

**IMO STATE GOVERNMENT OF NIGERIA
APPROVED BUDGET - 2021**

SUMMARY OF REVENUE

NCOA (ECONOMIC)	DETAILS OF REVENUE	DRAFT ESTIMATES 2021	APPROVED ESTIMATES 2020	REVISED ESTIMATES 2020
120101	TAXES	50,006,646,097	26,432,875,562	20,726,158,166
120204	FINES AND FEES	9,115,959,200	6,840,806,566	8,903,075,566
120201	LICENCES	1,796,865,000	468,395,000	467,595,000
120207	EARNINGS AND SALES	14,310,359,469	2,793,276,784	1,418,620,193
120208	RENT ON GOVERNMENT PROPERTY	60,950,000	106,400,000	89,200,000
120212	INTERESTS, REPAYMENTS & DIVIDENDS	-	5,000,000	-
120213	REIMBURSEMENTS	-	-	-
	MISCELLANEOUS	-	-	-
	SUB-TOTAL: INTERNAL REVENUE	75,290,779,766	36,646,753,912	31,604,648,925
11010101	STATUTORY ALLOCATION FROM FEDERATION ACCOUNT	32,325,871,061	58,700,000,000	16,162,935,530
11010201	VALUE ADDED TAX	13,880,679,997	13,000,000,000	6,940,339,998
11010303	EXCESS CRUDE FUND		-	-
11010401	13% DERIVATION FUND	9,765,510,441	10,000,000,000	4,882,755,220
13010101	OTHER EXTERNAL REVENUE		22,070,000,000	2,219,000,000
	RURAL ELECTRIFICATION REFUND	-	-	-
	ECOLOGICAL FUND/ECOLOGICAL REFUND	-	-	10e
	TRANSFER OF BOND INTEREST	-	-	-
	BUDGET AUGUMENTATION	-	-	10e
	REFUND FOR FEDERAL ROAD CONSTRUCTION	-	-	10e
12021211	EXCHANGE GAIN DIFFERENCE	4,808,053,103	70,000,000	49,000,000
	NNPC REFUND	-	-	10e
14020201	SOVEREIGN WEALTH FUND	-	3,000,000,000	2,100,000,000
	OTHERS: FOREX EQUALIZATION ACCOUNT	-	-	70,000,000
14020202	JAAC (IMO STATE UNIVERSAL BASIC EDUCATION BOARD)	-	19,000,000,000	-
14070101	EXCESS BANK CHARGES	9,656,977		10e
	OTHERS: EXCESS PETROLEUM PROFIT TAX	-	-	-
	OTHERS:	-	-	-
	SUB-TOTAL: EXTERNAL REVENUE	60,789,771,579	103,770,000,000	30,205,030,748
	TOTAL: REVENUE	136,080,551,345	140,416,753,912	61,809,679,673

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET - 2021

INTERNALLY GENERATED REVENUE - BY MINISTRY

S/NO	ORGANIZATION CODE	DESCRIPTION	TAXES	FINES & FEES	LICENCES	EARNINGS & SALES	RENT ON GOVT. PROP.	INTEREST/REPAYMENTS/DIVIDENDS	REIMBSMNTS	MISC	TOTAL BUDGET
	ECONOMIC CODE		120101	120204	120201	120207	120208	120212	120213		
1	021500100100	Ministry Of Agriculture and Food Security	16,876,034	4,525,000	670,000	985,726,000	-	-	-	-	1,007,797,034
2	021500200100	Ministry of Livestock Development	148,122,718	20,488,000	-	182,903,200	-	-	-	-	352,553,918
3	053500100100	Ministry Of Environment and Natural Resources	1,644,600,000	68,990,000	6,080,000	37,020,000	-	-	-	-	1,756,690,000
4	022200100100	Ministry Of Commerce and Industry	261,223,000	1,102,456,000	-	-	-	-	-	-	1,363,679,000
5	026100100100	Ministry Of Public Utilities	228,009,262	25,070,000	-	1,735,000	-	-	-	-	257,079,262
6	026000100100	Ministry For Lands, Survey and Physical Planning	28,405,000	204,350,000	500,000	13,100,000	31,500,000	-	-	-	277,855,000
7	023400200100	Office Of the Surveyor General	-	101,900,000	-	8,200,000	-	-	-	-	110,100,000
8	025300100100	Ministry Of Housing and Urban Development	871,400,000	13,790,000	-	116,083,969	-	-	-	-	1,001,273,969
9	023400100100	Ministry Of Works	290,500,000	26,477,000	-	4,250,000	-	-	-	-	321,227,000
10	022900100100	Ministry Of Transport	36,250,000	2,359,050,000	741,000,000	-	-	-	-	-	3,136,300,000
11	022800100100	Ministry Of Technology Development	72,575,000	17,350,000	-	-	-	-	-	-	90,425,000
12	022700600100	Ministry of Entrepreneurship & Skill Acquisition	174,300,000	-	-	-	-	-	-	-	174,300,000
12	051700100100	Ministry Of Education	-	-	-	1,000,000	-	-	-	-	1,422,312,500
13	052100100100	Ministry Of Health	218,003,168	37,867,500	18,700,000	-	-	-	-	-	274,570,668
14	051400100100	Ministry Of Gender and Vulnerable Groups	21,821,250	5,730,000	-	-	-	-	-	-	27,551,250
15	055200100100	Ministry of Social Welfare and Sanitation	16,928,188	4,030,000	-	-	-	-	-	-	20,958,188
16	023600100100	Ministry Of Tourism, Creative Arts and Culture	1,435,073,750	1,052,589,500	-	3,390,000	800,000	-	-	-	2,491,853,250
17	053900100100	Imo State Sports Commission	150,000,000	1,950,000	-	11,300,000	-	-	-	-	163,250,000
18	051300100100	Ministry Of Youth and Social Development	48,500,000	1,750,000	-	290,425,000	-	-	-	-	340,675,000
19	011100100100	Office Of The Executive Governor	597,627,388	1,169,731,500	-	10,360,541,500	-	-	-	-	9,406,338,388
20	011100100200	Office Of The Deputy Governor	5,917,072	1,500,000	-	50,000	-	-	-	-	7,467,072
21	011104400100	Ministry of Special Duties	533,500,000	-	-	-	-	-	-	-	533,500,000
22	011104500100	Ministry of Special Projects	58,500,000	-	-	-	-	-	-	-	58,500,000
23	055100100100	Bureau For Local Government and Chieftaincy Affairs	20,500,000	29,298,000	-	-	-	-	-	-	49,798,000
24	023800400100	Imo State Bureau of Statistics	-	-	-	-	-	-	-	-	-
25	022000300100	Ministry Of Budget, Economic Planning and Statistics	-	-	-	-	-	-	-	-	19,910,525
26	011900100100	Ministry of Foreign and International Affairs	13,110,525	-	-	-	-	-	-	-	13,110,525
27	011101300100	Office Of The Secretary To The State Government	700,600,000	843,650,000	-	-	13,500,000	-	-	-	1,567,452,000
28	012500100100	Office Of The Head Of Service	750,000	1,500,000	-	-	-	-	-	-	2,250,000
29	022000100100	Ministry Of Finance	-	2,250,000	-	-	-	-	-	-	46,000,000
30	032600100100	Ministry Of Justice	37,880,000	11,525,000	-	-	-	-	-	-	49,405,000
31	012300100100	Ministry Of Information and Strategy	141,748,882	5,215,000	575,000	6,500,800	-	-	-	-	154,039,682
32	014000100100	Office Of The Auditor General - State	-	6,000,000	-	-	-	-	-	-	6,000,000
33	014100100100	Office Of The Auditor General - Local Government	-	500,000	-	-	-	-	-	-	500,000
34	014700100100	Civil Service Commission	-	-	-	-	-	-	-	-	-
35	031800500100	Judiciary - High Court	-	110,350,000	-	-	-	-	-	-	110,350,000
36	031800700100	Judiciary - Customary Court Of Appeal	12,448,000	17,220,000	-	-	-	-	-	-	29,668,000
37	031801100100	Judicial Service Commission	-	600,000	-	-	-	-	-	-	600,000
38	014700200100	Local Government Service Commission	750,000	660,000	-	-	-	-	-	-	1,410,000
39	022000800100	Imo State Internal Revenue Service	41,304,744,000	389,000,000	1,020,600,000	2,285,656,000	-	-	-	-	36,105,000,000
40	011200100100	Imo State House of Assembly	162,557,735	3,720,000	-	1,378,000	-	-	-	-	167,655,735
41	011200400100	House of Assembly Service Commission	11,925,125	700,000	-	-	-	-	-	-	12,625,125
42	014900100100	Imo State Independent Electoral Commission	64,750,000	585,114,200	-	-	-	-	-	-	649,864,200
		GRAND TOTAL	49,090,071,679	8,183,299,200	1,788,125,000	14,309,259,469	45,800,000	-	-	-	63,581,895,291

**IMO STATE GOVERNMENT OF NIGERIA
APPROVED BUDGET - 2021**

MINISTERIAL REVENUE DETAIL

HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019
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SUMMARY, 120101 - TAXES					
O412	OFFICE OF THE GOVERNOR	597,627,388	791,569,347	-	-
O412-1	OFFICE OF THE DEPUTY GOVERNOR	5,917,072	61,000,000	-	-
O412-1D	MINISTRY OF SPECIAL DUTIES	533,500,000	-	-	-
O412-1C	MINISTRY OF SPECIAL PROJECTS	58,500,000	-	-	-
O412-1A	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	20,500,000	100,000,000	-	-
O412-1B	IMO STATE BUREAU OF STATISTICS		23,500,000	-	-
O412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS		15,280,000	-	-
O412-2A	MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS	13,110,525	-	-	-
O413	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	700,600,000	16,830,000	-	-
O413-1	OFFICE OF THE HEAD OF SERVICE	750,000	1,500,000	-	-
O417	MINISTRY OF FINANCE	43,750,000	43,750,000	-	-
O420	MINISTRY OF JUSTICE	37,880,000	115,739,500	-	-
O419	MINISTRY OF INFORMATION AND STRATEGY	141,748,882	5,851,850	-	-
O423	OFFICE OF THE AUDITOR GENERAL - STATE		1,750,000	-	-
O423-1	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT		-	-	-
O424	CIVIL SERVICE COMMISSION		-	-	-
O425	JUDICIARY - HIGH COURT		70,000,000	-	-
O425-1	JUDICIARY - CUSTOMARY COURT OF APPEAL	12,448,000	35,090,000	-	-
O426	JUDICIAL SERVICE COMMISSION		2,209,900	-	-
O427	LOCAL GOVERNMENT SERVICE COMMISSION	750,000	550,000	-	-
O428	IMO STATE INTERNAL REVENUE SERVICE	41,304,744,000	14,961,162,795	-	-
O429	IMO STATE HOUSE OF ASSEMBLY	162,557,735	211,671,385	-	-
O432	HOUSE OF ASSEMBLY SERVICE COMMISSION	11,925,125	20,000,000	-	-

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MINISTERIAL REVENUE DETAIL

HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019
O433	IMO STATE INDEPENDENT ELECTORAL COMMISSION	64,750,000	41,307,500	-	-
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	16,876,034	264,122,500	-	-
0414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	148,122,718	-	-	-
0414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	1,644,600,000	411,668,750	-	-
O415	MINISTRY OF COMMERCE AND INDUSTRY	261,223,000	697,550,000	-	-
0419-2	MINISRTY OF PUBLIC UTILITY	228,009,262	160,000,000	-	-
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	28,405,000	556,775,331	-	-
0421-1A	OFFICE OF THE SURVEYOR GENERAL		36,290,000	-	-
0421-1	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	871,400,000	515,800,000	-	-
422	MINISTRY OF WORKS	290,500,000	290,500,000	-	-
0422-1	MINISTRY OF TRANSPORT	36,250,000	75,500,000	-	-
0416-1	MINISTRY OF SCIENCE AND TECHNOLOGY	72,575,000	965,000	-	-
0415-1	MINISTRY OF ENTREPRENUERSHP AND SKILLS DEVELOPMENT	174,300,000	4,000,000	-	-
O416	MINISTRY OF EDUCATION	579,000,000	851,500,000	-	-
O418	MINISTRY OF HEALTH	218,003,168	10,000,000	-	-
0418-1	MINISTRY OF WOMEN AFFAIRS AND VULNERABLE GROUPS	21,821,250	270,550,000	-	-
0418-2	MINISTRY OF SOCIAL WELFARE AND SANITATION	16,928,188	-	-	-
0419-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE	1,435,073,750	23,733,308	-	-
0431-1	IMO STATE SPORTS COMMISSION	150,000,000	18,970,500	-	-
O431	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT	48,500,000	19,470,500	-	-
	POOLS BETTING AND GAMING	54,000,000			
TOTAL		50,006,646,097	20,726,158,166	-	-

HEAD 0401 - TAXES

	OFFICE OF THE GOVERNOR				
3	5% W/HOLDING TAX ON CONTRACTS	362,578,587.70	685,512,347		-
2	10% TAX ON CONSULTANTS	200,000,000.00	87,200,000	-	-
	5% TAX ON CONTRACTORS SDGS	20,548,800.00	18,857,000		
	BUREAU FOR PETROLUM AND GAS MATTERS (10% WITH ON	14,500,000			
SUBTOTAL		597,627,388	791,569,347	-	

HEAD 0401 - TAXES

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HEAD 0401 - TAXES

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HEAD 0401 - TAXES

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HEAD 0401 - TAXES

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HEAD 0401 - TAXES

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HEAD 0401 - TAXES

	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS				
	5% W/HOLDING TAX ON CONTRACTS	13,250,000	14,000,000		-
	10% TAX ON CONSULTANTS	2,030,000	100,000		-
SUBTOTAL		15,280,000	14,100,000	-	

HEAD 0401 - TAXES

	MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS				
	5% W/HOLDING TAX ON CONTRACTS	13,110,525			-
	10% TAX ON CONSULTANTS	10e			-
SUBTOTAL		13,110,525	-	-	

HEAD 0401 - TAXES

	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT				
3	5% W/HOLDING TAX ON CONTRACTS	51,66,283	14,800,000	-	
2	10% TAX ON CONSULTANTS	10e	2,030,000	-	
	TAX REVENUE(COMPANY)LAGOS	700,000,000		144,052,321	
	STAFF TAX(DEDUCTIONS FROM SALARY)LAGOS	300,000		125,995	
	PAYE(ABUJA)	300,000		150,508	
SUBTOTAL		700,600,000	16,830,000	144,328,824	

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019

	OFFICE OF THE HEAD OF SERVICE				
3	7.5% WH TAX ON CONTRACTS	750,000	750,000		-
2	10% TAX ON CONSULTANTS	10e	-	-	
	TENDER FEES	-	750,000		
	TUITION FEES	-	10e		
	FEES FOR COURSE CONDUCTED FOR OTHER BODIES	-	10e		
	CIVIL SER	-			
	SUBTOTAL	750,000	1,500,000	-	-

HEAD 0401 - TAXES

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**IMO STATE GOVERNMENT OF NIGERIA
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HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019

	MINISTRY OF JUSTICE				
3	5% W/HOLDING TAX ON CONTRACTS	37,880,000	115,739,500		-
2	10% TAX ON CONSULTANTS	-	-		-
SUBTOTAL		37,880,000	115,739,500	-	-

HEAD 0401 - TAXES

	MINISTRY OF INFORMATION AND STRATEGY				
3	5% W/HOLDING TAX ON CONTRACTS	141,748,882	5,551,850		-
2	10% TAX ON CONSULTANTS	10e			-

HEAD 0401 - TAXES

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HEAD 0401 - TAXES

	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT				
3	5% W/HOLDING TAX ON CONTRACTS	-	-	-	
2	10% TAX ON CONSULTANTS	-	-	-	
SUBTOTAL		-	-	-	

HEAD 0401 - TAXES

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HEAD 0401 - TAXES

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**IMO STATE GOVERNMENT OF NIGERIA
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HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019

	JUDICIARY - CUSTOMARY COURT OF APPEAL				
3	5% W/HOLDING TAX ON CONTRACTS	12,448,000	35,090,000	-	
2	10% TAX ON CONSULTANTS	-	-	-	
SUBTOTAL		12,448,000	23,750,000	-	-

HEAD 0401 - TAXES

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HEAD 0401 - TAXES

	LOCAL GOVERNMENT SERVICE COMMISSION				
3	5% W/HOLDING TAX ON CONTRACTS	750,000	-		-
2	10% TAX ON CONSULTANTS	10e	550,000		-
SUBTOTAL		750,000	550,000	-	

HEAD 0401 - TAXES

	IMO STATE INTERNAL REVENUE SERVICE				
3	5% W/HOLDING TAX ON CONTRACTS	5,000,000,000	1,400,000,000	100,984,666	
7	PAY AS YOU EARN (PAYE) CURRENT	10,000,000,000	5,525,362,795	1,488,655,797	
8	PAY AS YOU EARN (PAYE) ARREARS	15,000,000,000	1,400,000,000	3,343,132,513	
9	DIRECT ASSESSMENT TAX (CURRENT)	4,000,000,000	4,900,000,000	10,470,163	
10	DIRECT ASSESSMENT TAX ARREARS	627,000,000	700,000,000	21,505,720	
11	10% W/HOLDING TAX ON DIRECTORS FEES	7,000,000	350,000,000	551,497	
12	10% W/HOLDING TAX ON DIVIDENDS	700,000,000	100,000,000	72,706,371	
13	10% W/HOLDING TAX ON BANK INTEREST	1,200,000,000	140,000,000	320,683,192	
14	10% W/HOLDING TAX ON RENTS	65,844,000	7,000,000	6,248,847	
16	10% W/HOLDING TAX ON ROYALTIES	3,100,000	10e	491,428	
19	CAPITAL GAINS TAX	700,000,000	210,000,000	50,494,415	
24	DEVELOPMENT LEVY	84,000,000	84,000,000	854,535	
17	PENALITIES	14,000,000	3,400,000	800,600	
17a	WHT ON CONSULTANCY	-	140,000,000		
25	OTHERS	3,600,000	1,400,000	761,266	
15	PLANT/EQUIPMENT	200,000	-	36,197	
17b	CAPITAL TRANSFER TAX	-	10e		
18	APPEALS	10e	10e		
	CONSUMPTION TAX	3,900,000,000			
SUBTOTAL		41,304,744,000	14,961,162,795	5,418,377,206	

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HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019

	POOLS BETTING AND GAMING				
3	W/HOLDING POOLS ACTIVITIES	24,000,000	-		
7	W/HOLDING LOTTERY GAMES	30,000,000	-		
8					
9					
10					
11					
12					
13					
14					
16					
19					
24					
17					
17a					
25					
15					
17b					
18					
SUBTOTAL		54,000,000	-	-	-

HEAD 0401 - TAXES

	IMO STATE HOUSE OF ASSEMBLY				
3	5% W/HOLDING TAX ON CONTRACTS	162,557,735	201,971,385		-
2	10% TAX ON CONSULTANTS	10e	9,700,000	800,000	-

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HEAD 0401 - TAXES

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	HOUSE OF ASSEMBLY SERVICE COMMISSION				
3	5% W/HOLDING TAX ON CONTRACTS	11,925,125	20,000,000		-
2	10% TAX ON CONSULTANTS	10e	-		-
SUBTOTAL		11,925,125	20,000,000	-	-

HEAD 0401 - TAXES

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HEAD 0401 - TAXES

	MINISTRY OF AGRICULTURE AND FOOD SECURITY				
3	TAX ON CONSULTANTS		228,472,500		
2	WHT	16,676,034	200,000		
1			30,000,000		
29			10e		
30			5,400,000		
31			50,000		
				-	
SUBTOTAL		16,676,034	264,122,500	-	

HEAD 0401 - TAXES

	MINISTRY OF LIVESTOCK DEVELOPMENT				
	5% W/HOLDING TAX ON CONTRACTS	132,922,718	-	-	-
	10% TAX ON CONSULTANTS	10e	-	-	-
	DOGS TAX	50,000	-	-	-
	SHEET/GOAT TAX	50,000	-	-	-
	HORSE TAX	100,000	-	-	-
	CATTLE TAX	15,000,000	-	-	-

HEAD 0401 - TAXES

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HEAD 0401 - TAXES

	MINISTRY OF COMMERCE AND INDUSTRY				
3	5% W/HOLDING TAX ON CONTRACTS	261,223,000	696,550,000		-
2	10% TAX ON CONSULTANTS	-	1,000,000		-

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HEAD 0401 - TAXES

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	MINISTRY OF PUBLIC UTILITY				
3	5% W/HOLDING TAX ON CONTRACTS	219,763,152	150,000,000	-	-
2	10% TAX ON CONSULTANTS	1,267,200	10,000,000	-	-
0401(1)	PAYE TAX	6,978,909.62			
SUBTOTAL		228,009,262	-	-	-

HEAD 0401 - TAXES

	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING				
3	5% W/HOLDING TAX ON CONTRACTS	28,405,000	556,355,331	-	-
2	10% TAX ON CONSULTANTS	10e	420,000	-	-
SUBTOTAL		28,405,000	68,131,000	-	

HEAD 0401 - TAXES

	OFFICE OF THE SURVEYOR GENERAL				
3	5% W/HOLDING TAX ON CONTRACTS	36,290,000	-	-	-
2	10% TAX ON CONSULTANTS	-	-	-	-
SUBTOTAL		36,290,000	-	-	-

HEAD 0401 - TAXES

	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
3	5% W/HOLDING TAX ON CONTRACTS	871,400,000	505,800,000	-	-
2	10% TAX ON CONSULTANTS	10e	10,000,000	-	-
SUBTOTAL		871,400,000	515,800,000	-	

HEAD 0401 - TAXES

	MINISTRY OF WORKS				
3	5% W/HOLDING TAX ON CONTRACTS	290,500,000	250,000,000		-
2	10% TAX ON CONSULTANTS	10e	20,000,000		-
SUBTOTAL		290,500,000	270,000,000	-	

HEAD 0401 - TAXES

	MINISTRY OF TRANSPORT					
3	5% W/HOLDING TAX ON CONTRACTS	36,250,000	75,500,000		-	
2	10% TAX ON CONSULTANTS	10e	-		-	
SUBTOTAL		36,250,000	75,500,000		-	

HEAD 0401 - TAXES

	MINISTRY OF SCIENCE AND TECHNOLOGY				
3	5% W/HOLDING TAX ON CONTRACTS	72,575,000	965,000	-	-
2	10% TAX ON CONSULTANTS	-	-	-	-
SUBTOTAL		72,575,000	965,000	-	

HEAD 0401 - TAXES

	MINISTRY OF ENTREPRENUERSHP AND SKILLS DEVELOPMENT				
3	5% W/HOLDING TAX ON CONTRACTS	174,300,000	3,650,000	-	-
2	10% TAX ON CONSULTANTS	10e	350,000	-	-
SUBTOTAL		174,300,000	4,000,000	-	

HEAD 0401 - TAXES

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**IMO STATE GOVERNMENT OF NIGERIA
APPROVED BUDGET - 2021**

MINISTERIAL REVENUE DETAIL

HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019

	MINISTRY OF HEALTH				
3	5% W/HOLDING TAX ON CONTRACTS	218,003,168	5,000,000		-
2	10% TAX ON CONSULTANTS	-	5,000,000		-
SUBTOTAL		218,003,168	10,000,000	-	-

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0401 - TAXES

Sub-Head	Details of Revenue	Draft Estimates 2021	Revised Estimates 2020	Actual Rev. 2020	Actual Rev 2019

	MINISTRY OF WOMEN AFFAIRS AND VULNERABLE GROUPS				
3	5% W/HOLDING TAX ON CONTRACTS	21,821,250	21,821,250	-	-
2	10% TAX ON CONSULTANTS	10e	-	-	-
SUBTOTAL		21,821,250	1,884,375	-	-

HEAD 0401 - TAXES

[illegible]

HEAD 0401 - TAXES

	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE				
3	5% W/HOLDING TAX ON CONTRACTS	1,435,073,750	23,483,308	-	-
2	10% TAX ON CONSULTANTS	10e	250,000	-	-
SUBTOTAL		1,435,073,750	23,733,308	-	-

HEAD 0401 - TAXES

	IMO STATE SPORTS COMMISSION				
3	5% W/HOLDING TAX ON CONTRACTS	150,000,000	18,970,500		-
2	10% TAX ON CONSULTANTS	10e			-
SUBTOTAL		150,000,000	18,970,500	-	

HEAD 0401 - TAXES

	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT				
3	5% W/HOLDING TAX ON CONTRACTS	48,500,000	18,970,500		-
2	10% TAX ON CONSULTANTS	10e	500,000		-
SUBTOTAL		48,500,000	19,470,500	-	

**IMO STATE GOVERNMENT OF NIGERIA
APPROVED BUDGET - 2021**

MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
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SUMMARY, 402 - FINES AND FEES					
O412	OFFICE OF THE GOVERNOR	1,169,731,500	5,200,000	-	-
0412-1	OFFICE OF THE DEPUTY GOVERNOR	1,500,000	100,000	-	-
0412-1A	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	29,298,000	33,050,000	-	-
0412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS		600,000	-	-
O413	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	843,650,000	46,250,000	-	-
0413-1	OFFICE OF THE HEAD OF SERVICE	1,500,000	1,100,000	-	-
O417	MINISTRY OF FINANCE	2,250,000	61,000,000	-	-
O420	MINISTRY OF JUSTICE	11,525,000	15,555,000	-	-
O419	MINISTRY OF INFORMATION AND STRATEGY	5,215,000	8,230,000	-	-
O423	OFFICE OF THE AUDITOR GENERAL - STATE	6,000,000	750,000	-	-
0423-1	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT	500,000	500,000	-	-
O424	CIVIL SERVICE COMMISSION		550,000	-	-
O425	JUDICIARY - HIGH COURT	110,350,000	98,350,000	-	-
0425-1	JUDICIARY - CUSTOMARY COURT OF APPEAL	17,220,000	19,171,987	-	-
O426	JUDICIAL SERVICE COMMISSION	600,000	900,000	-	-
O427	LOCAL GOVERNMENT SERVICE COMMISSION	660,000	550,000	-	-
O428	IMO STATE INTERNAL REVENUE SERVICE	389,000,000	255,000,000	-	-
O429	IMO STATE HOUSE OF ASSEMBLY	3,720,000	4,220,000	-	-
O432	HOUSE OF ASSEMBLY SERVICE COMMISSION	700,000	1,230,000	-	-
O433	IMO STATE INDEPENDENT ELECTORAL COMMISSION	585,114,200	112,784,000	-	-
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	4,525,000	135,055,000	-	-
0414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	20,488,000	62,602,500	-	-
0414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	68,990,000	1,215,150,000	-	-

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates	REVISED Estimates	Actual Rev.	Actual Rev
		2021	2020	2020	2019
O415	MINISTRY OF COMMERCE AND INDUSTRY	1,102,456,000	880,469,600	-	-
0419-2	MINISTRY OF PUBLIC UTILITY	25,070,000	1,202,200,000	-	-
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	204,350,000	2,212,640,979	-	-
0421-1A	OFFICE OF THE SURVEYOR GENERAL	101,900,000	165,500,000	-	-
0421-1	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13,790,000	339,480,000	-	-
422	MINISTRY OF WORKS	26,477,000	24,300,000	-	-
0422-1	MINISTRY OF TRANSPORT	2,359,050,000	188,360,000	-	-
0416-1	MINISTRY OF SCIENCE AND TECHNOLOGY	17,350,000	6,150,000	-	-
O416	MINISTRY OF EDUCATION	841,312,500	456,450,000	-	-
O418	MINISTRY OF HEALTH	37,867,500	37,867,500	-	-
0418-1	MINISTRY OF GENDER AND VULNERABLE GROUPS	5,730,000	6,510,000	-	-
0418-2	MINISTRY OF SOCIAL WELFARE AND SANITATION	4,030,000	-	-	-
0419-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE	1,052,589,500	1,178,849,000	-	-
0431-1	IMO STATE SPORTS COMMISSION	1,950,000	123,000,000	-	-
O431	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT	1,750,000	3,400,000	-	-
	MINISTRY OF SPECIAL DUTIES	3,250,000			
	MINISTRY OF ENTREPRENEURSHIP AND SKILLS ACQUISITION	39,200,000			
	MINISTRY OF SPECIAL PROJECTS	1,700,000			
	MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS	3,600,000			
	TOTAL	9,115,959,200	8,903,075,566	-	-

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HEAD 0402 - FINES AND FEES

0412	OFFICE OF THE GOVERNOR				
	COMPUTERISATION			-	
301	HOUSING CODING			-	
300	TENDER FEES	2,490,000.00	3,750,000	920,000	
	AFFLIATION FEES/RENEWAL	10e	10e	10,000	
	POVERTY ALLEVIATION FEES			-	
3	TENDER FEES (SDG'S)	420,000,000.00	1,250,000	-	
2	AFFILIATION OF CONTRACTORS (SDG'S)	300,000.00	200,000	-	
	TENDER FEES (NAPAD)	3,444,500			
	HEARTLAND	115,200,000			
	ENTRACO	524,837,000		32,756,336	
	IMO STATE ORIENTATION AGENCY	64,060,000			
	BUREAU FOR PEACE AND CONFLICT RESOLUTION	14,400,000			
	ISOPADEC				
	SDE	25,000,000			
SUBTOTAL		1,169,731,500	5,200,000	33,686,336	

HEAD 0402 - FINES AND FEES

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HEAD 0402 - FINES AND FEES

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HEAD 0402 - FINES AND FEES

0412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS				
12020427	TENDER FEES	600,000	2,250,000		
	ADJUSTMENT		370,000		
SUBTOTAL		600,000	5,870,000	-	

HEAD 0402 - FINES AND FEES

HEAD 0402 - FINES AND FEES

HEAD 0402 - FINES AND FEES

0418	MINISTRY OF FINANCE				
12020427	TENDER FEES	2,250,000		-	-
58	DIRECTORSHIP FEES PAID TO PUBLIC OFFICER			-	-
	DUE DILIGENCE FEE		10e	-	-
	CONTRACTS WORTH N2M & BELOW		1,000,000	-	-
	CONTRACTS WORTH N2M & BELOW N5M		-	-	-
	CONTRAS WORTH N5M BUT BELOW N10M		10,000,000	-	-
	CONTRAS WORTH N10M AND ABOVE		50,000,000	-	-
			-	-	-
SUBTOTAL		2,250,000	54,000	-	

HEAD 0402 - FINES AND FEES

[illegible]

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
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0421	MINISTRY OF INFORMATION AND STRATEGY				
12020427	TENDER FEES	1,500,000	1,260,000		-
73	REGISTRATION OF NEWSPAPER AGENTS				-
74	RENEWAL OF REG. OF NEWSPAPER PUBLISHERS	75,000	150,000		-
	OPERATIONAL FEE FOR NEWSPAPER PUBLISHERS FEE	150,000	150,000		-
75	VIDEO RECORDING AND DUPLICATIONS	400,000	200,000		-
76	REG. & RENEWAL OF SUPPLY. OF PRINT MATERIAL		-		-
77	REG. & RENEWAL OF STATIONERY SUPPLIERS		-		-
	SALE OF INVENTORY CARD		700,001		-
100	SEARCHERS FEES				-
140	REGISTRATION OF CULTURAL GROUPS				-
	RENEWAL OF CULTURAL GROUPS				-
	REGISTRATION OF PRIVATE PRINTERS		4,000,000		-
315	VIDEO COVERAGE				-
	VIDEO PRODUCTION		-		-
	OPERATIONAL FEE FOR ELECTRONIC MEDIA HOUSES	1,700,000	1,000,000		-
	RENEWAL OF OPERATIONAL FEES OF ELECTRONIC MEDIA HOUSES	850,000	500,000		-
	REGISTRATION OF FILM PRODUCERS		-		-
	SPOTLIGHT ON IMO COMMUNITIES	540,000	-		-
	AFFILIATION OF CONTRACTORS		-		-
	SPOTLIGHT ON IMO COMMUNITIES PRIVATE RADIO/TV OPERATIONAL FEES		270,000		-
	APPLICATION FEE FOR HOTEL REGISTRATION				-
	INSPECTION FEE FOR NEW HOTELS				-
	STREET LIGHT POLE ADVERT FEES				-
	WATER CONCESSIONING DOWNPAYMENT				-
	INSPECTION FEE FOR EVENT CENTRES				-
	REGISTRATION FEE FOR EVENT CENTRES				-
	APPLICATION FOR EATERIES				-
	INSPECTION FEE FOR EATERIES				-
	REGISTRATION FEE FOR EATERIES				-
	MONTHLY PAYMENT BY CONCESSIONAIRE				-
	SUBTOTAL	5,215,000	8,230,000	-	-

HEAD 0402 - FINES AND FEES

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HEAD 0402 - FINES AND FEES

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HEAD 0402 - FINES AND FEES

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HEAD 0402 - FINES AND FEES

HEAD 0402 - FINES AND FEES

0432-2	JUDICIARY - CUSTOMARY COURT OF APPEAL				
	TENDER FEES	1,800,000	7,500,000		
	REGISTRATION & RENEWAL FEES: CONTRACTORS				
	COURT FINES	300,000	300,000	53,000	
	COURT FEES	15,000,000	10,711,987	3,342,074	
	AFFILIATION FEES	120,000	660,000		

HEAD 0402 - FINES AND FEES

0433	JUDICIAL SERVICE COMMISSION				
56	TENDER FEES	600,000	1,500,000	-	
63	APPLICATION FEES	-	-	-	
120	COURT FINES	-	-	-	
121	COURT FEES	-	-	-	
	FINES FOR SANITATION OFFENCES	-	-	-	
SUBTOTAL		600,000	1,500,000	-	

HEAD 0402 - FINES AND FEES

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HEAD 0402 - FINES AND FEES

0435	IMO STATE INTERNAL REVENUE SERVICE				
59	STAMP DUTIES AND PENALTIES	330,000,000	150,000,000	18,160,983	
115	IDENTIFICATION OF MOTOR-VEHICLES/REGISTRATION	56,000,000	100,000,000	7,102,206	
	ROAD TRAFFIC EXAMINATION FEES & VEHICLE TEST	3,000,000	5,000,000	10,400	
	APPLICATION FORMS FOR DRIVER'S LICENCES		-		
SUBTOTAL		389,000,000	255,000,000	25,273,589	

HEAD 0402 - FINES AND FEES

0436	IMO STATE HOUSE OF ASSEMBLY				
56	TENDER FEES	3,600,000	3,600,000		
104	AFFLIATION FEE OF CONTRACTORS	120,000	120,000		
159	WARRANT OF ARREST				
306	APPLICATION FEE FOR NEW AUTONOMOUS COMMUNITIES		500,000		
SUBTOTAL		3,720,000	4,220,000	-	

HEAD 0402 - FINES AND FEES

0439	HOUSE OF ASSEMBLY SERVICE COMMISSION				
3	TENDER FEES	600,000			
2	AFFILIATION OF CONTRACTORS TRAINING OF LEGISLATIVE STAFF 3 EACH FROM 27 LGAs	100,000	50,000		
	CONVERSION EXAM JUNIOR & SENIOR				
	IDENTIFICATION OF CONTRACTORS				
	NON REFUNDABLE TENDER FEES		1,180,000		
SUBTOTAL		700,000	1,230,000	-	

HEAD 0402 - FINES AND FEES

HEAD 0402 - FINES AND FEES

0414	MINISTRY OF AGRICULTURE AND FOOD SECURITY				
	PEST CONTROL/FUMIGATION SERV.		500,000		
	INVESTIGATION/ REGISTRATION OF TREE CROP PLANTATION	400,000	250,000		
	RENEWAL OF REGISTERED OF COMMERCIAL FARMERS	50,000	1,000,000		
	TENDER FEES		8,280,000		
	AGRICULTURE CONTROL POST		-		
9					-
	REGISTRATION OF AGRO-CHEMICAL DEALERS/SERVICE PROVIDERS	4,000,000	400,000		
	REGISTRATION OF COMMERCIAL FARMERS		100,000		
	RENEWAL OF PRODUCE MERCHANTS		200,000		
15	REGISTRATION OF PRODUCE MERCHANTS		325,000		
17	PALM-OIL: PRODUCE INSPECTION FEES		3,000,000		
18	PALM KERNEL: PRODUCE INSPECTION FEES		2,000,000		
19	COCOA: PRODUCE INSPECTION FEES		10,500,000		
20	RUBBER: PRODUCE INSPECTION FEES		500,000		
72	CASHEW: PRODUCE INSPECTION FEES		3,000,000		
	CENTRAL PRODUCE BEACH EXPRESS BEACH (RENT) COMMODITY PURCHASE FEES		10e 10e		
	COMMODITY PURCHASE FEES		80,000,000		
190	AGRICULTURAL CONTROL POST		25,000,000		-
193	COCOA PRODUCE INSPECTION FEES				-
	REGISTRATION OF FEED MILLERS	50,000			
	RENEWAL OF FEED MILLERS	25,000			
SUBTOTAL		4,525,000	135,055,000	-	

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
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0435-1	MINISTRY OF LIVESTOCK DEVELOPMENT				
3	VETERINARY CLINIC, TREATMENT FEES	300,000	5,000,000	-	-
5	VETERINARY PROPHYLACTIC TREATMENT	350,000	3,500,000	-	-
6	MEAT INSPECTION FEES	5,000,000	5,000,000	-	-
7	FISH POND INSPECTION FEES	600,000	600,000	-	-
8	SPORT FISHERY FEES	-	10e	-	-
10	REGISTRATION OF BUTCHERS	70,000	90,000	-	-
56	REGISTRATION OF PRIVATE SLAUGHTER HOUSES	50,000	30,000	-	-
80	REGISTRATION OF FISH FARMS/HATCHERIES	540,000	540,000	-	-
112	REGISTRATION OF HOMESTEAD FISH POND	100,000	50,000	-	-
119	REGISTRATION OF FISH MARKETER	250,000	10e	-	-
127	FISH INSPECTION FEES	240,000	240,000	-	-
130	REGISTRATION OF FEED MILLERS	-	140,000	-	-
131	REGISTRATION OF PIGGERIES	-	60,000	-	-
184	REGISTRATION OF POULTRIES	-	2,000,000	-	-
	REGISTRATION OF POULTRY HATCHERIES	35,000	30,000	-	-
191	VETERINARY CATTLE LAIRAGE	40,000	45,000,000	-	-
191	REGISTRATION OF PRIVATE VETRINARY CLINICS	30,000	250,000	-	-
	RENEWAL OF FEED MILLERS	-	12,500	-	-
	QUARANTINE SERVICES	-	10,000		
	INSEPTION OF ABATTOIR	-	50,000		
178	REGIONAL/CATTLE MARKETS: APPL./ALLOCATION FEES		-	-	-
	TENDER FEES	10,290,000			
	REGISTRATION OF PIGGERY MILLERS	160,000			
	REGISTRATION OF POULTRY FARMS	2,300,000			
	RENEWAL OF REG. POULTRY	28,000			
	RENEWAL OF REG. PIGGERY FARMS	14,000			
	REGISTRATION OF SHEEP AND GOAT FARMS	40,000			
	RENEWAL OF REGISTRATION OF HATCHERIES	15,000			
	REGISTRATION OF COLD ROOM	36,000			
	SUBTOTAL	20,488,000	62,602,500	-	-

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
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0415	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES				
	TENDER FEES	1,350,000	3,600,000		
	REVIEW OF ENVIRONMENTAL IMPACT ASSESSMENT AND CERTIFICATION FEE	1,000,000	400,000		
	RENEWAL OF INDUSTRIAL WASTE DISCHARGE PERMIT	300,000	500,000		
	POLLUTION/EFFLUENT DISCHARGE FEES	6,000,000	32,000,000		
	REGISTRATION OF CONSULTANTS		500,000		
	REGISTRATION OF INDUSTRIAL WASTE DISCHARGE PERMIT	2,700,000	500,000		
	AFFILIATION FEES	2,000,000	100,000		
	RENEWAL OF CONSULTANTS	1,000,000	100,000		
	APPLICATION FORMS FOR CONSULTANTS AND CONTRACTORS		40,000		
	ENVIRONMENTAL AUDIT REPORT	-	1,200,000		
	CERTIFICATION/RENEWAL OF SMALL SCALE FOOD	1,440,000	1,000,000		
	REG. OF PEST CONTROL & FUMIGATION SERVICE PROVIDERS	1,000,000	1,000,000		
	BURROW PITS/SAND MINING SITE EXCAVATION PERMIT	2,000,000	1,000,000		
	ZOO FEES	-	25,000,000		
	FOREST OFFENCES	500,000	100,000		
	ENVIRONMENTAL DEV./SUSTAINABILITY FEE		600,000		
	REG. OF SURFACE KEROSENE TANK	1,000,000	250,000		
	REG./RENEWAL OF SCRAP/WASTE BUSINESS PREMISES	-	500,000		
	REG./RENEWAL OF LIQUEFIED PETROLEUM GAS DEALER		1,260,000		
	ENVIRONMENTAL SUSTAINABILITY FEE FOR PETROLEUM PRODUCT (TANK)	-	500,000		
	SIGNAGE AGENCY FEES	-	1,145,000,000		
	INSPECTION OF ABATTOIR ENVIRONMENT	500,000			
	REVIEW OF ENVIRONMENTAL MANAGEMENT PLAN (EMP)	1,000,000			
	REGISTRATION OF ENVIRONMENTAL IMPACT ASSESSMENT	500,000			
	RENEWAL OF ENVIRONMENTAL IMPACT ASSESSMENT	500,000			
	RENEWAL OF PEST CONTROL & FUMIGATION SERVICE PROVIDERS	200,000			
	ENVIRONMENTAL SUSTAINABILITY FEE FOR PETROLEUM PRODUCT (FILLING)	12,500,000			
	RENEWAL OF SURFACE KEROSENE TANKS REGISTRATION	500,000			
	REGISTRATION OF LPC DEALERS	2,400,000			
	REGISTRATION OF ENGINE LUBRICANT DEALERS (ELD)	4,000,000			
	RENEWAL OF ENGINE LUBRICANT DEALERS (ELD) REGISTRATION	2,000,000			
	SURFACE/GROUND RATES FROM MINE FIELDS (WATERWAYS)	12,500,000			
	SURFACE/GROUND RATES FROM MINE FIELDS (UPLAND)	8,100,000			
	TOLLS FROM MINES ROUTE	5,000,000			-

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	SUBTOTAL	68,990,000	1,215,150,000	-	-

0416	MINISTRY OF COMMERCE AND INDUSTRY				
12	COOPERATIVE AUDIT & SUPERVISION FEES (ASF)	1,310,000	3,100,000	10,000	-
13	ARREARS OF COOP. AUDIT & SUPERVISION FEES	5,160,000	1,045,000	6,000	-
	REGISTRATION OF PESTICIDE FUMIGATION OPERATORS	500,000	100,000	10,000	
16	PESTICIDES/FUMIGATION SERVICE FOR PRODUCE STORES/MARKET	1,400,000	1,090,000		-
	RE-CERTIFICATION FEES FOR COOP-SOCIETIES	2,006,000	3,650,000		-
	MINERAL PRODUCE FEES	-	80,000,000		-
56	TENDER FEES	2,025,000	1,850,000		-
155	REGISTRATION FEE FOR COOPERATIVE SOCIETIES	14,000,000	1,200,000	3,151,000	-
156	REGISTRATION/RENEWAL FEES FOR BUSINESS PREMISES	700,000,000	500,000,000	5,404,142	-
	STATUTORY ENQUIRY FEE	20,000	15,000	12,000	-
	TRADE FAIR	4,000,000	4,000,000		-
	HIRE OF CANTEEN		24,000	-	-
178	IMO INTERNATIONAL MARKET ORLU STALL AGE FEES	13,500,000	13,500,000	275,500	-
	ARBRITRARY FEE	20,000	25,000		
	LIQUIDATION FEES	10,000	10,000		
	BUILDING MATERIAL MARKET, ORLU	2,500,000	2,500,000		
	ELECTRICAL AND AUTO PARTS MARKET, ORLU	1,250,000	1,300,000		
	RELIEF MARKET, UMOWA	10e	10e		
	MGBIDI MODERN MARKET	10e	10e		
	IMO RESCUE MARKET, UMUNGWA	26,000,000	25,000,000		
	EGBEADA MARKET EXTENSION	8,400,000	6,000,000		
	COOPERATIVE ANNUAL SUPERVISION FEE (ASF) CURRENT		3,100,000		
	MINERAL PRODUCE(3RD SCHEDULE)	50,000,000	80,000,000		
	REGISTRATION FEE FOR COOPERATIVE SOCIETIES	14,000,000	1,200,000		
	COOPERATIVE APPLICATION FOR REGISTRATION FEE		510,000		
	LEATHER CLUSTER DEVELOPMENT PROJECT (INFLAMAG)	1,000,000	1,000,000	-	-
	OLD ONITSHA PARK SHOPPING MALL, ORLU	10,000,000	825,000		
	ADJUSTMENT				
	SITE & SERVICES FEE IN THE MECHANIC VILLAGES		7,425,600	-	-
	INSPECTION FEES FOR ALLOTTEES IN CLUSTERS	5,000,000	5,000,000	-	-
	PROCESSING FEES FOR MATCHING FUND ACCESS	100,000,000	50,000,000	-	-
	IMO-CHINA INVESTMENT AND TRADE CENTRE		87,000,000	-	-
	REGISTRATION OF PRODUCE MERCHANTS	325,000		50,000	
	REGISTRATION OF PRODUCE MERCHANTS (INDIVIDUALS)	180,000		45,000	

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HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	AGRIC CONTROL POST 2ND SCHEDULE (PERISHABLE GOODS)	75,000,000		2,000	
	RENEWAL OF PRODUCE MERCHANTS (INDIVIDUALS)	750,000		45,000	
	PALM OIL PRODUCE INSPECTION FEES	10,000,000		180,000	
	PALM KERNEL PRODUCE INSPECTION FEES	10,000,000		57,000	
	COCOA PRODUCTION INSPECTION FEES	15,000,000			
	RUBBER PRODUCE INSPECTION FEES	500,000			
	CASHEW NUT PRODUCE INSPECTION FEES	3,000,000			
	FRESH PALM FRUIT BUNCH PRODUCE INSPECTION FEE	2,000,000			
	AFFILIATION OF CONTRACTORS	200,000		20,000	
	SEARCH FEE	400,000		40,000	
	REGISTRATION FEE FOR MARKET DEVELOPERS	5,000,000		1,900,000	
	MISCELLANEOUS	3,000,000		2,550,000	
	STALLAGE FEE	15,000,000		20,827,500	
	SUBTOTAL	1,102,456,000	714,085,000	9,144,142	-

0423	MINISTRY OF PUBLIC UTILITY				
	TENDER FEE	1,350,000	200,000		
	OKIGWE WATER SCHEME		500,000,000		
	OWERRI-EBEIRI WATER SCHEME		2,000,000		
	EMEKUKU WATER SCHEME		400,000,000		
	ACHINGALI WATER SCHEME		300,000,000		
	FIRE SEVICE TRAINING FEE	100,000			
	RENEWAL FEES FOR FILLING STATIONS	15,000,000		150,000	
	RENEWAL FEES FOR MULTINATIONAL FILLING STATIONS	100,000			
	FEES FOR IDEPENDENT MARKETERS REGISTRATION OF ALL BOTTLED AND SACHET WATER COMPANIES	500,000			
		20,000			
	FIRE SAFETY INSPECTION FEE	5,000,000		300,200	
	FIRE SAFTY CERTIFICATE REPORT AND STANDBY	3,000,000		620,000	

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Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
SUBTOTAL		25,070,000	-	-	-

0425	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING				
56	TENDER FEES	1,050,000	751,220,979		-
87	DEED FEES	50,000,000	119,000,000	8,750,000	-
88	APPLICATION FEES: CERTIFICATE OF OCCUPANCY	18,000,000	3,000,000	10,500,000	-
89	FEES: ALLOCATION OF STATE LANDS	20,000,000	80,000,000	100,000	-
90	SURVEY FEES	5,000,000	20,000,000	500,000	-
91	STAMPS DUTY ON CERT. OF OCCUPANCY	2,000,000	-	391,300	-
92	CHARTING FEES FOR CERT. OF OCCUPANCY	15,000,000	10,000,000	4,500,000	-
93	SEARCH FEES	7,000,000	10,000,000	1,970,000	-
94	FEES FOR PLANS DEPOSIT BY L/SURVEYOR	20,000,000	17,880,000	2,700,000	-
	ENQUIRY FEES ON LAYOUTS	-	-		-
95	FEES FOR VALUATION OF PROPERTY	5,000,000	10,000,000	562,450	-
96	RE-ESTABLISHMENT OF PILLARS	500,000	500,000		-
97	FEES FOR PROCESS. APPL. FOR PETROL F/STAT.	2,500,000	5,000,000		-
	INSPECTION FEES GENERALLY FOR C OF O, POWER ATTORNEY	8,400,000		4,550,000	
98	BASE STATION FOR TELECOM MASTS	-	-		-
	INSPECTION FEES FOR CERTIFICATES OF OCCUPANCY	-	13,140,000		-
99	PUBLICATION FEES FOR CERT. OF OCCUPANCY	2,500,000	2,500,000		-
166	CONSENT FEES FOR APPROVAL OF CONVEYANCE	-	300,000,000		-
200	LOST RECORDS/ADMINISTRATION FEES	-	-		-
	REGISTRATION OF DEVELOPERS		-		-

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HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
		2021	2020	2020	2019
204	APPLICATION FEE FOR APPROVAL OF VARIATION	4,000,000	30,000,000		-
316	APPROVAL FOR VARIATION	2,500,000	-		-
317	APPLICATION FOR CHANGING OF PURPOSE CLAUSE	3,000,000	50,000,000	2,500,000	-
318	APPROVAL FOR CHANGING OF PURPOSE CLAUSE	6,000,000	20,000,000	1,500,000	-
	SPECIAL PLOT ALLOCATION	5,000,000		650,000	
320 a	RE-CERTIFICATION FEES FO C OF O	10e			
	CERTIFIED TRUE COPY	5,000,000		1,620,000	
	OCDA (BOT)	-			-
320	PLOT DEVELOPMENT FEES	6,000,000	20,000,000	650,000	-
320	RE-CERTIFICATION OF CERTIFICATES OF OCCUPANCY(IGIS)		700,000,000		-
	CONSENT FEES FOR APPROVAL OF DEED OF ASSIGNMENT	15,000,000		637,500	
	PRINTING	-			-
	CAVEAT FEE	400,000	400,000	300,000	
	CROSSING PIPE WITHOUT APPROVAL		-		-
	SEARCH FEE ON PLOTS		-		-
	AFFILIATION FEE ON CONTRACTORS				-
	OTHERS (GROUND RENT)				-
	RE-ESTABLISHMENT OF SURVEY PLANS	500,000		200,000	
	SUBTOTAL	204,350,000	2,162,240,979	-	-

0425	Contd - MINISTRY OF LANDS, SURVEY AND PHYSICAL PLANNING				
	CERTIFIED TRUE COPY (CTC)		5,000,000		-
	PENALTY FOR DEV. WITHOUT APPROVAL				-
	CAVEAT FEES		400,000		-
	WORLD BANK DEVELOPMENT SEARCH FEE		-		-
	SURVEY AUTHENTICATION FEE		-		-
	APPLICATION FEE FOR SEARCH		-		-
	HANDLING CHARGES		-		-
	APPLICATION FOR LAYOUT VARIATION		15,000,000		-
	CHANGE OF NAME OF ALLOTTEES ON COMPENSATION OR CONCESSIONAL		30,000,000		-
	ADOPTION OF PRIVATE LAYOUT		-		-
	REMOVAL OF CAVEAT PLACED ON PROPERTY				-
	NON-REFUNDABLE APPLICATION FEE FOR RELEASE OF STATE LAND				-
	BUILDING PLAN REVALIDATION FEE				-
	TENDER FEES				-
	AFFILIATION OF CONTRACTORS				-

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HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	APPLICATION FEE TO BE A REGISTERED CONTRACTOR				-
	APPLICATION FEE TO BE A DEVELOPER		-		-
	APPLICATION FEE FOR RENOVATION & AMENDMENT OF BUILDING		-		-
	APPLICATION FEE FOR LAYING OF PIPES ACROSS THE ROAD		-		-
	APPROVAL OF RENOVATION		-		-
	PAYMENT FOR CERTIFICATION OF DOCUMENTS		-		-
					-
					-
	SUBTOTAL			-	-

0425-1A	OFFICE OF THE SURVEYOR GENERAL				
56	TENDER FEES				-
87	CHARTING FEES	10,000,000	40,000,000	570,000	-
89	SURVEY AUTHENTICATION FEE				-
90	SURVEY HANDLING CHARGES (SURVEY FEES)	10,000,000		1,000,000	-
94	FEES FOR PLANS DEPOSIT BY L/SURVEYOR	20,000,000	100,000,000	340,000	-
	PRINTING				-
	PAYMENT FOR CERTIFICATION OF DOCUMENTS				-
	SEARCH FEES	50,000,000	10,000,000	1,620,000	-
	FEES FOR PLAN DEPOSITION				-
	CERTIFIED TRUE COPY	3,000,000	10,000,000	1,130,000	-
	FEES FOR RE-ESTABLISHMENT OF PILLAR	500,000			-
	SITE AND FIELD INSPECTION	8,400,000	3,500,000	420,000	
	RE-ESTABLISHMENT OF PILLAR	500,000	2,000,000	200,000	

HEAD 0402 - FINES AND FEES

0426	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
	REGISTRATION OF DEVELOPERS	500,000	2,500,000		-
	APPLICATION FEE TO BE A DEVELOPER	500,000	500,000		
	SEARCH FEE ON PLOTS	400,000	400,000		-
	FEE FOR AFFILIATION OF CONTRACTORS	500,000	1,140,000		-
	PLANS ADOPTION FEES	2,000,000	2,000,000		-
	NEW ESTATE AGBALA HOUSING ESTATE		300,000,000		-
	FENCING FEES	500,000	500,000		-
	APPLICATION FEE FOR RENOVATION & AMENDMENT OF BUILDING	240,000	240,000		
	APPLICATION FEE FOR LAYING OF PIPES ACROSS THE ROAD	200,000	200,000		
	APPROVAL OF RENOVATION	1,000,000	1,000,000		-
	CROSSING PIPE WITH APPROVAL	1,000,000	1,000,000		
	HOUSE NUMBERING FEE	1,500,000	1,500,000		
	TENDER FEES	4,950,000	28,500,000	50,000	-
	PROCESSING FEE	500,000		50,000	

HEAD 0402 - FINES AND FEES

0427	MINISTRY OF WORKS				
56	TENDER FEES	10,000,000	10,000,000	350,000	
101	FIRE CERTIFICATE REPORTS			-	
102	FIRE SERVICE TRAINING FEES			-	
103	ANNUAL FIRE INSPECTION FEES			-	
104	REGISTRATION OF CONTRACTORS	10,000,000	10,500,000	9,350,000	
	FERRY FEES			-	
106	FEES FOR APPROVAL OF PETROL STATIONS	1,000,000	1,000,000	20,000	
	FEES FOR HEAVY VEHICLE PERMITS			-	
107	FEES FOR CLOSING OF ROADS IN URBAN AREAS			-	
108	PENALTY FOR HEAVY VEH. WITH LOAD LIMIT			-	
	TRADE TEST FEES			-	
110	REGISTRATION FEES FOR AUCTIONEERS	50,000	50,000	-	
141	APPLICATION FORMS FOR REGISTRATION AND RENEWAL OF CONTRACTORS	1,727,000	-	1,056,000	
149	RENEWAL FEES FOR CONTRACTORS	2,000,000	2,000,000	-	
167	RENEWAL FEES FOR EXISTING PETROL STATIONS: LOCAL MARKETERS			-	
168	RENEWAL FEES FOR EXISTING PETROL STATION: INDEPENDENT MARKETRS			-	
183	RENEWAL FEES FOR EXISTING PETROL STATION: MULTINATIONALS			-	

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Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
197	RENEWAL FEES FOR AUCTIONEERS	100,000	100,000	15,000	-
	INSPECTION FEES FOR PRIVATE MECHANIC WORKSHOPS		500,000	-	-
196	RENEWAL FEES FOR PRIVATE MECHANIC WORKSHOPS		150,000	-	-
329	STREET LIGHT POLE ADVERTISEMENT FEES		-	-	-
	V.I.O OFFENCES		-	-	-
	HIRE OF PLANTS AND EQUIPMENT		-	-	-
3	PROCESSING FEE	1,500,000	-	1,260,000	-
	RENEWAL FORM CONTRACTORS	100,000		5,500	
	RENEWAL FEE FOR AUCTIONEERS	100,000		220,000	
2	AFFILIATION FEE FOR CONTRACTORS		-	-	-
105	FERRY FEES		-	-	-
109	TRADE TEST FEES		-	-	-
149	TRAINING OF DRIVERS		-	-	-
330	VEHICLE INSPECTION FEES (ROAD WORTHINESS)		-	-	-
	COMMUTERS MANIFEST INSURANCE COMMISSION		-	-	-
	FEES FROM DRIVING SCHOOL		-	-	-
SUBTOTAL		26,577,000	24,300,000	-	-

0428	MINISTRY OF TRANSPORT				
	TENDER FEES		5,250,000		-
	FERRY FEES	1,500,000	1,200,000	4,500,000	-
	FEES FOR HEAVY VEHICLED PERMIT	100,000,000			-
	REGISTRATION OF MASS TRANST COMPANES	12,000,000	7,500,000	300,000	
	RENEWAL OF MASS TRANST COMPANES	3,000,000	1,000,000	50,000	
	PENALTY FOR HEAVY VEHICLES WITHOUT LOAD LIMIT	10,050,000			-
	DAILY COLLECTION FEES FOR KEKE OPERATORS	24,000,000		1,600,000	-
	DAILY COLLECTION FEES FOR TAXIMO/BUSIMO OPERATORS		26,400,000		-
	VIO OFFENCES	30,000,000	6,000,000	1,247,500	-
	VEHICLE INSPECTION FEES (ROAD WORTHINESS CERTIFICATE)	31,250,000	5,800,000	48,000	-
	COMMUTRS MANIFEST INSURANCE SCHEME		6,000,000		-
	FEES FOR DRIVING SCHOOL REGISTRATION	3,000,000	3,000,000		-
	RENEWAL FEES FOR DRIVING SCHOOL	750,000	1,000,000		-
	RESISTRATION OF PARKS	7,500,000	7,500,000	200,000	-
	RENEWAL OF PARKS		1,500,000	50,000	-
	DRIVING TEST FEES	20,000,000	1,000,000	4,234,100	-
	AFFILIATION FEES		210,000		

HEAD 0402 - FINES AND FEES

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HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
SUBTOTAL		17,350,000	6,150,000	-	-

0417	MINISTRY OF EDUCATION				
	BASIC EDUCATION CERT. EXAM.	227,925,000	150,000,000		
	SUBJECT/EXAM APPROVAL INSP. FEE	3,900,000	1,900,000	800,000	
	ESTAB. FEE FOR NUSERY SCHOOLS	2,400,000	2,400,000	880,000	
	ESTAB. FEE FOR PRIVATE PRI. SCHOOLS	3,500,000	4,900,000	1,960,000	
	ESTAB. FEE FOR NEW PRIVATE SEC. SCHOOLS	3,000,000	4,000,000	1,200,000	
	REG. FEE FOR NEW NUSERY SCHOOLS	1,600,000	3,200,000	640,000	
	REG. FEE FOR NEW PRIVATE PRI. SCHOOLS	3,000,000	8,400,000	600,000	
	REG. FEE FOR NEW PRIV. SEC. SCH. SCHOOLS	3,600,000	4,200,000	840,000	
	RENEWAL FEE FOR PRIV. NUSERY SCHOOLS	6,000,000	1,500,000	120,000	
	RENEWAL FEE FOR PRIV. PRIMARY SCHOOLS	8,000,000	2,400,000	880,000	
	RENEWAL FEE FOR PRIV. SEC. SCHOOLS	10,200,000	10,320,000	6,717,000	
	RENEWAL FEE FOR PROFESSIONAL INSTITUTES	200,000			
	TENDER FEE, 20,000-250,000 FOR VARIOUS CATIGORIES	3,150,000	22,950,000		
	OTHERS: (UNCLASSIFIED ITEMS)	-			
	CHANGE OF SCHOOL (INTRA/INTER) FEE	750,000	600,000	343,500	
	APPROV. INSPEC. FEE FOR PRIV. NUSERY SCHOOLS	1,800,000	1,800,000	545,000	
	APPROVAL INSPEC. FEE FOR PRIV. PRIMARY SCHOOLS	10,500,000		1,305,000	
	APPROVAL INSPEC. FEE FOR PRIVATE SECONDARY SCHOOLS	2,800,000		1,040,000	
	APPROVAL FEE: ADDITION OF PRIMARY SIX(6)	2,500,000	2,250,000	700,000	

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Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	APPROV. INSPEC. FEE FOR UP-GRADE TO SENIOR STATUS	1,000,000	1,150,000	250,000	
	RE-INSP. FEE FOR PRIVATE NUSERY SCHOOLS	1,000,000	3,790,000		
	RE-INSP. FEE FOR PRIVATE PRIMARY SCHOOLS	2,000,000	7,580,000		
	RE-INSP. FEE FOR PRIVATE VOC SCHOOLS	60,000			
	RE-INSP. FEE FOR PRIVATE SECONDARY SCHOOLS	3,000,000	8,820,000		
	FEE FOR IDENTIFICATION OF CONTRACTORS	-			
	CERTIFICATE EVAL. FWW O'LEVEL; A' LEVEL ETC	-	100,000	28,000	
	REGISTRATION OF COMPUTER TRAINING (APPRECIATION) INSTITUTE	500,000	500,000		
	WOMEN EDUC SKILL ACQUISITION FORMS/ACCOM	920,000	600,000		
26	TEACHERS GRADE I CERTIFICATE EXAM FEES	-			-
27	TEACHERS GRADE II CERTIFICATE EXAM FEES	-			-
	REGISTRATION OF CATERING INSTITUTE	-	-		-
	EDC OTHER REVENUE SOURCES	246,857,500	200,000,000	100,523,454	-
	CONTRACTORS AFFLATION FEES	500,000	330,000		-
	SUBTOTAL	550,662,500	443,690,000	-	-

0417	Contd - MINISTRY OF EDUCATION				
31	CONFIRMATION OF LOST POST-WAR CERT.				-
33	REGISTRATION OF PRIVATE VOCATIONAL SCHOOLS		500,000		-
34	RENEWAL OF PRIVATE VOCATIONAL SCHOOLS		200,000		-
38	APPLICATION FEE - ESTABLISHMENT OF PRIVATE VOCATIONAL SCHOOLS		500,000		-
39	JUNIOR SCHOOLS CERT. EXAM. FEES				-
40	EXAM. APPROVAL INSP. FEES FOR PRIVATE SCHS.				-
43	APPL. FEES FOR ESTAB. OF NURSERY SCHS.				-
44	APPL. FEES FOR ESTAB. OF PRIV. PRIM. SCHS.				-
45	APPL. FEES FOR ESTAB. OF NEW PRIV. SEC. SCH.				-
46	APPL. FEES FOR ESTAB. OF NEW PROF. INST.	400,000	600,000		-
47	REGISTRATION OF NURSERY SCHOOLS				-
48	REGISTRATION OF PRIVATE PRIMARY SCHOOLS				-
49	REGISTRATION OF PRIVATE SECONDARY SCHOOLS				-
50	REGISTRATION OF PRIVATE PROFESSIONAL INSTITUTE		400,000		-
51	REGISTRATION/RENEWAL - PRIVATE NURSERY SCHOOLS				-
52	REGISTRATION/RENEWAL - PRIVATE PRIMARY SCHOOLS				-
53	REGISTRATION/RENEWAL - PRIVATE SECONDARY SCHOOLS				-
54	REGISTRATION/RENEWAL - PRIVATE PROFESSIONAL INSTITUTE				-
	OTHERS				-

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56	TENDER FEES				-
	IDENTIFICATION OF CONTRACTORS				-
61	SALE OF APPL. FORMS INTO CONST. EDUC. CENTRE	240,000	400,000		-
126	SEMINAR W/SHOPS FOR PROF. OF NURSERY SCHs.				-
148	PROCESSING FEE FOR CERT. EVALUATION				-
151	FSLC/CONT. ASSESS. PROCESSING FEE		-	-	-
	APPROVAL/INSPECTION FEES FOR PRIVATE PRI. SCHs		4,900,000		-
	APPROVAL/INSPECTION FEES FOR PRIVATE SEC. SCHs		2,800,000		-
	APPROVAL/INSPECTION FEES FOR UP- GRADING TO SENIOR STATUS				-
3	TENDER FEES		-		-
	REGISTRATION FEE FOR NEW COMM/VOCATIONAL SCHOOL	300,000	-		-
	ESTABLISHMENT OF PROFESSIONAL INSTITUTE		-		-
SUBTOTAL		940,000	10,300,000	-	-

0417	Contd - MINISTRY OF EDUCATION				
	RENEWAL FEE FOR PROFESSIONAL INSTITUTE		-		-
	CERTIFICATE EVALUATION FEE ('O' LEVEL/A' LEVEL & DIP/DEGREES)	110,000	100,000		-
	APPROVAL/INSPECTION FEE FOR COMM/VOCATIONAL SCHOOL	200,000	200,000		-
	APPROVED/INSPECTION FEE FOR PRIVATE PROFESSIONAL INSTITUTE	200,000	600,000		-
	APPLICATION FEE FOR ESTABLISHMENT OF COMPUTER		500,000		-
	APPROVAL/INSPECTION FEE FOR COMPUTER TRAINING INSTITUTE		400,000		-
	REGISTRATION OF COMPUTER TRAINING (APPRECIATION) INSTITUTE				-
	RENEWAL FEE FOR COMPUTER CENTRES		500,000		-
	REINSPECTION FEE FOR COMM/VOCATIONAL SCHOOLS		60,000		-
	ESTAB. FEE FOR PROFESSIONAL INSTITUTIONS		600,000		-
	REG FEE FOR PROF. INSTITUTIONS		400,000		-
	RENEWAL FEE FOR PROF. INSTITUTIONS		200,000		-
	APPROVAL FEE FOR PROFESSIONAL INSTITUTIONS		100,000		-
	APPLICATION FEE FOR ESTAB. OF COMPUTER TRAINING CENTERS	500,000	-		-
	APPROVAL INSP. FEE FOR COMPUTER TRAINING CENTERS	200,000	-		-
	RENEWAL FEE FOR COMPUTER TRAINING CENTERS	1,500,000	-		-
	SCHOOL EVALUATION		-		-
	RENEWAL FEE FOR COMM/VOCATIONAL SCHOOL	400,000	-		-
	ESTABLISHMENT FEE FOR PRIVATE COMM/VOCATIONAL SCHOOL		-		-
	ENUMERATION, RECERTIFICATION, REVALIDATION (ERR) NUR/PRI/SEC	3,600,000			
	BOOK REVIEW	3,000,000			

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Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
		2021	2020	2020	2019
	UNIVERSAL BASIC EDUCATION GENERAL PLACEMENT TEST(UBEGPT)	243,040,000			
	FSLC	280,000,000			
	UNIVERSAL BASIC EDUCATION TEST INTO MODEL SCHOOLS (UBETMS)	3,705,000			
	COMMON ENTRANCE INTO SCIENCE SCHOOLS	112,500			
SUBTOTAL		536,567,500	1,400,000	-	-

0419	MINISTRY OF HEALTH				
56	REG. OF PATENT & PROPRIETARY VENDOR LICENCES (REG & RENEWAL)		5,000,000		
	RENEWAL OF PATENT & PROPRIETARY VENDOR LICENCES (REG & RENEWAL)		1,000,000		
	FOOD VENDOR LICENCES		3,000,000		
	APPLICATION FEE FOR REG. OF TRADO MEDICAL LICENCES	5,000,000	1,000,000		
	REG. OF VECTOR CONTROL SERVICES (FUMIGATION OF HOMES)	100,000	10e		
57	TENDER FEES	500,000	500,000		
	OTHERS (REG. OF PETTY WORKS)	60,000	60,000		
62	REGISTRATION OF NEW HEALTH INSTITUTIONS	3,000,000	3,000,000		
64	RENEWAL OF HEALTH INSTITUTIONS	4,807,500	20,000,000		
65	PUBLIC HEALTH ENTRANCE EXAM. FEES	-	-		
66	NURSING/MIDWIFERY ENTRANCE EXAM. FEES	250,000	250,000		
68	HOSTEL FEES FOR ACCOM. OF TRAINEE NURSES	-	-		
70	FEES FOR APPL. FORMS FOR ESTAB. OF HEALTH/INSTITUTION	500,000	500,000		
71	FEES FOR INNOCULATIONS	-	-		
143	FUMIGATION OF HOMES AND PREMISES	1,500,000	10e		
160	CONTINUING EDUCATION FOR NURSES	-	-		
162	INSP. FEE FOR REG. OF NEW HEALTH INSTITUTIONS	300,000	1,800,000		
328	PUBLIC HEALTH LAB. FEES	10,500,000			
	APPL. FEE FOR POST-BASIC MIDWIFERY COURSE	-	-		

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
		2021	2020	2020	2019
324	ACCEPTANCE FEES (SCHOOL OF NURSING)	-	-		
325	SCHOOL FEES (SCHOOL OF NURSING)		-		
326	REGISTRATION FEES (FOR USE OF LIBRARY)		-		
	ACCOMMODATION FEES - SCHOOL OF HEALTH TECHNOLOGY		-		
	SCHOOL FEES - SCHOOL OF HEALTH TECHNOLOGY		-		
327	TUITION FEES SCHOOL OF POST BASIC MIDWIFERY		1,000,000		
328	PUBLIC HEALTH LAB. FEES		2,400,000		
329	APPLICATION FEES FOR POST BASIC MIDWIFERY COURSE		-		
330	ACCEPTANCE FEES (SCHOOL OF POST BASIC MIDWIFERY, AWO-OMAMMA)		120,000		
	ACCOMODATION FEES (SCHOOL OF POST BASIC MIDWIFERY, AWO-		1,600,000		
	OTHERS(REG. OF PETTY WORKS)			-	-
	HIRE OF FSP HALL			-	-
SUBTOTAL		26,517,500	41,230,000	-	-

0419	Contd - MINISTRY OF HEALTH				
	INTERVIEW		100,000	-	-
	APPROVAL FEES FOR BUILDING PLANS	2,000,000	-	-	-
	RENEWAL OF TRADO MEDICAL LICENCE	2,500,000	1,000,000	-	-
	FEES FROM LOCATION APPROVAL FOR PATENT AND PROPRIETARY MEDICINE	5,500,000	-	-	-
	INSPECTION FEE ON NEW PHARMACIES EMBARKING ON	1,000,000	100,000	-	-
56	INSPECTION FEE ON NEW PHARMACIES EMBARKING ON RETAIL	350,000		-	-
100	REGISTRATION OF SOCIAL CLUBS AND ORGANIZATIONS			-	-
154	ADOPTION FEES			-	-
181	REGISTRATION OF DAYCARE CENTRES			-	-
	APPLICATION FEE FOR DAY CARE CENTRE			-	-
	INSPECTION FEES FOR DAYCARE CENTRE			-	-
	PROCESSING FEES FOR DAYCARE CENTRE			-	-
	REGISTRATION FEE FOR ORPHANAGE HOMES			-	-
	APPLICATION FEE FOR ORPHANAGE HOME			-	-
	SITE INSPECTION FOR ORPHANAGE			-	-
	PROCESSING FEES FOR ORPHANAGE			-	-
	RENEWAL OF ORPHANAGE HOME			-	-
	APPLICATION FEES FOR NGOs			-	-
	INSPECTION FEES FOR NGOs			-	-

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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	PROCESSING FEES FOR NGOs			-	-
	RENEWAL OF SOCIAL CLUBS			-	-
	REGISTRATION FEE FOR CRECHE			-	-
	RENEWAL OF DAY CARE CENTRE			-	-
	INSPECTION FEES FOR CRECHE			-	-
	RENEWAL FEE FOR CRECHE			-	-
	PROCESSING FEES FOR CRECHE			-	-
	REGISTRATION OF NGOs			-	-
				-	-
				-	-
	SUBTOTAL	11,350,000	1,200,000	-	-

0420	MINISTRY OF WOMEN AFFAIRS AND VULNERABLE GROUPS				
	MATRIMONIAL CASE	200,000	300,000	-	-
	TENDER FEES	1,200,000	2,850,000	-	-
	SITE INSPECTION OF ORPHANAGE	-		-	-
	FACILITY INSPECTION OF ORPHANAGE	120,000	100,000	-	-
	APPLICATION FEE FOR ORPHANAGE	120,000	100,000	-	-
	REGISTRATION OF ORPHANAGE	500,000	180,000	-	-
	PROCESSING FEE FOR ORPHANAGE	240,000	200,000	-	-
	FINAL APPROVAL FEE FOR ORPHANAGE	150,000	135,000	-	-
	RENEWAL FEE FOR ORPHANAGE	875,000	825,000	-	-
	APPLICATION FEE FOR NGOS	100,000	50,000	-	-
	REGISTRATION OF NGOS	200,000	100,000	-	-
	INSPECTION FEE FOR NGOS	100,000	50,000	-	-
	PROCESSING FEE FOR NGOS	200,000	50,000	-	-
	RENEWAL FEE FOR NGOS	75,000	50,000	-	-
	APPLICATION FEE FOR DAY CARE CENTRES/CRECHE	50,000	50,000	-	-
	REGISTRATION OF DAY CARE CENTRES	100,000	100,000	-	-
	INSPECTION FEE FOR DAY CARE CENTRES/CRECHE	50,000	50,000	-	-
	APPROVAL FEE FOR DAY CARE CENTRES	50,000	50,000	-	-

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HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	PROCESSING FEE FOR DAY CARE CENTRES/CRECHE	50,000	50,000	-	-
	RENEWAL FEE FOR DAY CARE CENTRES/CRECHE	1,275,000	1,150,000	-	-
	REGISTRATION OF SOCIAL CLUB AND ORGANIZATIONS	-	10,000	-	-
	FINAL APPROVAL FEE FOR NGO	75,000	60,000		
	SUBTOTAL	5,730,000	6,510,000	-	-

0437-1	MINISTRY OF SOCIAL WELFARE AND SANITATION				
	TENDER FEES	900,000			
	APPLICATION FEE FOR NGO	100,000			
	REGISTRATION FEE FOR NGO	200,000			
	PROCESSING FEE FOR NGO	200,000			
	APPROVAL FEE FOR NGO	150,000			
	RENEWAL FEE FOR NGO	250,000			
	REGISTRATION FOR ORPHANAGE	1,000,000			
	APPLICATION FEE FOR ORPHANAGE	200,000			
	SITE INSPECTION FOR ORPHANAGE	200,000			
	PROCESSING FEE FOR ORPHANAGE	100,000			
	MATRIMONIAL CASES	300,000			
	REGISTRATION FOR SOCIAL CLUB	30,000			
	REGISTRATION OF MARRIAGE (YET TO MARRY COUPLES)	100,000			
	CHANGE OF NAME OF NGOS	300,000			

HEAD 0402 - FINES AND FEES

0422	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE				
	TENDER FEES	750,000	1,250,000		-
	REGISTRATION OF CONTRACTORS		-		-
	AFFILIATION OF CONTRACTORS	250,000	399,000		-
	WORKSHOP/SEMINAR FOR TOURISM & HOSPITALITY	1,200,000	1,200,000		-
	PRIOR YEAR ADJUSTMENTS		-		-
	INSPECTION FEE FOR NEW HOTEL	20,000,000	80,000,000		-
	RECERTIFICATION FEE FOR NEW HOTEL	100,000	10,000,000		-
	HOTEL OPERATIONAL PERMIT OWERRI METROPOLIS	750,000,000	750,000,000		-
	HOTEL OPERATIONAL PERMIT OWERRI/OKIGWE/ORLU	225,000,000	225,000,000		-
	APPLICATION FEE FOR MOTELS	750,000	750,000	15,000	-
	OPERATIONAL PERMIT FEE FOR MOTELS	17,500,000	17,500,000		-
	INSPECTION FEE FOR MOTELS	1,250,000	2,500,000	50,000	-
	REGISTRATION FEE FOR MOTELS	600,000	1,500,000		-
	INSPECTION FEE FOR URBAN GUEST HOUSE	1,000,000	1,250,000		-
	OPERATIONAL PERMIT FOR URBAN GUEST HOUSE	3,000,000	6,250,000		-
	APPLICATION FEE FOR URBAN GUEST HOUSE	1,000,000	750,000		-
	REGISTRATION FEE FOR URBAN GUEST HOUSE	1,000,000	500,000	32,500	
	APPLICATION FEE FOR RURAL GUEST HOUSE	4,500,000	500,000		
	INSPECTION FEE FOR RURAL GUEST HOUSE	600,000	1,000,000		

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HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	REGISTRATION FEE FOR RURAL GUEST HOUSE	750,000	1,000,000		
	OPERATIONAL PERMIT FOR RURAL GUEST HOUSE	2,000,000	10,000,000		
	APPLICATION/RECERTIFICATION FEE FOR EATERIES	320,000	20,000,000		
	REGISTRATION FEE FOR EATERIES	750,000	20,000,000		
	INSPECTION FEE FOR EATERIES	200,000	15,000,000	30,000	
	OPERATIONAL PERMIT FEE FOR EATERIES	2,000,000	7,000,000		
	APPLICATION /RECERTIFICATION FEE FOR NITE CLUB	250,000	500,000	50,000	
	INSPECTION FEE FOR NITE CLUB	500,000	1,000,000		
	REGISTRATION FEE FOR NITE CLUB	7,500,000	2,000,000		
	OPERATIONAL PERMIT FOR NITE CLUB	1,000,000	2,000,000		
	RENEWAL FEE FOR URBAN GUEST HOUSE	25,000			
	RENEWAL FEE FOR RURAL GUEST HOUSE	25,000			
	RENEWAL FEE FOR EATERIES (BIG)	37,000			
	RENEWAL FEE FOR EATERIES (SMALL)	20,000			
	RENEWAL FEE FOR NITE CLUB	37,500			
	RENEWAL FEE FOR AMUSEMENT PARK	50,000			
	RENEWAL FEE FOR ENTERTAINMENT CENTRE	50,000			
	RENEWAL FEE FOR EVENT CENTRE	40,000			
	RENEWAL FEE FOR TRAVEL AND TOURS	10,000			
	RENWAL FEE FOR CINEMAS	25,000			
	REGISTRATION FEE FOR IMO CREATIVE ARTIST EXHIBITION TRADE FAIR	6,000,000			
	REGISTRATION FOR IMO MY DREAM TALENT HUNT SHOW PROGRAMME	2,500,000			
	SUBTOTAL	1,052,589,500	1,178,849,000	-	-

0437	IMO STATE SPORTS COMMISSION				
56	TENDER FEES	1,350,000	3,000,000		-
	REGISTRATION OF CONTRACTORS		-		-
63	AFFILIATION OF CONTRACTORS	350,000	-		-
153	REG./RENEWAL OF TOWN UNIONS		-		-
320	COURSE FEES	150,000	-		-
	REGISTRATION OF SPORTS CLUB		-		-
	RENEWAL OF SPORTS CLUB	100,000	-		-
	5% HEARTLAND CLUB		120,000,000		

HEAD 0402 - FINES AND FEES

0437	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT				
56	TENDER FEES	750,000	3,000,000		
	REGISTRATION OF CONTRACTORS				
63	AFFILIATION OF CONTRACTORS				
153	REG./RENEWAL OF TOWN UNIONS				
320	COURSE FEES				
	HANDLING CHARGES				
	RENEWAL OF TOWN UNION				
	RENEWAL OF YOUTH ORGANIZATION	500,000	100,000	30,000	
	REGISTRATION OF YOUTH ORGANIZATION	500,000		100,000	
	REGISTRATION OF YOUTH ORGANIZATION		300,000		-
	TENDER FEES				

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MINISTERIAL REVENUE DETAIL

HEAD 0402 - FINES AND FEES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
	RENEWAL OF YOUTH ORGANIZATION				-
SUBTOTAL		1,750,000	3,400,000	-	-

**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 403 - LICENCES

Sub-Head	Details of Revenue	DRAFT Estimates	REVISED Estimates	Actual Rev.	Actual Rev
		2021	2020	2020	2019

SUMMARY, 403 - LICENCES					
0412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS	-	9,600,000	-	-
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	670,000	300,000	-	-
0414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	6,080,000	-	-	-
O418	MINISTRY OF HEALTH	18,700,000	-	-	-
O419	MINISTRY OF INFORMATION AND STRATEGY	575,000	-	-	-
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	500,000	-	-	-
0422-1	MINISTRY OF TRANSPORT	741,000,000	1,600,000	-	-
	MINISTRY OF TECHONOLOGY AND DEVELOPMENT	500,000			
O428	IMO STATE INTERNAL REVENUE SERVICE	1,020,600,000	216,300,000	-	-
	MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS	3,200,000			
	MINISTRY OF PUBLIC UTILITY	4,000,000			
	MINISRTY OF LIVESTOCK DEVELOPMENT	1,040,000			
TOTAL		1,796,865,000	227,800,000	-	-

HEAD 403 - LICENCES

0414	MINISTRY OF AGRICULTURE AND FOOD SECURITY				
	VETERINARY LICENCES	250.000	100.000	-	

HEAD 403 - LICENCES

0415	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES				
	FOREST LICENSES AND RENEWAL	80,000	2,000,000		
	PERMIT FOR HABITATION AND CONTINUED USE	5,000,000	3,000,000		
	CONTINUED HABITATION USE (RENEWAL)	1,000,000			

HEAD 403 - LICENCES

0419	MINISTRY OF HEALTH				
6	PATENT & PROPRIETARY VENDOR LICENCES				
7	RENEWAL OF PATENT & PROPRIETARY VENDOR LICENCES	1,000,000			
	REGISTRATION OF PATENT & PROPRIETARY VENDOR LICENCES	5,000,000			
8	FOOD VENDORS' LICENCES	10,000,000			
9	SALES OF APPL. FORMS FOR PAT. & PROPR. LIC.	200,000			
19	PEST/VECTOR CONTROL SERVICES LICENCES	-			
20	REGISTRATION OF TRADITIONAL MEDICINE CLINIC	-			
45	REGISTRATION OF VECTOR CONTROL SERVICES	-			
46	RENEWAL OF VECTOR CONTROL SERVICES	-			

HEAD 403 - LICENCES

0421	MINISTRY OF INFORMATION AND STRATEGY				
10	MOBIL VIDEO LICENCES	-	-		
11	NEWSPAPER VENDORS LICENCES	500,000	150,000		
23	BINDING AND REHABILITATION OF BOOKS	-	-		
24	REN.NEWSPAPERS VENDORS LICENCES	75,000	75,000		
	RADIO/TV LICENCE	-	-		
	SIGN-NAGES, BILL BOARD & ADVERTISEMENT	-	2,000,000		
	LICENCING OF FILM PRODUCERS	-	-		
	PERMIT TO DRILL BOREHOLES	-	-		
	REGISTRATION & RENEWAL OF SUPPLIERS OF PRINT MATERIALS	-	-		
	RENEWAL OF STATIONARIES SUPPLIERS LICENCE	-	-		
	STREET LIGHT POLE ADVERT LICENCE	-	-		
	REGISTRATION OF PRIVATE PRINTERS LICENCE	-	-		
	SEARCH FEES	-	-		

HEAD 403 - LICENCES

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**IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL

HEAD 403 - LICENCES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
SUBTOTAL		500,000	-	-	-

0428	MINISTRY OF TRANSPORT				
	MASS TRANSIT OPERATORS LICENCE		600,000		-
	RENEWAL OF MASS TRANSIT OPERATORS LICENCES		1,000,000		-
	ISSUANCE OF NATIONAL CERTIFICATE	1,000,000			
	TESTED AND SIGNED OF APPLICANT DRIVERS NATIONAL	30,000,000		4,233,000	
	VEHICLE LICENSE FEE	1,000,000		48,000	
	THIRD PARTY MOTOR VEHICLE ISSUANCE FEE	390,000,000			
	DRIVERS LICENSE AND LEANERS PERMIT DRIVERS PERMIT	40,000,000			
	LICENSE PLATE FEES	5,000,000			
	CERTIFICATE OF OWNERSHIP	234,000,000			
	TRAFFIC ENVIRONMENTAL ROUTINE ROAD CHECKS	40,000,000			
	LOCAL GOV'T. MOTOR OPERATORS			100,000	

HEAD 403 - LICENCES

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HEAD 403 - LICENCES

Sub-Head	Details of Revenue	DRAFT Estimates	REVISED Estimates	Actual Rev.	Actual Rev
		2021	2020	2020	2019
SUBTOTAL		1,020,600,000	440,000,000	-	

IMO STATE GOVERNMENT OF NIGERIA
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MINISTERIAL REVENUE DETAIL
HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
SUMMARY, 404 - EARNINGS					
O412	OFFICE OF THE GOVERNOR	10,360,541,500	450,000	-	-
O412-1	OFFICE OF THE DEPUTY GOVERNOR	50,000	2,053,000	-	-
O412-1B	IMO STATE BUREAU OF STATISTICS		5,400,000	-	-
O412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS		-	-	-
O419	MINISTRY OF INFORMATION AND STRATEGY	6,500,800	6,355,800	-	-
O424	CIVIL SERVICE COMMISSION		3,500,000	-	-
O426	JUDICIAL SERVICE COMMISSION		-	-	-
O428	IMO STATE INTERNAL REVENUE SERVICE	2,285,656,000	614,800,000	-	-
O429	IMO STATE HOUSE OF ASSEMBLY	1,378,000	1,228,000	-	-
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	985,726,000	348,016,000	-	-
O414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	182,903,200	97,253,600	-	-
O414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	37,020,000	1,250,000	-	-
O415	MINISTRY OF COMMERCE AND INDUSTRY		9,100,000	-	-
O419-2	MINISTRY OF WATER RESOURCES	1,735,000	11,250,000	-	-
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	13,100,000	40,500,000	-	-
O421-1A	OFFICE OF THE SURVEYOR GENERAL	8,200,000	13,350,000	-	-
O421-1	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	116,083,969	206,393,793	-	-
O422	MINISTRY OF WORKS	4,250,000	4,250,000	-	-
O416	MINISTRY OF EDUCATION	1,000,000	1,000,000	-	-
O419-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE	3,390,000	31,040,000	-	-
O431-1	IMO STATE SPORTS COMMISSION	11,300,000	20,930,000	-	-
O431	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT	290,425,000	500,000	-	-
	OFFICE OF THE HEAD OF SERVICE	1,100,000			
TOTAL		14,310,359,469	1,418,620,193	-	-

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MINISTERIAL REVENUE DETAIL
HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates	REVISED Estimates	Actual Rev.	Actual Rev
		2021	2020	2020	2019

HEAD 404 - EARNINGS & SALES

HEAD 404 - EARNINGS & SALES

0412-1B	IMO STATE BUREAU OF STATISTICS				
	PROJECTION OF CENSUS FIGURES OF COMMUNITIES/LGAs	500,000	500,000		
	TRAINING ON ICT/STATISTICS	150,000	150,000		
	PUBLICATION AND SALES, FACTS & FIGURES	500,000	500,000		
	BIRTH AND DEATH REGISTRATION (VITAL	2,000,000	2,000,000		
	SALE OF PUBLIC FINANCE STATISTICS	500,000	500,000		
	EDUCATION STATISTICS PUBLICATION	500,000	500,000		
	SALE OF BUDGET DOCUMENT	1,250,000			
SUBTOTAL		5,400,000	4,150,000	-	

HEAD 404 - EARNINGS & SALES

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IMO STATE GOVERNMENT OF NIGERIA
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HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates	REVISED Estimates	Actual Rev.	Actual Rev
		2021	2020	2020	2019

0421	MINISTRY OF INFORMATION AND STRATEGY				
3	SALE OF OLD NEWSPAPERS	-	-		-
37	SALE OF PUBLICATIONS	200,000	100,000		-
50	PRINTING EARNINGS	6,000,000	5,000,000	20,000	-
52	SALE OF DIARIES AND CALENDARS				-
54	SALE OF PHOTOGRAPHS		15,000		-
	HIRE OF FILMS				-
	HIRE OF GEN-SET		-		-
	HIRE OF HIAB SELF LOADER				-
	HIRE OF PLATFORM VEHICLE				-
	HIRE OF PUBLIC ADDRESS SYSTEM	100,000	150,000		-
56	ADVERT ON GOVERNMENT OWNED BILL BOARDS				-
72	SALE OF NEWSPAPER PUBLICATION		1,000,000		-
77	EARNINGS FROM IMO NEWSPAPERS				-
78	PRINTING OF PHOTOGRAPHS				-
	BINDING OF PRINTING MATERIALS				-
	IMPRESSION		20,800		-
	SALE OF IMO GUIDE PUBLICATION				-
3	SALE OF OLD NEWSPAPERS				-
230	CIVIL SERVICE WEEK PROCEEDS				-
	LEASE/RENT OF IMO CONCORDE HOTEL OWERRI				-
	SHARPENING OF GILLOTINE LAUGE		50,000		-
	SALE OF TICKET FOR MISS TOURISM BEAUTY PAGEANT				-
	EARNINGS FROM TOURISM/CULTURAL				-
	PRODUCTION OF VCD & DVD TAPES ON MAJOR CARNIVALS IN		20,000		-
	HIRE OF PUBLIC ADDRESS VAN	150,000			-
	SHARPENING OF GILLOTINE KNIFE	20,000			-
	IMPRESSION	30,800			-
					-
					-
	SUBTOTAL	6,500,800	6,355,800	-	-

HEAD 404 - EARNINGS & SALES

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HEAD 404 - EARNINGS & SALES

[illegible]

HEAD 404 - EARNINGS & SALES

[illegible]

HEAD 404 - EARNINGS & SALES

[illegible]

HEAD 404 - EARNINGS & SALES

0414	MINISTRY OF AGRICULTURE AND FOOD SECURITY				
3	SALE OF OLD NEWSPAPERS		-		
	SALE OF FOREST PRODUCE		-	-	
	SALES OF TIMBER FROM GOVT LAND		-	-	
6	SALE OF AGRO-SILVICULTURE		-	-	
7	SALE OF INDIGENOUS FRUIT TREES		10,000	-	
	PEST CONTROL; FUMIGATION AND QUARANTINE SERVICES	4,000,000			
	REGISTRATION OF AGRO-CHEMICAL DEALERS	4,000,000			
10	SALE OF FARM TOOLS	1,246,000	1,000,000	-	
11	SALE OF PLANTING MATERIALS	6,550,000	1,000,000		
	ENGR. REPAIR OF VEHICLE & AGRIC MACHINERY		-		
	ENGR. HIRE OF TRACTOR, EQUIP. & TRANSPORT	6,600,000	1,000,000		
	AGRO-METRO: SALE OF DATA	400,000	-		
	CONDEMNED STORES AUCTION		-		
	SURVEY CHARGES		-		
	SALE OF TRADE PUBLICATIONS		-		
	SALE OF PEST CONTROL CHEMICALS	1,000,000	-		
	SALE OF TREE CROP SEEDLINGS	13,010,000	1,000,000	12,000	
	SALE OF PUBLICATIONS		-		
	EARNINGS FROM ACHARUBO FARM SETTLEMENT		-		
	SALE OF SMALL HOLDERS OIL PALM SEEDLINGS	475,000,000	4,500,000	228,000	
SUBTOTAL		511,806,000	8,510,000	-	

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HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
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0414	Contd - MINISTRY OF AGRICULTURE AND FOOD SECURITY				
	SALE OF MILLED RICE AND MOPPED-UP	36,000,000			-
	SALE OF STAPLE FOOD ITEMS		-		-
	SALE OF BROILERS		-		-
	SALE OF FERTILIZER	300,000,000	-		-
	AGRIC MAGAZINE		-		-
	SALE OF FOREST PRODUCE		-	-	-
	SALE OF TIMBER FROM GOVERNMENT LAND		-	-	-
	SALE OF AGROSILVI CULTURE		-	-	-
	INDIGENOUS FRUIT TREES		900,000	-	-
	RENEWAL FEE FOR SURFACE TANK		-	-	-
	HORSE/MUSEUM		-	-	-
	HOME ECONOMICS SALE OF PASTRIES & SUNDRY	1,000,000	-	-	-
	PHOTOGRAPHERS		-	-	-
	SALES OF FARM TOOLS				
	SALE OF CASSAVA TUBER/HERBICIDES	21,600,000	-		-
	SALE OF AGRO- INPUTS TO FARMERS(MAIZE AND COWEA)	15,320,000	-		-
	INSECTICIDE/NEMATICIDE		750,000		-
	HERBICIDES		700,000		-
	RODENTICIDES/FUMIGANTS		750,000		-
	SALES OF OIL PALM BUNCH				-
	SALES OF STAPLE FOOD (COWPEA, MAIZE PLUS MOPPED-	99,900,000			-
	SALES OF HERBS & MEDICINAL CROPS	100,000			-
	SALE OF HOLTICULTURAL SEEDLINGS				
	SUBTOTAL	473,920,000	3,100,000	-	-
				-	-

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HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
0435-1	MINISTRY OF LIVESTOCK DEVELOPMENT				
8	SALE OF EGGS	39,971,700	39,971,700	-	-
9	SALE OF FISH	630,000	24,750,000	-	-
	MEAT SALES	500,000	1,000,000	-	-
12	SALE OF LIVESTOCK FEEDS	115,000	100,000		-
12	VETERINARY: SALE OF LIVESTOCK PRODUCTS	-			-
	VETERINARY: POULTRY SALES	-			-
	LIVESTOCK: SALE OF BREEDING STOCK	-			-
	SALE OF LIVESTOCK	-			-
	PROCEEDS FROM AVUTU POULTRY	-			-
	REGISTRATION OF FISH FARMS/HATCHERIES				-
	SALE OF CULLED LIVESTOCK POULTRY PRODUCTS	46,844,600	31,431,900		-
	REGISTRATION OF POULTRY & HATCHERIES				
	SALES OF PIG	24,500,000			
	SPENT LAYER	59,931,900			
	SALES OF BROILER	9,410,000			
	SALE OF POULTRY WASTE (ORGANIC MANURE)	1,000,000			
SUBTOTAL		182,903,200	97,253,600	-	-

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HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
0416	MINISTRY OF COMMERCE AND INDUSTRY				
	EARNINGS FROM EGBEDA MARKET EXTENSION	6,000,000	-	-	-
	SALE OF CERTIFICATE FOR OLD AND NEW REG. COOPERATIVE	605,000	-	-	-
	SALE OF BYE-LAWS FOR OLD & NEW REG. COOPERATIVE	2,495,000	-	-	-
	EARNINGS FROM EGBEDA INTL. MODERN MARKET AKWAKUMA	10e	-	-	-
	SALE OF INDUSTRIAL PRODUCTS: HANDICRAFTS	-	-	-	-
	TRADE FAIR PROCEEDS	-	-	-	-
	HIRE: CANTEEN FACILITIES AT ORLU & OKIGWE		-		-
	SALE OF PEST CONTROL CHEM./APPLICATIONS		-		-
	SALE OF CO-OP FIELD WORKERS MANUAL		-		-
	SALE OF CO-OP DIRECTORY		-		-
	PROCEEDS FROM EXPORT PROMOTION SEMINARS		-		-
	AUDIO-VISUAL AIDS: SALE OF PRODUCTS		-		-
	ROYALTIES ON SCHOOL TEXTBOOKS		-		-
	COM. BASED IND. PROJECTS APPLI. FORMS		-		-
	LEASE RENT OF IMO CONCORDE HOTELS OWERRI		-		-
	LEASE REN. OF OGUTA LK. HOTEL & GUL. COR OGUT		-		-
	HIRE OF CONFERENCE ROOM		-		-
	SALE OF APPL. FORMS FOR SMALL SCALE IND.		-		-
	EXHIBITIONS		-		-
	ESSENTIAL COMMODITIES		-		-
	% EARNING FROM SALES OF FORM IMO MODERN MARKET &		-		-
	SALE OF SOUVENIR		-		-
	SALE OF UNSERVICEABLE VEHICLES/ITEMS		10e		-
	SALE OF REGISTRATION FORM				
	SALE OF PERIODICALS				
	SALE OF GOVERNMENT PROPERTIES		-		-
			-		-
			-		-
			-		-
	SUBTOTAL	9,100,000	-	-	-

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SUBTOTAL

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Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
0425-1	OFFICE OF THE SURVEYOR GENERAL				
3	SALE OF OLD NEWSPAPERS				-
62	SALE OF MAPS	200,000	250,000	10,000	-
63	SALE OF LAYOUTS & MASTER PLANS				-
64	PREP. OF MAPS & MISC. FOR L/G & COMMUNITIES		100,000		-
65	SALE OF FLOWERS AND PLANTS/GRASS				-
67	LANDSCAPING SERVICES				-
68	HIRE OF PARK/BUILDING STRUCTURES				-
69	USE OF PARK FACILITIES & PLAY EQUIPMENT				-
70	SALE OF GRASS				-
71	HIRE OF MAINTENANCE EQUIPMENT				-
115	SALE OF SLABS				-
179	LEASE OF OPEN SPACES				-
	SURVEY FEES				-
225	LIFTING OF SURVEY PLANS	8,000,000	13,000,000	20,000	-
226	SPECIAL MAPS SURVEY				-
	SALE OF GEOSPATIAL PRODUCT				-
	HOUSE NUMBERING				-
	AUTONOMOUS COMMUNITY MAP RENEWAL FEE FOR CONTRACTORS				-
	REGISTRATION OF DEVELOPERS				-
	SHARE OF PROFIT FROM PUBLIC PRIVATE PARTICIPATION (PPP)				-
	BALANCE OF AMOUNT ON HOUSES PURCHASED IN AREA 'H'				-
	IMO STATE INTERNATIONAL CONVENTION CENTRE (IICC)				-
	HIRE OF COMMUNITY CENTRE AREA 'N'				-
200	CHANGE OF OWNERSHIP				-
	SUBTOTAL	8,200,000	13,350,000	-	-

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MINISTERIAL REVENUE DETAIL

HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
0437	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE				
204	SALES OF AHIAJOKULECTURE PUBLICATION	500,000	500,000		
247	SALES OF AHIAJOKU COLLOQUIUM	500,000	500,000		-
	REGISTRATION OF CULTURAL GROUPS		100,000		
	WORKSHOP AND SEMINAR FOR TOURISM AND HOSPITALITY		1,200,000		-
	APPLICATION FEE FOR HOTEL REGISTRATION	500,000	500,000	100,000	-
	APPLICATION/RECERTIFICATION FEE FOR AMUSEMENT PARK	100,000	800,000		
	REGISTRATION FEE FOR AMUSEMENT PARK	100,000	300,000		
	APPLICATION FEE FOR ENTERTAINMENT CENTER	320,000	160,000		
	INSPECTION FEE FOR ENTERTAINMENT CENTER	200,000	100,000		
	REGISTRATION FEE FOR ENTERTAINMENT	200,000	100,000		
	APPLICATION FEE FOR EVENT CENTER	320,000	160,000		
	INSPECTION FEE FOR EVENT CENTER	200,000	100,000		
	REGISTRATION FEE FOR EVENT CENTER	320,000	300,000		
	APPLICATION FEE FOR EATERIES		320,000		
	INSPECTION FEE FOR EATERIES		200,000		
	REGISTRATION FEE FOR EATERIES		15,000,000		
	IMO CREATIVE ARTIST WEBSITE/ DIRECTORY		300,000		
	CREATIVE ARTIST EXHIBITION TRADE FAIR		1,000,000		
	OPERATIONAL PERMIT FOR CINEMA	20,000	130,000		
	REGISTRATION FOR IMO MY DREAM TALENT HUNT SHOW		900,000		
	REGISTRATION OF ACTORS AND ACTRESSES FOR PARTICIPATION		5,000,000		
	REGISTRATION FEE FOR TRAVEL AND TOUR		600,000		
	APPLICATION/RECERTIFICATION FEE FOR TRAVEL AND TOURS		1,000,000		
	INSPECTION FEE FOR TRAVEL TOURS		1,500,000		
	OPERATIONAL PERMIT FOR TRAVEL AND TOURS		100,000		
	APPLICATION FEE FOR CINEMA	20,000	40,000		
	INSPECTION FEE FOR CINEMA	40,000	80,000		
	REGISTRATION FEE FOR CINEMA	50,000	50,000		
	SUBTOTAL	3,390,000	31,040,000	-	-

HEAD 404 - EARNINGS & SALES

SUBTOTAL

IMO STATE GOVERNMENT OF NIGERIA
APPROVED BUDGET - 2021
MINISTERIAL REVENUE DETAIL
HEAD 404 - EARNINGS & SALES

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019
0437	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT				
79	HIRE OF PLANTS	-	-		-
105	UTILITY HANDLING CHARGES	-	-		-
129	SALE OF AFFILIATION FORMS TO CONTRACTORS	-	-		-
200	COMMUNITY RATE	-	-		-
201	SALE OF FORMS: TOWN UNION REGISTRATION	200,000,000	-		-
	SALE OF SCRAPS	-	-		-
197	SALE YOUTH ORGANIZATION EMBLEM		500,000		-
198	REGISTRATION OF YOUTH ORGANIZATIONS	-	-		-
	RENEWAL OF YOUTH ORGANIZATIONS	-	-		-
	SALES OF YOUTH EMBLEM	25,000		5,000	-
	SALE OF HIRE PURCHASE APPLICATION FORM	5,000,000			
	YOUTH HIRE PURCHASE				
	TRANSPORT SUBSIDY RETURNS	80,000,000			
	SALES OF AGRICULTURE SKILL ACQUISITION FORM	5,400,000			
SUBTOTAL		290,425,000	500,000	5,000	-

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021

MINISTERIAL REVENUE DETAIL

HEAD 405 - RENT ON GOVERNMENT PROPERTY

Sub-Head	Details of Revenue	DRAFT Estimates	REVISED Estimates	Actual Rev.	Actual Rev
		2021	2020	2020	2019

SUMMARY, 405 - RENTS					
O413	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	13,500,000	-	-	-
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	-	7,000,000	-	-
0414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	-
O415	MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-
0418-1	MINISTRY OF GENDER AND SOCIAL DEVELOPMENT	-	-	-	-
0419-2	MINISTRY OF WATER RESOURCES	-	-	-	-
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	31,500,000	52,000,000	-	-
0421-1	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,217,531,512	-	-
0419-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE	800,000	-	-	-
O431	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT	-	-	-	-
0415-1	MINISTRY OF ENTREPRENEURSHIP AND SKILLS ACQUISITION	12,500,000			
	OFFICE OF THE GOVERNOR	1,050,000			
	MINISTRY OF PUBLIC UTILITIES	1,600,000			
TOTAL		60,950,000	1,276,531,512	-	-

IMO STATE GOVERNMENT OF NIGERIA

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MINISTERIAL REVENUE DETAIL

HEAD 405 - RENT ON GOVERNMENT PROPERTY

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019

0420	MINISTRY OF GENDER AND SOCIAL DEVELOPMENT				
SUBTOTAL		-	-	-	-

IMO STATE GOVERNMENT OF NIGERIA

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MINISTERIAL REVENUE DETAIL

HEAD 405 - RENT ON GOVERNMENT PROPERTY

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019

0423	MINISTRY OF WATER RESOURCES				
SUBTOTAL		-	-	-	-

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021

MINISTERIAL REVENUE DETAIL

HEAD 405 - RENT ON GOVERNMENT PROPERTY

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	Actual Rev. 2020	Actual Rev 2019

0426	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
	CURRENT RENT NEKEDE EXCLUSIVE GARDEN		4,597,327		-
	AREARS OF RENT		41,934,185		-
	NEKEDE EXCLUSIVE GARDEN DEVELOPMENT PROFIT		753,000,000		-
	NEKEDE EXCLUSIVE GARDEN LEASE/LAND VALUE SHARE OF		413,000,000		-
	IMO HOUSING CORPORATION		5,000,000		
	SUBTOTAL	-	1,217,531,512	-	-

IMO STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET- 2021

MINISTERIAL REVENUE DETAIL

HEAD 405 - RENT ON GOVERNMENT PROPERTY

Sub-Head	Details of Revenue	DRAFT Estimates	REVISED Estimates	Actual Rev.	Actual Rev
		2021	2020	2020	2019

0437-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE				
	LEASE RENT OF IMO CONCORDE HOTEL AND CASINO	-	-		
	LEASE RENT OF IMO HOTEL OKIGWE	-	-		
	LEASE RENT OF OGUTA LAKE RESORT	-	-		
	LEASE RENT OF GULF COURSE OGUTA	-	-		
	LEASE RENT OF CONFERENCE HALL OGUTA	-	-		
	LEASE RENT OF CHILDREN'S PARK	800,000	800,000	800,000	
	SUBTOTAL	800,000	800,000	-	-

IMO STATE GOVERNMENT OF NIGERIA
APPROVED BUDGET- 2021
MINISTERIAL REVENUE DETAIL
HEADS-0409-0414 - FEDERAL ALLOCATIONS

Sub-Head	Details of Revenue	DRAFT Estimates 2021	REVISED Estimates 2020	ACTUAL REV 2020	COVID-19 RESPONSIVE
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MINISTRY OF FINANCE					
11010101	STATUTORY ALLOCATION FROM FEDERATION	32,325,871,061	33,288,448,381	16,162,935,530	
11010201	VALUE ADDED TAX (VAT)	13,880,679,997	18,428,598,226	6,940,339,998	
11010303	EXCESS CRUDE ALLOCATION	-	-	-	
11010304	13% DERIVATION FUND	9,765,510,441	5,360,590,597	4,882,755,220	
	OTHER EXTERNAL FUNDS	-	2,219,000,000	-	-
413	RURAL ELECTRIFICATION REFUND	-	10e	-	-
414	ECOLOGICAL FUND/ECOLOGICAL REFUND	-	10e	-	-
415	FOREX EQUALIZATION ACCT	-	-	-	-
416	BUDGET AUGUMENTATION	-	10e	-	-
418	REFUND FOR FEDERAL ROAD CONSTRUCTION	-	10e	-	-
12021211	EXCHANGE GAIN DIFFERENCE	4,808,053,103	49,000,000	2,404,026,551	-
420	NNPC REFUND	-	10e	-	-
421	SOVEREIGN WEALTH FUND	-	2,100,000,000	-	-
422	OTHERS: FOREX EQUALIZATION ACCOUNT	-	70,000,000	-	-
423	JAAC (IMO STATE UNIVERSAL BASIC EDUCATION BOARD)	-	0	-	-
14070101	EXCESS BANK CHARGES	9,656,977	10e	4,828,489	-
425	OTHERS: (PARIS CLUB REFUND)	-	-	-	-
426		-	-	-	-
TOTAL		60,789,771,579	59,296,637,205	27,986,030,748	-

SUMMARY: ALLOCATION FROM FEDERATION ACCOUNT					
	TOTAL: MINISTRY OF FINANCE	60,789,771,579	59,296,637,205	27,986,030,748	-