the third quarter of the year 2020 **representing 45% performance** in the third quarter of year 2020.

This is averagely good performance because it was more realistic and showed a remarkable increase in the execution of capital projects within the State than the Second quarter of the year 2020 with 20.3% performance despite that the period under review (July – Sept. 2020) is a Covid-19 pandemic era.

The reason for the averagely good performance stemmed from the avowed commitment of the Shared Prosperity administration of ***His Excellency, Dist. Senator Hope Uzodimma*** to provide basic infrastructural projects for Imolites. But a lot needs to be done to upscale the performances of the Capital Projects in 4th quarter of the year.

This appraisal was done based on the data available at the time of preparing this report.