



GOVERNMENT OF IMO STATE OF NIGERIA

2020 FOURTH QUARTER

BUDGET IMPLEMENTATION REPORT

OCTOBER – DECEMBER

Produced and published by

Imo State Ministry of Budget, Economic Planning and Statistics

PREFACE

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


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. Careful assumption were drawn after the appraisal of the Global Economic trend following the Covid-19 pandemic that informed both our economic and fiscal updates.

The Budget appraisal was impacted by the Global effect of Covid-19 pandemic which drastically reduced Oil prices and other Revenue indices. The 2020 Budget was revised downwards to accommodate the prevailing economic outlook.

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

It is important to note, that despite the Corona-Virus Pandemic challenges, and Economic activities 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 required for this report, which was not available under previous administrations. The Ministry of Budget and Economic Planning and Statistics presented the 2020 fourth Quarter and Budget Appraisal to meet this important Budget Milestone, within the World Bank SFTAS requirement.


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

Honourable Commissioner

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

11-12-2020

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 STATEMENT

Imo State Government 2020 Q4 Budget Performance Report - Summary					
Item	2019 APPROVED BUDGET	2020 Original Budget	2020 revised Budget	2020 Q4 Performance	Balance (against Revised Budget)
Opening Balance		-		-	-
Recurrent Revenue	97,877,276,847.00	140,516,753,912.00	90,944,836,130.00	19,329,583,231.33	71,615,252,898.67
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	4,505,423,930.08	27,142,774,994.92
					0.00
Recurrent Expenditure	62,170,123,234.00	91,509,058,587.00	63,419,736,259.00	11,231,117,273.19	52,188,618,985.81
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					0.00
2202 - OVERHEAD COST	17,112,658,110.00	32,944,719,005.00	24,084,285,489.00	3,967,020,690.79	20,117,264,798.21
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	4,015,166,666.67	13,425,833,333.33
13 - AID AND GRANTS	2,340,780,610.00	952,500,000.00	-	-	#VALUE!
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
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	19,329,583,231.33	89,056,252,898.67
Total Expenditure	276,818,071,812.00	197,792,643,267.00	108,385,836,130.00	15,246,283,939.86	93,139,552,190.14
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.

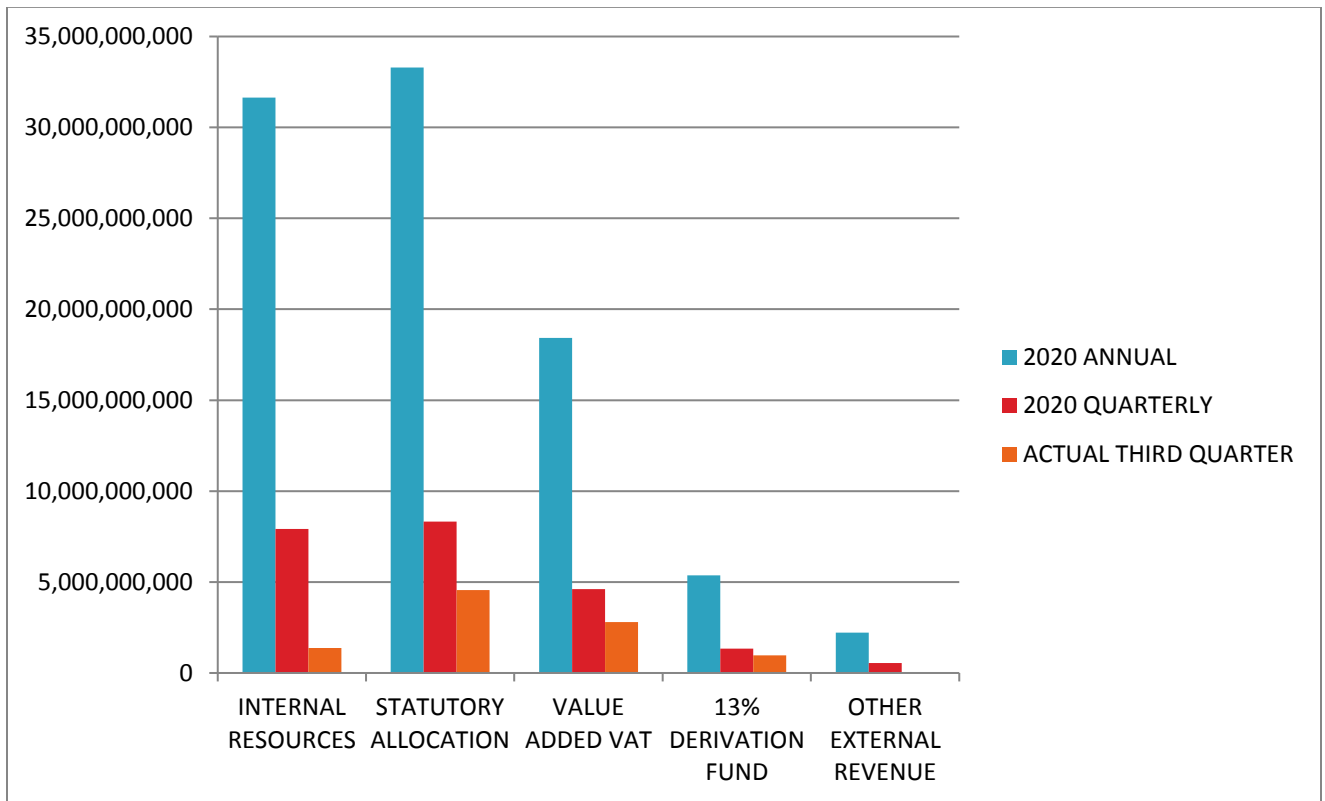
Therefore the recurrent expenditure has a quarterly budget of ***₦15,854,934,064.75.***

**TABLE 1: PERFORMANCE OF REVENUE BUDGET AND ACTUAL IN 2020
FOURTH QUARTER (OCT – NOV. 2020)**

Imo State Government Budget Performance Report 2020 Q4 - Total Revenue by Administrative Classification						
Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q4 Performance	% 2020 Performance Year to Date (Q4)	Balance (against Revised Budget)
1000000000	Administrative Sector	1,228,388,942.00	1,228,388,942.00	83,662,600.00	6.81%	1,144,726,342.00
11100100100	Office Of The Executive Governor	797,219,347.00	797,219,347.00	72,010,000.00	9.03%	725,209,347.00
11100100200	Office Of The Deputy Governor	2,153,000.00	2,153,000.00	280,000.00	13.01%	1,873,000.00
11200100100	Imo State House of Assembly	217,119,385.00	217,119,385.00	3,300,000.00	1.52%	213,819,385.00
11200400100	House of Assembly Service Commission	21,230,000.00	21,230,000.00	722,000.00	3.40%	20,508,000.00
11900100100	Ministry of Foreign and International Affairs	-	-	-	-	-
12300100100	Ministry Of Information and Strategy	23,162,650.00	23,162,650.00	1,065,000.00	4.60%	22,097,650.00
12500100100	Office Of The Head Of Service	2,600,000.00	2,600,000.00	1,490,000.00	57.31%	1,110,000.00
14000100100	Office Of The Auditor General - State	2,500,000.00	2,500,000.00	932,000.00	37.28%	1,568,000.00
14000200100	Office Of The Auditor General - Local Govt	500,000.00	500,000.00	663,000.00	132.60%	-163,000.00
14700000000	Civil Service Commission	405,030.00	405,030.00	587,000.00	144.93%	-181,970.00
14700200100	Local Government Service Commission	1,100,000.00	1,100,000.00	335,000.00	30.45%	765,000.00
14900100100	Imo State Independent Electoral Commission	154,091,500.00	154,091,500.00	806,600.00	0.52%	153,284,900.00
16000100100	Office Of The Secretary To The State Govt	6,308,030.00	6,308,030.00	1,472,000.00	23.34%	4,836,030.00
16200100100	Ministry of Special Projects	-	-	-	-	-
16300100100	Ministry of Special Duties	-	-	-	-	-
2000000000	Economic Sector	28,456,381,833.00	26,336,499,406.00	1,098,408,270.34	4.17%	25,238,091,135.66
21500100100	Ministry Of Agriculture and Food Security	947,863,500.00	747,863,500.00	5,326,000.00	0.71%	742,537,500.00
27000200100	Ministry of Livestock Development	159,856,100.00	159,856,100.00	162,000.00	0.10%	159,694,100.00
22000100100	Ministry Of Finance	104,750,000.00	104,750,000.00	2,030,000.00	1.94%	102,720,000.00
22000800100	Imo State Internal Revenue Service	17,457,962,795.00	16,270,962,795.00	1,082,120,000.00	6.65%	15,188,842,795.00
23800100100	Ministry Of Budget, Economic Planning & Statistics	44,780,000.00	44,780,000.00	1,454,495.00	3.25%	43,325,505.00
22200100100	Ministry Of Commerce and Industry	1,587,119,600.00	1,587,119,600.00	1,802,000.00	0.11%	1,585,317,600.00
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	150,000.00	2.11%	6,965,000.00
22900100100	Ministry Of Transport	996,742,427.00	263,860,000.00	501,579.00	0.19%	263,358,421.00
23400100100	Ministry Of Works	362,600,000.00	362,600,000.00	535,000.00	0.15%	362,065,000.00
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	624,651.00	0.06%	1,061,139,142.00
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	1,594,755.00	0.12%	1,371,855,245.00
3000000000	Law and Justice Sector	357,016,387.00	357,016,387.00	54,892,255.00	15.38%	302,124,132.00
31801100100	Judicial Service Commission	3,109,900.00	3,109,900.00	2,220,306.00	71.39%	889,594.00
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	16,723,000.00	12.74%	114,571,500.00
5000000000	Social Services Sector	6,604,966,750.00	3,604,966,750.00	21,382,051.00	0.59%	3,583,584,699.00
51300100100	Ministry Of Youth and Social Development	23,370,500.00	23,370,500.00	586,252.00	2.51%	22,784,248.00
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	1,124,588.00	0.07%	1,631,944,162.00
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	1,010,555.00	0.76%	132,039,445.00
55200100100	Ministry of Social Welfare	-	-	-	-	-

2020 REVISED BUDGET ACTUALS – INFLOWS

CHART1.1: 2020 FOURTH QUARTER REVENUE PERFORMANCE



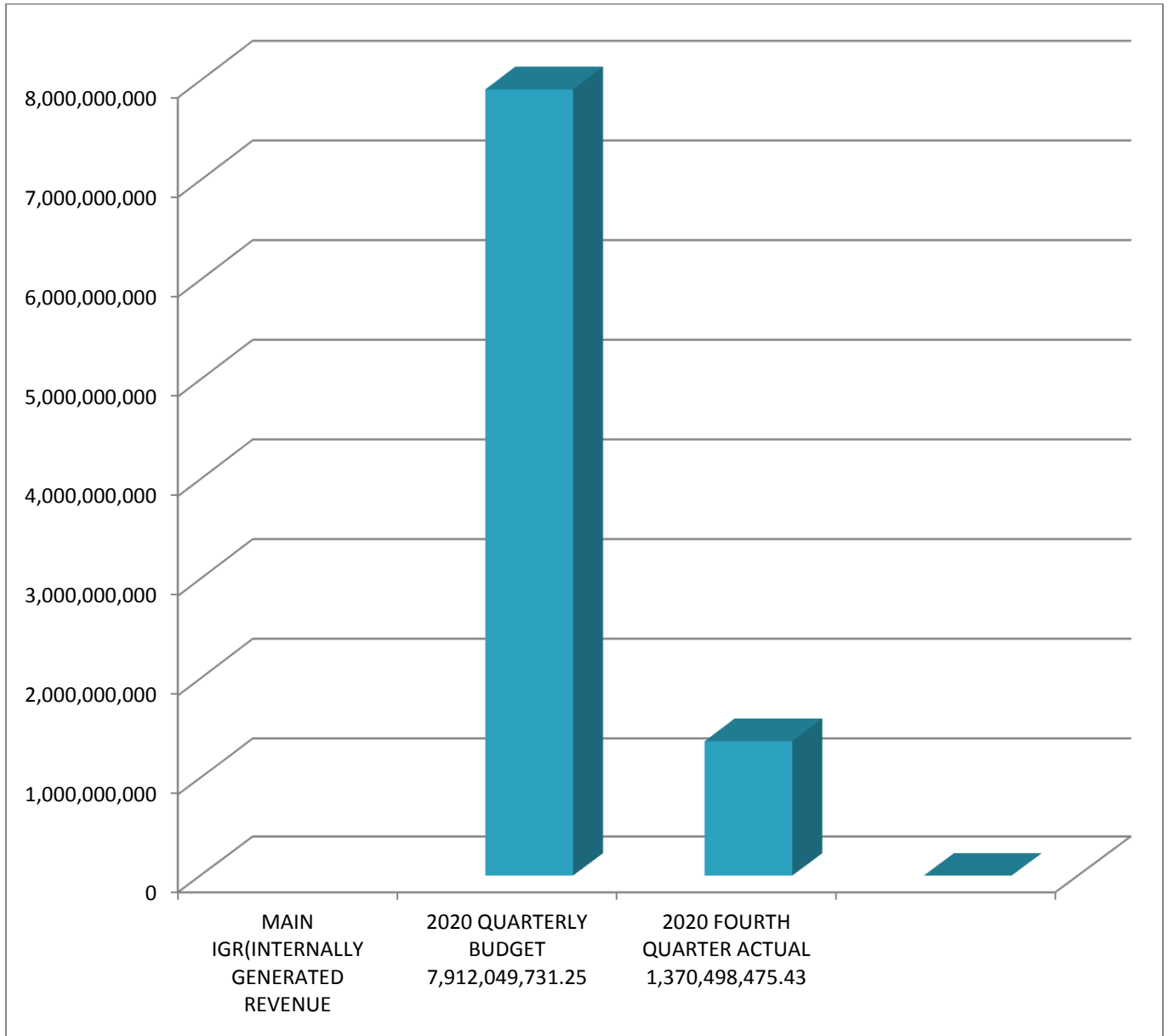
RECURRENT EXPENDITURE PERFORMANCE IN 4TH QUARTER (OCT - NOVEMBER 2020)

The following Subheads make up the Recurrent Expenditure item;

INTERNAL GENERATED REVENUE (IGR)

A sum of 7,912,049,731.25 was budgeted for IGR in the fourth quarter of the year 2020 but the actual inflow is 1,370,498,475.43 representing 17.3% performance.

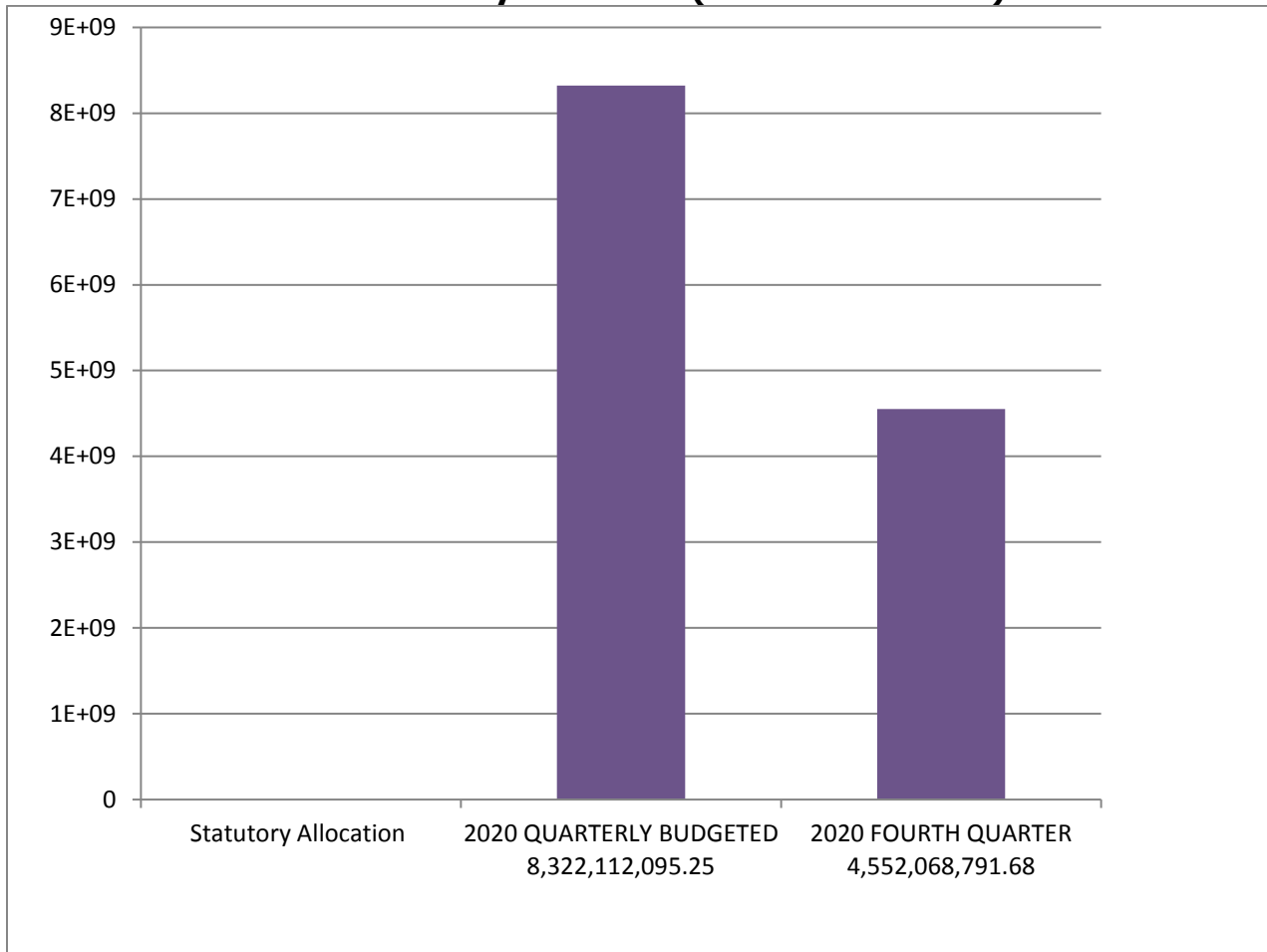
Chart main IGR (Fourth Quarter Oct-Nov. 2020)



STATUTORY ALLOCATION

In fourth quarter of 2020 Revised Budget, Statutory Allocation was budgeted with 8,322,112,095.25 but the actual generated was 4,552,068,791.68 representing 54.7% performance in the period under review (fourth quarter)

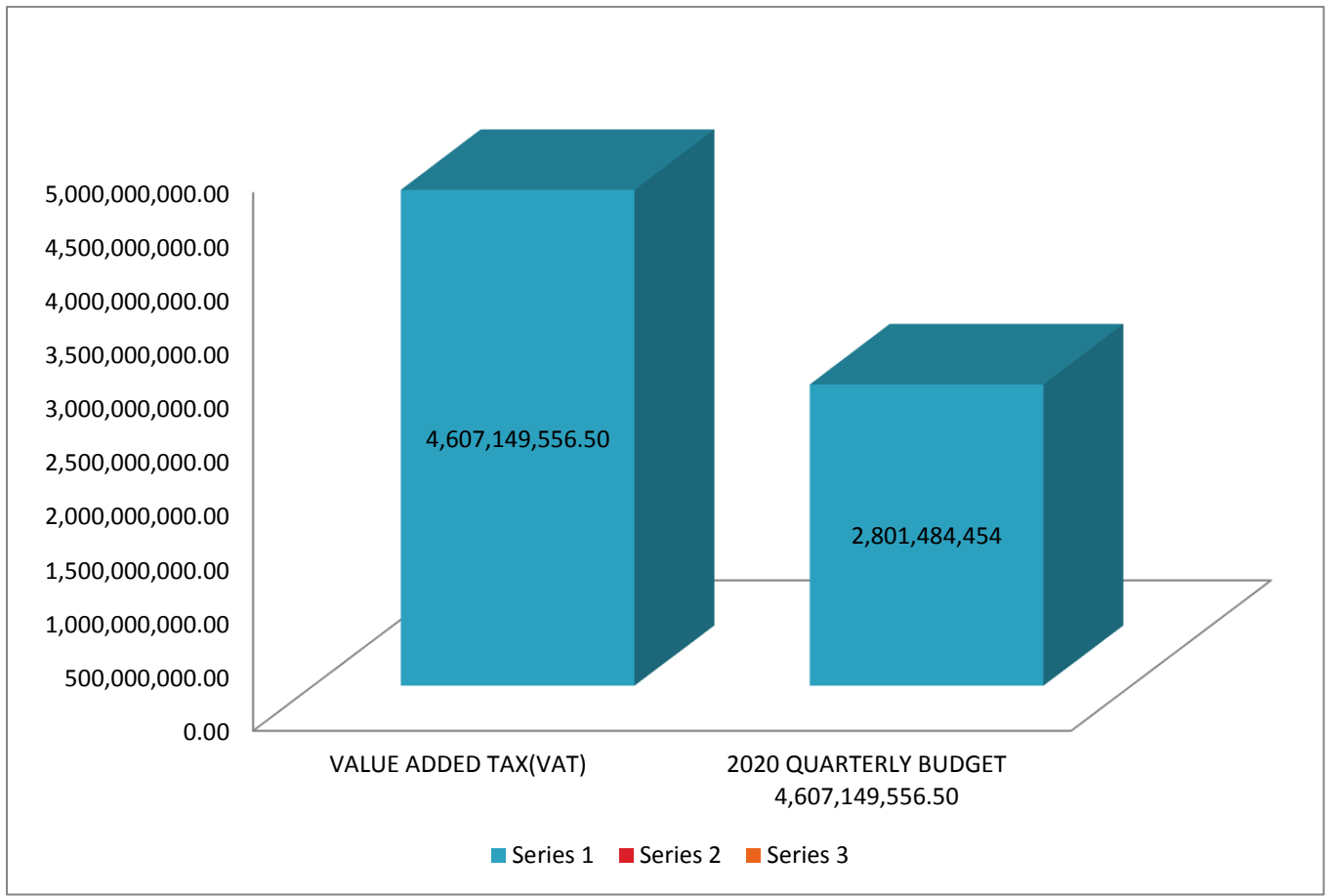
Chart: Statutory Allocation (OCT. – NOV. 2020)



VALUE ADDED TAX (VAT)

The sum of 4,607,149,556.5 was budgeted for Value Added Tax in the fourth quarter of 2020 Revised budget but it recorded 2,801,484,453.76 as actual in the quarter under review (fourth quarter) representing 60.8% performance in the quarter.

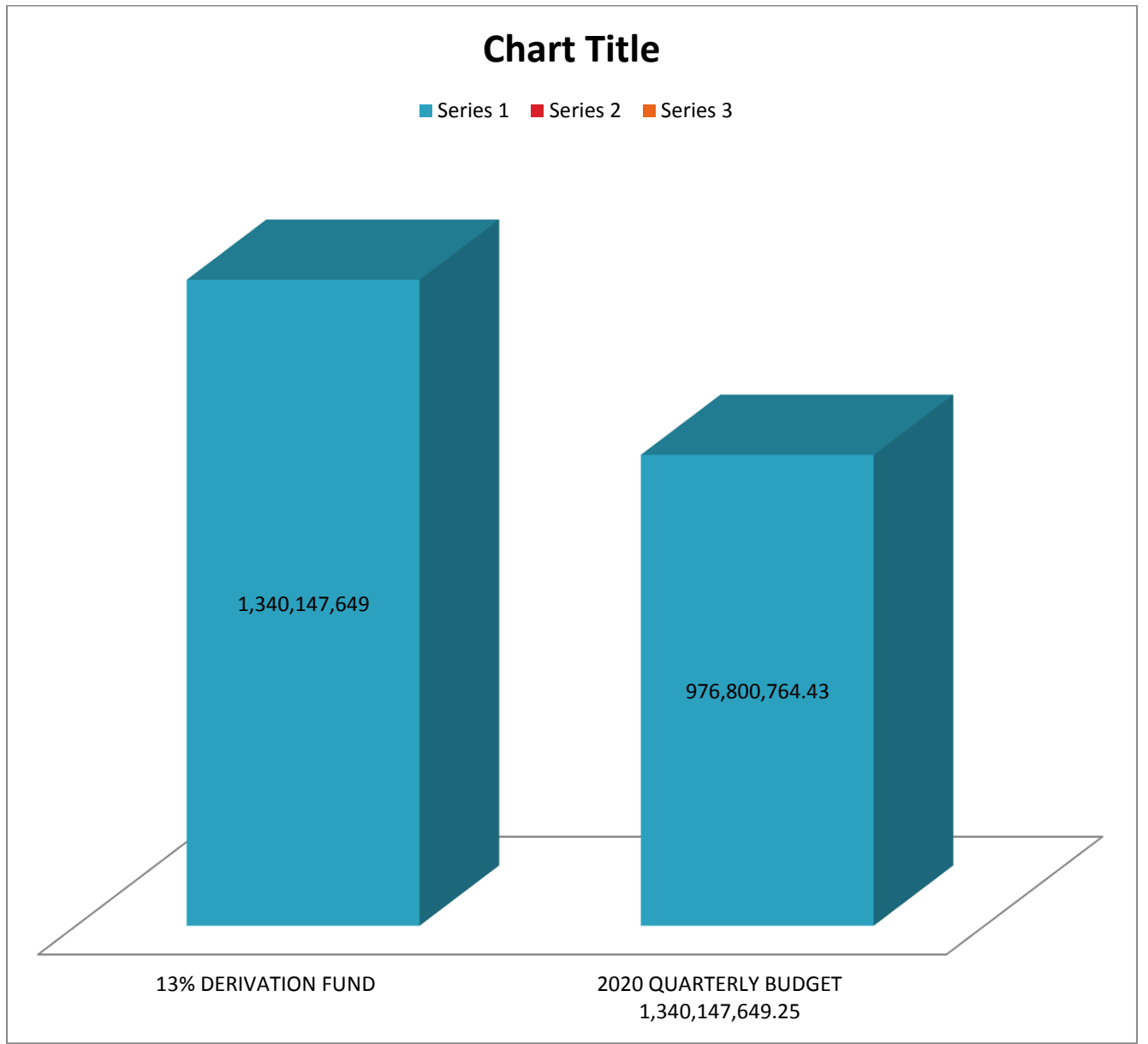
Chart : Value Added Tax(VAT) (OCT. – NOV. 2020)



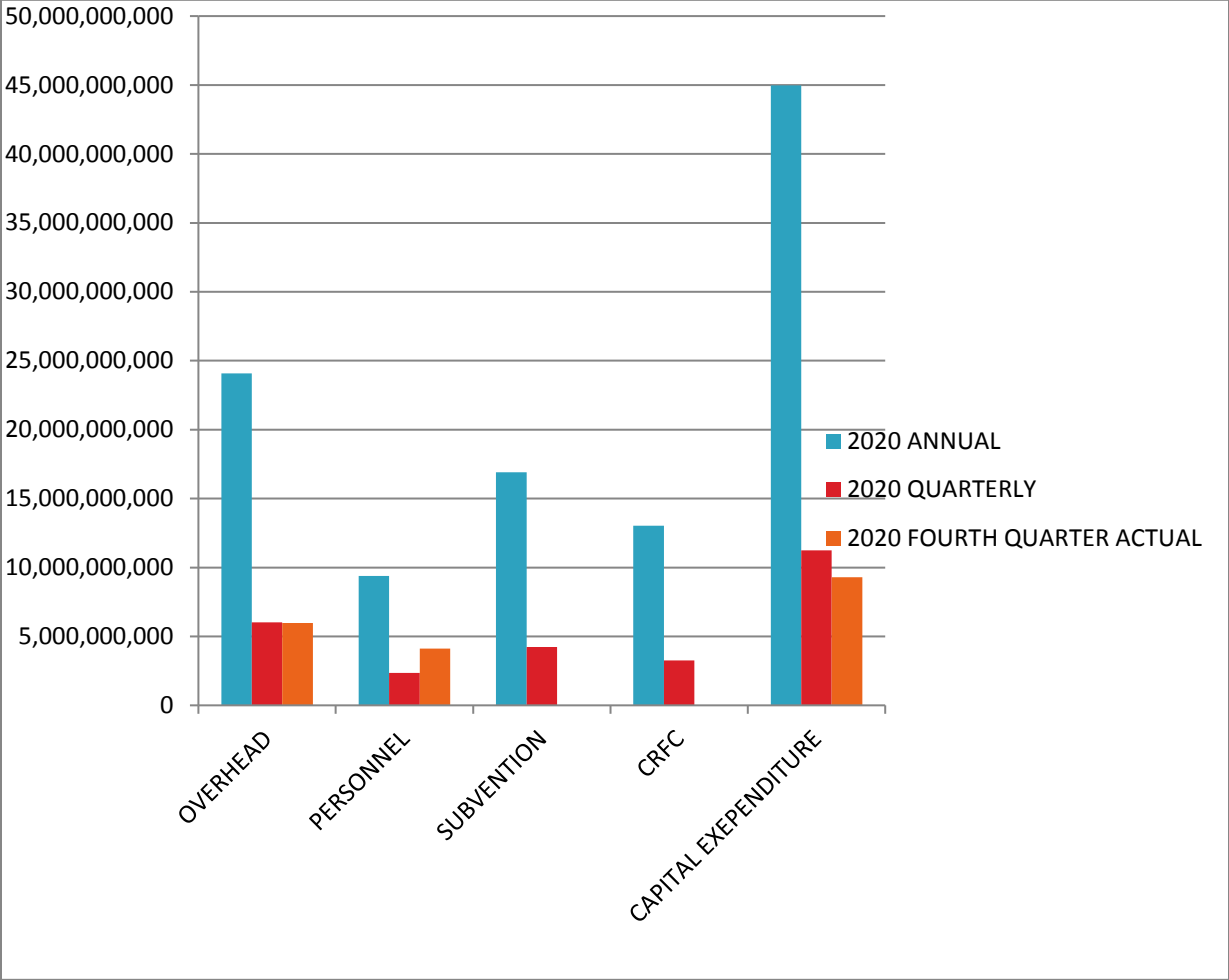
13% DERIVATION FUND

Derivation Fund was budgeted with the sum of 1,340,147,649.25 in the fourth quarter of the 2020 Revised Budget but recorded 976,800,764.43 as actual in the fourth quarter of 2020 representing 72.9% performance in the fourth quarter of 2020

Chart: 13% DERIVATION (OCT. – NOV. 2020)



PERFORMANCE CHART OF RECURRENT/CAPITAL EXPENDITURE AND ACTUAL IN FOURTH_QUARTER OF THE REVISED 2020 BUDGET



RECURRENT EXPENDITURE PERFORMANCE IN 4th QUARTER

Imo State Government Budget Performance Report 2021 Q4- Personnel Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2021 Q4- Personnel Expenditure by Administrative Classification						
Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q4 Actual Performance	2020 Performance Year to Date (Q1-Q4)	Balance (against Revised Budget)
Total Expenditure						
1000000000	Administrative Sector		1,514,660,019.00	302,932,003.80	302,932,003.80	1,211,728,015.20
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 Internat	-	14,042,397.00	2,808,479.40	2,808,479.40	11,233,917.60
12300100100	Ministry Of Information and St	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
2000000000	Economic Sector		2,181,298,347.15	436,259,669.43	436,259,669.43	1,745,038,677.72
21500100100	Ministry Of Agriculture and Foc	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 Sei	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 Genera	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
3000000000	Law and Justice Sector		3,489,259,269.00	697,851,853.80	697,851,853.80	2,791,407,415.20
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
5000000000	Social Services Sector		2,012,734,073.00	402,546,814.60	402,546,814.60	1,610,187,258.40
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 Q4- Overhead Expenditure by Administrative Classification

Imo State Government Budget Performance Report 2020 Q4- Overhead Expenditure by Administrative Classification						
Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q4 Performance	2020 Performance Year to Date (Q1-Q4)	Balance (against Revised Budget)
	Total Expenditure					
1000000000	Administrative Sector	12,093,155,983.00	14,364,151,691.00	2,280,024,077.94	2,280,024,077.94	12,084,127,613.06
11100100100	Office Of The Executive Governor	5,658,116,075.00	8,474,635,303.00	1,345,180,206.83	1,345,180,206.83	7,129,455,096.17
11100100200	Office Of The Deputy Governor	852,686,350.00	888,884,545.00	141,092,784.92	141,092,784.92	747,791,760.08
11200100100	Imo State House of Assembly	2,031,293,749.00	2,168,343,749.00	344,181,547.46	344,181,547.46	1,824,162,201.54
11200400100	House of Assembly Service Commission	68,417,631.00	102,917,631.00	16,336,131.90	16,336,131.90	86,581,499.10
11900100100	Ministry of Foreign and International Affairs	-	90,120,000.00	14,304,761.90	14,304,761.90	75,815,238.10
12300100100	Ministry Of Information and Strategy	350,811,823.00	335,268,823.00	53,217,273.49	53,217,273.49	282,051,549.51
12500100100	Office Of The Head Of Service	101,410,898.00	443,510,898.00	70,398,555.24	70,398,555.24	373,112,342.76
14000100100	Office Of The Auditor General - State	92,667,173.00	104,667,173.00	16,613,836.98	16,613,836.98	88,053,336.02
14000100100	Office Of The Auditor General - Local Govt	36,870,000.00	71,120,000.00	11,288,888.89	11,288,888.89	59,831,111.11
14700100100	Civil Service Commission	62,492,704.00	96,612,704.00	15,335,349.84	15,335,349.84	81,277,354.16
14700200100	Local Government Service Commission	57,711,047.00	90,198,047.00	14,317,150.32	14,317,150.32	75,880,896.68
14900100100	Imo State Independent Electoral Commission	2,269,085,154.00	599,085,154.00	95,092,881.59	95,092,881.59	503,992,272.41
16000100100	Office Of The Secretary To The State Govt	511,593,379.00	497,083,879.00	78,902,203.02	78,902,203.02	418,181,675.98
16200100100	Ministry of Special Projects	-	89,728,000.00	14,242,539.68	14,242,539.68	75,485,460.32
16300100100	Ministry of Special Duties	-	311,975,785.00	49,519,965.87	49,519,965.87	262,455,819.13
2000000000	Economic Sector	13,584,156,259.00	3,830,567,566.00	608,026,597.78	608,026,597.78	3,222,540,968.22
21500100100	Ministry Of Agriculture and Food Security	81,330,000.00	103,160,000.00	16,374,603.17	16,374,603.17	86,785,396.83
27000200100	Ministry of Livestock Development	-	101,465,000.00	16,105,555.56	16,105,555.56	85,359,444.44
22000100100	Ministry Of Finance	12,065,261,068.00	219,739,000.00	34,879,206.35	34,879,206.35	184,859,793.65
22000800100	Imo State Internal Revenue Service	134,418,000.00	113,418,000.00	18,002,857.14	18,002,857.14	95,415,142.86
23800100100	Ministry Of Budget, Economic Planning & Stati	236,868,213.00	1,321,919,982.00	209,828,568.57	209,828,568.57	1,112,091,413.43
22200100100	Ministry Of Commerce and Industry	87,765,000.00	283,450,000.00	44,992,063.49	44,992,063.49	238,457,936.51
22700600100	Ministry Of Entrepreneurship & Skill Acquisiti-	-	114,841,681.00	18,228,838.25	18,228,838.25	96,612,842.75
22800100100	Ministry Of Technology Development	44,167,500.00	76,042,500.00	12,070,238.10	12,070,238.10	63,972,261.90
22900100100	Ministry Of Transport	48,395,008.00	318,872,183.00	50,614,632.22	50,614,632.22	268,257,550.78
23400100100	Ministry Of Works	407,134,010.00	407,134,010.00	64,624,446.03	64,624,446.03	342,509,563.97
23400200100	Office Of The Surveyor General	37,600,000.00	80,000,000.00	12,698,412.70	12,698,412.70	67,301,587.30
23600100100	Ministry Of Tourism, Creative Arts and Culture	264,157,500.00	216,397,750.00	34,348,849.21	34,348,849.21	182,048,900.79
25200100100	Ministry Of Water Resources	41,490,000.00	283,450,000.00	44,992,063.49	44,992,063.49	238,457,936.51
25300100100	Ministry Of Housing and Urban Development	51,752,460.00	91,752,460.00	14,563,882.54	14,563,882.54	77,188,577.46
26900100100	Ministry Of Lands, Survey and Physical Plannin	83,817,500.00	98,925,000.00	15,702,380.95	15,702,380.95	83,222,619.05
3000000000	Law and Justice Sector	2,421,695,815.00	2,552,452,499.00	405,151,190.32	405,151,190.32	2,147,301,308.68
31801100100	Judicial Service Commission	42,974,717.00	81,474,717.00	12,932,494.76	12,932,494.76	68,542,222.24
31805100100	Judiciary - High Court	2,267,245,698.00	2,265,862,382.00	359,660,695.56	359,660,695.56	1,906,201,686.44
31805400100	Judiciary - Customary Court of Appeal	1,782,900.00	1,822,900.00	289,349.21	289,349.21	1,533,550.79
32600100100	Ministry Of Justice	109,692,500.00	203,292,500.00	32,268,650.79	32,268,650.79	171,023,849.21
5000000000	Social Services Sector	2,691,183,848.00	4,245,058,596.00	673,818,824.76	673,818,824.76	3,571,239,771.24
51300100100	Ministry Of Youth and Social Development	145,225,000.00	152,298,033.00	24,174,290.95	24,174,290.95	128,123,742.05
51400100100	Ministry Of Gender and Vulnerable Groups	139,360,195.00	382,351,910.00	60,690,779.37	60,690,779.37	321,661,130.63
51700100100	Ministry Of Education	1,567,150,000.00	982,850,000.00	156,007,936.51	156,007,936.51	826,842,063.49
52100100100	Ministry Of Health	233,738,120.00	1,291,538,120.00	205,006,050.79	205,006,050.79	1,086,532,069.21
53500100100	Ministry Of Environment and Natural Resource	108,665,000.00	150,200,000.00	23,841,269.84	23,841,269.84	126,358,730.16
53900100100	Imo State Sports Commission	431,273,033.00	192,898,033.00	30,618,735.40	30,618,735.40	162,279,297.60
55100100100	Bureau For Local Govt and Chieftaincy Affairs	65,772,500.00	326,272,500.00	51,789,285.71	51,789,285.71	274,483,214.29
55200100100	Ministry of Social Welfare and Sanitation	-	766,650,000.00	121,690,476.19	121,690,476.19	644,959,523.81

Imo State Government Budget Performance Report 2020 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2020 Original Budget	2020 Revised Budget	2020 Q4 Actual Performance	2020	% Performance	Balance (against Revised Budget)
					Performance Year to Date (Q4)	Year to Date against 2020 Revised Budget	
Total Expenditure							
1000000000	Administrative Sector	8,649,662,523.75	5,701,431,575.00	741,568,535.26	741,568,535.26	13.01%	
11100100100	Office Of The Executive Governor	2,940,662,523.75	2,015,264,725.00	310,040,726.92	310,040,726.92	15.38%	1,705,223,998.08
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	32,727,272.73	32727272.73	18.18%	147,272,727.27
12500100100	Office Of The Head Of Service	150,000,000.00	150,000,000.00	27,272,727.27	27272727.27	18.18%	122,727,272.73
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	4,094,847,418.64	4,094,847,418.64	15.33%	22,613,199,305.16
21500100100	Ministry Of Agriculture and Food	2,939,000,000.00	1,150,450,000.00	176,992,307.69	176,992,307.69	15.38%	973,457,692.31
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 Plan	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	3,243,974,643.28	3,243,974,643.28	24.09%	10,219,873,216.42
23400200100	Office Of The Surveyor General	200,000,000.00	125,000,000.00	31,250,000.00	31,250,000.00	25.00%	93,750,000.00
23600100100	Ministry Of Tourism, Creative Arts	1,276,325,396.00	405,000,000.00	101,250,000.00	101,250,000.00	25.00%	303,750,000.00
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	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
3000000000	Law and Justice Sector	3,997,000,000.00	545,500,000.00	90,916,666.67	90,916,666.67	16.67%	454,583,333.33
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
5000000000	Social Services Sector	21,609,273,338.00	7,712,321,571.90	599,437,167.26	599,437,167.26	7.77%	7,112,884,404.64
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	349,681,892.86	349681892.9	15.15%	1,958,218,600.04
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 Chief	0.00	307,109,779.00	-	-	-	-
55200100100	Ministry of Social Welfare and San	0.00	466,285,000.00	-	-	-	-

RECURRENT EXPENDITURE PERFORMANCE IN 4th 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 fourth quarter while the actual was ***₦4,112,954,234.97 (Four Billion, One Hundred and Twelve Million, Nine Hundred and Fifty-Four Thousand , Two Hundred and Thirty-Four Naira, Ninety-Seven Kobo)*** only, representing **175.1%** 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 fourth quarter of the revised 2020 budget but the actual spent was ***₦3,442,305,129.17 (Three Billion, Four Hundred and Forty-Two Million, Three Hundred and Five Thousand, One Hundred and Twenty-Nine Naira, Seventeen Kobo)*** only representing **57.2%** 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 appropriated for Subvention in the fourth quarter of year 2020 but there was no available data on the actual on subvention within the period under review (fourth 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 fourth 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 fourth quarter of year 2020 but the actual spent was ***₦1,619,225,865.94 (One Billion, Six Hundred and Nineteen Million, Two Hundred and Twenty-Five Thousand, Eight Hundred and Sixty-Five Naira, Ninety-Four Kobo) only***, representing 161.9%% performance.

2020 BUDGET CAPITAL RECEIPTS PERFORMANCE FOR FOURTH QUARTER (OCT – NOV. 2020)

*This appraisal was made based on the 2020 Revised Budget.

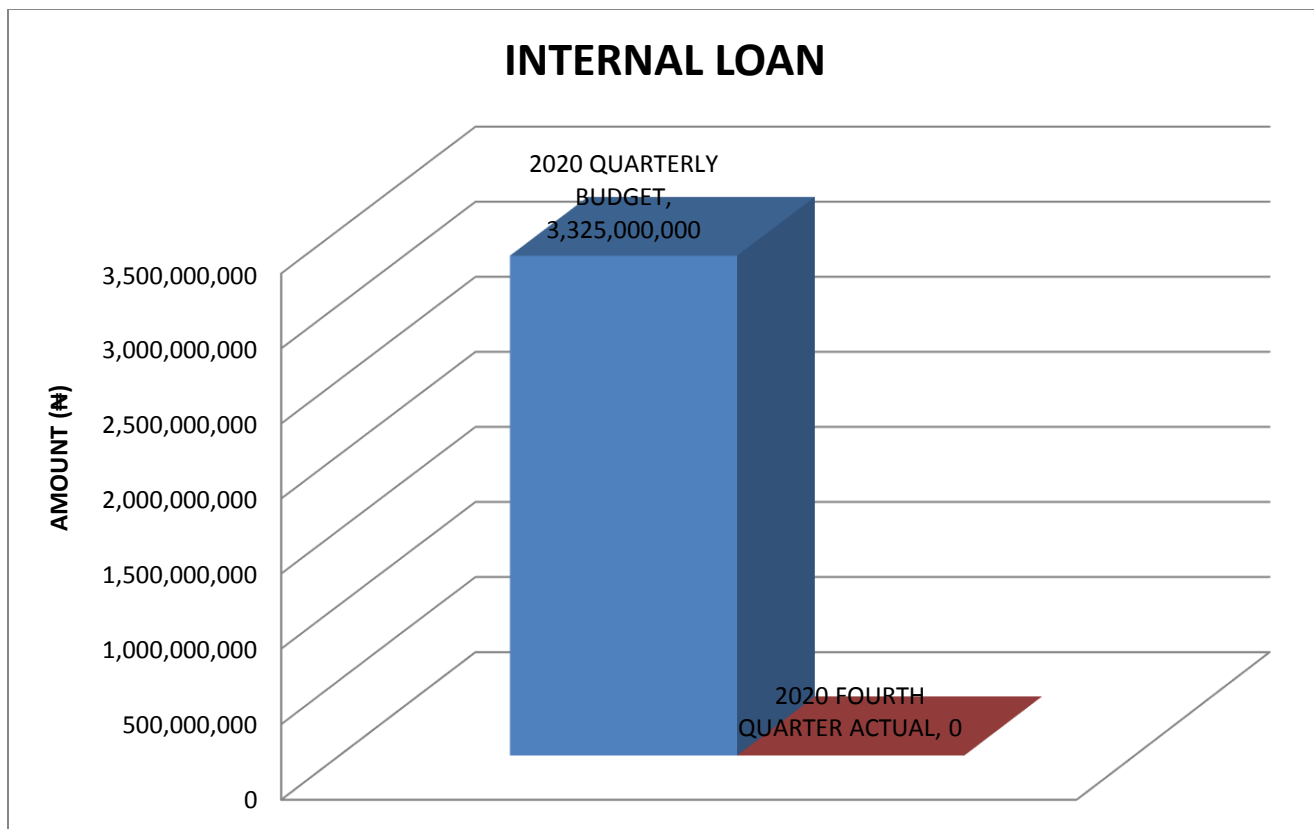
S/N	DESCRIPTION	BUDGET		ACTUAL	2020 PERFORMANCE	
		2020 ANNUAL	2020 QUARTERLY	2020 FOURTH QUARTER	FOURTH QUARTER ACTUAL/QUARTERLY BUDGET	FOURTH QUARTER ACTUAL
1	INTERNAL LOANS	13,300,000,000	3,325,000,000			
2	DEVELOPMENT PARTNERS	4,141,000,000	1,035,250,000			
3	GRANTS					

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 fourth quarter of the year under review (2020)

INTERNAL LOAN (JULY – SEPTEMBER 2020)

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



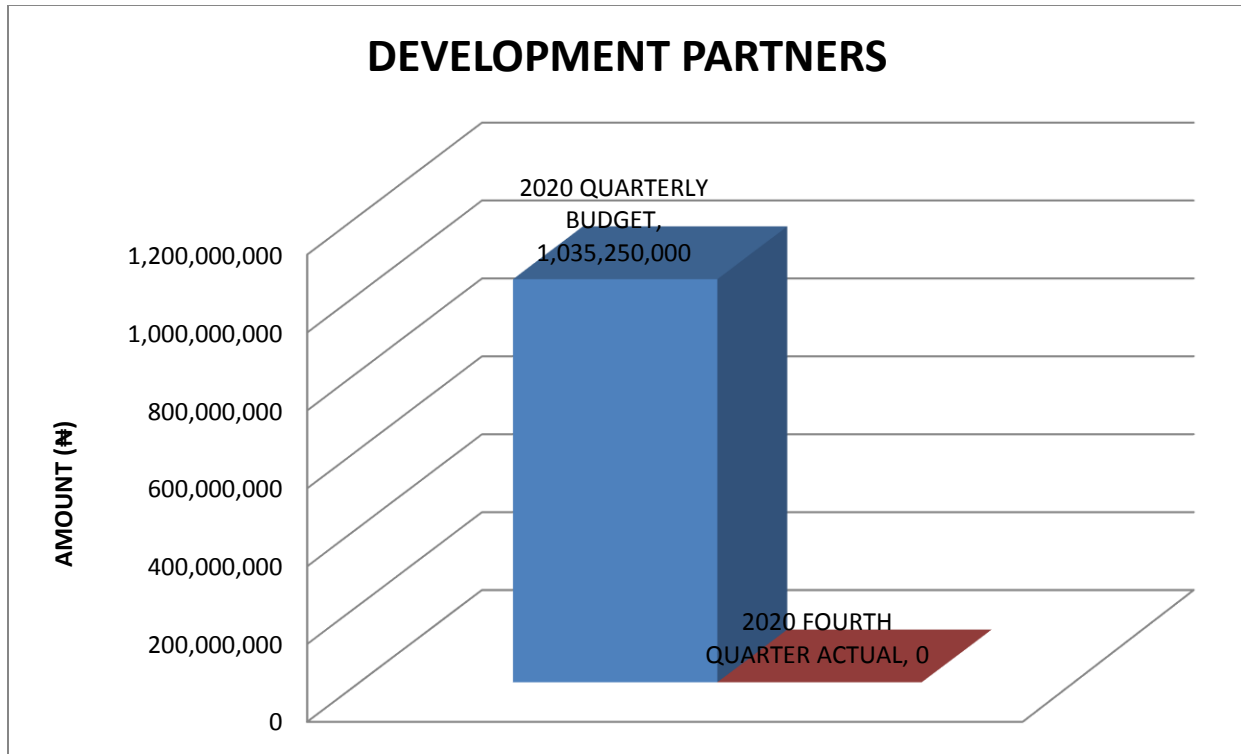
DEVELOPMENT PARTNERS

The State has a revised quarterly budget of **₦1,035,250,000 (One Billion, Thirty-Five Million, Two Hundred and Fifty Thousand Naira) only**, for Development Partners in the 2020 Revised Budget but there was no evidence to show that the State has received anything in the fourth quarter of 2020.

DEVELOPMENT PARTNERS (OCT – NOV. 2020)

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

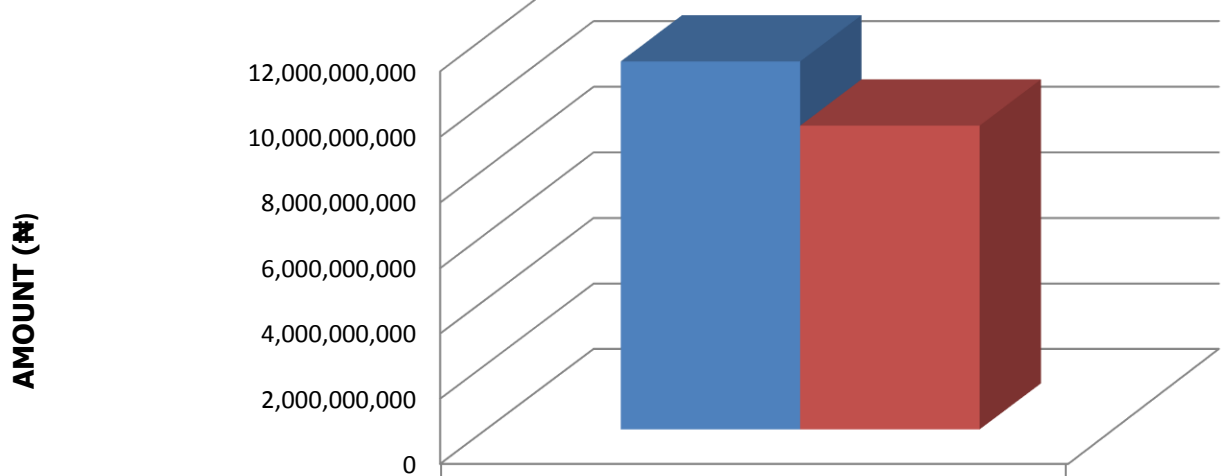
DEVELOPMENT PARTNERS



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

S/N	DESCRIPTION	2020 QUARTERLY BUDGETED	2020 FOURTH QUARTER ACTUAL	FOURTH QUARTER PERFORMANCE
1	CAPITAL BUDGET	11,241,524,967.75	9,285,039,856.67	82.6%

FOURTH QUARTER CAPITAL EXPENDITURE PERFORMANCE



	Category 1
■ 2020 QUARTERLY BUDGETED	11,241,524,968
■ 2020 FOURTH QUARTER ACTUAL	9,285,039,857

2020 FOURTH 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 Fourth quarter of the year under review (2020). This is to provide infrastructural projects/facilities for the wellbeing of Imo citizens.

However, from the records available, it was observed that a total sum of ***₦9,285,039,857 (Nine Billion, Two Hundred And Eighty Five Million ,Thirty Nine Thousand, Eight Hundred And Fifty Seven Naira Only)***, was spent for Capital Projects in the Fourth quarter of the year 2020 **representing 82.6% performance** in the Fourth quarter of year 2020.

This is a remarkable improvement from the **third quarter** performance where the Capital performance was 45%. This is as a result of amelioration in Covid-19 pandemic, which showed remarkable increase in the execution of Capital Projects within the State.

The reason for the good performance stemmed from the avowed commitment of the Shared Prosperity administration of **His Excellency, Dist. Senator Hope Uzodimma** with the 3R Mantra of, Rehabilitation, Reconstruction and Recovery, to provide basic infrastructural projects for Imolites, despite the Global Economic Outlook occasioned by Covid-19 pandemic.

There was no data/information available on the sectoral breakdown of the Capital Expenditure as at the time of preparing this report.

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

NB: This fourth Quarter Report analysis is based on the availability of information in the months of October and November. Information on the last month of the year (December) was not available as at the time of preparing the Fourth Quarter report.