



INTRODUCTION

This report is the Imo State 2026 Approved Budget tagged Budget of Economic Breakthrough of 3R Government of His Excellency Dist. Sen. Hope Uzodimma intentionally prepared by the Ministry of Budget, Economic Planning & Statistics. The present Government led by His Excellency, Senator Hope Uzodimma imbibes the principles of transparency, openness and, accountability of stewardship to the people of Imo State. This Budget will create sustainable economic opportunities, and open up avenues for Imolites to accomplish their desires and aspirations. It is prepared in compliance with National Chart of Account to engender transparency and accountability. In addition, careful assumptions were drawn after appraisal of the global economic trend that inform both our economic and fiscal updates for the 2026 budget.

It is encouraging that despite the numerous economic challenges inherent in the present administration, the global economic situation in the Country and Security challenges in Imo State, the Imo State Government has maintained a substantive economic stability. Hence, much has been achieved through prudent economic management and financial prowess of the present administration ably led by His Excellency, Senator Hope Uzodimma.

I wish to thank the staff of Ministry Budget, Economic Planning & Statistics who painstakingly put together this Budget and all the MDAs for their inputs in accordance with the SABER AND HOPE GOV (EDU & PHC) requirements of World Bank.

This approved Budget Document is produced by Ministry of Budget, Economic Planning & statistics and published in the Imo State website on www.imostate.gov.ng.

Hon. Anyanwu Anselem
Hon Commissioner,
Ministry of Budget, Economic Planning & Statistics

CONTENTS

Page

INTRODUCTION

1

BUDGET SUMMARY	2
KEY BUDGET METRICS	3
REVENUE BY MDA	4
EXPENDITURE BY MDA	5 ---7
TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION	8
RECURRENT REVENUE BY ADMINISTRATIVE CLASSIFICATION	9
CAPITAL RECIEPT BY ADMINISTRATIVE CLASSIFICATION	10
REVENUE BY ECONOMIC CLASSIFICATION	11
CAPITAL RECIEPT BY ITEM	12
REVENUE & EXPENDITURER BY FUND	13
TOTAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION	14-15
OTHER NON- DEBT RECURRENT EXPENDITURE BY FUNDS SOURCE	16
DEBT SERVICE EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION	17
CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION	18
EXPENDITURE BY ECONOMIC CLASSIFICATION	19—20
TOTAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION	21
PERSONNEL EXPENDITURE BY FUNCTIONAL CLASSIFICATION	22
OTHER NON-DEBT EXPENDITURE BY FUNCTIONAL CLASSIFICATION	23
DEBT SERVICE EXPENDITURE BY FUNCTIONAL CLASSIFICATION	24
CAPITAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION	25
TOTAL EXPENDITURE BY LOCATION	26

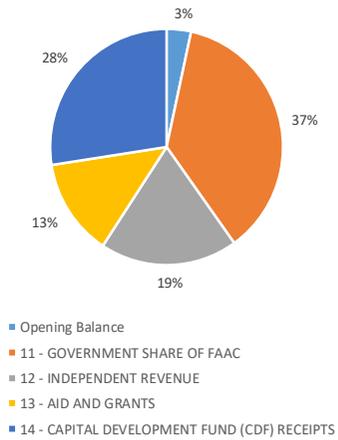
PERSONNEL EXPENDITURE BY LOCATION	27
OTHER NON-DEBT RECURRENT EXPENDITURE BY LOCATION	28
DEBT SERVICE EXPENDITURE BY LOCATION	29
CAPITAL EXPENDITURE BY LOCATION	30
TOTAL EXPENDITURE BY PROGRAM	31
PERSONNEL EXPENDITURE BY PROGRAMME	32
OTHER NON-DEBT RECURRENT EXPENDITURE BY PROGRAMME	33
DEBT SERVICE EXPENDITURE BY PROGRAMME	34
CAPITAL EXPENDITURE BY PROGRAMME	35
HEALTH CAPITAL EXPENDITURE BY PROGRAMME	36
CAPITAL EXPENDITURE BY PROJECTS	37-46

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) Summary

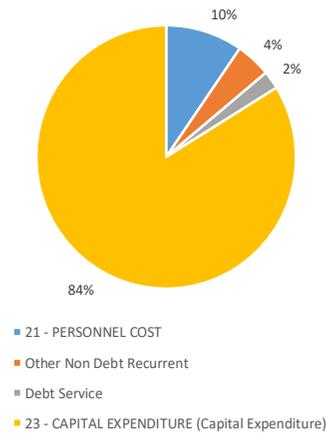
Item	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Opening Balance			85,780,963,910.41	50,000,000,000.00	
Recurrent Revenue	335,731,187,206.00	335,731,187,206.00	289,721,965,167.48	823,271,261,598.54	3,380,000,000.00
11 - GOVERNMENT SHARE OF FAAC	293,154,121,949.00	293,154,121,949.00	265,818,992,877.53	541,515,870,422.00	-
12 - INDEPENDENT REVENUE	42,577,065,257.00	42,577,065,257.00	23,902,972,289.95	281,755,391,176.54	3,380,000,000.00
Recurrent Expenditure	112,302,000,000.00	112,302,000,000.00	76,985,150,075.35	238,499,999,653.43	2,558,964,826.60
21 - PERSONNEL COST	67,402,000,000.00	67,402,000,000.00	29,324,071,990.57	141,488,675,694.39	-
22 - OTHER RECURRENT COSTS, of which:	44,900,000,000.00	44,900,000,000.00	47,661,078,084.78	97,011,323,959.05	2,558,964,826.60
<i>Other Non Debt Recurrent</i>	<i>41,604,210,395.64</i>	<i>41,604,210,395.64</i>	<i>25,921,166,333.09</i>	<i>64,137,627,326.57</i>	<i>2,558,964,826.60</i>
<i>Debt Service</i>	<i>3,295,789,604.36</i>	<i>3,295,789,604.36</i>	<i>21,739,911,751.69</i>	<i>32,873,696,632.48</i>	-
Transfer to Capital Account	223,429,187,206.00	223,429,187,206.00	298,517,779,002.55	634,771,261,945.11	821,035,173.40
Other Receipts	471,356,854,014.00	471,356,854,014.00	-	600,949,590,257.93	-
13 - AID AND GRANTS	43,217,692,793.84	43,217,692,793.84	-	196,399,699,317.25	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	428,139,161,220.16	428,139,161,220.16	-	404,549,890,940.68	-
23 - CAPITAL EXPENDITURE (Capital Expenditure)	694,786,041,220.00	694,786,041,220.00	265,097,616,979.13	1,235,720,852,203.04	-
Total Revenue (including OB)	807,088,041,220.00	807,088,041,220.00	375,502,929,077.89	1,474,220,851,856.47	3,380,000,000.00
Total Expenditure	807,088,041,220.00	807,088,041,220.00	342,082,767,054.48	1,474,220,851,856.47	2,558,964,826.60
Closing Balance	0	0	33,420,162,023.42	-	821,035,173.40

Key Budget Metrics: Imo State 2026 Approved Budget

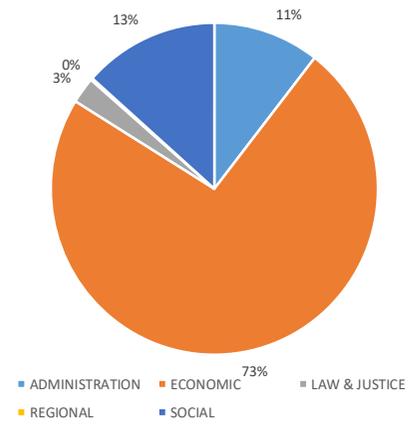
Revenue by Economic



Expenditure by Economic



Expenditure Administrative Sector



Imo State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	541,515,870,422.00	281,755,391,176.54	823,271,261,598.54	196,399,699,317.25	404,549,890,940.68	600,949,590,257.93	1,424,220,851,856.47
010000000000	Administrative Sector	-	14,807,399,889.00	14,807,399,889.00	-	-	-	14,807,399,889.00
011100000000	Governors Office	-	8,992,107,000.00	8,992,107,000.00	-	-	-	8,992,107,000.00
011100100100	Office Of The Executive Governor	-	8,992,107,000.00	8,992,107,000.00	-	-	-	8,992,107,000.00
011200000000	Imo State House of Assembly	-	894,524,490.00	894,524,490.00	-	-	-	894,524,490.00
011200300100	Imo State House of Assembly	-	892,519,750.00	892,519,750.00	-	-	-	892,519,750.00
011200400100	House of Assembly Service Commission	-	2,004,740.00	2,004,740.00	-	-	-	2,004,740.00
012300000000	Ministry Of Information, Public Orientation and Strategy	-	1,166,733,405.00	1,166,733,405.00	-	-	-	1,166,733,405.00
012300100100	Ministry Of Information, Public Orientation and Strategy	-	1,166,733,405.00	1,166,733,405.00	-	-	-	1,166,733,405.00
012400000000	Ministry Of Homeland Security and Vigilante Affairs	-	208,249,994.00	208,249,994.00	-	-	-	208,249,994.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs	-	208,249,994.00	208,249,994.00	-	-	-	208,249,994.00
012500000000	Office Of The Head Of Service	-	178,300,000.00	178,300,000.00	-	-	-	178,300,000.00
012500100100	Office Of The Head Of Service	-	178,300,000.00	178,300,000.00	-	-	-	178,300,000.00
014000000000	Office Of The Auditor General	-	17,320,000.00	17,320,000.00	-	-	-	17,320,000.00
014000100100	Office Of The Auditor General - State	-	16,720,000.00	16,720,000.00	-	-	-	16,720,000.00
014000300100	Audit Service Commission	-	600,000.00	600,000.00	-	-	-	600,000.00
014700000000	Civil Service Commission	-	7,415,000.00	7,415,000.00	-	-	-	7,415,000.00
014700100100	Civil Service Commission	-	7,415,000.00	7,415,000.00	-	-	-	7,415,000.00
014900000000	Local Government Service Commission	-	24,080,000.00	24,080,000.00	-	-	-	24,080,000.00
014900100100	Local Government Service Commission	-	24,080,000.00	24,080,000.00	-	-	-	24,080,000.00
014800000000	Imo State Independent Electoral Commission	-	3,027,220,000.00	3,027,220,000.00	-	-	-	3,027,220,000.00
014800100100	Imo State Independent Electoral Commission	-	3,027,220,000.00	3,027,220,000.00	-	-	-	3,027,220,000.00
016100000000	Office Of The Secretary To The State Govt	-	280,350,000.00	280,350,000.00	-	-	-	280,350,000.00
016100100100	Office Of The Secretary To The State Govt	-	280,350,000.00	280,350,000.00	-	-	-	280,350,000.00
016300000000	Ministry of Special Duties	-	11,100,000.00	11,100,000.00	-	-	-	11,100,000.00
016300100100	Ministry of Special Duties	-	11,100,000.00	11,100,000.00	-	-	-	11,100,000.00
020000000000	Economic Sector	541,515,870,422.00	229,743,142,699.34	771,259,013,121.34	196,399,699,317.25	404,549,890,940.68	600,949,590,257.93	1,372,208,603,379.27
021500000000	Ministry Of Agriculture and Food Security	-	4,759,798,000.00	4,759,798,000.00	-	-	-	4,759,798,000.00
021500100100	Ministry Of Agriculture and Food Security	-	4,759,798,000.00	4,759,798,000.00	-	-	-	4,759,798,000.00
027000000000	Ministry of Livestock Development	-	61,245,000.00	61,245,000.00	-	-	-	61,245,000.00
027000100100	Ministry of Livestock Development	-	61,245,000.00	61,245,000.00	-	-	-	61,245,000.00
022000000000	Ministry Of Finance	541,515,870,422.00	62,201,866,206.66	603,717,736,628.66	-	-	-	603,717,736,628.66
022000100100	Ministry Of Finance	541,515,870,422.00	1,363,516,206.66	542,879,386,628.66	-	-	-	542,879,386,628.66
022000800100	Imo State Internal Revenue Service	-	60,838,350,000.00	60,838,350,000.00	-	-	-	60,838,350,000.00
022200000000	Ministry Of Trade, Commerce and Investment	-	3,524,904,486.46	3,524,904,486.46	-	-	-	3,524,904,486.46
022200100100	Ministry Of Trade, Commerce and Investment	-	3,524,904,486.46	3,524,904,486.46	-	-	-	3,524,904,486.46
022800000000	Ministry Of Science, Technology and Innovation and En	-	55,250,000.00	55,250,000.00	-	-	-	55,250,000.00
022800100100	Ministry Of Science, Technology and Innovation and Engineering	-	55,250,000.00	55,250,000.00	-	-	-	55,250,000.00
022900000000	Ministry Of Transport	-	772,033,000.00	772,033,000.00	-	-	-	772,033,000.00
022900100100	Ministry Of Transport	-	772,033,000.00	772,033,000.00	-	-	-	772,033,000.00
023200000000	MINISTRY OF PETROLEUM and Natural Gas Developmer	-	306,560,000.00	306,560,000.00	-	-	-	306,560,000.00
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	-	306,560,000.00	306,560,000.00	-	-	-	306,560,000.00
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	-	683,515,000.00	683,515,000.00	-	-	-	683,515,000.00
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	-	683,515,000.00	683,515,000.00	-	-	-	683,515,000.00
023400000000	Ministry Of Works & Infrastrutural Development	-	17,493,007,814.00	17,493,007,814.00	-	-	-	17,493,007,814.00
023400100100	Ministry Of Works & Infrastrutural Development	-	17,360,607,814.00	17,360,607,814.00	-	-	-	17,360,607,814.00
023400200100	Office Of The Surveyor General	-	132,400,000.00	132,400,000.00	-	-	-	132,400,000.00

02310000000	Ministry Of Power and Electrification	-	2,846,190,758.00	2,846,190,758.00	-	-	-	2,846,190,758.00
023100100100	Ministry Of Power and Electrification	-	424,107,228.00	424,107,228.00	-	-	-	424,107,228.00
023100100200	Imo State Electricity Regulatory Commission	-	2,422,083,530.00	2,422,083,530.00	-	-	-	2,422,083,530.00
02360000000	Ministry Of Tourism, Hospitality and Culture	-	2,674,687,500.00	2,674,687,500.00	-	-	-	2,674,687,500.00
023600100100	Ministry Of Tourism, Hospitality and Culture	-	2,674,687,500.00	2,674,687,500.00	-	-	-	2,674,687,500.00
02380000000	Ministry Of Budget, Economic Planning & Statistics	-	48,000,000.00	48,000,000.00	196,399,699,317.25	404,549,890,940.68	600,949,590,257.93	600,997,590,257.93
023800100100	Ministry Of Budget, Economic Planning & Statistics	-	48,000,000.00	48,000,000.00	196,399,699,317.25	404,549,890,940.68	600,949,590,257.93	600,997,590,257.93
02520000000	Ministry Of Water Resources	-	3,306,517,454.22	3,306,517,454.22	-	-	-	3,306,517,454.22
025200100100	Ministry Of Water Resources	-	3,306,517,454.22	3,306,517,454.22	-	-	-	3,306,517,454.22
02530000000	Ministry Of Housing and Urban Renewal and New Cities	-	2,425,447,380.00	2,425,447,380.00	-	-	-	2,425,447,380.00
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	-	2,425,447,380.00	2,425,447,380.00	-	-	-	2,425,447,380.00
02600000000	Ministry Of Lands and Physical Planning	-	125,679,320,100.00	125,679,320,100.00	-	-	-	125,679,320,100.00
026000100100	Ministry Of Lands and Physical Planning	-	125,679,320,100.00	125,679,320,100.00	-	-	-	125,679,320,100.00
02720000000	Ministry Of Entrepreneurship, Skill Acquisition & Social	-	4,000,000.00	4,000,000.00	-	-	-	4,000,000.00
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsi	-	4,000,000.00	4,000,000.00	-	-	-	4,000,000.00
02760000000	Ministry of Digital Economy and E-Government	-	2,900,800,000.00	2,900,800,000.00	-	-	-	2,900,800,000.00
027600100100	Ministry of Digital Economy and E-Government	-	2,900,800,000.00	2,900,800,000.00	-	-	-	2,900,800,000.00
03000000000	Law and Justice Sector	-	796,021,000.00	796,021,000.00	-	-	-	796,021,000.00
03180000000	Judiciary	-	246,031,000.00	246,031,000.00	-	-	-	246,031,000.00
031800100100	Judicial Service Commission	-	8,081,000.00	8,081,000.00	-	-	-	8,081,000.00
031800200100	Judiciary - High Court	-	215,100,000.00	215,100,000.00	-	-	-	215,100,000.00
031800300100	Judiciary - Customary Court of Appeal	-	22,850,000.00	22,850,000.00	-	-	-	22,850,000.00
03260000000	Ministry Of Justice and Attorney General	-	549,990,000.00	549,990,000.00	-	-	-	549,990,000.00
032600100100	Ministry Of Justice and Attorney General	-	509,665,000.00	509,665,000.00	-	-	-	509,665,000.00
032600200100	Law Reform Commission	-	35,715,000.00	35,715,000.00	-	-	-	35,715,000.00
032600300100	Legal Aid Council	-	4,610,000.00	4,610,000.00	-	-	-	4,610,000.00
04000000000	Regional Sector	-	61,550,000.00	61,550,000.00	-	-	-	61,550,000.00
04580000000	Ministry of Niger Delta	-	61,550,000.00	61,550,000.00	-	-	-	61,550,000.00
045800100100	Ministry of Niger Delta	-	61,550,000.00	61,550,000.00	-	-	-	61,550,000.00
05000000000	Social Services Sector	-	36,347,277,588.20	36,347,277,588.20	-	-	-	36,347,277,588.20
05130000000	Ministry of Youth Development and Talent Hunt	-	113,228,200.00	113,228,200.00	-	-	-	113,228,200.00
051300100100	Ministry of Youth Development and Talent Hunt	-	113,228,200.00	113,228,200.00	-	-	-	113,228,200.00
05140000000	Ministry Of Women Affairs and Vulnerable Groups	-	20,165,000.00	20,165,000.00	-	-	-	20,165,000.00
051400100100	Ministry Of Women Affairs and Social Welfare	-	20,165,000.00	20,165,000.00	-	-	-	20,165,000.00
05170000000	Ministry Of Education, Primary, and Secondary	-	4,784,002,684.20	4,784,002,684.20	-	-	-	4,784,002,684.20
051700100100	Ministry Of Education, Primary and Secondary	-	4,784,002,684.20	4,784,002,684.20	-	-	-	4,784,002,684.20
05770000000	Ministry of Tertiary and Technical Education	-	23,260,107,996.00	23,260,107,996.00	-	-	-	23,260,107,996.00
057700100100	Ministry of Tertiary and Technical Education	-	23,260,107,996.00	23,260,107,996.00	-	-	-	23,260,107,996.00
05210000000	Ministry Of Health	-	6,287,345,708.00	6,287,345,708.00	-	-	-	6,287,345,708.00
052100100100	Ministry Of Health	-	6,287,345,708.00	6,287,345,708.00	-	-	-	6,287,345,708.00
05350000000	Ministry Of Environment and Sanitation	-	1,465,870,000.00	1,465,870,000.00	-	-	-	1,465,870,000.00
053500100100	Ministry Of Environment and Sanitation	-	1,465,870,000.00	1,465,870,000.00	-	-	-	1,465,870,000.00
05510000000	Ministry of Local Govt, Community and Chieftaincy Affa	-	368,780,000.00	368,780,000.00	-	-	-	368,780,000.00
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	-	26,220,000.00	26,220,000.00	-	-	-	26,220,000.00
055100100200	Ministry of Rural Development & Economic Empowerment	-	342,560,000.00	342,560,000.00	-	-	-	342,560,000.00
05390000000	Ministry of Sports	-	47,778,000.00	47,778,000.00	-	-	-	47,778,000.00
053900100100	Ministry of Sports	-	25,750,000.00	25,750,000.00	-	-	-	25,750,000.00
053900200100	Imo State Sports Commission	-	22,028,000.00	22,028,000.00	-	-	-	22,028,000.00

Imo State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	141,488,675,694.39	97,011,323,959.05	238,499,999,653.43	1,235,720,852,203.04	1,474,220,851,856.47
01000000000	Administrative Sector	49,475,224,135.45	27,119,678,484.48	76,594,902,619.93	78,451,717,269.00	155,046,619,888.93
01100000000	Governors Office	19,500,271,255.68	17,326,513,470.00	36,826,784,725.68	66,520,000,000.00	103,346,784,725.68
011100100100	Office Of The Executive Governor	19,155,024,031.55	15,919,848,470.00	35,074,872,501.55	66,520,000,000.00	101,594,872,501.55
011100100200	Office Of The Deputy Governor	345,247,224.13	1,406,665,000.00	1,751,912,224.13	-	1,751,912,224.13
0112000000000	Imo State House of Assembly	2,442,643,554.60	5,188,446,319.00	7,631,089,873.60	1,709,547,000.00	9,340,636,873.60
011200300100	Imo State House of Assembly	1,699,925,631.60	5,068,416,319.00	6,768,341,950.60	1,621,560,000.00	8,389,901,950.60
011200400100	House of Assembly Service Commission	742,717,923.00	120,030,000.00	862,747,923.00	87,987,000.00	950,734,923.00
0123000000000	Ministry Of Information, Public Orietation and Strategy	1,197,843,082.38	199,810,000.00	1,397,653,082.38	578,170,269.00	1,975,823,351.38
012300100100	Ministry Of Information, Public Orietation and Strategy	1,197,843,082.38	199,810,000.00	1,397,653,082.38	578,170,269.00	1,975,823,351.38
0124000000000	Ministry Of Homeland Security and Vigilante Affairs	168,610,477.50	1,544,432,000.00	1,713,042,477.50	500,000,000.00	2,213,042,477.50
012400100100	Ministry Of Homeland Security and Vigilante Affairs	168,610,477.50	1,544,432,000.00	1,713,042,477.50	500,000,000.00	2,213,042,477.50
0125000000000	Office Of The Head Of Service	21,969,630,811.98	263,113,754.70	22,232,744,566.68	1,396,000,000.00	23,628,744,566.68
012500100100	Office Of The Head Of Service	21,969,630,811.98	263,113,754.70	22,232,744,566.68	1,396,000,000.00	23,628,744,566.68
0140000000000	Office Of The Auditor General	964,422,924.00	350,615,000.00	1,315,037,924.00	589,000,000.00	1,904,037,924.00
014000100100	Office Of The Auditor General - State	496,832,523.15	285,510,000.00	782,342,523.15	589,000,000.00	1,371,342,523.15
014000300100	Audit Service Commission	467,590,400.85	65,105,000.00	532,695,400.85	-	532,695,400.85
0147000000000	Civil Service Commission	455,422,052.40	189,464,605.00	644,886,657.40	250,000,000.00	894,886,657.40
014700100100	Civil Service Commission	455,422,052.40	189,464,605.00	644,886,657.40	250,000,000.00	894,886,657.40
0149000000000	Local Government Service Commission	322,988,567.10	132,421,327.00	455,409,894.10	1,000,000,000.00	1,455,409,894.10
014900100100	Local Government Service Commission	322,988,567.10	132,421,327.00	455,409,894.10	1,000,000,000.00	1,455,409,894.10
0148000000000	Imo State Independent Electoral Commission	683,145,230.70	1,472,885,270.86	2,156,030,501.56	540,000,000.00	2,696,030,501.56
014800100100	Imo State Independent Electoral Commission	683,145,230.70	1,472,885,270.86	2,156,030,501.56	540,000,000.00	2,696,030,501.56
0161000000000	Office Of The Secretary To The State Govt	1,139,621,674.08	353,712,333.25	1,493,334,007.33	869,000,000.00	2,362,334,007.33
016100100100	Office Of The Secretary To The State Govt	1,139,621,674.08	353,712,333.25	1,493,334,007.33	869,000,000.00	2,362,334,007.33
0162000000000	Ministry of Special Projects	293,284,419.98	-	293,284,419.98	4,000,000,000.00	4,293,284,419.98
016200100100	Ministry of Special Projects	293,284,419.98	-	293,284,419.98	4,000,000,000.00	4,293,284,419.98
0163000000000	Ministry of Special Duties	337,340,085.08	98,264,404.67	435,604,489.75	500,000,000.00	935,604,489.75
016300100100	Ministry of Special Duties	337,340,085.08	98,264,404.67	435,604,489.75	500,000,000.00	935,604,489.75
0200000000000	Economic Sector	26,072,464,790.71	48,783,603,754.93	74,856,068,545.64	1,006,140,327,124.04	1,080,996,395,669.68
0215000000000	Ministry Of Agriculture and Food Security	1,089,269,681.08	479,087,000.00	1,568,356,681.08	13,506,503,669.28	15,074,860,350.36
021500100100	Ministry Of Agriculture and Food Security	1,089,269,681.08	479,087,000.00	1,568,356,681.08	13,506,503,669.28	15,074,860,350.36
0270000000000	Ministry of Livestock Development	1,091,483,678.78	257,416,669.28	1,348,900,348.06	7,000,000,000.00	8,348,900,348.06
027000100100	Ministry of Livestock Development	1,091,483,678.78	257,416,669.28	1,348,900,348.06	7,000,000,000.00	8,348,900,348.06
0220000000000	Ministry Of Finance	6,282,939,748.29	38,531,154,094.48	44,814,093,842.77	17,440,000,000.00	62,254,093,842.77
022000100100	Ministry Of Finance	6,090,356,372.98	37,798,696,614.48	43,889,052,987.46	17,440,000,000.00	61,329,052,987.46
022000800100	Imo State Internal Revenue Service	192,583,375.31	732,457,480.00	925,040,855.31	-	925,040,855.31
0222000000000	Ministry Of Trade, Commerce and Investment	1,663,924,872.88	311,450,285.00	1,975,375,157.88	650,000,000.00	2,625,375,157.88
022200100100	Ministry Of Trade, Commerce and Investment	1,663,924,872.88	311,450,285.00	1,975,375,157.88	650,000,000.00	2,625,375,157.88
0228000000000	Ministry Of Science, Technology and Innovation and En	600,924,765.38	69,405,000.00	670,329,765.38	1,300,000,000.00	1,970,329,765.38
022800100100	Ministry Of Science, Technology and Innovation and Engineering	600,924,765.38	69,405,000.00	670,329,765.38	1,300,000,000.00	1,970,329,765.38
0229000000000	Ministry Of Transport	752,673,777.78	66,309,240.56	818,983,018.34	1,910,000,000.00	2,728,983,018.34
022900100100	Ministry Of Transport	752,673,777.78	66,309,240.56	818,983,018.34	1,910,000,000.00	2,728,983,018.34
0232000000000	MINISTRY OF PETROLEUM and Natural Gas Developm	566,753,530.28	318,035,000.00	884,788,530.28	110,000,000.00	994,788,530.28
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	566,753,530.28	318,035,000.00	884,788,530.28	110,000,000.00	994,788,530.28
0233000000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	459,637,921.58	308,565,492.78	768,203,414.36	4,270,000,000.00	5,038,203,414.36
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	459,637,921.58	308,565,492.78	768,203,414.36	4,270,000,000.00	5,038,203,414.36
0234000000000	Ministry Of Works & Infrastrutural Development	2,024,053,928.78	435,412,500.00	2,459,466,428.78	699,063,918,484.17	701,523,384,912.95
023400100100	Ministry Of Works & Infrastrutural Development	1,496,532,123.68	299,612,500.00	1,796,144,623.68	698,163,918,484.17	699,960,063,107.85
023400200100	Office Of The Surveyor General	527,521,805.10	135,800,000.00	663,321,805.10	900,000,000.00	1,563,321,805.10
0231000000000	Ministry Of Power and Electrification	1,402,255,984.43	1,549,868,050.53	2,952,124,034.96	192,535,803,078.34	195,487,927,113.30
023100100100	Ministry Of Power and Electrification	904,044,153.38	1,029,615,707.75	1,933,659,861.13	190,451,803,078.34	192,385,462,939.47
023100100200	Imo State Electricity Regulatory Commission	498,211,831.05	520,252,342.78	1,018,464,173.83	2,084,000,000.00	3,102,464,173.83
0236000000000	Ministry Of Tourism, Hospitality and Culture	1,148,829,244.18	473,185,219.00	1,622,014,463.18	1,200,000,000.00	2,822,014,463.18
023600100100	Ministry Of Tourism, Hospitality and Culture	1,148,829,244.18	473,185,219.00	1,622,014,463.18	1,200,000,000.00	2,822,014,463.18

02380000000	Ministry Of Budget, Economic Planning & Statistics	734,327,108.55	1,407,257,500.00	2,141,584,608.55	420,000,000.00	2,561,584,608.55
023800100100	Ministry Of Budget, Economic Planning & Statistics	734,327,108.55	1,407,257,500.00	2,141,584,608.55	420,000,000.00	2,561,584,608.55
02520000000	Ministry Of Water Resources	4,852,905,391.98	567,536,281.30	5,420,441,673.28	46,682,551,607.25	52,102,993,280.52
025200100100	Ministry Of Water Resources	4,852,905,391.98	567,536,281.30	5,420,441,673.28	46,682,551,607.25	52,102,993,280.52
02530000000	Ministry Of Housing and Urban Renewal and New Cities	731,646,342.78	70,670,285.00	802,316,627.78	10,000,000,000.00	10,802,316,627.78
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	731,646,342.78	70,670,285.00	802,316,627.78	10,000,000,000.00	10,802,316,627.78
02600000000	Ministry Of Lands and Physical Planning	1,956,981,270.38	362,355,000.00	2,319,336,270.38	830,000,000.00	3,149,336,270.38
026000100100	Ministry Of Lands and Physical Planning	1,956,981,270.38	362,355,000.00	2,319,336,270.38	830,000,000.00	3,149,336,270.38
02720000000	Ministry Of Entrepreneurship, Skill Acquisition & Social	422,238,765.38	3,471,550,285.00	3,893,789,050.38	6,471,550,285.00	10,365,339,335.38
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibility	422,238,765.38	3,471,550,285.00	3,893,789,050.38	6,471,550,285.00	10,365,339,335.38
02760000000	Ministry of Digital Economy and E-Government	291,618,778.28	104,345,852.00	395,964,630.28	2,750,000,000.00	3,145,964,630.28
027600100100	Ministry of Digital Economy and E-Government	291,618,778.28	104,345,852.00	395,964,630.28	2,750,000,000.00	3,145,964,630.28
03000000000	Law and Justice Sector	22,212,643,051.72	10,539,730,051.29	32,752,373,103.01	4,915,000,000.00	37,667,373,103.01
03180000000	Judiciary	18,237,507,251.24	9,242,360,251.29	27,479,867,502.53	4,415,000,000.00	31,894,867,502.53
031800100100	Judicial Service Commission	761,938,362.75	728,256,000.00	1,490,194,362.75	340,000,000.00	1,830,194,362.75
031800200100	Judiciary - High Court	9,230,582,831.38	6,931,304,251.29	16,161,887,082.67	3,130,000,000.00	19,291,887,082.67
031800300100	Judiciary - Customary Court of Appeal	8,244,986,057.11	1,582,800,000.00	9,827,786,057.11	945,000,000.00	10,772,786,057.11
03260000000	Ministry Of Justice and Attorney General	3,975,135,800.48	1,297,369,800.00	5,272,505,600.48	500,000,000.00	5,772,505,600.48
032600100100	Ministry Of Justice and Attorney General	3,858,553,756.88	1,254,785,800.00	5,113,339,556.88	500,000,000.00	5,613,339,556.88
032600200100	Law Reform Commission	116,582,043.60	42,584,000.00	159,166,043.60	-	159,166,043.60
04000000000	Regional Sector	98,190,707.40	150,221,000.00	248,411,707.40	2,600,000,000.00	2,848,411,707.40
04580000000	Ministry of Niger Delta	98,190,707.40	150,221,000.00	248,411,707.40	2,600,000,000.00	2,848,411,707.40
045800100100	Ministry of Niger Delta	98,190,707.40	150,221,000.00	248,411,707.40	2,600,000,000.00	2,848,411,707.40
05000000000	Social Services Sector	43,630,153,009.11	10,418,090,668.35	54,048,243,677.46	143,613,807,810.00	197,662,051,487.46
05130000000	Ministry of Youth Development and Talent Hunt	358,881,279.98	241,512,500.00	600,393,779.98	1,152,000,000.00	1,752,393,779.98
051300100100	Ministry of Youth Development and Talent Hunt	358,881,279.98	241,512,500.00	600,393,779.98	1,152,000,000.00	1,752,393,779.98
05140000000	Ministry Of Women Affairs and Vulnerable Groups	929,280,245.18	1,024,399,251.00	1,953,679,496.18	875,000,000.00	2,828,679,496.18
051400100100	Ministry Of Women Affairs and Social Welfare	929,280,245.18	1,024,399,251.00	1,953,679,496.18	875,000,000.00	2,828,679,496.18
05170000000	Ministry Of Education, Primary, and Secondary	11,000,488,971.38	2,314,131,500.00	13,314,620,471.38	24,115,155,521.00	37,429,775,992.38
051700100100	Ministry Of Education, Primary and Secondary	6,300,488,971.38	2,074,131,500.00	8,374,620,471.38	17,415,155,521.00	25,789,775,992.38
051700200100	Imo State Universal Basic Education Board	3,000,000,000.00	80,000,000.00	3,080,000,000.00	3,500,000,000.00	6,580,000,000.00
051700300100	Secondary Education Mgt Board	1,700,000,000.00	160,000,000.00	1,860,000,000.00	3,200,000,000.00	5,060,000,000.00
05770000000	Ministry of Tertiary and Technical Education	12,577,612,664.40	81,024,021.78	12,658,636,686.18	36,508,000,000.00	49,166,636,686.18
057700100100	Ministry of Tertiary and Technical Education	7,277,612,664.40	81,024,021.78	7,358,636,686.18	32,708,000,000.00	40,066,636,686.18
057700200100	Imo State University, Owerri	2,300,000,000.00	-	2,300,000,000.00	1,000,000,000.00	3,300,000,000.00
057700300100	Imo State Polytechnic, Omuma	1,200,000,000.00	-	1,200,000,000.00	800,000,000.00	2,000,000,000.00
057700500100	Kingsley Ozurumba University, Ogboko	1,300,000,000.00	-	1,300,000,000.00	-	1,300,000,000.00
057700600100	University of Innovation, Science and Technology, Omuma	500,000,000.00	-	500,000,000.00	2,000,000,000.00	2,500,000,000.00
05210000000	Ministry Of Health	13,352,341,046.28	4,322,156,000.00	17,674,497,046.28	52,656,847,289.00	70,331,344,335.28
052100100100	Ministry Of Health	11,852,341,046.28	3,272,156,000.00	15,124,497,046.28	45,306,847,289.00	60,431,344,335.28
052100200100	Health Mgt Board	150,000,000.00	100,000,000.00	250,000,000.00	250,000,000.00	500,000,000.00
052100300100	Imo State University Teaching Hospital, Orlu	700,000,000.00	300,000,000.00	1,000,000,000.00	1,200,000,000.00	2,200,000,000.00
052100400100	Imo State Specialist Hospital, Umuguma	250,000,000.00	350,000,000.00	600,000,000.00	2,100,000,000.00	2,700,000,000.00
052100500100	Imo State Primary Health Dev. Agency,Owerri	200,000,000.00	150,000,000.00	350,000,000.00	2,150,000,000.00	2,500,000,000.00
052100600100	Imo State Health Insurance Agency,Owerri	200,000,000.00	150,000,000.00	350,000,000.00	1,650,000,000.00	2,000,000,000.00
05350000000	Ministry Of Environment and Sanitation	1,328,039,499.08	238,382,668.57	1,566,422,167.64	10,000,000,000.00	11,566,422,167.64
053500100100	Ministry Of Environment and Sanitation	1,328,039,499.08	238,382,668.57	1,566,422,167.64	10,000,000,000.00	11,566,422,167.64
05540000000	Ministry of Humanitarian Affairs	249,831,345.38	630,392,227.00	880,223,572.38	1,800,000,000.00	2,680,223,572.38
055400100100	Ministry of Humanitarian Affairs	249,831,345.38	630,392,227.00	880,223,572.38	1,800,000,000.00	2,680,223,572.38
05510000000	Ministry of Local Govt, Community and Chieftaincy Affairs	846,468,315.08	194,675,000.00	1,041,143,315.08	15,196,805,000.00	16,237,948,315.08
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	611,923,951.88	87,870,000.00	699,793,951.88	90,000,000.00	789,793,951.88
055100100200	Ministry of Rural Development & Economic Empowerment	234,544,363.20	106,805,000.00	341,349,363.20	15,106,805,000.00	15,448,154,363.20
05390000000	Ministry of Sports	2,987,209,642.38	1,371,417,500.00	4,358,627,142.38	1,310,000,000.00	5,668,627,142.38
053900100100	Ministry of Sports	1,453,150,159.98	55,910,000.00	1,509,060,159.98	890,000,000.00	2,399,060,159.98
053900200100	Imo State Sports Commission	1,534,059,482.40	1,315,507,500.00	2,849,566,982.40	420,000,000.00	3,269,566,982.40

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Revenue	807,088,041,220.00	807,088,041,220.00	289,721,965,167.48	1,424,220,851,856.47	3,380,000,000.00
01000000000	Administrative Sector	6,878,572,546.00	6,878,572,546.00	258,318,784.60	14,807,399,889.00	3,380,000,000.00
01110000000	Governors Office	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
011100100100	Office Of The Executive Governor	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
01120000000	Imo State House of Assembly	891,888,750.00	891,888,750.00	2,581,000.00	894,524,490.00	-
011200300100	Imo State House of Assembly	889,893,750.00	889,893,750.00	2,581,000.00	892,519,750.00	-
011200400100	House of Assembly Service Commission	1,995,000.00	1,995,000.00	-	2,004,740.00	-
01230000000	Ministry Of Information, Public Orietation and Strategy	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	-
012300100100	Ministry Of Information, Public Orietation and Strategy	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	-
01240000000	Ministry Of Homeland Security and Vigilante Affairs	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	-
012400100100	Ministry Of Homeland Security and Vigilante Affairs	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	-
01250000000	Office Of The Head Of Service	-	-	-	178,300,000.00	-
012500100100	Office Of The Head Of Service	-	-	-	178,300,000.00	-
01400000000	Office Of The Auditor General	69,200,000.00	69,200,000.00	-	17,320,000.00	-
014000100100	Office Of The Auditor General - State	62,150,000.00	62,150,000.00	-	16,720,000.00	-
014000300100	Audit Service Commission	7,050,000.00	7,050,000.00	-	600,000.00	-
01470000000	Civil Service Commission	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	-
014700100100	Civil Service Commission	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	-
01490000000	Local Government Service Commission	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	-
014900100100	Local Government Service Commission	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	-
01480000000	Imo State Independent Electoral Commission	11,217,250.00	11,217,250.00	-	3,027,220,000.00	-
014800100100	Imo State Independent Electoral Commission	11,217,250.00	11,217,250.00	-	3,027,220,000.00	-
01610000000	Office Of The Secretary To The State Govt	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	-
016100100100	Office Of The Secretary To The State Govt	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	-
01630000000	Ministry of Special Duties	12,300,000.00	12,300,000.00	-	11,100,000.00	-
016300100100	Ministry of Special Duties	12,300,000.00	12,300,000.00	-	11,100,000.00	-
02000000000	Economic Sector	787,172,439,602.62	787,172,439,602.62	286,853,726,680.27	1,372,208,603,379.27	-
02150000000	Ministry Of Agriculture and Food Security	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	-
021500100100	Ministry Of Agriculture and Food Security	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	-
02700000000	Ministry of Livestock Development	-	-	-	61,245,000.00	-
027000100100	Ministry of Livestock Development	-	-	-	61,245,000.00	-
02200000000	Ministry Of Finance	298,059,372,442.00	298,059,372,442.00	285,038,984,892.68	603,717,736,628.66	-
022000100100	Ministry Of Finance	293,504,037,559.00	293,504,037,559.00	266,678,039,493.46	542,879,386,628.66	-
022000800100	Imo State Internal Revenue Service	4,555,334,883.00	4,555,334,883.00	18,360,945,399.22	60,838,350,000.00	-
02220000000	Ministry Of Trade, Commerce and Investment	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	-
022200100100	Ministry Of Trade, Commerce and Investment	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	-
02280000000	Ministry Of Science, Technology and Innovation and Engineering Services	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	-
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	-
02290000000	Ministry Of Transport	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	-
022900100100	Ministry Of Transport	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	-
02320000000	MINISTRY OF PETROLEUM and Natural Gas Development	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	-
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	-
02330000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	-
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	-
02340000000	Ministry Of Works & Infrastrutural Development	3,945,345,274.00	3,945,345,274.00	6,412,775.00	17,493,007,814.00	-
023400100100	Ministry Of Works & Infrastrutural Development	3,813,475,274.00	3,813,475,274.00	6,412,775.00	17,360,607,814.00	-
023400200100	Office Of The Surveyor General	131,870,000.00	131,870,000.00	-	132,400,000.00	-
02310000000	Ministry Of Power and Electrification	2,171,348,642.00	2,171,348,642.00	-	2,846,190,758.00	-

023100100100	Ministry Of Power and Electrification	306,453,936.00	306,453,936.00	-	424,107,228.00	-
023100100200	Imo State Electricity Regulatory Commission	1,864,894,706.00	1,864,894,706.00	-	2,422,083,530.00	-
023600000000	Ministry Of Tourism, Hospitality and Culture	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	-
023600100100	Ministry Of Tourism, Hospitality and Culture	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	-
023800000000	Ministry Of Budget, Economic Planning & Statistics	471,356,854,014.00	471,356,854,014.00	1,826,000.00	600,997,590,257.93	-
023800100100	Ministry Of Budget, Economic Planning & Statistics	471,356,854,014.00	471,356,854,014.00	1,826,000.00	600,997,590,257.93	-
025200000000	Ministry Of Water Resources	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	-
025200100100	Ministry Of Water Resources	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	-
025300000000	Ministry Of Housing and Urban Renewal and New Cities Deceloment	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	-
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	-
026000000000	Ministry Of Lands and Physical Planning	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	-
026000100100	Ministry Of Lands and Physical Planning	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	-
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	-	-	2,788,004.00	4,000,000.00	-
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	-	-	2,788,004.00	4,000,000.00	-
027600000000	Ministry of Digital Economy and E-Government	626,199,999.00	626,199,999.00	-	2,900,800,000.00	-
027600100100	Ministry of Digital Economy and E-Government	626,199,999.00	626,199,999.00	-	2,900,800,000.00	-
030000000000	Law and Justice Sector	743,352,089.00	743,352,089.00	243,345,565.15	796,021,000.00	-
031800000000	Judiciary	369,117,500.00	369,117,500.00	226,353,794.18	246,031,000.00	-
031800100100	Judicial Service Commission	1,580,000.00	1,580,000.00	36,000.00	8,081,000.00	-
031800200100	Judiciary - High Court	200,237,500.00	200,237,500.00	184,451,874.07	215,100,000.00	-
031800300100	Judiciary - Customary Court of Appeal	167,300,000.00	167,300,000.00	41,865,920.11	22,850,000.00	-
032600000000	Ministry Of Justice and Attorney General	374,234,589.00	374,234,589.00	16,991,770.97	549,990,000.00	-
032600100100	Ministry Of Justice and Attorney General	313,705,000.00	313,705,000.00	16,991,770.97	509,665,000.00	-
032600200100	Law Reform Commission	47,359,589.00	47,359,589.00	-	35,715,000.00	-
032600300100	Legal Aid Council	13,170,000.00	13,170,000.00	-	4,610,000.00	-
040000000000	Regional Sector	153,100,000.00	153,100,000.00	-	61,550,000.00	-
045800000000	Ministry of Niger Delta	153,100,000.00	153,100,000.00	-	61,550,000.00	-
045800100100	Ministry of Niger Delta	153,100,000.00	153,100,000.00	-	61,550,000.00	-
050000000000	Social Services Sector	12,140,576,982.38	12,140,576,982.38	2,366,574,137.46	36,347,277,588.20	-
051300000000	Ministry of Youth Development and Talent Hunt	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	-
051300100100	Ministry of Youth Development and Talent Hunt	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	-
051400000000	Ministry Of Women Affairs and Vulnerable Groups	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	-
051400100100	Ministry Of Women Affairs and Social Welfare	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	-
051700000000	Ministry Of Education, Primary, and Secondary	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	-
051700100100	Ministry Of Education, Primary and Secondary	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	-
057700000000	Ministry of Tertiary and Technical Education	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	-
057700100100	Ministry of Tertiary and Technical Education	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	-
052100000000	Ministry Of Health	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	-
052100100100	Ministry Of Health	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	-
053500000000	Ministry Of Environment and Sanitation	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	-
053500100100	Ministry Of Environment and Sanitation	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	-
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	150,780,999.43	150,780,999.43	40,699,408.75	368,780,000.00	-
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	76,081,000.00	76,081,000.00	40,699,408.75	26,220,000.00	-
055100100200	Ministry of Rural Development & Economic Empowerment	74,699,999.43	74,699,999.43	-	342,560,000.00	-
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	2,461,763,473.00	2,461,763,473.00	-	-	-
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	2,461,763,473.00	2,461,763,473.00	-	-	-
053900000000	Ministry of Sports	702,530,000.00	702,530,000.00	1,924,125.00	47,778,000.00	-
053900100100	Ministry of Sports	545,750,000.00	545,750,000.00	-	25,750,000.00	-
053900200100	Imo State Sports Commission	156,780,000.00	156,780,000.00	1,924,125.00	22,028,000.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Recurrent Revenue	335,731,187,206.00	335,731,187,206.00	289,721,965,167.48	823,271,261,598.54	3,380,000,000.00
010000000000	Administrative Sector	6,878,572,546.00	6,878,572,546.00	258,318,784.60	14,807,399,889.00	3,380,000,000.00
011100000000	Governors Office	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
011100100100	Office Of The Executive Governor	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
011200000000	Imo State House of Assembly	891,888,750.00	891,888,750.00	2,581,000.00	894,524,490.00	-
011200300100	Imo State House of Assembly	889,893,750.00	889,893,750.00	2,581,000.00	892,519,750.00	-
011200400100	House of Assembly Service Commission	1,995,000.00	1,995,000.00	-	2,004,740.00	-
012300000000	Ministry Of Information, Public Orietation and Strategy	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	-
012300100100	Ministry Of Information, Public Orietation and Strategy	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	-
012400000000	Ministry Of Homeland Security and Vigilante Affairs	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	-
012400100100	Ministry Of Homeland Security and Vigilante Affairs	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	-
012500000000	Office Of The Head Of Service	-	-	-	178,300,000.00	-
012500100100	Office Of The Head Of Service	-	-	-	178,300,000.00	-
014000000000	Office Of The Auditor General	69,200,000.00	69,200,000.00	-	17,320,000.00	-
014000100100	Office Of The Auditor General - State	62,150,000.00	62,150,000.00	-	16,720,000.00	-
014000300100	Audit Service Commission	7,050,000.00	7,050,000.00	-	600,000.00	-
014700000000	Civil Service Commission	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	-
014700100100	Civil Service Commission	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	-
014900000000	Local Government Service Commission	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	-
014900100100	Local Government Service Commission	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	-
014800000000	Imo State Independent Electoral Commission	11,217,250.00	11,217,250.00	-	3,027,220,000.00	-
014800100100	Imo State Independent Electoral Commission	11,217,250.00	11,217,250.00	-	3,027,220,000.00	-
016100000000	Office Of The Secretary To The State Govt	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	-
016100100100	Office Of The Secretary To The State Govt	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	-
016300000000	Ministry of Special Duties	12,300,000.00	12,300,000.00	-	11,100,000.00	-
016300100100	Ministry of Special Duties	12,300,000.00	12,300,000.00	-	11,100,000.00	-
020000000000	Economic Sector	315,815,585,588.62	315,815,585,588.62	286,853,726,680.27	771,259,013,121.34	-
021500000000	Ministry Of Agriculture and Food Security	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	-
021500100100	Ministry Of Agriculture and Food Security	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	-
027000000000	Ministry of Livestock Development	-	-	-	61,245,000.00	-
027000100100	Ministry of Livestock Development	-	-	-	61,245,000.00	-
022000000000	Ministry Of Finance	298,059,372,442.00	298,059,372,442.00	285,038,984,892.68	603,717,736,628.66	-
022000100100	Ministry Of Finance	293,504,037,559.00	293,504,037,559.00	266,678,039,493.46	542,879,386,628.66	-
022000800100	Imo State Internal Revenue Service	4,555,334,883.00	4,555,334,883.00	18,360,945,399.22	60,838,350,000.00	-
022200000000	Ministry Of Trade, Commerce and Investment	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	-
022200100100	Ministry Of Trade, Commerce and Investment	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	-
022800000000	Ministry Of Science, Technology and Innovation and Engineering Services	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	-
022800100100	Ministry Of Science, Technology and Innovation and Engineering Services	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	-
022900000000	Ministry Of Transport	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	-
022900100100	Ministry Of Transport	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	-
023200000000	MINISTRY OF PETROLEUM and Natural Gas Development	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	-
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	-
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	-
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	-
023400000000	Ministry Of Works & Infrastrutural Development	3,945,345,274.00	3,945,345,274.00	6,412,775.00	17,493,007,814.00	-
023400100100	Ministry Of Works & Infrastrutural Development	3,813,475,274.00	3,813,475,274.00	6,412,775.00	17,360,607,814.00	-
023400200100	Office Of The Surveyor General	131,870,000.00	131,870,000.00	-	132,400,000.00	-
023100000000	Ministry Of Power and Electrification	2,171,348,642.00	2,171,348,642.00	-	2,846,190,758.00	-

023100100100	Ministry Of Power and Electrification	306,453,936.00	306,453,936.00	-	424,107,228.00	-
023100100200	Imo State Electricity Regulatory Commission	1,864,894,706.00	1,864,894,706.00	-	2,422,083,530.00	-
023600000000	Ministry Of Tourism, Hospitality and Culture	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	-
023600100100	Ministry Of Tourism, Hospitality and Culture	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	-
023800000000	Ministry Of Budget, Economic Planning & Statistics	-	-	1,826,000.00	48,000,000.00	-
023800100100	Ministry Of Budget, Economic Planning & Statistics	-	-	1,826,000.00	48,000,000.00	-
025200000000	Ministry Of Water Resources	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	-
025200100100	Ministry Of Water Resources	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	-
025300000000	Ministry Of Housing and Urban Renewal and New Cities Develoment	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	-
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	-
026000000000	Ministry Of Lands and Physical Planning	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	-
026000100100	Ministry Of Lands and Physical Planning	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	-
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	-	-	2,788,004.00	4,000,000.00	-
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibilities	-	-	2,788,004.00	4,000,000.00	-
027600000000	Ministry of Digital Economy and E-Government	626,199,999.00	626,199,999.00	-	2,900,800,000.00	-
027600100100	Ministry of Digital Economy and E-Government	626,199,999.00	626,199,999.00	-	2,900,800,000.00	-
030000000000	Law and Justice Sector	743,352,089.00	743,352,089.00	243,345,565.15	796,021,000.00	-
031800000000	Judiciary	369,117,500.00	369,117,500.00	226,353,794.18	246,031,000.00	-
031800100100	Judiciary Service Commission	1,580,000.00	1,580,000.00	36,000.00	8,081,000.00	-
031800200100	Judiciary - High Court	200,237,500.00	200,237,500.00	184,451,874.07	215,100,000.00	-
031800300100	Judiciary - Customary Court of Appeal	167,300,000.00	167,300,000.00	41,865,920.11	22,850,000.00	-
032600000000	Ministry Of Justice and Attorney General	374,234,589.00	374,234,589.00	16,991,770.97	549,990,000.00	-
032600100100	Ministry Of Justice and Attorney General	313,705,000.00	313,705,000.00	16,991,770.97	509,665,000.00	-
032600200100	Law Reform Commission	47,359,589.00	47,359,589.00	-	35,715,000.00	-
032600300100	Legal Aid Council	13,170,000.00	13,170,000.00	-	4,610,000.00	-
040000000000	Regional Sector	153,100,000.00	153,100,000.00	-	61,550,000.00	-
045800000000	Ministry of Niger Delta	153,100,000.00	153,100,000.00	-	61,550,000.00	-
045800100100	Ministry of Niger Delta	153,100,000.00	153,100,000.00	-	61,550,000.00	-
050000000000	Social Services Sector	12,140,576,982.38	12,140,576,982.38	2,366,574,137.46	36,347,277,588.20	-
051300000000	Ministry of Youth Development and Talent Hunt	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	-
051300100100	Ministry of Youth Development and Talent Hunt	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	-
051400000000	Ministry Of Women Affairs and Vulnerable Groups	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	-
051400100100	Ministry Of Women Affairs and Social Welfare	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	-
051700000000	Ministry Of Education, Primary, and Secondary	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	-
051700100100	Ministry Of Education, Primary and Secondary	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	-
057700000000	Ministry of Tertiary and Technical Education	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	-
057700100100	Ministry of Tertiary and Technical Education	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	-
052100000000	Ministry Of Health	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	-
052100100100	Ministry Of Health	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	-
053500000000	Ministry Of Environment and Sanitation	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	-
053500100100	Ministry Of Environment and Sanitation	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	-
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	150,780,999.43	150,780,999.43	40,699,408.75	368,780,000.00	-
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	76,081,000.00	76,081,000.00	40,699,408.75	26,220,000.00	-
055100100200	Ministry of Rural Development & Economic Empowerment	74,699,999.43	74,699,999.43	-	342,560,000.00	-
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	2,461,763,473.00	2,461,763,473.00	-	-	-
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	2,461,763,473.00	2,461,763,473.00	-	-	-
053900000000	Ministry of Sports	702,530,000.00	702,530,000.00	1,924,125.00	47,778,000.00	-
053900100100	Ministry of Sports	545,750,000.00	545,750,000.00	-	25,750,000.00	-
053900200100	Imo State Sports Commission	156,780,000.00	156,780,000.00	1,924,125.00	22,028,000.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Capital Receipts by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Receipts	471,356,854,014.00	471,356,854,014.00	-	600,949,590,257.93	-
020000000000	Economic Sector	471,356,854,014.00	471,356,854,014.00	-	600,949,590,257.93	-
023800000000	Ministry Of Budget, Economic Planning & Statistics	471,356,854,014.00	471,356,854,014.00	-	600,949,590,257.93	-
023800100100	Ministry Of Budget, Economic Planning & Statistics	471,356,854,014.00	471,356,854,014.00	-	600,949,590,257.93	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	807,088,041,220.00	807,088,041,220.00	289,721,965,167.48	1,424,220,851,856.47	3,380,000,000.00
11	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	293,154,121,949.00	265,818,992,877.53	541,515,870,422.00	-
1101	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	293,154,121,949.00	265,818,992,877.53	541,515,870,422.00	-
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	34,576,501,956.44	34,576,501,956.44	102,029,545,253.19	107,362,861,074.00	-
11010101	STATUTORY ALLOCATION	21,568,112,101.19	21,568,112,101.19	54,203,362,966.45	70,920,860,185.00	-
11010103	13% Derivatoin	13,008,389,855.25	13,008,389,855.25	47,826,182,286.74	36,442,000,889.00	-
110102	STATE GOVERNMENT SHARE OF VAT	75,368,036,619.38	75,368,036,619.38	76,001,471,835.60	104,196,115,900.00	-
11010201	SHARE OF VAT	75,368,036,619.38	75,368,036,619.38	76,001,471,835.60	104,196,115,900.00	-
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	183,209,583,373.18	183,209,583,373.18	87,787,975,788.74	329,956,893,448.00	-
11010301	Excess Crude	-	-	177,083,416.14	-	-
11010302	Excess Non-Oil	-	-	47,949,219,610.35	-	-
11010303	Exchange Gain	49,936,708,237.48	49,936,708,237.48	6,492,709,852.35	13,132,761,046.00	-
11010304	Ecological Fund	-	-	29,324,324,324.16	-	-
11010305	Electronic Money Transfer Levy (EMTL)	3,116,053,135.30	3,116,053,135.30	3,507,677,794.50	316,249,803,337.00	-
11010307	FOREX Equalization Non-Mineral	130,000,000,000.00	130,000,000,000.00	249,230,519.66	149,328,866.00	-
11010308	Solid Mineral	-	-	-	425,000,199.00	-
11010312	Stabilization Funds	156,822,000.40	156,822,000.40	87,730,271.58	-	-
12	INDEPENDENT REVENUE	42,577,065,257.00	42,577,065,257.00	23,902,972,289.95	281,755,391,176.54	3,380,000,000.00
1201	TAX REVENUE	16,482,734,879.62	16,482,734,879.62	17,985,896,880.22	86,091,272,120.74	-
120101	PERSONAL TAXES	3,963,537,368.00	3,963,537,368.00	14,032,985,267.07	33,055,265,317.00	-
12010101	DIRECT ASSESSMENT TAX (CURRENT)	3,963,537,368.00	3,963,537,368.00	14,032,985,267.07	33,055,265,317.00	-
12010104	PAY AS YOU EARN (ARREARS)	-	-	4	-	-
120103	OTHER TAXES	12,519,197,511.62	12,519,197,511.62	3,952,911,613.15	53,036,006,803.74	-
12010301	POOLS BETTING TAX (CURRENT)	70,010,000.00	70,010,000.00	469,375,419.82	931,133,000.00	-
12010302	POOLS BETTING TAX (ARREARS)	60,230,000.00	60,230,000.00	19,620,520.18	801,059,000.00	-
12010304	10% WITHHOLDING TAX ON DIVIDENDS	120,000,000.00	120,000,000.00	56,351,279.22	1,596,000,000.00	-
12010305	10% WITHHOLDING TAX ON BANK INTEREST	12,268,957,511.62	12,268,957,511.62	3,407,564,393.93	49,684,414,803.74	-
12010306	10% WITHHOLDING TAX ON RENTS	-	-	-	23,400,000.00	-
1202	NON-TAX REVENUE	26,094,330,377.38	26,094,330,377.38	5,917,075,409.73	195,664,119,055.80	3,380,000,000.00
120201	LICENCES - GENERAL	781,157,050.00	781,157,050.00	11,576,941.50	870,791,870.00	-
12020107	BOATS & CANOE (SMALL CRAFT) LICENCE	7,000,000.00	7,000,000.00	-	7,000,000.00	-
12020122	PRODUCE BUYING LICENCES	201,974,000.00	201,974,000.00	733,010.00	355,869,600.00	-
12020132	MOTOR VEHICLE LICENCES	397,900,000.00	397,900,000.00	1,176,600.00	207,030,000.00	-
12020137	TRADE PERMIT LICENCES	6,260,000.00	6,260,000.00	3,744,500.00	20,650,000.00	-
12020142	LICENCE FEES FOR LIVSTOCK/POULTRY FEES SALERS	-	-	-	3,300,000.00	-
12020143	HOTELS AND LODGING LICENCE FEES	42,250,000.00	42,250,000.00	-	101,400,000.00	-
12020144	ROAD WORTHINESS	58,800,000.00	58,800,000.00	5,667,831.50	82,320,000.00	-
12020145	LOADING PERMIT LICENCE	64,273,050.00	64,273,050.00	255,000.00	89,982,270.00	-
12020146	HIDE AND SKIN PERMIT LICENCE	2,700,000.00	2,700,000.00	-	3,240,000.00	-
120204	FEES - GENERAL	20,242,186,231.33	20,242,186,231.33	4,739,059,334.36	147,523,689,700.59	3,380,000,000.00
12020401	COURT FEES	108,990,000.00	108,990,000.00	243,309,565.15	110,300,000.00	-
12020425	DISINFECTION OF PRODUCE FEES	71,300,000.00	71,300,000.00	-	280,200,000.00	-
12020426	COURT SUMMONS/OATH FEES	98,720,000.00	98,720,000.00	-	431,650,000.00	-
12020427	TENDER FEES	1,004,852,402.00	1,004,852,402.00	181,040,061.00	2,754,311,610.00	-
12020428	FIRE SAFETY CERTIFICATE FEES	7,600,000.00	7,600,000.00	5,237,075.00	15,200,000.00	-
12020430	PROFESSIONAL REGISTRATION FEES	357,842,000.00	357,842,000.00	13,426,710.00	1,083,011,462.46	-
12020437	DEEDS REGISTRATION FEES	135,000,000.00	135,000,000.00	-	7,695,000,000.00	-
12020438	SURVEY/ PLANNING/ BUILDING FEES	19,700,000.00	19,700,000.00	-	19,500,000.00	-

12020439	AGENCY FEES	9,218,589,614.90	9,218,589,614.90	790,323,126.92	58,512,693,665.65	3,380,000,000.00
12020441	LABORATORY FEES	6,620,000.00	6,620,000.00	-	40,738,000.00	-
12020442	ASSOCIATION FEES	-	-	-	60,500,000.00	-
12020445	CHANGE OF OWNERSHIP FEES	605,400,001.00	605,400,001.00	200,000.00	34,507,800,057.00	-
12020449	BUSINESS/TRADE OPERATING FEES	501,659,880.00	501,659,880.00	42,091,187.50	1,075,948,968.00	-
12020450	INSPECTION FEES	1,491,071,166.43	1,491,071,166.43	738,643,985.48	2,460,814,491.38	-
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	385,637,924.00	385,637,924.00	1,402,240,454.01	2,461,392,058.34	-
12020453	APPLICATIONS FEES	5,667,286,700.00	5,667,286,700.00	1,021,642,316.70	23,152,289,117.76	-
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	-	-	2,612,004.00	2,500,000.00	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	159,650,543.00	159,650,543.00	-	98,620,000.00	-
12020457	AFFILIATION CHARGES	2,657,000.00	2,657,000.00	41,500.00	284,752,700.00	-
12020459	RIGHT OF OCCUPANCY FEES	86,539,000.00	86,539,000.00	8,379,175.00	207,693,600.00	-
12020460	BUILDING PLAN APPROVAL FEES	49,300,000.00	49,300,000.00	204,300,000.00	40,300,000.00	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	26,070,000.00	26,070,000.00	-	27,000,000.00	-
12020464	HOSPITAL SERVICE CHARGES	237,700,000.00	237,700,000.00	85,572,173.60	12,201,473,970.00	-
120205	FINES - GENERAL	497,970,000.00	497,970,000.00	777,685,788.30	14,963,918,240.00	-
12020501	FINES/PENALTIES	497,970,000.00	497,970,000.00	777,685,788.30	14,963,918,240.00	-
120206	SALES - GENERAL	1,066,254,089.00	1,066,254,089.00	43,166,025.00	3,789,330,000.00	-
12020601	SALES OF JOURNAL & PUBLICATIONS	58,315,089.00	58,315,089.00	-	52,905,000.00	-
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	57,100,000.00	57,100,000.00	21,178,025.00	86,180,000.00	-
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	2,259,000.00	2,259,000.00	-	1,635,000.00	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	547,000,000.00	547,000,000.00	44,000.00	2,148,000,000.00	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	374,540,000.00	374,540,000.00	21,944,000.00	1,498,160,000.00	-
12020616	SALES OF FORMS	27,040,000.00	27,040,000.00	-	2,450,000.00	-
120207	EARNINGS -GENERAL	3,095,211,584.05	3,095,211,584.05	279,449,004.52	20,693,553,534.21	-
12020701	EARNINGS FROM CONSULTANCY SERVICES	385,000,083.00	385,000,083.00	51,911,250.05	5,120,501,103.90	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	173,260,000.00	173,260,000.00	-	245,703,000.00	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	287,604,000.00	287,604,000.00	113,549,150.85	177,603,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	19,400,000.00	19,400,000.00	-	-	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	6,860,000.00	6,860,000.00	870,000.00	57,150,000.00	-
12020710	EARNINGS FROM HIRE OF AIRCRAFT	-	-	-	5,400,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,086,725,501.05	2,086,725,501.05	112,198,603.62	14,759,927,630.31	-
12020713	EARNINGS FROM LIBRARY SERVICES	136,362,000.00	136,362,000.00	920,000.00	327,268,800.00	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	32,300,000.00	32,300,000.00	1,818,075.05	-	-
12020802	RENT ON GOVT.OFFICES	32,300,000.00	32,300,000.00	1,818,075.05	-	-
120209	RENT ON LAND & OTHERS - GENERAL	379,251,423.00	379,251,423.00	64,320,241.00	7,822,835,711.00	-
12020901	RENT ON GOVT. LAND	120,000,000.00	120,000,000.00	21,105,818.00	6,840,000,000.00	-
12020906	RENTS ON GOVT. PROPERTIES	259,251,423.00	259,251,423.00	43,214,423.00	982,835,711.00	-
13	AID AND GRANTS	43,217,692,793.84	43,217,692,793.84	-	196,399,699,317.25	-
1302	GRANTS	43,217,692,793.84	43,217,692,793.84	-	196,399,699,317.25	-
130201	DOMESTIC GRANTS	12,342,170,000.00	12,342,170,000.00	-	16,198,380,000.00	-
13020102	CAPITAL GRANTS FROM FGN	12,342,170,000.00	12,342,170,000.00	-	16,198,380,000.00	-
130202	FOREIGN GRANTS	30,875,522,793.84	30,875,522,793.84	-	180,201,319,317.25	-
13020201	CURRENT FOREIGN GRANTS	8,949,421,190.84	8,949,421,190.84	-	165,420,888,317.25	-
13020202	CAPITAL FOREIGN GRANTS	21,926,101,603.00	21,926,101,603.00	-	14,780,431,000.00	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	428,139,161,220.16	428,139,161,220.16	-	404,549,890,940.68	-
1403	LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	428,139,161,220.16	-	404,549,890,940.68	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	428,139,161,220.16	-	404,549,890,940.68	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	428,139,161,220.16	428,139,161,220.16	-	404,549,890,940.68	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Proposed Budget
Total Capital Receipts				471,356,854,014.00	471,356,854,014.00	-	600,949,590,257.93
FGN GRANT TO UNIVERSITY OF AGRICULTURE AND ENVIRONMENTAL SCIENCES ULJAGWO (TETFUND)	023800100100 - Ministry Of Budget, Economic	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	2,376,670,000.00	2,376,670,000.00	-	2,026,480,000.00
WORLD BANK LOAN FOR COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAM(NG-CARES)	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	03101 - CAPITAL DEVELOPMENT FUND	52,000,000,000.00	52,000,000,000.00	-	15,250,000,000.00
WORLD BANK LOAN FOR STATE ACTION ON BUSINESS ENABLING REFORM	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	03101 - CAPITAL DEVELOPMENT FUND	41,400,000,000.16	41,400,000,000.16	-	22,875,000,000.00
FGN GRANT FOR IMO STATE POLYTECHNIC, OMUMA (TETFUND)	023800100100 - Ministry Of Budget, Economic	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	5,660,500,000.00	5,660,500,000.00	-	6,717,500,000.00
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT LOAN FOR FGN/NDDC/IFAD - LIFE-ND PROJECT	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09113 - INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	214,000,000.00	214,000,000.00	-	-
WORLD BANK/USAID GRANT FOR OWERRI REGIONAL WATER SCHEME OTAMIRI TREATMENT PLANT(Imo State Water & Sewerage Corporation)	023800100100 - Ministry Of Budget, Economic	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	14,480,431,000.00
WORLD BANK GRANT FOR WATER, SANITATION AND HYGIENE REFORM (PWASH)	023800100100 - Ministry Of Budget, Economic	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	500,000,000.00	500,000,000.00	-	-
FGN GRANT FOR IMO STATE COLLEGE OF EDUCATION, IHITTE-UBOMA (TETFUND)	023800100100 - Ministry Of Budget, Economic	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	2,455,000,000.00	2,455,000,000.00	-	704,400,000.00
WORLD BANK LOAN FOR RURAL ACCESS MOBILITY PROGRAMME (RAMP)	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	30,700,000,000.00	30,700,000,000.00	-	-
FGN GRANT FOR KINGSLEY OZUMBA MBADIWE UNIVERSITY IMO STATE (TETFUND INTERVENTION)	023800100100 - Ministry Of Budget, Economic	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	1,850,000,000.00	1,850,000,000.00	-	6,750,000,000.00
UNFPA GRANT FOR UNFPA ASST. PROJECTS IN THE MIN. OF HEALTH	023800100100 - Ministry Of Budget, Economic	13020202 - CAPITAL FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	150,000,000.00	150,000,000.00	-	-
WORLD BANK LOAN FOR NIGERIA EROSION AND WATERSHED MGT. PROJECT (NEWMAP)	023800100100 - Ministry Of Budget, Economic	13020202 - CAPITAL FOREIGN GRANTS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	21,247,601,603.00	21,247,601,603.00	-	-
WORLD BANK GRANT FOR ENGENDERING INDUSTRIES (Imo State Water & Sewerage Corporation)	023800100100 - Ministry Of Budget, Economic	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	28,500,000.00	28,500,000.00	-	-
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT LOAN FOR FGN/NDDC/IFAD - LIFE-ND PROJECT	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09113 - INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	132,010,000,000.00	132,010,000,000.00	-	500,000,000.00
UNFPA ASST. PROJECTS UNDER MIN. OF HEALTH	023800100100 - Ministry Of Budget, Economic	13020202 - CAPITAL FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	-	-	-	300,000,000.00
WORLD BANK LOAN FOR LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT 'L-PRESS (WORLD BANK ASSISTED)	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	20,000,000.00	20,000,000.00	-	20,000,000.00
UNICEF GRANT FOR UNICEF ASSISTED PROJECTS IN FAVOUR OF MINISTRY OF PRIMARY HEALTH, SOCIAL SERVICES AND HEALTH INSURANCE	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	213,219,765.00	213,219,765.00	-	-
UNFPA GRANT FOR UNFPA ASST. PROJECTS IN FAVOUR OF MIN. OF PRIMARY HEALTH CARE, SOCIAL SERVICES AND HEALTH INSURANCE	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	76,226,000.00	76,226,000.00	-	-
WORLD BANK GRANT FOR UNIVERSAL BASIC EDUCATION PROJECTS IN IMO STATE	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	7,101,526,561.84	7,101,526,561.84	-	27,631,221,914.81
FGN GRANTS FOR NDCD ASST. PROJECTS IN FAVOUR OF MIN. OF PRIMARY HEALTH CARE, SOCIAL SERVICES AND HEALTH INSURANCE	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08304 - DONATIONS BY FED. GOVERNMENT	70,661,667.00	70,661,667.00	-	-
WORLD BANK GRANT FOR NEGLECTED TROPICAL DISEASES PROGRAMS IN FAVOUR OF THE MIN. OF HEALTH, SECONDARY AND TERTIARY ()	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	807,461,932.00	807,461,932.00	-	-
UNFPA GRANT FOR UNFPA ASST. PROJECTS UNDER MIN. OF PRIMARY HEALTH CARE, SOCIAL SERVICES AND HEALTH INSURANCE	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	30,000,000.00	30,000,000.00	-	-
WORLD BANK GRANT FOR WATER SANITATION AND HYGIENE REFORM (PEWASH)	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	200,000,000.00	200,000,000.00	-	-
WORLD BANK LOAN FOR NEWMAP-EIB	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3,087,120,000.00	3,087,120,000.00	-	-
UNICEF GRANT FOR UNICEF ASSISTED PROJECTS UNDER MINISTRY OF HEALTH	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	450,325,265.00	450,325,265.00	-	946,600,000.00
AFRICAN DEVELOPMENT BANK LOAN FOR ELECTRICITY COOPERATION ON GRADE SOLAR MINI PROGRAMME	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09101 - AFRICAN DEVELOPMENT BANK	36,088,041,220.00	36,088,041,220.00	-	-
WORLD BANK HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY (PRIMARY HEALTH CARE) GRANT	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	03101 - CAPITAL DEVELOPMENT FUND	45,120,000,000.00	45,120,000,000.00	-	20,000,000,000.53
WORLD BANK HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY(HOPE BASIC EDUCATION) GRANT	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	03101 - CAPITAL DEVELOPMENT FUND	51,000,000,000.00	51,000,000,000.00	-	20,000,000,000.00
WORLD BANK HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY(HOPE GOVERNANCE) GRANT	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	03101 - CAPITAL DEVELOPMENT FUND	36,500,000,000.00	36,500,000,000.00	-	80,000,000,000.00
WORLD BANK GRANT FOR IMO SURWASH (IDA-IPF) COMPONENT	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	-	-	-	3,306,000,000.00
WORLD BANK GRANT FOR IMO SURWASH (IDA-PforR) COMPONENT	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	-	-	-	99,937,066,402.04
GRANT FROM SPECIAL PROJECT FOR UPGRADE IG AND REHABILITATION AROUND OTAMIRI BY PIDACC	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	-	-	-	15,000,000,000.00
WORLD BANK GRANT FOR IMO IMPACT (IDA)	023800100100 - Ministry Of Budget, Economic	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	-	-	-	18,600,000,000.40
BORROWING FROM AFRIXIM BANK	023800100100 - Ministry Of Budget, Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09109 - IDA - AFRICAN FACILITY	-	-	-	245,904,890,940.15

Imo State Government 2026 Approved Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	823,271,261,598.54	600,949,590,257.93	1,424,220,851,856.47	141,488,675,694.39	64,137,627,326.57	32,873,696,632.48	1,235,720,852,203.04	1,474,220,851,856.47
01	FEDERATION ACCOUNT	542,840,444,309.66	-	542,840,444,309.66	80,000,000.00	-	32,873,696,632.48	-	32,953,696,632.48
011	FAAC DIRECT ALLOCATION	542,840,444,309.66	-	542,840,444,309.66	80,000,000.00	-	32,873,696,632.48	-	32,953,696,632.48
01101	FAAC DIRECT ALLOCATION	542,840,444,309.66	-	542,840,444,309.66	80,000,000.00	-	32,873,696,632.48	-	32,953,696,632.48
02	CONSOLIDATED REVENUE FUND	280,430,817,288.88	-	280,430,817,288.88	141,408,675,694.39	58,711,339,826.57	-	250,000,000.00	200,370,015,520.95
021	MAIN ENVELOP	280,430,817,288.88	-	280,430,817,288.88	109,968,252,794.12	58,711,339,826.57	-	250,000,000.00	168,929,592,620.68
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	280,430,817,288.88	-	280,430,817,288.88	109,968,252,794.12	58,711,339,826.57	-	250,000,000.00	168,929,592,620.68
022	CRF CHARGES	-	-	-	31,440,422,900.27	-	-	-	31,440,422,900.27
02201	PENSION AND GRATUITIES	-	-	-	22,381,747,205.52	-	-	-	22,381,747,205.52
02204	OTHER CRF CHARGES	-	-	-	9,058,675,694.75	-	-	-	9,058,675,694.75
03	CAPITAL DEVELOPMENT FUND	-	158,125,000,000.53	158,125,000,000.53	-	-	-	798,072,549,445.64	798,072,549,445.64
031	CDF MAIN	-	158,125,000,000.53	158,125,000,000.53	-	-	-	798,072,549,445.64	798,072,549,445.64
03101	CAPITAL DEVELOPMENT FUND	-	158,125,000,000.53	158,125,000,000.53	-	-	-	798,072,549,445.64	798,072,549,445.64
08	AIDS AND GRANTS	-	196,399,699,317.25	196,399,699,317.25	-	5,426,287,500.00	-	190,973,411,817.25	196,399,699,317.25
081	MULTILATERAL AIDS AND GRANTS	-	180,201,319,317.25	180,201,319,317.25	-	5,426,287,500.00	-	174,775,031,817.25	180,201,319,317.25
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	42,111,652,914.81	42,111,652,914.81	-	2,154,131,500.00	-	39,957,521,414.81	42,111,652,914.81
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	946,600,000.00	946,600,000.00	-	-	-	946,600,000.00	946,600,000.00
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	-	300,000,000.00	300,000,000.00	-	-	-	300,000,000.00	300,000,000.00
08121	WORLD BANK TRUST FUND	-	136,843,066,402.44	136,843,066,402.44	-	3,272,156,000.00	-	133,570,910,402.44	136,843,066,402.44
083	LOCAL AIDS AND GRANTS	-	16,198,380,000.00	16,198,380,000.00	-	-	-	16,198,380,000.00	16,198,380,000.00
08304	DONATIONS BY FED. GOVERNMENT	-	16,198,380,000.00	16,198,380,000.00	-	-	-	16,198,380,000.00	16,198,380,000.00
09	LOANS/DEBTS	-	246,424,890,940.15	246,424,890,940.15	-	-	-	246,424,890,940.15	246,424,890,940.15
091	MULTILATERAL LOANS/DEBTS	-	246,424,890,940.15	246,424,890,940.15	-	-	-	246,424,890,940.15	246,424,890,940.15
09109	IDA - AFRICAN FACILITY	-	245,904,890,940.15	245,904,890,940.15	-	-	-	245,904,890,940.15	245,904,890,940.15
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00	20,000,000.00
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMEN	-	500,000,000.00	500,000,000.00	-	-	-	500,000,000.00	500,000,000.00

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	807,088,041,220.00	807,088,041,220.00	342,082,767,054.48	1,474,220,851,856.47	2,558,964,826.60
010000000000	Administrative Sector	50,457,761,191.44	50,457,761,191.44	29,103,491,888.95	155,046,619,888.93	-
011100000000	Governors Office	19,999,214,581.21	19,999,214,581.21	14,412,801,803.24	103,346,784,725.68	-
011100100100	Office Of The Executive Governor	18,985,645,704.14	18,985,645,704.14	14,125,561,194.13	101,594,872,501.55	-
011100100200	Office Of The Deputy Governor	1,013,568,877.07	1,013,568,877.07	287,240,609.11	1,751,912,224.13	-
011200000000	Imo State House of Assembly	6,203,433,577.24	6,203,433,577.24	1,942,255,531.21	9,340,636,873.60	-
011200300100	Imo State House of Assembly	5,947,721,981.49	5,947,721,981.49	1,817,604,295.83	8,389,901,950.60	-
011200400100	House of Assembly Service Commission	255,711,595.75	255,711,595.75	124,651,235.38	950,734,923.00	-
012300000000	Ministry Of Information, Public Orietation and Strateg	1,507,139,739.21	1,507,139,739.21	3,276,900,618.88	1,975,823,351.38	-
012300100100	Ministry Of Information, Public Orietation and Strategy	1,507,139,739.21	1,507,139,739.21	3,276,900,618.88	1,975,823,351.38	-
012400000000	Ministry Of Homeland Security and Vigilante Affairs	820,416,093.57	820,416,093.57	67,920,398.03	2,213,042,477.50	-
012400100100	Ministry Of Homeland Security and Vigilante Affairs	820,416,093.57	820,416,093.57	67,920,398.03	2,213,042,477.50	-
012500000000	Office Of The Head Of Service	6,636,735,383.57	6,636,735,383.57	8,418,610,251.69	23,628,744,566.68	-
012500100100	Office Of The Head Of Service	6,636,735,383.57	6,636,735,383.57	8,418,610,251.69	23,628,744,566.68	-
014000000000	Office Of The Auditor General	561,061,381.88	561,061,381.88	128,755,627.16	1,904,037,924.00	-
014000100100	Office Of The Auditor General - State	232,203,855.72	232,203,855.72	74,960,187.17	1,371,342,523.15	-
014000300100	Audit Service Commission	328,857,526.16	328,857,526.16	53,795,440.00	532,695,400.85	-
014700000000	Civil Service Commission	167,743,622.93	167,743,622.93	61,651,016.66	894,886,657.40	-
014700100100	Civil Service Commission	167,743,622.93	167,743,622.93	61,651,016.66	894,886,657.40	-
014900000000	Local Government Service Commission	184,951,282.93	184,951,282.93	102,421,394.15	1,455,409,894.10	-
014900100100	Local Government Service Commission	184,951,282.93	184,951,282.93	102,421,394.15	1,455,409,894.10	-
014800000000	Imo State Independent Electoral Commission	324,904,946.25	324,904,946.25	93,351,006.56	2,696,030,501.56	-
014800100100	Imo State Independent Electoral Commission	324,904,946.25	324,904,946.25	93,351,006.56	2,696,030,501.56	-
016100000000	Office Of The Secretary To The State Govt	878,947,392.83	878,947,392.83	535,694,034.25	2,362,334,007.33	-
016100100100	Office Of The Secretary To The State Govt	878,947,392.83	878,947,392.83	535,694,034.25	2,362,334,007.33	-
016200000000	Ministry of Special Projects	9,042,910,673.49	9,042,910,673.49	31,183,005.12	4,293,284,419.98	-
016200100100	Ministry of Special Projects	9,042,910,673.49	9,042,910,673.49	31,183,005.12	4,293,284,419.98	-
016300000000	Ministry of Special Duties	4,130,302,516.33	4,130,302,516.33	31,947,202.00	935,604,489.75	-
016300100100	Ministry of Special Duties	4,130,302,516.33	4,130,302,516.33	31,947,202.00	935,604,489.75	-

02000000000	Economic Sector	611,532,701,372.97	611,532,701,372.97	78,826,356,042.54	1,080,996,395,669.68	229,000,000.00
02150000000	Ministry Of Agriculture and Food Security	30,418,774,893.69	30,418,774,893.69	272,373,107.77	15,074,860,350.36	-
021500100100	Ministry Of Agriculture and Food Security	30,418,774,893.69	30,418,774,893.69	272,373,107.77	15,074,860,350.36	-
02700000000	Ministry of Livestock Development	20,020,000,000.00	20,020,000,000.00	-	8,348,900,348.06	-
027000100100	Ministry of Livestock Development	20,020,000,000.00	20,020,000,000.00	-	8,348,900,348.06	-
02200000000	Ministry Of Finance	8,278,298,888.82	8,278,298,888.82	23,427,352,882.61	62,254,093,842.77	-
022000100100	Ministry Of Finance	7,914,965,513.51	7,914,965,513.51	23,049,781,235.03	61,329,052,987.46	-
022000800100	Imo State Internal Revenue Service	363,333,375.31	363,333,375.31	377,571,647.58	925,040,855.31	-
02220000000	Ministry Of Trade, Commerce and Investment	1,300,098,499.45	1,300,098,499.45	2,149,181,188.22	2,625,375,157.88	-
022200100100	Ministry Of Trade, Commerce and Investment	1,300,098,499.45	1,300,098,499.45	2,149,181,188.22	2,625,375,157.88	-
02280000000	Ministry Of Science, Technology and Innovation and Engineering	521,783,994.29	521,783,994.29	28,504,098.14	1,970,329,765.38	-
022800100100	Ministry Of Science, Technology and Innovation and Engineering	521,783,994.29	521,783,994.29	28,504,098.14	1,970,329,765.38	-
02290000000	Ministry Of Transport	101,380,090,533.57	101,380,090,533.57	57,525,567.47	2,728,983,018.34	-
022900100100	Ministry Of Transport	101,380,090,533.57	101,380,090,533.57	57,525,567.47	2,728,983,018.34	-
02320000000	MINISTRY OF PETROLEUM and Natural Gas Development	228,428,767.89	228,428,767.89	57,826,687.17	994,788,530.28	-
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	228,428,767.89	228,428,767.89	57,826,687.17	994,788,530.28	-
02330000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,784,755,347.77	1,784,755,347.77	32,846,545,631.80	5,038,203,414.36	-
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,784,755,347.77	1,784,755,347.77	32,846,545,631.80	5,038,203,414.36	-
02340000000	Ministry Of Works & Infrastructural Development	330,403,485,785.89	330,403,485,785.89	302,638,800.92	701,523,384,912.95	-
023400100100	Ministry Of Works & Infrastructural Development	330,403,485,785.89	330,403,485,785.89	302,638,800.92	701,523,384,912.95	-
023400200100	Office Of The Surveyor General	241,594,469.40	241,594,469.40	43,661,477.05	1,563,321,805.10	-
02310000000	Ministry Of Power and Electrification	77,553,546,152.77	77,553,546,152.77	341,492,030.33	195,487,927,113.30	-
023100100100	Ministry Of Power and Electrification	74,884,960,208.33	74,884,960,208.33	102,577,572.00	192,385,462,939.47	-
023100100200	Imo State Electricity Regulatory Commission	2,668,585,944.44	2,668,585,944.44	238,914,458.33	3,102,464,173.83	-
02360000000	Ministry Of Tourism, Hospitality and Culture	8,710,178,447.93	8,710,178,447.93	322,423,428.77	2,822,014,463.18	-
023600100100	Ministry Of Tourism, Hospitality and Culture	8,710,178,447.93	8,710,178,447.93	322,423,428.77	2,822,014,463.18	-
02380000000	Ministry Of Budget, Economic Planning & Statistics	16,277,964,979.46	16,277,964,979.46	7,023,632,117.67	2,561,584,608.55	169,000,000.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	16,277,964,979.46	16,277,964,979.46	7,023,632,117.67	2,561,584,608.55	169,000,000.00
02520000000	Ministry Of Water Resources	2,594,702,309.37	2,594,702,309.37	11,348,842,705.88	52,102,993,280.52	50,000,000.00
025200100100	Ministry Of Water Resources	2,594,702,309.37	2,594,702,309.37	11,348,842,705.88	52,102,993,280.52	50,000,000.00
02530000000	Ministry Of Housing and Urban Renewal and New Cities Development	8,111,634,135.98	8,111,634,135.98	110,050,113.93	10,802,316,627.78	-
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	8,111,634,135.98	8,111,634,135.98	110,050,113.93	10,802,316,627.78	-
02600000000	Ministry Of Lands and Physical Planning	2,298,043,661.60	2,298,043,661.60	322,100,760.02	3,149,336,270.38	10,000,000.00
026000100100	Ministry Of Lands and Physical Planning	2,298,043,661.60	2,298,043,661.60	322,100,760.02	3,149,336,270.38	10,000,000.00
02720000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibility	-	-	-	10,365,339,335.38	-
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibility	-	-	-	10,365,339,335.38	-
02760000000	Ministry of Digital Economy and E-Government	1,650,914,974.49	1,650,914,974.49	215,866,921.87	3,145,964,630.28	-
027600100100	Ministry of Digital Economy and E-Government	1,650,914,974.49	1,650,914,974.49	215,866,921.87	3,145,964,630.28	-
03000000000	Law and Justice Sector	12,386,228,290.08	12,386,228,290.08	6,274,793,034.44	37,667,373,103.01	-
03180000000	Judiciary	10,737,886,344.33	10,737,886,344.33	5,555,189,640.06	31,894,867,502.53	-
031800100100	Judicial Service Commission	2,110,786,960.48	2,110,786,960.48	180,973,352.37	1,830,194,362.75	-
031800200100	Judiciary - High Court	5,706,515,584.51	5,706,515,584.51	4,236,429,906.88	19,291,887,082.67	-
031800300100	Judiciary - Customary Court of Appeal	2,920,583,799.34	2,920,583,799.34	1,137,786,380.81	10,772,786,057.11	-
03260000000	Ministry Of Justice and Attorney General	1,648,341,945.75	1,648,341,945.75	719,603,394.38	5,772,505,600.48	-
032600100100	Ministry Of Justice and Attorney General	1,578,245,485.85	1,578,245,485.85	676,996,221.95	5,613,339,556.88	-
032600200100	Law Reform Commission	70,096,459.90	70,096,459.90	42,607,172.43	159,166,043.60	-
04000000000	Regional Sector	915,607,676.53	915,607,676.53	4,025,183,365.48	2,848,411,707.40	-
04580000000	Ministry of Niger Delta	915,607,676.53	915,607,676.53	4,025,183,365.48	2,848,411,707.40	-
045800100100	Ministry of Niger Delta	915,607,676.53	915,607,676.53	4,025,183,365.48	2,848,411,707.40	-

05130000000	Ministry of Youth Development and Talent Hunt	397,889,089.37	397,889,089.37	95,376,851.34	1,752,393,779.98	-
051300100100	Ministry of Youth Development and Talent Hunt	397,889,089.37	397,889,089.37	95,376,851.34	1,752,393,779.98	-
05140000000	Ministry Of Women Affairs and Vulnerable Groups	875,061,447.65	875,061,447.65	379,430,332.93	2,828,679,496.18	235,000,000.00
051400100100	Ministry Of Women Affairs and Social Welfare	875,061,447.65	875,061,447.65	379,430,332.93	2,828,679,496.18	235,000,000.00
05170000000	Ministry Of Education, Primary, and Secondary	39,564,614,438.73	39,564,614,438.73	28,305,414,329.27	37,429,775,992.38	160,000,000.00
051700100100	Ministry Of Education, Primary and Secondary	39,564,614,438.73	39,564,614,438.73	28,305,414,329.27	25,789,775,992.38	160,000,000.00
051700200100	Imo State Universal Basic Education Board	-	-	-	6,580,000,000.00	-
051700300100	Secondary Education Mgt Board	-	-	-	5,060,000,000.00	-
05770000000	Ministry of Tertiary and Technical Education	17,435,775,556.88	17,435,775,556.88	5,951,448,043.04	49,166,636,686.18	-
057700100100	Ministry of Tertiary and Technical Education	17,435,775,556.88	17,435,775,556.88	5,951,448,043.04	40,066,636,686.18	-
057700200100	Imo State University, Owerri	-	-	-	3,300,000,000.00	-
057700300100	Imo State Polytechnic, Omuma	-	-	-	2,000,000,000.00	-
057700500100	Kingsley Ozurumba University, Ogboko	-	-	-	1,300,000,000.00	-
057700600100	University of Innovation, Science and Technology, Omuma	-	-	-	2,500,000,000.00	-
05210000000	Ministry Of Health	27,816,479,128.49	27,816,479,128.49	180,514,112,635.76	70,331,344,335.28	1,934,964,826.60
052100100100	Ministry Of Health	27,816,479,128.49	27,816,479,128.49	180,514,112,635.76	60,431,344,335.28	1,934,964,826.60
052100200100	Health Mgt Board	-	-	-	500,000,000.00	-
052100300100	Imo State University Teaching Hospital, Orlu	-	-	-	2,200,000,000.00	-
052100400100	Imo State Specialist Hospital, Umuguma	-	-	-	2,700,000,000.00	-
052100500100	Imo State Primary Health Dev. Agency,Owerri	-	-	-	2,500,000,000.00	-
052100600100	Imo State Health Insurance Agency,Owerri	-	-	-	2,000,000,000.00	-
05350000000	Ministry Of Environment and Sanitation	21,565,186,564.26	21,565,186,564.26	3,120,467,814.69	11,566,422,167.64	-
053500100100	Ministry Of Environment and Sanitation	21,565,186,564.26	21,565,186,564.26	3,120,467,814.69	11,566,422,167.64	-
05540000000	Ministry of Humanitarian Affairs	32,664,318.09	32,664,318.09	23,498,238.57	2,680,223,572.38	-
055400100100	Ministry of Humanitarian Affairs	32,664,318.09	32,664,318.09	23,498,238.57	2,680,223,572.38	-
05510000000	Ministry of Local Govt, Community and Chieftaincy Affairs	8,511,170,980.87	8,511,170,980.87	2,850,896,570.14	16,237,948,315.08	-
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	207,078,430.61	207,078,430.61	91,167,774.24	789,793,951.88	-
055100100200	Ministry of Rural Development & Economic Empowerment	8,304,092,550.26	8,304,092,550.26	2,759,728,795.90	15,448,154,363.20	-
05740000000	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	-	-
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	-	-
05750000000	Ministry Of Religious Affairs	27,415,599.09	27,415,599.09	20,561,699.32	-	-
057500100100	Ministry Of Religious Affairs	27,415,599.09	27,415,599.09	20,561,699.32	-	-
05390000000	Ministry of Sports	3,102,114,388.66	3,102,114,388.66	1,074,150,179.40	5,668,627,142.38	-
053900100100	Ministry of Sports	2,376,789,013.45	2,376,789,013.45	745,080,827.48	2,399,060,159.98	-
053900200100	Imo State Sports Commission	725,325,375.21	725,325,375.21	329,069,351.92	3,269,566,982.40	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	67,402,000,000.00	67,402,000,000.00	29,324,071,990.57	141,488,675,694.39	-
010000000000	Administrative Sector	19,813,839,614.24	19,813,839,614.24	11,268,936,434.13	49,475,224,135.45	-
011100000000	Governors Office	11,246,382,554.21	11,246,382,554.21	1,722,779,548.42	19,500,271,255.68	-
011100100100	Office Of The Executive Governor	11,012,988,677.14	11,012,988,677.14	1,664,238,939.31	19,155,024,031.55	-
011100100200	Office Of The Deputy Governor	233,393,877.07	233,393,877.07	58,540,609.11	345,247,224.13	-
011200000000	Imo State House of Assembly	730,903,833.24	730,903,833.24	489,855,531.21	2,442,643,554.60	-
011200300100	Imo State House of Assembly	599,511,237.49	599,511,237.49	399,254,295.83	1,699,925,631.60	-
011200400100	House of Assembly Service Commission	131,392,595.75	131,392,595.75	90,601,235.38	742,717,923.00	-
012300000000	Ministry Of Information, Public Orietation and Strateg	473,929,739.21	473,929,739.21	304,928,418.88	1,197,843,082.38	-
012300100100	Ministry Of Information, Public Orietation and Strategy	473,929,739.21	473,929,739.21	304,928,418.88	1,197,843,082.38	-
012400000000	Ministry Of Homeland Security and Vigilante Affairs	41,427,197.37	41,427,197.37	30,070,398.03	168,610,477.50	-
012400100100	Ministry Of Homeland Security and Vigilante Affairs	41,427,197.37	41,427,197.37	30,070,398.03	168,610,477.50	-
012500000000	Office Of The Head Of Service	6,437,041,708.57	6,437,041,708.57	8,233,384,251.69	21,969,630,811.98	-
012500100100	Office Of The Head Of Service	6,437,041,708.57	6,437,041,708.57	8,233,384,251.69	21,969,630,811.98	-
014000000000	Office Of The Auditor General	148,511,381.88	148,511,381.88	104,205,627.16	964,422,924.00	-
014000100100	Office Of The Auditor General - State	78,198,855.72	78,198,855.72	54,410,187.17	496,832,523.15	-
014000300100	Audit Service Commission	70,312,526.16	70,312,526.16	49,795,440.00	467,590,400.85	-
014700000000	Civil Service Commission	114,736,122.93	114,736,122.93	44,651,016.66	455,422,052.40	-
014700100100	11473612293	114,736,122.93	114,736,122.93	44,651,016.66	455,422,052.40	-
014900000000	Local Government Service Commission	128,000,172.93	128,000,172.93	83,371,394.15	322,988,567.10	-
014900100100	Local Government Service Commission	128,000,172.93	128,000,172.93	83,371,394.15	322,988,567.10	-
014800000000	Imo State Independent Electoral Commission	105,045,068.25	105,045,068.25	85,351,006.56	683,145,230.70	-
014800100100	Imo State Independent Electoral Commission	105,045,068.25	105,045,068.25	85,351,006.56	683,145,230.70	-
016100000000	Office Of The Secretary To The State Govt	306,354,892.83	306,354,892.83	112,209,034.25	1,139,621,674.08	-
016100100100	Office Of The Secretary To The State Govt	306,354,892.83	306,354,892.83	112,209,034.25	1,139,621,674.08	-
016200000000	Ministry of Special Projects	42,910,673.49	42,910,673.49	31,183,005.12	293,284,419.98	-
016200100100	Ministry of Special Projects	42,910,673.49	42,910,673.49	31,183,005.12	293,284,419.98	-
016300000000	Ministry of Special Duties	38,596,269.33	38,596,269.33	26,947,202.00	337,340,085.08	-
016300100100	Ministry of Special Duties	38,596,269.33	38,596,269.33	26,947,202.00	337,340,085.08	-
020000000000	Economic Sector	9,925,631,102.21	9,925,631,102.21	3,119,596,279.03	26,072,464,790.71	-
021500000000	Ministry Of Agriculture and Food Security	361,164,143.69	361,164,143.69	263,673,107.77	1,089,269,681.08	-
021500100100	Ministry Of Agriculture and Food Security	361,164,143.69	361,164,143.69	263,673,107.77	1,089,269,681.08	-
027000000000	Ministry of Livestock Development	-	-	-	1,091,483,678.78	-
027000100100	Ministry of Livestock Development	-	-	-	1,091,483,678.78	-
022000000000	Ministry Of Finance	4,327,259,284.82	4,327,259,284.82	1,208,922,337.82	6,282,939,748.29	-
022000100100	Ministry Of Finance	4,154,675,909.51	4,154,675,909.51	1,088,934,483.34	6,090,356,372.98	-
022000800100	Imo State Internal Revenue Service	172,583,375.31	172,583,375.31	119,987,854.48	192,583,375.31	-
022200000000	Ministry Of Trade, Commerce and Investment	703,838,214.45	703,838,214.45	212,832,213.22	1,663,924,872.88	-
022200100100	Ministry Of Trade, Commerce and Investment	703,838,214.45	703,838,214.45	212,832,213.22	1,663,924,872.88	-
022800000000	Ministry Of Science, Technology and Innovation and	46,781,494.29	46,781,494.29	24,004,098.14	600,924,765.38	-
022800100100	Ministry Of Science, Technology and Innovation and Engineeri	46,781,494.29	46,781,494.29	24,004,098.14	600,924,765.38	-
022900000000	Ministry Of Transport	316,188,940.81	316,188,940.81	38,625,567.47	752,673,777.78	-
022900100100	Ministry Of Transport	316,188,940.81	316,188,940.81	38,625,567.47	752,673,777.78	-
023200000000	MINISTRY OF PETROLEUM and Natural Gas Developm	74,035,582.89	74,035,582.89	53,326,687.17	566,753,530.28	-
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	74,035,582.89	74,035,582.89	53,326,687.17	566,753,530.28	-
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	49,445,347.77	49,445,347.77	26,884,010.83	459,637,921.58	-
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	49,445,347.77	49,445,347.77	26,884,010.83	459,637,921.58	-
023400000000	Ministry Of Works & Infrastrutural Development	271,416,007.89	271,416,007.89	200,688,800.92	2,024,053,928.78	-
023400100100	Ministry Of Works & Infrastrutural Development	210,534,038.49	210,534,038.49	157,027,323.87	1,496,532,123.68	-
023400200100	Office Of The Surveyor General	60,881,969.40	60,881,969.40	43,661,477.05	527,521,805.10	-
023100000000	Ministry Of Power and Electrification	284,065,213.77	284,065,213.77	211,048,910.33	1,402,255,984.43	-
023100100100	Ministry Of Power and Electrification	63,223,269.33	63,223,269.33	47,417,452.00	904,044,153.38	-
023100100200	Imo State Electricity Regulatory Commission	220,841,944.44	220,841,944.44	163,631,458.33	498,211,831.05	-

02360000000	Ministry Of Tourism, Hospitality and Culture	387,463,447.93	387,463,447.93	115,333,428.77	1,148,829,244.18	-
023600100100	Ministry Of Tourism, Hospitality and Culture	387,463,447.93	387,463,447.93	115,333,428.77	1,148,829,244.18	-
02380000000	Ministry Of Budget, Economic Planning & Statistics	85,208,594.46	85,208,594.46	62,106,445.85	734,327,108.55	-
023800100100	Ministry Of Budget, Economic Planning & Statistics	85,208,594.46	85,208,594.46	62,106,445.85	734,327,108.55	-
02520000000	Ministry Of Water Resources	1,700,187,909.37	1,700,187,909.37	286,682,874.95	4,852,905,391.98	-
025200100100	Ministry Of Water Resources	1,700,187,909.37	1,700,187,909.37	286,682,874.95	4,852,905,391.98	-
02530000000	Ministry Of Housing and Urban Renewal and New Cities Development	193,224,135.98	193,224,135.98	94,050,113.93	731,646,342.78	-
025300100100	Ministry Of Housing, Urban Renewal and New Cities Development	193,224,135.98	193,224,135.98	94,050,113.93	731,646,342.78	-
02600000000	Ministry Of Lands and Physical Planning	1,090,783,661.60	1,090,783,661.60	295,550,760.02	1,956,981,270.38	-
026000100100	Ministry Of Lands and Physical Planning	1,090,783,661.60	1,090,783,661.60	295,550,760.02	1,956,981,270.38	-
02720000000	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibility	-	-	-	422,238,765.38	-
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibility	-	-	-	422,238,765.38	-
02760000000	Ministry of Digital Economy and E-Government	34,569,122.49	34,569,122.49	25,866,921.87	291,618,778.28	-
027600100100	Ministry of Digital Economy and E-Government	34,569,122.49	34,569,122.49	25,866,921.87	291,618,778.28	-
03000000000	Law and Justice Sector	3,700,465,396.71	3,700,465,396.71	2,493,707,259.34	22,212,643,051.72	-
03180000000	Judiciary	3,118,351,265.96	3,118,351,265.96	2,081,353,864.96	18,237,507,251.24	-
031800100100	Judicial Service Commission	208,667,460.48	208,667,460.48	134,073,352.37	761,938,362.75	-
031800200100	Judiciary - High Court	1,530,232,506.14	1,530,232,506.14	909,618,531.88	9,230,582,831.38	-
031800300100	Judiciary - Customary Court of Appeal	1,379,451,299.34	1,379,451,299.34	1,037,661,980.71	8,244,986,057.11	-
03260000000	Ministry Of Justice and Attorney General	582,114,130.75	582,114,130.75	412,353,394.38	3,975,135,800.48	-
032600100100	Ministry Of Justice and Attorney General	554,565,900.85	554,565,900.85	391,496,221.95	3,858,553,756.88	-
032600200100	Law Reform Commission	27,548,229.90	27,548,229.90	20,857,172.43	116,582,043.60	-
04000000000	Regional Sector	29,524,876.53	29,524,876.53	22,303,657.40	98,190,707.40	-
04580000000	Ministry of Niger Delta	29,524,876.53	29,524,876.53	22,303,657.40	98,190,707.40	-
045800100100	Ministry of Niger Delta	29,524,876.53	29,524,876.53	22,303,657.40	98,190,707.40	-
05000000000	Social Services Sector	33,932,539,010.31	33,932,539,010.31	12,419,528,360.68	43,630,153,009.11	-
05130000000	Ministry of Youth Development and Talent Hunt	48,076,589.37	48,076,589.37	32,256,851.34	358,881,279.98	-
051300100100	Ministry of Youth Development and Talent Hunt	48,076,589.37	48,076,589.37	32,256,851.34	358,881,279.98	-
05140000000	Ministry Of Women Affairs and Vulnerable Groups	123,977,716.65	123,977,716.65	96,247,333.27	929,280,245.18	-
051400100100	Ministry Of Women Affairs and Social Welfare	123,977,716.65	123,977,716.65	96,247,333.27	929,280,245.18	-
05170000000	Ministry Of Education, Primary, and Secondary	3,747,029,938.73	3,747,029,938.73	2,793,272,454.05	11,000,488,971.38	-
051700100100	Ministry Of Education, Primary and Secondary	3,747,029,938.73	3,747,029,938.73	2,793,272,454.05	6,300,488,971.38	-
051700200100	Imo State Universal Basic Education Board	-	-	-	3,000,000,000.00	-
051700300100	Secondary Education Mgt Board	-	-	-	1,700,000,000.00	-
05770000000	Ministry of Tertiary and Technical Education	13,349,071,972.47	13,349,071,972.47	5,818,198,043.04	12,577,612,664.40	-
057700100100	Ministry of Tertiary and Technical Education	13,349,071,972.47	13,349,071,972.47	5,818,198,043.04	7,277,612,664.40	-
057700200100	Imo State University, Owerri	-	-	-	2,300,000,000.00	-
057700300100	Imo State Polytechnic, Omuma	-	-	-	1,200,000,000.00	-
057700500100	Kingsley Ozurumba University, Ogboko	-	-	-	1,300,000,000.00	-
057700600100	University of Innovation, Science and Technology, Omuma	-	-	-	500,000,000.00	-

05210000000	Ministry Of Health	6,368,625,362.49	6,368,625,362.49	2,088,106,353.76	13,352,341,046.28	-
052100100100	Ministry Of Health	6,368,625,362.49	6,368,625,362.49	2,088,106,353.76	11,852,341,046.28	-
052100200100	Health Mgt Board	-	-	-	150,000,000.00	-
052100300100	Imo State University Teaching Hospital, Orlu	-	-	-	700,000,000.00	-
052100400100	Imo State Specialist Hospital, Umuguma	-	-	-	250,000,000.00	-
052100500100	Imo State Primary Health Dev. Agency,Owerri	-	-	-	200,000,000.00	-
052100600100	Imo State Health Insurance Agency,Owerri	-	-	-	200,000,000.00	-
05350000000	Ministry Of Environment and Sanitation	200,388,519.00	200,388,519.00	137,012,814.69	1,328,039,499.08	-
053500100100	Ministry Of Environment and Sanitation	200,388,519.00	200,388,519.00	137,012,814.69	1,328,039,499.08	-
05540000000	Ministry of Humanitarian Affairs	32,664,318.09	32,664,318.09	23,498,238.57	249,831,345.38	-
055400100100	Ministry of Humanitarian Affairs	32,664,318.09	32,664,318.09	23,498,238.57	249,831,345.38	-
05510000000	Ministry of Local Govt, Community and Chieftaincy Affairs	7,807,217,321.87	7,807,217,321.87	103,108,236.82	846,468,315.08	-
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	108,213,430.61	108,213,430.61	69,817,774.24	611,923,951.88	-
055100100200	Ministry of Rural Development & Economic Empowerment	7,699,003,891.26	7,699,003,891.26	33,290,462.58	234,544,363.20	-
05740000000	Ministry Of Primary Health, Social Services and Health Insurance	962,498,261.89	962,498,261.89	725,873,696.42	-	-
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	962,498,261.89	962,498,261.89	725,873,696.42	-	-
05750000000	Ministry Of Religious Affairs	27,415,599.09	27,415,599.09	20,561,699.32	-	-
057500100100	Ministry Of Religious Affairs	27,415,599.09	27,415,599.09	20,561,699.32	-	-
05390000000	Ministry of Sports	1,265,573,410.66	1,265,573,410.66	581,392,639.40	2,987,209,642.38	-
053900100100	Ministry of Sports	1,053,555,535.45	1,053,555,535.45	408,723,287.48	1,453,150,159.98	-
053900200100	Imo State Sports Commission	212,017,875.21	212,017,875.21	172,669,351.92	1,534,059,482.40	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>41,604,210,395.64</i>	<i>41,604,210,395.64</i>	<i>25,921,166,333.09</i>	<i>64,137,627,326.57</i>	<i>2,558,964,826.60</i>
01000000000	Administrative Sector	14,035,785,577.20	14,035,785,577.20	13,337,455,671.69	27,119,678,484.48	-
01110000000	Governors Office	7,882,632,027.00	7,882,632,027.00	10,391,494,671.69	17,326,513,470.00	-
011100100100	Office Of The Executive Governor	7,102,457,027.00	7,102,457,027.00	10,162,794,671.69	15,919,848,470.00	-
011100100200	Office Of The Deputy Governor	780,175,000.00	780,175,000.00	228,700,000.00	1,406,665,000.00	-
01120000000	Imo State House of Assembly	5,128,525,744.00	5,128,525,744.00	1,452,400,000.00	5,188,446,319.00	-
011200300100	Imo State House of Assembly	5,075,210,744.00	5,075,210,744.00	1,418,350,000.00	5,068,416,319.00	-
011200400100	House of Assembly Service Commission	53,315,000.00	53,315,000.00	34,050,000.00	120,030,000.00	-
01230000000	Ministry Of Information, Public Orietation and Strateg	93,210,000.00	93,210,000.00	873,400,000.00	199,810,000.00	-
012300100100	Ministry Of Information, Public Orietation and Strategy	93,210,000.00	93,210,000.00	873,400,000.00	199,810,000.00	-
01240000000	Ministry Of Homeland Security and Vigilante Affairs	78,988,896.20	78,988,896.20	37,850,000.00	1,544,432,000.00	-
012400100100	Ministry Of Homeland Security and Vigilante Affairs	78,988,896.20	78,988,896.20	37,850,000.00	1,544,432,000.00	-
01250000000	Office Of The Head Of Service	112,693,675.00	112,693,675.00	85,226,000.00	263,113,754.70	-
012500100100	Office Of The Head Of Service	112,693,675.00	112,693,675.00	85,226,000.00	263,113,754.70	-
01400000000	Office Of The Auditor General	162,550,000.00	162,550,000.00	24,550,000.00	350,615,000.00	-
014000100100	Office Of The Auditor General - State	54,005,000.00	54,005,000.00	20,550,000.00	285,510,000.00	-
014000300100	Audit Service Commission	108,545,000.00	108,545,000.00	4,000,000.00	65,105,000.00	-
01470000000	Civil Service Commission	53,007,500.00	53,007,500.00	17,000,000.00	189,464,605.00	-
014700100100	Civil Service Commission	53,007,500.00	53,007,500.00	17,000,000.00	189,464,605.00	-
01490000000	Local Government Service Commission	56,951,110.00	56,951,110.00	19,050,000.00	132,421,327.00	-
014900100100	Local Government Service Commission	56,951,110.00	56,951,110.00	19,050,000.00	132,421,327.00	-
01480000000	Imo State Independent Electoral Commission	87,727,878.00	87,727,878.00	8,000,000.00	1,472,885,270.86	-
014800100100	Imo State Independent Electoral Commission	87,727,878.00	87,727,878.00	8,000,000.00	1,472,885,270.86	-
01610000000	Office Of The Secretary To The State Govt	347,792,500.00	347,792,500.00	423,485,000.00	353,712,333.25	-
016100100100	Office Of The Secretary To The State Govt	347,792,500.00	347,792,500.00	423,485,000.00	353,712,333.25	-
01630000000	Ministry of Special Duties	31,706,247.00	31,706,247.00	5,000,000.00	98,264,404.67	-
016300100100	Ministry of Special Duties	31,706,247.00	31,706,247.00	5,000,000.00	98,264,404.67	-
02000000000	Economic Sector	18,465,609,446.40	18,465,609,446.40	9,065,378,565.10	15,909,907,122.45	229,000,000.00
02150000000	Ministry Of Agriculture and Food Security	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	-
021500100100	Ministry Of Agriculture and Food Security	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	-
02700000000	Ministry of Livestock Development	-	-	-	257,416,669.28	-
027000100100	Ministry of Livestock Development	-	-	-	257,416,669.28	-
02200000000	Ministry Of Finance	337,249,999.64	337,249,999.64	478,518,793.10	5,657,457,462.00	-
022000100100	Ministry Of Finance	146,499,999.64	146,499,999.64	220,935,000.00	4,924,999,982.00	-
022000800100	Imo State Internal Revenue Service	190,750,000.00	190,750,000.00	257,583,793.10	732,457,480.00	-
02220000000	Ministry Of Trade, Commerce and Investment	55,260,285.00	55,260,285.00	8,000,000.00	311,450,285.00	-
022200100100	Ministry Of Trade, Commerce and Investment	55,260,285.00	55,260,285.00	8,000,000.00	311,450,285.00	-
02280000000	Ministry Of Science, Technology and Innovation and	50,002,500.00	50,002,500.00	4,500,000.00	69,405,000.00	-
022800100100	Ministry Of Science, Technology and Innovation and Engineeri	50,002,500.00	50,002,500.00	4,500,000.00	69,405,000.00	-
02290000000	Ministry Of Transport	53,901,592.76	53,901,592.76	18,900,000.00	66,309,240.56	-
022900100100	Ministry Of Transport	53,901,592.76	53,901,592.76	18,900,000.00	66,309,240.56	-

02320000000	MINISTRY OF PETROLEUM and Natural Gas Developm	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	-
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	-
02330000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	335,310,000.00	335,310,000.00	4,500,000.00	308,565,492.78	-
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	335,310,000.00	335,310,000.00	4,500,000.00	308,565,492.78	-
02340000000	Ministry Of Works & Infrastrutural Development	387,757,000.00	387,757,000.00	101,950,000.00	435,412,500.00	-
023400100100	Ministry Of Works & Infrastrutural Development	307,044,500.00	307,044,500.00	101,950,000.00	299,612,500.00	-
023400200100	Office Of The Surveyor General	80,712,500.00	80,712,500.00	-	135,800,000.00	-
02310000000	Ministry Of Power and Electrification	262,901,897.00	262,901,897.00	130,443,120.00	1,549,868,050.53	-
023100100100	Ministry Of Power and Electrification	66,257,897.00	66,257,897.00	55,160,120.00	1,029,615,707.75	-
023100100200	Imo State Electricity Regulatory Commission	196,644,000.00	196,644,000.00	75,283,000.00	520,252,342.78	-
02360000000	Ministry Of Tourism, Hospitality and Culture	112,715,000.00	112,715,000.00	7,090,000.00	473,185,219.00	-
023600100100	Ministry Of Tourism, Hospitality and Culture	112,715,000.00	112,715,000.00	7,090,000.00	473,185,219.00	-
02380000000	Ministry Of Budget, Economic Planning & Statistics	16,082,756,385.00	16,082,756,385.00	6,850,131,652.00	1,407,257,500.00	169,000,000.00
023800100100	Ministry Of Budget, Economic Planning & Statistics	16,082,756,385.00	16,082,756,385.00	6,850,131,652.00	1,407,257,500.00	169,000,000.00
02520000000	Ministry Of Water Resources	203,735,000.00	203,735,000.00	1,215,595,000.00	567,536,281.30	50,000,000.00
025200100100	Ministry Of Water Resources	203,735,000.00	203,735,000.00	1,215,595,000.00	567,536,281.30	50,000,000.00
02530000000	Ministry Of Housing and Urban Renewal and New Citi	78,410,000.00	78,410,000.00	16,000,000.00	70,670,285.00	-
025300100100	Ministry Of Housing, Urban Renewal and New Cities Developpr	78,410,000.00	78,410,000.00	16,000,000.00	70,670,285.00	-
02600000000	Ministry Of Lands and Physical Planning	97,260,000.00	97,260,000.00	26,550,000.00	362,355,000.00	10,000,000.00
026000100100	Ministry Of Lands and Physical Planning	97,260,000.00	97,260,000.00	26,550,000.00	362,355,000.00	10,000,000.00
02720000000	Ministry Of Entrepreneurship, Skill Acquisition & Soci	-	-	-	3,471,550,285.00	-
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Respor	-	-	-	3,471,550,285.00	-
02760000000	Ministry of Digital Economy and E-Government	306,345,852.00	306,345,852.00	190,000,000.00	104,345,852.00	-
027600100100	Ministry of Digital Economy and E-Government	306,345,852.00	306,345,852.00	190,000,000.00	104,345,852.00	-
03000000000	Law and Justice Sector	5,691,762,893.37	5,691,762,893.37	1,566,774,400.10	10,539,730,051.29	-
03180000000	Judiciary	5,280,535,078.37	5,280,535,078.37	1,331,524,400.10	9,242,360,251.29	-
031800100100	Judicial Service Commission	1,626,119,500.00	1,626,119,500.00	46,900,000.00	728,256,000.00	-
031800200100	Judiciary - High Court	2,691,283,078.37	2,691,283,078.37	1,188,500,000.00	6,931,304,251.29	-
031800300100	Judiciary - Customary Court of Appeal	963,132,500.00	963,132,500.00	96,124,400.10	1,582,800,000.00	-
03260000000	Ministry Of Justice and Attorney General	411,227,815.00	411,227,815.00	235,250,000.00	1,297,369,800.00	-
032600100100	Ministry Of Justice and Attorney General	383,679,585.00	383,679,585.00	213,500,000.00	1,254,785,800.00	-
032600200100	Law Reform Commission	27,548,230.00	27,548,230.00	21,750,000.00	42,584,000.00	-
04000000000	Regional Sector	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	-
04580000000	Ministry of Niger Delta	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	-
045800100100	Ministry of Niger Delta	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	-

05130000000	Ministry of Youth Development and Talent Hunt	59,812,500.00	59,812,500.00	63,120,000.00	241,512,500.00	-
051300100100	Ministry of Youth Development and Talent Hunt	59,812,500.00	59,812,500.00	63,120,000.00	241,512,500.00	-
05140000000	Ministry Of Women Affairs and Vulnerable Groups	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
051400100100	Ministry Of Women Affairs and Social Welfare	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
05170000000	Ministry Of Education, Primary, and Secondary	387,584,500.00	387,584,500.00	773,361,864.00	2,314,131,500.00	160,000,000.00
051700100100	Ministry Of Education, Primary and Secondary	387,584,500.00	387,584,500.00	773,361,864.00	2,074,131,500.00	160,000,000.00
051700200100	Imo State Universal Basic Education Board	-	-	-	80,000,000.00	-
051700300100	Secondary Education Mgt Board	-	-	-	160,000,000.00	-
05770000000	Ministry of Tertiary and Technical Education	66,703,584.41	66,703,584.41	4,500,000.00	81,024,021.78	-
057700100100	Ministry of Tertiary and Technical Education	66,703,584.41	66,703,584.41	4,500,000.00	81,024,021.78	-
05210000000	Ministry Of Health	628,619,766.00	628,619,766.00	535,950,000.00	4,322,156,000.00	1,934,964,826.60
052100100100	Ministry Of Health	628,619,766.00	628,619,766.00	535,950,000.00	3,272,156,000.00	1,934,964,826.60
052100200100	Health Mgt Board	-	-	-	100,000,000.00	-
052100300100	Imo State University Teaching Hospital, Orlu	-	-	-	300,000,000.00	-
052100400100	Imo State Specialist Hospital, Umuguma	-	-	-	350,000,000.00	-
052100500100	Imo State Primary Health Dev. Agency,Owerri	-	-	-	150,000,000.00	-
052100600100	Imo State Health Insurance Agency,Owerri	-	-	-	150,000,000.00	-
05350000000	Ministry Of Environment and Sanitation	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
053500100100	Ministry Of Environment and Sanitation	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
05540000000	Ministry of Humanitarian Affairs	-	-	-	630,392,227.00	-
055400100100	Ministry of Humanitarian Affairs	-	-	-	630,392,227.00	-
05510000000	Ministry of Local Govt, Community and Chieftaincy Affairs	183,953,659.00	183,953,659.00	45,350,000.00	194,675,000.00	-
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	78,865,000.00	78,865,000.00	21,350,000.00	87,870,000.00	-
055100100200	Ministry of Rural Development & Economic Empowerment	105,088,659.00	105,088,659.00	24,000,000.00	106,805,000.00	-
05740000000	Ministry Of Primary Health, Social Services and Health Insurance	490,872,915.00	490,872,915.00	41,712,332.20	-	-
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	490,872,915.00	490,872,915.00	41,712,332.20	-	-
05390000000	Ministry of Sports	1,066,540,978.00	1,066,540,978.00	238,211,000.00	1,371,417,500.00	-
053900100100	Ministry of Sports	553,233,478.00	553,233,478.00	81,811,000.00	55,910,000.00	-
053900200100	Imo State Sports Commission	513,307,500.00	513,307,500.00	156,400,000.00	1,315,507,500.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Debt Service Expenditure	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
020000000000	Economic Sector	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
022000000000	Ministry Of Finance	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
022000100100	Ministry Of Finance	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	694,786,041,220.00	694,786,041,220.00	265,097,616,979.13	1,235,720,852,203.04	-
010000000000	Administrative Sector	16,608,136,000.00	16,608,136,000.00	4,497,099,783.13	78,451,717,269.00	-
011100000000	Governors Office	870,200,000.00	870,200,000.00	2,298,527,583.13	66,520,000,000.00	-
011100100100	Office Of The Executive Governor	870,200,000.00	870,200,000.00	2,298,527,583.13	66,520,000,000.00	-
011200000000	Imo State House of Assembly	344,004,000.00	344,004,000.00	-	1,709,547,000.00	-
011200300100	Imo State House of Assembly	273,000,000.00	273,000,000.00	-	1,621,560,000.00	-
011200400100	House of Assembly Service Commission	71,004,000.00	71,004,000.00	-	87,987,000.00	-
012300000000	Ministry Of Information, Public Orientation and Strategy	940,000,000.00	940,000,000.00	2,098,572,200.00	578,170,269.00	-
012300100100	Ministry Of Information, Public Orientation and Strategy	940,000,000.00	940,000,000.00	2,098,572,200.00	578,170,269.00	-
012400000000	Ministry Of Homeland Security and Vigilante Affairs	700,000,000.00	700,000,000.00	-	500,000,000.00	-
012400100100	Ministry Of Homeland Security and Vigilante Affairs	700,000,000.00	700,000,000.00	-	500,000,000.00	-
012500000000	Office Of The Head Of Service	87,000,000.00	87,000,000.00	100,000,000.00	1,396,000,000.00	-
012500100100	Office Of The Head Of Service	87,000,000.00	87,000,000.00	100,000,000.00	1,396,000,000.00	-
014000000000	Office Of The Auditor General	250,000,000.00	250,000,000.00	-	589,000,000.00	-
014000100100	Office Of The Auditor General - State	100,000,000.00	100,000,000.00	-	589,000,000.00	-
014000300100	Audit Service Commission	150,000,000.00	150,000,000.00	-	-	-
014700000000	Civil Service Commission	-	-	-	250,000,000.00	-
014700100100	Civil Service Commission	-	-	-	250,000,000.00	-
014900000000	Local Government Service Commission	-	-	-	1,000,000,000.00	-
014900100100	Local Government Service Commission	-	-	-	1,000,000,000.00	-
014800000000	Imo State Independent Electoral Commission	132,132,000.00	132,132,000.00	-	540,000,000.00	-
014800100100	Imo State Independent Electoral Commission	132,132,000.00	132,132,000.00	-	540,000,000.00	-
016100000000	Office Of The Secretary To The State Govt	224,800,000.00	224,800,000.00	-	869,000,000.00	-
016100100100	Office Of The Secretary To The State Govt	224,800,000.00	224,800,000.00	-	869,000,000.00	-
016200000000	Ministry of Special Projects	9,000,000,000.00	9,000,000,000.00	-	4,000,000,000.00	-
016200100100	Ministry of Special Projects	9,000,000,000.00	9,000,000,000.00	-	4,000,000,000.00	-
016300000000	Ministry of Special Duties	4,060,000,000.00	4,060,000,000.00	-	500,000,000.00	-
016300100100	Ministry of Special Duties	4,060,000,000.00	4,060,000,000.00	-	500,000,000.00	-

020000000000	Economic Sector	579,845,671,220.00	579,845,671,220.00	44,901,469,446.72	1,006,140,327,124.04	-
021500000000	Ministry Of Agriculture and Food Security	30,000,000,000.00	30,000,000,000.00	-	13,506,503,669.28	-
021500100100	Ministry Of Agriculture and Food Security	30,000,000,000.00	30,000,000,000.00	-	13,506,503,669.28	-
027000000000	Ministry of Livestock Development	20,020,000,000.00	20,020,000,000.00	-	7,000,000,000.00	-
027000100100	Ministry of Livestock Development	20,020,000,000.00	20,020,000,000.00	-	7,000,000,000.00	-
022000000000	Ministry Of Finance	318,000,000.00	318,000,000.00	-	17,440,000,000.00	-
022000100100	Ministry Of Finance	318,000,000.00	318,000,000.00	-	17,440,000,000.00	-
022200000000	Ministry Of Trade, Commerce and Investment	541,000,000.00	541,000,000.00	1,928,348,975.00	650,000,000.00	-
022200100100	Ministry Of Trade, Commerce and Investment	541,000,000.00	541,000,000.00	1,928,348,975.00	650,000,000.00	-
022800000000	Ministry Of Science, Technology and Innovation and I	425,000,000.00	425,000,000.00	-	1,300,000,000.00	-
022800100100	Ministry Of Science, Technology and Innovation and Engineeri	425,000,000.00	425,000,000.00	-	1,300,000,000.00	-
022900000000	Ministry Of Transport	101,010,000,000.00	101,010,000,000.00	-	1,910,000,000.00	-
022900100100	Ministry Of Transport	101,010,000,000.00	101,010,000,000.00	-	1,910,000,000.00	-
023200000000	MINISTRY OF PETROLEUM and Natural Gas Developm	110,000,000.00	110,000,000.00	-	110,000,000.00	-
023200100100	MINISTRY OF PETROLEUM and Natural Gas Development	110,000,000.00	110,000,000.00	-	110,000,000.00	-
023300000000	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,400,000,000.00	1,400,000,000.00	32,815,161,620.97	4,270,000,000.00	-
023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES	1,400,000,000.00	1,400,000,000.00	32,815,161,620.97	4,270,000,000.00	-
023400000000	Ministry Of Works & Infrastrutural Development	329,744,312,778.00	329,744,312,778.00	-	699,063,918,484.17	-
023400100100	Ministry Of Works & Infrastrutural Development	329,744,312,778.00	329,744,312,778.00	-	699,063,918,484.17	-
023400200100	Office Of The Surveyor General	100,000,000.00	100,000,000.00	-	900,000,000.00	-
023100000000	Ministry Of Power and Electrification	77,006,579,042.00	77,006,579,042.00	-	192,535,803,078.34	-
023100100100	Ministry Of Power and Electrification	74,755,479,042.00	74,755,479,042.00	-	190,451,803,078.34	-
023100100200	Imo State Electricity Regulatory Commission	2,251,100,000.00	2,251,100,000.00	-	2,084,000,000.00	-
023600000000	Ministry Of Tourism, Hospitality and Culture	8,210,000,000.00	8,210,000,000.00	200,000,000.00	1,200,000,000.00	-
023600100100	Ministry Of Tourism, Hospitality and Culture	8,210,000,000.00	8,210,000,000.00	200,000,000.00	1,200,000,000.00	-
023800000000	Ministry Of Budget, Economic Planning & Statistics	110,000,000.00	110,000,000.00	111,394,019.82	420,000,000.00	-
023800100100	Ministry Of Budget, Economic Planning & Statistics	110,000,000.00	110,000,000.00	111,394,019.82	420,000,000.00	-
025200000000	Ministry Of Water Resources	690,779,400.00	690,779,400.00	9,846,564,830.93	46,682,551,607.25	-
025200100100	Ministry Of Water Resources	690,779,400.00	690,779,400.00	9,846,564,830.93	46,682,551,607.25	-
025300000000	Ministry Of Housing and Urban Renewal and New Citi	7,840,000,000.00	7,840,000,000.00	-	10,000,000,000.00	-
025300100100	Ministry Of Housing, Urban Renewal and New Cities Developm	7,840,000,000.00	7,840,000,000.00	-	10,000,000,000.00	-
026000000000	Ministry Of Lands and Physical Planning	1,110,000,000.00	1,110,000,000.00	-	830,000,000.00	-
026000100100	Ministry Of Lands and Physical Planning	1,110,000,000.00	1,110,000,000.00	-	830,000,000.00	-
027200000000	Ministry Of Entrepreneurship, Skill Acquisition & Soci	-	-	-	6,471,550,285.00	-
027200100100	Ministry Of Entrepreneurship, Skill Acquisition & Social Respor	-	-	-	6,471,550,285.00	-
027600000000	Ministry of Digital Economy and E-Government	1,310,000,000.00	1,310,000,000.00	-	2,750,000,000.00	-
027600100100	Ministry of Digital Economy and E-Government	1,310,000,000.00	1,310,000,000.00	-	2,750,000,000.00	-

030000000000	Law and Justice Sector	2,994,000,000.00	2,994,000,000.00	2,214,311,375.00	4,915,000,000.00	-
031800000000	Judiciary	2,339,000,000.00	2,339,000,000.00	2,142,311,375.00	4,415,000,000.00	-
031800100100	Judicial Service Commission	276,000,000.00	276,000,000.00	-	340,000,000.00	-
031800200100	Judiciary - High Court	1,485,000,000.00	1,485,000,000.00	2,138,311,375.00	3,130,000,000.00	-
031800300100	Judiciary - Customary Court of Appeal	578,000,000.00	578,000,000.00	4,000,000.00	945,000,000.00	-
032600000000	Ministry Of Justice and Attorney General	655,000,000.00	655,000,000.00	72,000,000.00	500,000,000.00	-
032600100100	Ministry Of Justice and Attorney General	640,000,000.00	640,000,000.00	72,000,000.00	500,000,000.00	-
032600200100	Law Reform Commission	15,000,000.00	15,000,000.00	-	-	-
040000000000	Regional Sector	820,000,000.00	820,000,000.00	3,998,379,708.08	2,600,000,000.00	-
045800000000	Ministry of Niger Delta	820,000,000.00	820,000,000.00	3,998,379,708.08	2,600,000,000.00	-
045800100100	Ministry of Niger Delta	820,000,000.00	820,000,000.00	3,998,379,708.08	2,600,000,000.00	-
050000000000	Social Services Sector	94,518,234,000.00	94,518,234,000.00	209,486,356,666.20	143,613,807,810.00	-
051300000000	Ministry of Youth Development and Talent Hunt	290,000,000.00	290,000,000.00	-	1,152,000,000.00	-
051300100100	Ministry of Youth Development and Talent Hunt	290,000,000.00	290,000,000.00	-	1,152,000,000.00	-
051400000000	Ministry Of Women Affairs and Vulnerable Groups	525,000,000.00	525,000,000.00	151,785,499.66	875,000,000.00	-
051400100100	Ministry Of Women Affairs and Social Welfare	525,000,000.00	525,000,000.00	151,785,499.66	875,000,000.00	-
051700000000	Ministry Of Education, Primary, and Secondary	35,430,000,000.00	35,430,000,000.00	24,738,780,011.22	24,115,155,521.00	-
051700100100	Ministry Of Education, Primary and Secondary	35,430,000,000.00	35,430,000,000.00	24,738,780,011.22	17,415,155,521.00	-
051700200100	Imo State Universal Basic Education Board	-	-	-	3,500,000,000.00	-
051700300100	Secondary Education Mgt Board	-	-	-	3,200,000,000.00	-
057700000000	Ministry of Tertiary and Technical Education	4,020,000,000.00	4,020,000,000.00	128,750,000.00	36,508,000,000.00	-
057700100100	Ministry of Tertiary and Technical Education	4,020,000,000.00	4,020,000,000.00	128,750,000.00	32,708,000,000.00	-
057700200100	Imo State University, Owerri	-	-	-	1,000,000,000.00	-
057700300100	Imo State Polytechnic, Omuma	-	-	-	800,000,000.00	-
057700600100	University of Innovation, Science and Technology, Omuma	-	-	-	2,000,000,000.00	-
052100000000	Ministry Of Health	20,819,234,000.00	20,819,234,000.00	177,890,056,282.00	52,656,847,289.00	-
052100100100	Ministry Of Health	20,819,234,000.00	20,819,234,000.00	177,890,056,282.00	45,306,847,289.00	-
052100200100	Health Mgt Board	-	-	-	250,000,000.00	-
052100300100	Imo State University Teaching Hospital, Orlu	-	-	-	1,200,000,000.00	-
052100400100	Imo State Specialist Hospital, Umuguma	-	-	-	2,100,000,000.00	-
052100500100	Imo State Primary Health Dev. Agency,Owerri	-	-	-	2,150,000,000.00	-
052100600100	Imo State Health Insurance Agency,Owerri	-	-	-	1,650,000,000.00	-
053500000000	Ministry Of Environment and Sanitation	21,130,000,000.00	21,130,000,000.00	2,870,000,000.00	10,000,000,000.00	-
053500100100	Ministry Of Environment and Sanitation	21,130,000,000.00	21,130,000,000.00	2,870,000,000.00	10,000,000,000.00	-
055400000000	Ministry of Humanitarian Affairs	-	-	-	1,800,000,000.00	-
055400100100	Ministry of Humanitarian Affairs	-	-	-	1,800,000,000.00	-
055100000000	Ministry of Local Govt, Community and Chieftaincy Affairs	520,000,000.00	520,000,000.00	2,702,438,333.32	15,196,805,000.00	-
055100100100	Ministry of Local Govt, Community and Chieftaincy Affairs	20,000,000.00	20,000,000.00	-	90,000,000.00	-
055100100200	Ministry of Rural Development & Economic Empowerment	500,000,000.00	500,000,000.00	2,702,438,333.32	15,106,805,000.00	-
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	11,014,000,000.00	11,014,000,000.00	750,000,000.00	-	-
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	11,014,000,000.00	11,014,000,000.00	750,000,000.00	-	-
053900000000	Ministry of Sports	770,000,000.00	770,000,000.00	254,546,540.00	1,310,000,000.00	-
053900100100	Ministry of Sports	770,000,000.00	770,000,000.00	254,546,540.00	890,000,000.00	-
053900200100	Imo State Sports Commission	-	-	-	420,000,000.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Expenditure by Economic Classification

Code	Economic	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	807,088,041,220.00	342,082,767,054.48	1,474,220,851,856.47	2,558,964,826.60
2	EXPENDITURES	807,088,041,220.00	342,082,767,054.48	1,474,220,851,856.47	2,558,964,826.60
21	PERSONNEL COST	67,402,000,000.00	29,324,071,990.57	141,488,675,694.39	-
2101	SALARY	51,380,162,257.04	17,490,371,018.13	89,059,242,357.02	-
210101	SALARIES AND WAGES	51,380,162,257.04	17,490,371,018.13	89,059,242,357.02	-
21010101	BASIC SALARY	45,289,147,741.04	14,792,166,664.41	77,570,566,662.27	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,861,014,516.00	1,543,609,292.87	9,058,675,694.75	-
21010104	FIXED SALARY	2,230,000,000.00	1,154,595,060.86	2,430,000,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,375,334,636.56	3,467,083,537.56	30,047,686,131.85	-
210201	ALLOWANCES	9,375,334,636.56	3,467,083,537.56	30,047,686,131.85	-
21020101	Academic Allowance	-	-	250,000,000.00	-
21020102	Call Duty Allowance	-	-	255,000,000.00	-
21020103	Capacity Building Allowance	221,095,788.46	158,156,212.16	3,069,540,404.68	-
21020104	Clothing Allowance	283,653,095.81	199,644,538.89	1,095,351,058.31	-
21020105	Clothing/Tea IT	726,317,029.44	149,133,327.70	1,430,220,853.46	-
21020106	CONHESS 20% Increment	2,299,162,847.00	461,209,352.87	5,325,468,128.06	-
21020107	Consolidated Allowance	66,824,955.00	50,118,716.25	334,124,775.00	-
21020108	Constituency Allowance	24,700,000.00	18,525,000.00	123,500,000.00	-
21020109	Contract Addition Allowance	344,629,035.53	69,374,537.18	836,720,414.74	-
21020110	Civil Service Commission Allowance	41,137,392.00	30,853,044.00	245,930,767.50	-
21020111	Domestic Staff Allowance	465,628,723.50	96,194,281.39	840,360,751.68	-
21020112	Dressing Allowance	163,051,503.14	103,037,288.96	730,476,725.28	-
21020113	Endorsement Allowance	6,265,587.00	4,699,190.25	31,327,935.00	-
21020114	Exam Sup. Allowance	698,845,816.73	441,957,113.25	2,485,431,699.43	-
21020115	Excess Workload Allowance	356,074,818.23	174,005,504.92	1,104,201,504.04	-
21020117	Furniture Allowance	53,900,000.00	40,425,000.00	269,500,000.00	-
21020118	Hardship Allowance	645,553,089.42	449,044,561.25	2,786,513,168.04	-
21020119	Hazard Allowance	17,590,542.00	13,192,906.50	87,952,710.00	-
21020120	Health Professional Non Clinical Allowance	1,577,904,413.30	977,362,961.98	7,112,065,236.64	-
21020121	ICT Allowance	200,000,000.00	-	250,000,000.00	-
21020122	INCEP Allowance Non-Percentage	240,000,000.00	6,000,000.00	240,000,000.00	-
21020123	Inducement Allowance	250,000,000.00	15,000,000.00	350,000,000.00	-
21020124	Judicial Allowance	292,000,000.00	-	292,000,000.00	-
21020125	Legislative Duty Allowance	400,000,000.00	9,000,000.00	500,000,000.00	-
21020126	Meal Subsidy Allowance	1,000,000.00	150,000.00	2,000,000.00	-
2103	SOCIAL BENEFITS	6,646,503,106.40	8,366,617,434.87	22,381,747,205.52	-
210301	SOCIAL BENEFITS	6,646,503,106.40	8,366,617,434.87	22,381,747,205.52	-
21030101	GRATUITY	2,500,000,000.00	3,464,125,693.23	10,000,000,000.00	-
21030102	PENSION	3,741,324,305.00	4,630,470,505.79	11,000,000,000.00	-
21030104	GRATUITY AREARS	405,178,801.40	272,021,235.86	1,381,747,205.52	-

22	OTHER RECURRENT COSTS	<u>44,900,000,000.00</u>	<u>47,661,078,084.78</u>	<u>97,011,323,959.05</u>	<u>2,558,964,826.60</u>
2202	OVERHEAD COST	<u>39,678,756,000.64</u>	<u>24,264,666,333.09</u>	<u>60,528,327,965.87</u>	<u>2,373,964,826.60</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>3,518,066,151.20</u>	<u>1,607,705,500.00</u>	<u>8,574,347,587.25</u>	<u>80,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,195,253,036.00	997,205,000.00	3,844,141,594.91	80,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,923,957,288.20	450,500,500.00	3,800,832,963.22	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	92,000,000.00	500,000,000.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	298,855,827.00	68,000,000.00	429,373,029.12	-
220202	UTILITIES - GENERAL	<u>1,146,759,475.76</u>	<u>1,202,759,795.55</u>	<u>3,308,452,941.07</u>	<u>51,000,000.00</u>
22020201	ELECTRICITY CHARGES	72,209,999.76	31,279,675.55	443,716,997.67	-
22020202	TELEPHONE CHARGES	121,873,760.00	25,900,000.00	461,650,753.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	942,175,716.00	1,145,580,120.00	2,333,335,190.40	-
22020205	WATER RATES	10,000,000.00	-	49,000,000.00	30,000,000.00
22020206	SEWAGE CHARGES	-	-	20,000,000.00	20,000,000.00
22020208	MULTI YEAR TARIFF ORDER	500,000.00	-	750,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	<u>2,140,331,706.04</u>	<u>396,473,025.75</u>	<u>5,325,191,803.92</u>	<u>299,114,826.60</u>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	788,860,145.37	222,563,025.75	2,876,363,313.66	-
22020302	BOOKS	80,000,000.00	-	152,000,000.00	-
22020304	MAGAZINES & PERIODICALS	855,604,847.67	48,400,000.00	752,855,763.67	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	23,100,000.00	1,875,000.00	101,314,068.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	-	251,300,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	351,146,381.00	123,500,000.00	987,989,826.60	299,114,826.60
22020309	UNIFORMS & OTHER CLOTHING	21,620,332.00	135,000.00	203,368,832.00	-
220204	MAINTENANCE SERVICES - GENERAL	<u>7,581,833,743.74</u>	<u>5,624,163,095.70</u>	<u>17,574,839,321.57</u>	<u>290,600,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPME	2,260,095,896.76	864,627,892.05	3,981,240,585.67	30,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,367,588,452.28	659,951,750.00	3,795,585,420.77	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,556,557,584.67	1,203,609,117.52	3,988,177,378.55	60,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	755,400,500.00	412,600,000.00	1,977,088,805.26	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	940,418,732.00	686,059,336.09	1,114,582,156.03	-
22020406	OTHER MAINTENANCE SERVICES	663,972,577.89	971,740,000.00	2,289,162,458.55	200,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	33,300,000.14	25,575,000.04	421,172,516.73	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	4,500,000.00	800,000,000.00	7,830,000.00	-

220205	TRAINING - GENERAL	2,798,471,449.64	623,925,000.00	6,162,478,139.83	140,000,000.00
22020501	LOCAL TRAINING	2,757,771,449.64	623,925,000.00	5,999,678,139.83	140,000,000.00
22020502	INTERNATIONAL TRAINING	40,700,000.00	-	162,800,000.00	-
220206	OTHER SERVICES - GENERAL	2,614,245,202.00	4,331,300,000.00	6,015,435,846.39	-
22020601	SECURITY SERVICES	929,090,000.00	2,789,500,000.00	3,510,130,000.00	-
22020603	RESIDENTIAL RENT	21,755,286.00	15,000,000.00	288,251,829.02	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,585,399,916.00	1,523,500,000.00	1,525,524,017.37	-
22020605	CLEANING & FUMIGATION SERVICES	78,000,000.00	3,300,000.00	691,530,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,919,447,171.26	8,724,554,516.00	4,151,668,128.14	315,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,755,286.00	2,200,000.00	39,407,400.40	-
22020703	LEGAL SERVICES	8,043,709,615.26	5,996,481,652.00	1,422,150,000.00	160,000,000.00
22020704	ENGINEERING SERVICES	66,200,500.00	39,861,864.00	187,610,850.00	-
22020707	AGRICULTURAL CONSULTING	9,000,000.00	1,750,000.00	74,700,000.00	-
22020708	MEDICAL CONSULTING	43,314,000.00	311,000.00	231,938,000.00	155,000,000.00
22020709	AUDITING OF ACCOUNTS	3,748,467,770.00	2,683,950,000.00	2,195,861,877.74	-
220208	FUEL & LUBRICANTS - GENERAL	22,010,750.00	5,650,000.00	99,639,225.00	-
22020801	MOTOR VEHICLE FUEL COST	19,000,000.00	4,450,000.00	74,650,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,010,750.00	1,200,000.00	24,989,225.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	7,937,590,351.00	1,748,135,400.10	9,316,274,972.70	1,198,250,000.00
22021001	REFRESHMENT & MEALS	643,000,500.00	403,000,000.00	1,103,531,710.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	206,700,000.00	53,274,400.10	458,510,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	675,832,659.00	441,350,000.00	1,549,153,583.90	8,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	390,801,666.00	222,100,000.00	1,637,551,601.20	-
22021006	POSTAGES & COURIER SERVICES	32,500,000.00	-	52,990,000.00	-
22021007	WELFARE PACKAGES	4,162,037,312.00	399,335,000.00	2,034,702,968.00	300,000,000.00
22021009	SPORTING ACTIVITIES	167,787,500.00	80,000,000.00	389,740,400.00	-
22021010	DIRECT TEACHING & LABORATORY COST	6,214,714.00	1,000,000.00	8,500,599.60	-
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,313,000,000.00	77,000,000.00	309,700,000.00	-
22021021	SPECIAL DAYS/CELEBRATIONS	339,716,000.00	71,076,000.00	881,644,110.00	-
22021056	ACCELERATING NUTRITION IN NIGERIA (ANRiN) 2.0 COORD	-	-	890,250,000.00	890,250,000.00

2203	LOANS AND ADVANCES	7,500,000.00	-	14,250,000.00	-
220301	STAFF LOANS & ADVANCES	7,500,000.00	-	14,250,000.00	-
22030106	MOTOR VEHICLE ADVANCE	7,500,000.00	-	14,250,000.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,350,854,406.00	1,239,000,000.00	2,292,985,513.82	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,350,854,406.00	1,239,000,000.00	2,292,985,513.82	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	790,911,247.00	717,000,000.00	708,358,053.23	-
22040109	GRANTS TO COMMUNITIES/NGOs	542,300,000.00	515,000,000.00	1,566,165,000.00	-
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	17,643,159.00	7,000,000.00	18,462,460.59	-
2205	SUBSIDIES GENERAL	567,099,989.00	417,500,000.00	1,117,063,846.88	-
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	567,099,989.00	417,500,000.00	1,117,063,846.88	-
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	567,099,989.00	417,500,000.00	1,117,063,846.88	-
2206	PUBLIC DEBT CHARGES	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
220601	FOREIGN INTEREST / DISCOUNT	403,585,209.56	1,720,705,645.37	8,403,585,209.56	-
22060101	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWING	403,585,209.56	1,720,705,645.37	8,403,585,209.56	-
220602	DOMESTIC INTEREST / DISCOUNT	819,463,235.22	8,374,272,006.21	7,519,463,235.22	-
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWING	819,463,235.22	8,374,272,006.21	7,519,463,235.22	-
220603	FOREIGN PRINCIPAL	1,148,665,596.44	3,825,879,782.19	8,148,665,596.44	-
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,148,665,596.44	3,825,879,782.19	8,148,665,596.44	-
220604	DOMESTIC PRINCIPAL	924,075,563.14	7,819,054,317.93	8,801,982,591.26	-
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	924,075,563.14	7,819,054,317.93	8,801,982,591.26	-
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	-	-	185,000,000.00	185,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	-	-	185,000,000.00	185,000,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	-	-	185,000,000.00	185,000,000.00

23	CAPITAL EXPENDITURE	<u>694,786,041,220.00</u>	<u>265,097,616,979.13</u>	<u>1,235,720,852,203.04</u>	-
2301	FIXED ASSETS PURCHASED	<u>116,624,284,680.00</u>	<u>41,290,323,887.90</u>	<u>98,225,428,697.55</u>	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>116,624,284,680.00</u>	<u>41,290,323,887.90</u>	<u>98,225,428,697.55</u>	-
23010101	PURCHASE / ACQUISITION OF LAND	620,000,000.00	-	1,030,000,000.00	-
23010102	PURCHASE OF OFFICE BUILDINGS	120,000,000.00	-	-	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	20,000,000.00	-	1,000,000,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	2,205,000,000.00	1,502,958,189.00	11,983,000,000.00	-
23010106	PURCHASE OF VANS	696,000,000.00	-	3,552,000,000.00	-
23010107	PURCHASE OF TRUCKS	1,050,000,000.00	-	900,000,000.00	-
23010108	PURCHASE OF BUSES	110,000,000.00	12,931,295,874.50	960,000,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	91,150,000.00	-	1,578,000,000.00	-
23010113	PURCHASE OF COMPUTERS	706,500,000.00	590,000,000.00	5,433,170,269.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	158,560,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	59,190,172,460.00	2,497,118,333.32	25,728,615,707.75	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	4,368,531,000.00	13,922,386,660.15	35,633,683,051.52	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	320,000,000.00	9,846,564,830.93	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	300,000,000.00	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	200,000,000.00	-	730,000,000.00	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	43,551,431,220.00	-	8,425,399,669.28	-
23010128	PURCHASE OF SECURITY EQUIPMENT	200,000,000.00	-	500,000,000.00	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,000,000,000.00	-	-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	137,500,000.00	-	-	-
23010154	PURCHASE OF INFORMATION, EDUCATION AND COMMUNIC	38,000,000.00	-	313,000,000.00	-

2302	CONSTRUCTION / PROVISION	<u>460,092,096,746.00</u>	<u>43,163,778,024.56</u>	<u>663,174,662,989.34</u>	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE	<u>460,092,096,746.00</u>	<u>43,163,778,024.56</u>	<u>663,174,662,989.34</u>	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	9,556,600,000.00	729,272,150.00	43,399,000,000.00	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	490,000,000.00	61,430,000.00	1,100,000,000.00	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	16,155,609,068.00	-	168,150,579,037.59	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	160,000,000.00	68,989,499.66	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	243,675,400.00	1,963,918,750.00	81,511,526,000.00	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CEN	7,315,000,000.00	18,706,024,591.16	4,129,342,200.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	21,000,000,000.00	12,161,823,604.20	55,093,920,521.00	-
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	394,270,000.00	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	50,000,000.00	40,000,000.00	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,000,000.00	-	540,000,000.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIE	551,000,000.00	-	5,500,000,000.00	-
23020114	CONSTRUCTION / PROVISION OF ROADS	279,870,417,278.00	2,166,000,000.00	265,861,455,228.75	-
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	100,950,000,000.00	-	400,000,000.00	-

23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	-	-	1,000,000,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	16,932,200,000.00	211,922,936.80	1,355,000,000.00	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,628,000,000.00	359,866,540.00	1,357,320,002.00	-
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	622,000,000.00	797,151,269.66	10,560,000,000.00	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	184,095,000.00	3,926,129,708.08	2,522,250,000.00	-
23020124	CONSTRUCTION OF MARKETS/PARKS	2,002,000,000.00	1,928,348,975.00	18,210,000,000.00	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	30,000,000.00	-	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,391,500,000.00	32,900,000.00	2,050,000,000.00	-
2303	REHABILITATION / REPAIRS	58,944,884,014.00	55,717,841,074.69	461,221,756,516.15	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	58,944,884,014.00	55,717,841,074.69	461,221,756,516.15	-
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	350,000,000.00	-	2,930,000,000.00	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	544,443,193.00	-	1,509,608,333.00	-
23030103	REHABILITATION / REPAIRS - HOUSING	90,000,000.00	-	-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,000,000.00	-	28,368,855,607.25	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE	3,900,000,000.00	36,938,028,066.95	3,650,156,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,880,000,000.00	12,722,956,407.02	7,902,000,000.00	-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	60,000,000.00	-	-	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	60,000,000.00	-	-	-
23030113	REHABILITATION / REPAIRS - ROADS	14,050,895,500.00	3,345,272,142.59	396,523,698,253.42	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	8,300,000,000.00	373,178,833.13	1,420,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,549,136,000.00	538,405,625.00	12,310,888,037.48	-
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	506,000,000.00	-	100,000,000.00	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	6,506,550,285.00	-
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	209,409,321.00	-	-	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,440,000,000.00	1,800,000,000.00	-	-
2304	PRESERVATION OF THE ENVIRONMENT	49,132,000,000.00	28,670,491,918.20	-	-
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	49,132,000,000.00	28,670,491,918.20	-	-
23040101	TREE PLANTING	650,000,000.00	-	-	-
23040102	EROSION & FLOOD CONTROL	48,345,000,000.00	405,000,000.00	-	-
23040103	WILDLIFE CONSERVATION	7,000,000.00	-	-	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	130,000,000.00	28,265,491,918.20	-	-

2305	OTHER CAPITAL PROJECTS	9,992,775,780.00	96,255,182,073.78	13,099,004,000.00	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	9,992,775,780.00	96,255,182,073.78	13,099,004,000.00	-
23050101	RESEARCH AND DEVELOPMENT	9,229,375,780.00	96,255,182,073.78	13,099,004,000.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	13,400,000.00	-	-	-
23050103	MONITORING AND EVALUATION	750,000,000.00	-	-	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Total Expenditure by Functional Classification

Code	Function	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	807,088,041,220.00	807,088,041,220.00	342,082,767,054.48	1,474,220,851,856.47	2,558,964,826.60
701	GENERAL PUBLIC SERVICES	66,046,022,325.26	66,046,022,325.26	46,248,647,755.01	131,221,771,046.02	468,114,826.60
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL A	38,983,470,345.67	38,983,470,345.67	16,181,436,508.69	81,737,297,202.36	299,114,826.60
70111	EXECUTIVE AND LEGISLATIVE ORGANS	33,456,448,158.45	33,456,448,158.45	14,385,138,584.45	50,419,421,599.28	-
70112	FINANCIAL AND FISCAL AFFAIRS	5,527,022,187.22	5,527,022,187.22	1,796,297,924.24	31,317,875,603.09	299,114,826.60
7013	GENERAL SERVICES	22,918,615,484.54	22,918,615,484.54	7,993,342,029.74	11,106,534,878.57	169,000,000.00
70131	GENERAL PERSONNEL SERVICES	712,289,922.43	712,289,922.43	382,312,316.99	4,971,727,352.98	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,885,964,979.46	16,885,964,979.46	7,017,455,471.39	2,539,584,608.55	169,000,000.00
70133	OTHER GENERAL SERVICES	5,320,360,582.65	5,320,360,582.65	593,574,241.37	3,595,222,917.05	-
7016	GENERAL PUBLIC SERVICES N.E.C.	848,146,890.69	848,146,890.69	333,957,464.89	5,504,242,332.61	-
70161	GENERAL PUBLIC SERVICES N.E.C.	848,146,890.69	848,146,890.69	333,957,464.89	5,504,242,332.61	-
7017	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
70171	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
703	PUBLIC ORDER AND SAFETY	12,638,644,383.65	12,638,644,383.65	6,498,655,982.46	40,939,185,580.51	-
7031	POLICE SERVICES	200,000,000.00	200,000,000.00	206,942,550.00	600,000,000.00	-
70311	POLICE SERVICES	200,000,000.00	200,000,000.00	206,942,550.00	600,000,000.00	-
7032	FIRE PROTECTION SERVICES	-	-	-	1,294,270,000.00	-
70321	FIRE PROTECTION SERVICES	-	-	-	1,294,270,000.00	-
7033	LAW COURTS	12,319,228,290.08	12,319,228,290.08	6,224,543,034.44	37,336,373,103.01	-
70331	LAW COURTS	12,319,228,290.08	12,319,228,290.08	6,224,543,034.44	37,336,373,103.01	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	119,416,093.57	119,416,093.57	67,170,398.03	1,708,542,477.50	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	119,416,093.57	119,416,093.57	67,170,398.03	1,708,542,477.50	-
704	ECONOMIC AFFAIRS	562,292,952,934.31	562,292,952,934.31	40,061,597,317.05	955,508,438,059.39	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AF	1,360,098,499.45	1,360,098,499.45	2,208,857,834.50	10,394,342,112.16	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,360,098,499.45	1,360,098,499.45	2,208,857,834.50	3,922,791,827.16	-
70412	GENERAL LABOUR AFFAIRS	-	-	-	6,471,550,285.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	50,436,674,893.69	50,436,674,893.69	270,798,107.77	23,153,744,029.13	-
70421	AGRICULTURE	50,136,674,893.69	50,136,674,893.69	270,798,107.77	20,153,744,029.13	-
70423	FISHING AND HUNTING	300,000,000.00	300,000,000.00	-	3,000,000,000.00	-
7043	FUEL AND ENERGY	75,331,576,022.00	75,331,576,022.00	2,629,957,765.57	195,334,036,709.87	-
70431	COAL AND OTHER SOLID MINERAL FUEL	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	-
70432	PETROLUEM AND NATURAL GAS	110,000,000.00	110,000,000.00	-	110,000,000.00	-
70435	ELECTRICITY	75,218,380,939.00	75,218,380,939.00	2,627,561,453.32	195,201,671,128.87	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	825,953,449.77	825,953,449.77	32,641,706,769.55	5,233,872,833.36	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL F	825,953,449.77	825,953,449.77	28,499,283,357.30	1,233,872,833.36	-
70442	MANUFACTURING	-	-	4,142,423,412.25	4,000,000,000.00	-
7045	TRANSPORT	431,422,286,825.58	431,422,286,825.58	661,217,465.80	715,960,331,068.93	-
70451	ROAD TRANSPORT	431,372,286,825.58	431,372,286,825.58	661,217,465.80	708,840,331,068.93	-
70454	AIR TRANSPORT	50,000,000.00	50,000,000.00	-	7,120,000,000.00	-

7046	COMMUNICATION	983,855,852.00	983,855,852.00	1,339,365,000.00	3,716,943,153.30	-
70461	COMMUNICATION	983,855,852.00	983,855,852.00	1,339,365,000.00	3,716,943,153.30	-
7047	OTHER INDUSTRIES	1,904,938,269.33	1,904,938,269.33	289,077,452.00	1,472,549,374.38	-
70473	TOURISM	1,904,938,269.33	1,904,938,269.33	289,077,452.00	1,472,549,374.38	-
7049	ECONOMIC AFFAIRS N.E.C	27,569,122.49	27,569,122.49	20,616,921.87	242,618,778.28	-
70491	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	27,569,122.49	20,616,921.87	242,618,778.28	-
705	ENVIRONMENTAL PROTECTION	22,540,266,976.24	22,540,266,976.24	3,545,494,759.57	18,663,513,035.02	-
7051	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	-	7,257,000,000.00	-
70511	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	-	7,257,000,000.00	-
7052	WASTE WATER MANAGEMENT	-	-	-	800,000,000.00	-
70521	WASTE WATER MANAGEMENT	-	-	-	800,000,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	350,000,000.00	350,000,000.00	-	7,510,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	350,000,000.00	350,000,000.00	-	7,510,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	22,170,266,976.24	22,170,266,976.24	3,545,494,759.57	3,096,513,035.02	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	22,170,266,976.24	22,170,266,976.24	3,545,494,759.57	3,096,513,035.02	-
706	HOUSING AND COMMUNITY AMMENITIES	21,044,021,276.67	21,044,021,276.67	12,702,956,333.29	126,131,200,811.27	60,000,000.00
7061	HOUSING DEVELOPMENT	10,535,390,297.58	10,535,390,297.58	428,400,873.95	14,852,452,898.15	10,000,000.00
70611	HOUSING DEVELOPMENT	10,535,390,297.58	10,535,390,297.58	428,400,873.95	14,852,452,898.15	10,000,000.00
7062	COMMUNITY DEVELOPMENT	7,963,789,774.25	7,963,789,774.25	127,922,331.86	958,999,695.22	-
70621	COMMUNITY DEVELOPMENT	7,963,789,774.25	7,963,789,774.25	127,922,331.86	958,999,695.22	-
7063	WATER SUPPLY	2,544,841,204.84	2,544,841,204.84	12,146,633,127.48	110,319,748,217.90	50,000,000.00
70631	WATER SUPPLY	2,544,841,204.84	2,544,841,204.84	12,146,633,127.48	110,319,748,217.90	50,000,000.00
707	HEALTH	29,211,200,339.38	29,211,200,339.38	181,224,698,664.38	67,482,229,508.68	1,635,850,000.00
7073	HOSPITAL SERVICES	7,331,123,624.38	7,331,123,624.38	2,813,980,050.18	19,202,341,046.28	-
70731	GENERAL HOSPITAL SERVICES	6,368,625,362.49	6,368,625,362.49	2,088,106,353.76	19,202,341,046.28	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	962,498,261.89	962,498,261.89	725,873,696.42	-	-
7074	PUBLIC HEALTH SERVICES	520,872,915.00	520,872,915.00	226,192,085.33	46,912,097,289.00	1,605,250,000.00
70741	PUBLIC HEALTH SERVICES	520,872,915.00	520,872,915.00	226,192,085.33	46,912,097,289.00	1,605,250,000.00
7076	HEALTH N.E.C.	21,359,203,800.00	21,359,203,800.00	178,184,526,528.87	1,367,791,173.40	30,600,000.00
70761	HEALTH N.E.C.	21,359,203,800.00	21,359,203,800.00	178,184,526,528.87	1,367,791,173.40	30,600,000.00
708	RECREATION, CULTURE AND RELIGION	12,062,203,423.05	12,062,203,423.05	3,818,223,678.45	7,476,119,328.93	-
7081	RECREATIONAL AND SPORTING SERVICES	10,536,353,478.00	10,536,353,478.00	525,877,540.00	5,522,930,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	10,536,353,478.00	10,536,353,478.00	525,877,540.00	5,522,930,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	1,498,434,345.96	1,498,434,345.96	3,271,784,439.13	1,953,189,328.93	-
70831	BROADCASTING AND PUBLISHING SERVICES	1,498,434,345.96	1,498,434,345.96	3,271,784,439.13	1,953,189,328.93	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	27,415,599.09	20,561,699.32	-	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	27,415,599.09	20,561,699.32	-	-
709	EDUCATION	61,577,709,572.79	61,577,709,572.79	34,342,818,157.61	93,912,095,974.21	160,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,330,000,000.00	22,330,000,000.00	12,601,771,165.49	22,975,155,521.00	-
70912	PRIMARY EDUCATION	22,330,000,000.00	22,330,000,000.00	12,601,771,165.49	22,975,155,521.00	-
7092	SECONDARY EDUCATION	19,630,000,000.00	19,630,000,000.00	12,265,758,845.73	41,788,000,000.00	-
70921	LOWER SECONDARY EDUCATION	620,000,000.00	620,000,000.00	2,617,588,090.23	-	-
70922	UPPER-SECONDARY EDUCATION	19,010,000,000.00	19,010,000,000.00	9,648,170,755.50	41,788,000,000.00	-
7094	TERTIARY EDUCATION	-	-	17,250,000.00	10,700,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	-	-	17,250,000.00	5,400,000,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-	-	5,300,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	150,000,000.00	150,000,000.00	-	1,022,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	150,000,000.00	150,000,000.00	-	1,022,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	1,340,000,000.00	-	-	-
70961	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	1,340,000,000.00	-	-	-
7098	EDUCATION N.E.C.	18,127,709,572.79	18,127,709,572.79	9,458,038,146.39	17,426,940,453.21	160,000,000.00
70981	EDUCATION N.E.C	18,127,709,572.79	18,127,709,572.79	9,458,038,146.39	17,426,940,453.21	160,000,000.00
710	SOCIAL PROTECTION	19,675,019,988.65	19,675,019,988.65	13,639,674,406.66	32,886,298,512.46	235,000,000.00
7102	OLD AGE	6,576,112,922.40	6,576,112,922.40	8,313,824,796.87	22,804,742,021.52	-
71021	OLD AGE	6,576,112,922.40	6,576,112,922.40	8,313,824,796.87	22,804,742,021.52	-
7104	FAMILY AND CHILDREN	11,780,083,731.00	11,780,083,731.00	1,033,182,999.66	1,884,399,251.00	235,000,000.00
71041	FAMILY AND CHILDREN	11,780,083,731.00	11,780,083,731.00	1,033,182,999.66	1,884,399,251.00	235,000,000.00
7105	UNEMPLOYMENT	373,914,302.16	373,914,302.16	293,855,127.23	7,371,220,662.56	-
71051	UNEMPLOYMENT	373,914,302.16	373,914,302.16	293,855,127.23	7,371,220,662.56	-
7109	SOCIAL PROTECTION N.E.C.	944,909,033.09	944,909,033.09	3,998,811,482.90	825,936,577.38	-
71091	SOCIAL PROTECTION N.E.C.	944,909,033.09	944,909,033.09	3,998,811,482.90	825,936,577.38	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Personnel Expenditure by Functional Classification

Code	Function	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	67,402,000,000.00	67,402,000,000.00	29,324,071,990.57	141,488,675,694.39	-
701	GENERAL PUBLIC SERVICES	17,559,670,889.26	17,559,670,889.26	4,206,053,679.86	35,613,040,140.46	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND ECONOMIC SERVICES	16,376,858,609.03	16,376,858,609.03	3,497,864,210.77	28,904,603,124.76	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,966,286,387.45	11,966,286,387.45	2,206,635,079.63	21,882,914,810.28	-
70112	FINANCIAL AND FISCAL AFFAIRS	4,410,572,221.58	4,410,572,221.58	1,291,229,131.14	7,021,688,314.49	-
7013	GENERAL SERVICES	887,625,267.54	887,625,267.54	482,232,004.20	5,652,079,953.95	-
70131	GENERAL PERSONNEL SERVICES	423,554,837.43	423,554,837.43	256,536,316.99	3,186,506,666.28	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	83,208,594.46	83,208,594.46	60,606,445.85	722,327,108.55	-
70133	OTHER GENERAL SERVICES	380,861,835.65	380,861,835.65	165,089,241.37	1,743,246,179.13	-
7016	GENERAL PUBLIC SERVICES N.E.C.	295,187,012.69	295,187,012.69	225,957,464.89	1,056,357,061.75	-
70161	GENERAL PUBLIC SERVICES N.E.C.	295,187,012.69	295,187,012.69	225,957,464.89	1,056,357,061.75	-
703	PUBLIC ORDER AND SAFETY	3,673,892,594.08	3,673,892,594.08	2,472,777,657.36	22,045,753,529.22	-
7033	LAW COURTS	3,633,465,396.71	3,633,465,396.71	2,443,457,259.34	21,881,643,051.72	-
70331	LAW COURTS	3,633,465,396.71	3,633,465,396.71	2,443,457,259.34	21,881,643,051.72	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	40,427,197.37	40,427,197.37	29,320,398.03	164,110,477.50	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	40,427,197.37	40,427,197.37	29,320,398.03	164,110,477.50	-
704	ECONOMIC AFFAIRS	2,165,168,052.55	2,165,168,052.55	914,716,171.48	9,334,984,932.15	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	703,838,214.45	703,838,214.45	212,832,213.22	1,663,924,872.88	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	703,838,214.45	703,838,214.45	212,832,213.22	1,663,924,872.88	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	359,064,143.69	359,064,143.69	262,098,107.77	2,168,153,359.85	-
70421	AGRICULTURE	359,064,143.69	359,064,143.69	262,098,107.77	2,168,153,359.85	-
7043	FUEL AND ENERGY	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	46,250,264.77	46,250,264.77	24,487,698.58	437,272,340.58	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	46,250,264.77	46,250,264.77	24,487,698.58	437,272,340.58	-
7045	TRANSPORT	956,027,954.82	956,027,954.82	340,367,465.80	3,859,605,846.20	-
70451	ROAD TRANSPORT	956,027,954.82	956,027,954.82	340,367,465.80	3,859,605,846.20	-
7046	COMMUNICATION	7,000,000.00	7,000,000.00	5,250,000.00	49,000,000.00	-
70461	COMMUNICATION	7,000,000.00	7,000,000.00	5,250,000.00	49,000,000.00	-
7047	OTHER INDUSTRIES	62,223,269.33	62,223,269.33	46,667,452.00	892,044,153.38	-
70473	TOURISM	62,223,269.33	62,223,269.33	46,667,452.00	892,044,153.38	-
7049	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	27,569,122.49	20,616,921.87	242,618,778.28	-
70491	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	27,569,122.49	20,616,921.87	242,618,778.28	-
705	ENVIRONMENTAL PROTECTION	1,275,468,930.98	1,275,468,930.98	562,039,759.57	2,858,130,366.45	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,275,468,930.98	1,275,468,930.98	562,039,759.57	2,858,130,366.45	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,275,468,930.98	1,275,468,930.98	562,039,759.57	2,858,130,366.45	-
706	HOUSING AND COMMUNITY AMMENITIES	10,729,680,717.67	10,729,680,717.67	733,092,752.36	8,217,479,939.02	-
7061	HOUSING DEVELOPMENT	1,279,007,797.58	1,279,007,797.58	385,850,873.95	2,673,627,613.15	-
70611	HOUSING DEVELOPMENT	1,279,007,797.58	1,279,007,797.58	385,850,873.95	2,673,627,613.15	-
7062	COMMUNITY DEVELOPMENT	7,779,836,115.25	7,779,836,115.25	82,572,331.86	764,324,695.22	-
70621	COMMUNITY DEVELOPMENT	7,779,836,115.25	7,779,836,115.25	82,572,331.86	764,324,695.22	-
7063	WATER SUPPLY	1,670,836,804.84	1,670,836,804.84	264,669,546.55	4,779,527,630.65	-
70631	WATER SUPPLY	1,670,836,804.84	1,670,836,804.84	264,669,546.55	4,779,527,630.65	-
707	HEALTH	7,331,123,624.38	7,331,123,624.38	2,813,980,050.18	11,852,341,046.28	-
7073	HOSPITAL SERVICES	7,331,123,624.38	7,331,123,624.38	2,813,980,050.18	11,852,341,046.28	-
70731	GENERAL HOSPITAL SERVICES	6,368,625,362.49	6,368,625,362.49	2,088,106,353.76	11,852,341,046.28	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	962,498,261.89	962,498,261.89	725,873,696.42	-	-
708	RECREATION, CULTURE AND RELIGION	492,639,945.05	492,639,945.05	320,373,938.45	1,175,209,059.93	-
7083	BROADCASTING AND PUBLISHING SERVICES	465,224,345.96	465,224,345.96	299,812,239.13	1,175,209,059.93	-
70831	BROADCASTING AND PUBLISHING SERVICES	465,224,345.96	465,224,345.96	299,812,239.13	1,175,209,059.93	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	27,415,599.09	20,561,699.32	-	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	27,415,599.09	20,561,699.32	-	-
709	EDUCATION	17,199,418,988.38	17,199,418,988.38	8,675,676,282.39	24,703,779,931.43	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	-	3,000,000,000.00	-
70912	PRIMARY EDUCATION	-	-	-	3,000,000,000.00	-
7092	SECONDARY EDUCATION	-	-	-	1,700,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	-	-	-	1,700,000,000.00	-
7094	TERTIARY EDUCATION	-	-	-	5,300,000,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-	-	5,300,000,000.00	-
7098	EDUCATION N.E.C.	17,199,418,988.38	17,199,418,988.38	8,675,676,282.39	14,703,779,931.43	-
70981	EDUCATION N.E.C.	17,199,418,988.38	17,199,418,988.38	8,675,676,282.39	14,703,779,931.43	-
710	SOCIAL PROTECTION	6,974,936,257.65	6,974,936,257.65	8,625,361,698.92	25,687,956,749.46	-
7102	OLD AGE	6,576,112,922.40	6,576,112,922.40	8,313,824,796.87	22,304,742,021.52	-
71021	OLD AGE	6,576,112,922.40	6,576,112,922.40	8,313,824,796.87	22,304,742,021.52	-
7105	UNEMPLOYMENT	373,914,302.16	373,914,302.16	293,855,127.23	3,187,670,377.56	-
71051	UNEMPLOYMENT	373,914,302.16	373,914,302.16	293,855,127.23	3,187,670,377.56	-
7109	SOCIAL PROTECTION N.E.C.	24,909,033.09	24,909,033.09	17,681,774.82	195,544,350.38	-
71091	SOCIAL PROTECTION N.E.C.	24,909,033.09	24,909,033.09	17,681,774.82	195,544,350.38	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Other Non-Debt Recurrent Expenditure	41,604,210,395.64	41,604,210,395.64	25,921,166,333.09	64,137,627,326.57	2,558,964,826.60
701	GENERAL PUBLIC SERVICES	30,398,325,831.64	30,398,325,831.64	19,761,356,116.79	33,899,487,273.08	468,114,826.60
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL A	13,559,607,736.64	13,559,607,736.64	12,348,963,464.79	28,782,147,077.60	299,114,826.60
70111	EXECUTIVE AND LEGISLATIVE ORGANS	13,011,157,771.00	13,011,157,771.00	11,843,894,671.69	22,514,959,789.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	548,449,965.64	548,449,965.64	505,068,793.10	6,267,187,288.60	299,114,826.60
7013	GENERAL SERVICES	16,750,990,217.00	16,750,990,217.00	7,404,392,652.00	3,644,454,924.62	169,000,000.00
70131	GENERAL PERSONNEL SERVICES	288,735,085.00	288,735,085.00	125,776,000.00	1,785,220,686.70	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,082,756,385.00	16,082,756,385.00	6,850,131,652.00	1,407,257,500.00	169,000,000.00
70133	OTHER GENERAL SERVICES	379,498,747.00	379,498,747.00	428,485,000.00	451,976,737.92	-
7016	GENERAL PUBLIC SERVICES N.E.C.	87,727,878.00	87,727,878.00	8,000,000.00	1,472,885,270.86	-
70161	GENERAL PUBLIC SERVICES N.E.C.	87,727,878.00	87,727,878.00	8,000,000.00	1,472,885,270.86	-
703	PUBLIC ORDER AND SAFETY	5,770,751,789.57	5,770,751,789.57	1,604,624,400.10	12,084,162,051.29	-
7033	LAW COURTS	5,691,762,893.37	5,691,762,893.37	1,566,774,400.10	10,539,730,051.29	-
70331	LAW COURTS	5,691,762,893.37	5,691,762,893.37	1,566,774,400.10	10,539,730,051.29	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	78,988,896.20	78,988,896.20	37,850,000.00	1,544,432,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	78,988,896.20	78,988,896.20	37,850,000.00	1,544,432,000.00	-
704	ECONOMIC AFFAIRS	1,566,993,061.76	1,566,993,061.76	1,673,198,120.00	4,222,872,610.45	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AF	65,260,285.00	65,260,285.00	63,000,000.00	608,866,954.28	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	65,260,285.00	65,260,285.00	63,000,000.00	608,866,954.28	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	-
70421	AGRICULTURE	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	-
7043	FUEL AND ENERGY	262,901,897.00	262,901,897.00	130,443,120.00	1,549,868,050.53	-
70435	ELECTRICITY	262,901,897.00	262,901,897.00	130,443,120.00	1,549,868,050.53	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	379,703,185.00	379,703,185.00	9,000,000.00	626,600,492.78	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL F	379,703,185.00	379,703,185.00	9,000,000.00	626,600,492.78	-
7045	TRANSPORT	361,946,092.76	361,946,092.76	120,850,000.00	367,321,740.56	-
70451	ROAD TRANSPORT	361,946,092.76	361,946,092.76	120,850,000.00	367,321,740.56	-
7046	COMMUNICATION	326,855,852.00	326,855,852.00	1,334,115,000.00	117,943,153.30	-
70461	COMMUNICATION	326,855,852.00	326,855,852.00	1,334,115,000.00	117,943,153.30	-
7047	OTHER INDUSTRIES	112,715,000.00	112,715,000.00	7,090,000.00	473,185,219.00	-
70473	TOURISM	112,715,000.00	112,715,000.00	7,090,000.00	473,185,219.00	-
705	ENVIRONMENTAL PROTECTION	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
706	HOUSING AND COMMUNITY AMENITIES	623,561,159.00	623,561,159.00	159,380,000.00	1,317,439,265.00	60,000,000.00
7061	HOUSING DEVELOPMENT	256,382,500.00	256,382,500.00	42,550,000.00	568,825,285.00	10,000,000.00
70611	HOUSING DEVELOPMENT	256,382,500.00	256,382,500.00	42,550,000.00	568,825,285.00	10,000,000.00
7062	COMMUNITY DEVELOPMENT	183,953,659.00	183,953,659.00	45,350,000.00	194,675,000.00	-
70621	COMMUNITY DEVELOPMENT	183,953,659.00	183,953,659.00	45,350,000.00	194,675,000.00	-
7063	WATER SUPPLY	183,225,000.00	183,225,000.00	71,480,000.00	553,938,980.00	50,000,000.00
70631	WATER SUPPLY	183,225,000.00	183,225,000.00	71,480,000.00	553,938,980.00	50,000,000.00
707	HEALTH	1,060,842,715.00	1,060,842,715.00	520,662,332.20	2,973,041,173.40	1,635,850,000.00
7074	PUBLIC HEALTH SERVICES	490,872,915.00	490,872,915.00	41,712,332.20	1,605,250,000.00	1,605,250,000.00
70741	PUBLIC HEALTH SERVICES	490,872,915.00	490,872,915.00	41,712,332.20	1,605,250,000.00	1,605,250,000.00
7076	HEALTH N.E.C.	569,969,800.00	569,969,800.00	478,950,000.00	1,367,791,173.40	30,600,000.00
70761	HEALTH N.E.C.	569,969,800.00	569,969,800.00	478,950,000.00	1,367,791,173.40	30,600,000.00
708	RECREATION, CULTURE AND RELIGION	1,126,353,478.00	1,126,353,478.00	301,331,000.00	1,612,930,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	1,126,353,478.00	1,126,353,478.00	301,331,000.00	1,612,930,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	1,126,353,478.00	1,126,353,478.00	301,331,000.00	1,612,930,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	93,210,000.00	93,210,000.00	873,400,000.00	199,810,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	93,210,000.00	93,210,000.00	873,400,000.00	199,810,000.00	-
709	EDUCATION	503,290,584.41	503,290,584.41	782,361,864.00	2,463,160,521.78	160,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	-	80,000,000.00	-
70912	PRIMARY EDUCATION	-	-	-	80,000,000.00	-
7092	SECONDARY EDUCATION	-	-	-	160,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	-	-	-	160,000,000.00	-
7098	EDUCATION N.E.C.	503,290,584.41	503,290,584.41	782,361,864.00	2,223,160,521.78	160,000,000.00
70981	EDUCATION N.E.C	503,290,584.41	503,290,584.41	782,361,864.00	2,223,160,521.78	160,000,000.00
710	SOCIAL PROTECTION	226,083,731.00	226,083,731.00	131,397,500.00	5,126,341,763.00	235,000,000.00
7104	FAMILY AND CHILDREN	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
71041	FAMILY AND CHILDREN	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
7105	UNEMPLOYMENT	-	-	-	3,471,550,285.00	-
71051	UNEMPLOYMENT	-	-	-	3,471,550,285.00	-
7109	SOCIAL PROTECTION N.E.C.	-	-	-	630,392,227.00	-
71091	SOCIAL PROTECTION N.E.C.	-	-	-	630,392,227.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Debt Service Expenditure by Functional Classification

Code	Function	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Debt Service Expenditure</i>	<u>3,295,789,604.36</u>	<u>3,295,789,604.36</u>	<u>21,739,911,751.69</u>	<u>32,873,696,632.48</u>	-
701	GENERAL PUBLIC SERVICES	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
7017	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
70171	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Capital Expenditure by Functional Classification

Code	Function	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	694,786,041,220.00	694,786,041,220.00	265,097,616,979.13	1,235,720,852,203.04	-
701	GENERAL PUBLIC SERVICES	14,792,236,000.00	14,792,236,000.00	541,326,206.67	28,835,547,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL A	9,047,004,000.00	9,047,004,000.00	334,608,833.13	24,050,547,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	8,479,004,000.00	8,479,004,000.00	334,608,833.13	6,021,547,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	568,000,000.00	568,000,000.00	-	18,029,000,000.00	-
7013	GENERAL SERVICES	5,280,000,000.00	5,280,000,000.00	106,717,373.54	1,810,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	720,000,000.00	720,000,000.00	106,717,373.54	410,000,000.00	-
70133	OTHER GENERAL SERVICES	4,560,000,000.00	4,560,000,000.00	-	1,400,000,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	465,232,000.00	465,232,000.00	100,000,000.00	2,975,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	465,232,000.00	465,232,000.00	100,000,000.00	2,975,000,000.00	-
703	PUBLIC ORDER AND SAFETY	3,194,000,000.00	3,194,000,000.00	2,421,253,925.00	6,809,270,000.00	-
7031	POLICE SERVICES	200,000,000.00	200,000,000.00	206,942,550.00	600,000,000.00	-
70311	POLICE SERVICES	200,000,000.00	200,000,000.00	206,942,550.00	600,000,000.00	-
7032	FIRE PROTECTION SERVICES	-	-	-	1,294,270,000.00	-
70321	FIRE PROTECTION SERVICES	-	-	-	1,294,270,000.00	-
7033	LAW COURTS	2,994,000,000.00	2,994,000,000.00	2,214,311,375.00	4,915,000,000.00	-
70331	LAW COURTS	2,994,000,000.00	2,994,000,000.00	2,214,311,375.00	4,915,000,000.00	-
704	ECONOMIC AFFAIRS	558,560,791,820.00	558,560,791,820.00	37,473,683,025.57	941,950,580,516.79	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AF	591,000,000.00	591,000,000.00	1,933,025,621.28	8,121,550,285.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	591,000,000.00	591,000,000.00	1,933,025,621.28	1,650,000,000.00	-
70412	GENERAL LABOUR AFFAIRS	-	-	-	6,471,550,285.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	50,020,000,000.00	50,020,000,000.00	-	20,506,503,669.28	-
70421	AGRICULTURE	49,720,000,000.00	49,720,000,000.00	-	17,506,503,669.28	-
70423	FISHING AND HUNTING	300,000,000.00	300,000,000.00	-	3,000,000,000.00	-
7043	FUEL AND ENERGY	75,065,479,042.00	75,065,479,042.00	2,497,118,333.32	193,761,803,078.34	-
70432	PETROLUEM AND NATURAL GAS	110,000,000.00	110,000,000.00	-	110,000,000.00	-
70435	ELECTRICITY	74,955,479,042.00	74,955,479,042.00	2,497,118,333.32	193,651,803,078.34	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	400,000,000.00	400,000,000.00	32,608,219,070.97	4,170,000,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL F	400,000,000.00	400,000,000.00	28,465,795,658.72	170,000,000.00	-
70442	MANUFACTURING	-	-	4,142,423,412.25	4,000,000,000.00	-
7045	TRANSPORT	430,104,312,778.00	430,104,312,778.00	200,000,000.00	711,733,403,482.17	-
70451	ROAD TRANSPORT	430,054,312,778.00	430,054,312,778.00	200,000,000.00	704,613,403,482.17	-
70454	AIR TRANSPORT	50,000,000.00	50,000,000.00	-	7,120,000,000.00	-
7046	COMMUNICATION	650,000,000.00	650,000,000.00	-	3,550,000,000.00	-
70461	COMMUNICATION	650,000,000.00	650,000,000.00	-	3,550,000,000.00	-
7047	OTHER INDUSTRIES	1,730,000,000.00	1,730,000,000.00	235,320,000.00	107,320,002.00	-
70473	TOURISM	1,730,000,000.00	1,730,000,000.00	235,320,000.00	107,320,002.00	-

705	ENVIRONMENTAL PROTECTION	21,030,000,000.00	21,030,000,000.00	2,870,000,000.00	15,567,000,000.00	-
7051	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	-	7,257,000,000.00	-
70511	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	-	7,257,000,000.00	-
7052	WASTE WATER MANAGEMENT	-	-	-	800,000,000.00	-
70521	WASTE WATER MANAGEMENT	-	-	-	800,000,000.00	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	350,000,000.00	350,000,000.00	-	7,510,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	350,000,000.00	350,000,000.00	-	7,510,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	20,660,000,000.00	20,660,000,000.00	2,870,000,000.00	-	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	20,660,000,000.00	20,660,000,000.00	2,870,000,000.00	-	-
706	HOUSING AND COMMUNITY AMMENITIES	9,690,779,400.00	9,690,779,400.00	11,810,483,580.93	116,596,281,607.25	-
7061	HOUSING DEVELOPMENT	9,000,000,000.00	9,000,000,000.00	-	11,610,000,000.00	-
70611	HOUSING DEVELOPMENT	9,000,000,000.00	9,000,000,000.00	-	11,610,000,000.00	-
7063	WATER SUPPLY	690,779,400.00	690,779,400.00	11,810,483,580.93	104,986,281,607.25	-
70631	WATER SUPPLY	690,779,400.00	690,779,400.00	11,810,483,580.93	104,986,281,607.25	-
707	HEALTH	20,819,234,000.00	20,819,234,000.00	177,890,056,282.00	52,656,847,289.00	-
7073	HOSPITAL SERVICES	-	-	-	7,350,000,000.00	-
70731	GENERAL HOSPITAL SERVICES	-	-	-	7,350,000,000.00	-
7074	PUBLIC HEALTH SERVICES	30,000,000.00	30,000,000.00	184,479,753.13	45,306,847,289.00	-
70741	PUBLIC HEALTH SERVICES	30,000,000.00	30,000,000.00	184,479,753.13	45,306,847,289.00	-
7076	HEALTH N.E.C.	20,789,234,000.00	20,789,234,000.00	177,705,576,528.87	-	-
70761	HEALTH N.E.C.	20,789,234,000.00	20,789,234,000.00	177,705,576,528.87	-	-
708	RECREATION, CULTURE AND RELIGION	10,350,000,000.00	10,350,000,000.00	2,323,118,740.00	4,488,170,269.00	-
7081	RECREATIONAL AND SPORTING SERVICES	9,410,000,000.00	9,410,000,000.00	224,546,540.00	3,910,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	9,410,000,000.00	9,410,000,000.00	224,546,540.00	3,910,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	940,000,000.00	940,000,000.00	2,098,572,200.00	578,170,269.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	940,000,000.00	940,000,000.00	2,098,572,200.00	578,170,269.00	-
709	EDUCATION	43,875,000,000.00	43,875,000,000.00	24,884,780,011.22	66,745,155,521.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,330,000,000.00	22,330,000,000.00	12,601,771,165.49	19,895,155,521.00	-
70912	PRIMARY EDUCATION	22,330,000,000.00	22,330,000,000.00	12,601,771,165.49	19,895,155,521.00	-
7092	SECONDARY EDUCATION	19,630,000,000.00	19,630,000,000.00	12,265,758,845.73	39,928,000,000.00	-
70921	LOWER SECONDARY EDUCATION	620,000,000.00	620,000,000.00	2,617,588,090.23	-	-
70922	UPPER-SECONDARY EDUCATION	19,010,000,000.00	19,010,000,000.00	9,648,170,755.50	39,928,000,000.00	-
7094	TERTIARY EDUCATION	-	-	17,250,000.00	5,400,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	-	-	17,250,000.00	5,400,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	150,000,000.00	150,000,000.00	-	1,022,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	150,000,000.00	150,000,000.00	-	1,022,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	1,340,000,000.00	-	-	-
70961	SUBSIDIARY SERVICES TO EDUCATION	1,340,000,000.00	1,340,000,000.00	-	-	-
7098	EDUCATION N.E.C.	425,000,000.00	425,000,000.00	-	500,000,000.00	-
70981	EDUCATION N.E.C.	425,000,000.00	425,000,000.00	-	500,000,000.00	-
710	SOCIAL PROTECTION	12,474,000,000.00	12,474,000,000.00	4,882,915,207.74	2,072,000,000.00	-
7102	OLD AGE	-	-	-	500,000,000.00	-
71021	OLD AGE	-	-	-	500,000,000.00	-
7104	FAMILY AND CHILDREN	11,554,000,000.00	11,554,000,000.00	901,785,499.66	860,000,000.00	-
71041	FAMILY AND CHILDREN	11,554,000,000.00	11,554,000,000.00	901,785,499.66	860,000,000.00	-
7105	UNEMPLOYMENT	-	-	-	712,000,000.00	-
71051	UNEMPLOYMENT	-	-	-	712,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	920,000,000.00	920,000,000.00	3,981,129,708.08	-	-
71091	SOCIAL PROTECTION N.E.C.	920,000,000.00	920,000,000.00	3,981,129,708.08	-	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Total Expenditure by Location

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
416	Imo State	807,088,041,220.00	807,088,041,220.00	342,082,767,054.48	1,474,220,851,856.47	2,558,964,826.60
4161	Imo East	708,010,926,719.76	708,010,926,719.76	321,161,468,553.55	432,413,212,191.23	2,558,964,826.60
41610100	ABOH MBAISE	910,000,000.00	910,000,000.00	213,921,650.00	867,000,000.00	-
41610200	AHIAZU MBAISE	900,000,000.00	900,000,000.00	1,354,000,000.00	997,000,000.00	-
41610400	EZINIHITE MBAISE	880,000,000.00	880,000,000.00	-	802,000,000.00	-
41610800	IKEDURU	1,221,000,000.00	1,221,000,000.00	-	1,129,320,002.00	-
41611100	MBAITOLI	1,296,000,000.00	1,296,000,000.00	-	1,063,000,000.00	-
41611200	NGOR/OKPALA	1,329,000,000.00	1,329,000,000.00	-	121,142,000,000.00	-
41612500	OWERRI MUNICIPAL	695,531,926,719.76	695,531,926,719.76	314,141,621,341.30	259,635,596,545.81	2,558,964,826.60
41612600	OWERRI NORTH	920,000,000.00	920,000,000.00	4,325,695,962.25	2,742,000,000.00	-
41612700	OWERRI WEST	5,023,000,000.00	5,023,000,000.00	1,126,229,600.00	44,035,295,643.42	-
4162	Imo North	5,735,000,000.00	5,735,000,000.00	1,398,093,314.87	76,284,558,262.50	-
41620300	EHIME MBANO	880,000,000.00	880,000,000.00	-	2,411,558,262.50	-
41620700	IHITE UBOMA	915,000,000.00	915,000,000.00	4,000,000.00	892,000,000.00	-
41620900	ISIALA MBANO	1,020,000,000.00	1,020,000,000.00	24,954,500.00	55,367,000,000.00	-
41621600	OBOWO	990,000,000.00	990,000,000.00	-	812,000,000.00	-
41621900	OKIGWE	1,040,000,000.00	1,040,000,000.00	1,369,138,814.87	802,000,000.00	-
41622000	ONUIMO	890,000,000.00	890,000,000.00	-	16,000,000,000.00	-
4163	Imo West	11,554,000,000.00	11,554,000,000.00	13,269,426,065.85	412,332,624,969.75	-
41630500	IDEATO NORTH	910,000,000.00	910,000,000.00	-	24,703,000,000.00	-
41630600	IDEATO SOUTH	920,000,000.00	920,000,000.00	-	822,000,000.00	-
41631000	ISU	905,000,000.00	905,000,000.00	135,800,000.00	827,000,000.00	-
41631300	NJABA	1,174,000,000.00	1,174,000,000.00	527,217,236.65	4,681,989,168.75	-
41631400	NKWANGELE	885,000,000.00	885,000,000.00	-	807,000,000.00	-
41631500	NKWERRE	910,000,000.00	910,000,000.00	-	9,133,860,340.00	-
41631700	OGUTA	920,000,000.00	920,000,000.00	2,512,228,481.00	229,161,250,000.00	-
41631800	OHAJI/EGBEMA	1,140,000,000.00	1,140,000,000.00	1,142,405,625.00	28,032,000,000.00	-
41632100	ORLU	1,030,000,000.00	1,030,000,000.00	8,707,645,873.54	40,310,554,675.00	-
41632200	ORSU	900,000,000.00	900,000,000.00	-	802,000,000.00	-
41632300	ORU	980,000,000.00	980,000,000.00	118,419,099.66	9,747,815,265.00	-
41632400	ORU WEST	880,000,000.00	880,000,000.00	125,709,750.00	63,304,155,521.00	-
4164	Other	81,788,114,500.24	81,788,114,500.24	6,253,779,120.21	553,190,456,432.99	-
41642800	State Wide	81,788,114,500.24	81,788,114,500.24	6,253,779,120.21	553,190,456,432.99	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Personnel Expenditure by Location

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
416	Imo State	67,402,000,000.00	67,402,000,000.00	29,324,071,990.57	141,488,675,694.39	-
4161	Imo East	66,547,454,712.76	66,547,454,712.76	28,951,128,840.28	130,703,447,174.27	-
41612500	OWERRI MUNICIPAL	66,547,454,712.76	66,547,454,712.76	28,951,128,840.28	130,703,447,174.27	-
4163	Imo West	-	-	-	3,700,000,000.00	-
41630500	IDEATO NORTH	-	-	-	1,300,000,000.00	-
41632100	ORLU	-	-	-	700,000,000.00	-
41632300	ORU	-	-	-	1,700,000,000.00	-
4164	Other	854,545,287.24	854,545,287.24	372,943,150.29	7,085,228,520.12	-
41642800	State Wide	854,545,287.24	854,545,287.24	372,943,150.29	7,085,228,520.12	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
416	Imo State	41,604,210,395.64	41,604,210,395.64	25,921,166,333.09	64,137,627,326.57	2,558,964,826.60
4161	Imo East	41,604,210,395.64	41,604,210,395.64	25,921,166,333.09	63,537,627,326.57	2,558,964,826.60
41612500	OWERRI MUNICIPAL	41,604,210,395.64	41,604,210,395.64	25,921,166,333.09	63,537,627,326.57	2,558,964,826.60
4164	Other	-	-	-	600,000,000.00	-
41642800	State Wide	-	-	-	600,000,000.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Debt Service Expenditure by Location

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
416	Imo State	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
4161	Imo East	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
41612500	OWERRI MUNICIPAL	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Capital Expenditure by Location

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
416	Imo State	694,786,041,220.00	694,786,041,220.00	265,097,616,979.13	1,235,720,852,203.04	-
4161	Imo East	596,563,472,007.00	596,563,472,007.00	244,549,261,628.49	205,298,441,057.92	-
41610100	ABOH MBAISE	910,000,000.00	910,000,000.00	213,921,650.00	867,000,000.00	-
41610200	AHIAZU MBAISE	900,000,000.00	900,000,000.00	1,354,000,000.00	997,000,000.00	-
41610400	EZINIHITE MBAISE	880,000,000.00	880,000,000.00	-	802,000,000.00	-
41610800	IKEDURU	1,221,000,000.00	1,221,000,000.00	-	1,129,320,002.00	-
41611100	MBAITOLI	1,296,000,000.00	1,296,000,000.00	-	1,063,000,000.00	-
41611200	NGOR/OKPALA	1,329,000,000.00	1,329,000,000.00	-	121,142,000,000.00	-
41612500	OWERRI MUNICIPAL	584,084,472,007.00	584,084,472,007.00	237,529,414,416.24	32,520,825,412.50	-
41612600	OWERRI NORTH	920,000,000.00	920,000,000.00	4,325,695,962.25	2,742,000,000.00	-
41612700	OWERRI WEST	5,023,000,000.00	5,023,000,000.00	1,126,229,600.00	44,035,295,643.42	-
4162	Imo North	5,735,000,000.00	5,735,000,000.00	1,398,093,314.87	76,284,558,262.50	-
41620300	EHIME MBANO	880,000,000.00	880,000,000.00	-	2,411,558,262.50	-
41620700	IHITE UBOMA	915,000,000.00	915,000,000.00	4,000,000.00	892,000,000.00	-
41620900	ISIALA MBANO	1,020,000,000.00	1,020,000,000.00	24,954,500.00	55,367,000,000.00	-
41621600	OBOWO	990,000,000.00	990,000,000.00	-	812,000,000.00	-
41621900	OKIGWE	1,040,000,000.00	1,040,000,000.00	1,369,138,814.87	802,000,000.00	-
41622000	ONUIMO	890,000,000.00	890,000,000.00	-	16,000,000,000.00	-
4163	Imo West	11,554,000,000.00	11,554,000,000.00	13,269,426,065.85	408,632,624,969.75	-
41630500	IDEATO NORTH	910,000,000.00	910,000,000.00	-	23,403,000,000.00	-
41630600	IDEATO SOUTH	920,000,000.00	920,000,000.00	-	822,000,000.00	-
41631000	ISU	905,000,000.00	905,000,000.00	135,800,000.00	827,000,000.00	-
41631300	NJABA	1,174,000,000.00	1,174,000,000.00	527,217,236.65	4,681,989,168.75	-
41631400	NKWANGELE	885,000,000.00	885,000,000.00	-	807,000,000.00	-
41631500	NKWERRE	910,000,000.00	910,000,000.00	-	9,133,860,340.00	-
41631700	OGUTA	920,000,000.00	920,000,000.00	2,512,228,481.00	229,161,250,000.00	-
41631800	OHAJI/EGBEMA	1,140,000,000.00	1,140,000,000.00	1,142,405,625.00	28,032,000,000.00	-
41632100	ORLU	1,030,000,000.00	1,030,000,000.00	8,707,645,873.54	39,610,554,675.00	-
41632200	ORSU	900,000,000.00	900,000,000.00	-	802,000,000.00	-
41632300	ORU	980,000,000.00	980,000,000.00	118,419,099.66	8,047,815,265.00	-
41632400	ORU WEST	880,000,000.00	880,000,000.00	125,709,750.00	63,304,155,521.00	-
4164	Other	80,933,569,213.00	80,933,569,213.00	5,880,835,969.92	545,505,227,912.87	-
41642800	State Wide	80,933,569,213.00	80,933,569,213.00	5,880,835,969.92	545,505,227,912.87	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	807,088,041,220.00	807,088,041,220.00	342,082,767,054.48	1,474,220,851,856.47	2,558,964,826.60
01	Agriculture	50,438,774,893.69	50,438,774,893.69	272,373,107.77	23,588,582,794.51	-
0101	Effective governance of the Agriculture Sector	523,894,893.69	523,894,893.69	272,373,107.77	3,082,079,125.23	-
010101	Legal, policy, regulations and standards, guidelines and protocols	523,894,893.69	523,894,893.69	272,373,107.77	3,082,079,125.23	-
0102	Development of the livestock value chain	19,945,000,000.00	19,945,000,000.00	-	7,000,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	635,000,000.00	635,000,000.00	-	1,500,000,000.00	-
010203	Poultry, pig, and micro livestock production	350,000,000.00	350,000,000.00	-	-	-
010205	Animal health and livestock diseases management	760,000,000.00	760,000,000.00	-	1,500,000,000.00	-
010206	Livestock feeds development	18,200,000,000.00	18,200,000,000.00	-	4,000,000,000.00	-
0103	Enhancement of food production and productivity	29,594,880,000.00	29,594,880,000.00	-	13,506,503,669.28	-
010301	Crop value chains and food systems promotion (food and cash)	29,594,880,000.00	29,594,880,000.00	-	13,506,503,669.28	-
0105	Enhancement of fisheries resources development (aquaculture)	75,000,000.00	75,000,000.00	-	-	-
010501	Commercial aquaculture development (fish production, feed and processing)	75,000,000.00	75,000,000.00	-	-	-
0107	Promotion of enabling environment for increased agricultural productivity	300,000,000.00	300,000,000.00	-	-	-
010702	Youth and women In agriculture empowerment & smallholder	300,000,000.00	300,000,000.00	-	-	-
02	Societal Re-orientation	1,094,733,786.23	1,094,733,786.23	1,321,313,546.97	3,019,667,545.55	-
0210	Societal Re-orientation - General	1,094,733,786.23	1,094,733,786.23	1,321,313,546.97	3,019,667,545.55	-
021001	Societal Re-orientation - General	1,094,733,786.23	1,094,733,786.23	1,321,313,546.97	3,019,667,545.55	-
03	Poverty Alleviation	7,731,668,209.35	7,731,668,209.35	56,788,701.15	2,284,375,708.58	-
0310	Poverty Alleviation - General	7,731,668,209.35	7,731,668,209.35	56,788,701.15	2,284,375,708.58	-
031001	Poverty Alleviation - General	7,731,668,209.35	7,731,668,209.35	56,788,701.15	2,284,375,708.58	-
04	Health	40,283,850,305.38	40,283,850,305.38	182,031,698,664.38	70,331,344,335.28	1,934,964,826.60
0401	Effective governance of the health system	8,719,054,305.38	8,719,054,305.38	3,391,642,382.38	17,674,497,046.28	1,934,964,826.60
040101	Legal, policy, regulations and standards, guidelines and protocols	8,540,616,305.38	8,540,616,305.38	3,391,642,382.38	16,624,497,046.28	1,934,964,826.60
040102	Human and institutional capacity performance management	7,000,000.00	7,000,000.00	-	65,000,000.00	-
040103	Health sector coordination mechanisms	171,438,000.00	171,438,000.00	-	985,000,000.00	-
0402	Community engagement and participation in health	15,000,000.00	15,000,000.00	-	-	-
040201	Community interventions	15,000,000.00	15,000,000.00	-	-	-
0403	Enhancement of the delivery of Essential Package of Health Services	2,147,150,000.00	2,147,150,000.00	76,703,009,932.18	-	-
040301	Reproductive, maternal and neonatal health	510,000,000.00	510,000,000.00	-	-	-
040302	Child health	145,000,000.00	145,000,000.00	5,631,480,151.18	-	-
040303	Adolescent health	791,150,000.00	791,150,000.00	-	-	-
040304	Communicable diseases	201,000,000.00	201,000,000.00	160,000,000.00	-	-
040306	Nutrition	500,000,000.00	500,000,000.00	70,911,529,781.00	-	-
0405	Provision of adequate and modern health infrastructure	28,569,336,000.00	28,569,336,000.00	101,733,517,760.82	52,656,847,289.00	-
040501	Functional health facilities	28,569,336,000.00	28,569,336,000.00	101,733,517,760.82	52,656,847,289.00	-
0406	Provision of quality, affordable, available, and safe medicines and medical devices	813,310,000.00	813,310,000.00	-	-	-
040601	Sustainable drug supply	713,310,000.00	713,310,000.00	-	-	-
040602	Vaccines supply chain	100,000,000.00	100,000,000.00	-	-	-
0407	Evidence generation and utilisation	20,000,000.00	20,000,000.00	203,528,589.00	-	-
040703	Research and development (Institutional Review Board, Clinical	20,000,000.00	20,000,000.00	203,528,589.00	-	-

05	Education	57,000,389,995.61	57,000,389,995.61	34,256,862,372.31	86,796,412,678.56	160,000,000.00
0501	Effective governance of the education system	17,650,389,995.61	17,650,389,995.61	9,418,082,361.09	59,846,257,157.56	160,000,000.00
050101	Legal, policy, regulations and standards, guidelines and proto	17,550,389,995.61	17,550,389,995.61	9,389,332,361.09	15,733,257,157.56	160,000,000.00
050103	Education sector coordination mechanisms	-	-	-	11,280,000,000.00	-
050104	Integrated supportive supervision	100,000,000.00	100,000,000.00	28,750,000.00	32,833,000,000.00	-
0502	Increase in access, retention, and completion rate at	400,000,000.00	400,000,000.00	-	500,000,000.00	-
050203	School feeding	400,000,000.00	400,000,000.00	-	500,000,000.00	-
0503	Equity and inclusiveness in the provision of education	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-
050302	Special education	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-
0504	Improved quality of teaching and learning outcomes	-	-	-	1,250,000,000.00	-
050403	Teaching and non-teaching staff capacity building	-	-	-	1,250,000,000.00	-
0505	Adequate infrastructure at all levels	34,910,000,000.00	34,910,000,000.00	24,738,780,011.22	24,395,155,521.00	-
050501	Schools' infrastructure construction and rehabilitation	34,910,000,000.00	34,910,000,000.00	24,738,780,011.22	24,395,155,521.00	-
0506	Improved education information management system	240,000,000.00	240,000,000.00	-	770,000,000.00	-
050601	ICT equipment, software and expertise	120,000,000.00	120,000,000.00	-	20,000,000.00	-
050602	Research and development	120,000,000.00	120,000,000.00	-	750,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classifi	-	-	-	35,000,000.00	-
051001	Education Not Elsewhere Classified	-	-	-	35,000,000.00	-
06	Housing and Urban Development	10,651,272,266.98	10,651,272,266.98	475,812,351.00	15,514,974,703.25	10,000,000.00
0610	Housing and Urban Development - General	10,651,272,266.98	10,651,272,266.98	475,812,351.00	15,514,974,703.25	10,000,000.00
061001	Housing and Urban Development - General	10,651,272,266.98	10,651,272,266.98	475,812,351.00	15,514,974,703.25	10,000,000.00
07	Gender	875,061,447.65	875,061,447.65	379,430,332.93	2,828,679,496.18	235,000,000.00
0710	Gender - General	875,061,447.65	875,061,447.65	379,430,332.93	2,828,679,496.18	235,000,000.00
071001	Gender - General	875,061,447.65	875,061,447.65	379,430,332.93	2,828,679,496.18	235,000,000.00
08	Youth	2,730,003,478.03	2,730,003,478.03	914,980,490.74	12,802,571,207.35	-
0810	Youth - General	2,730,003,478.03	2,730,003,478.03	914,980,490.74	12,802,571,207.35	-
081001	Youth - General	2,730,003,478.03	2,730,003,478.03	914,980,490.74	12,802,571,207.35	-
09	Environmental Improvement	22,985,186,564.26	22,985,186,564.26	35,935,629,435.66	16,486,422,167.64	-
0910	Environmental Improvement - General	22,985,186,564.26	22,985,186,564.26	35,935,629,435.66	16,486,422,167.64	-
091001	Environmental Improvement - General	22,985,186,564.26	22,985,186,564.26	35,935,629,435.66	16,486,422,167.64	-
10	Water Resources and Rural Development	2,774,888,644.90	2,774,888,644.90	10,255,531,363.28	52,444,612,686.62	50,000,000.00
1010	Water Resources and Rural Deve - General	2,774,888,644.90	2,774,888,644.90	10,255,531,363.28	52,444,612,686.62	50,000,000.00
101001	Water Resources and Rural Deve - General	2,774,888,644.90	2,774,888,644.90	10,255,531,363.28	52,444,612,686.62	50,000,000.00
11	Information Communication and Technology	883,208,968.78	883,208,968.78	1,388,486,020.00	2,379,891,696.95	-
1110	Information Communication and Technology - Genera	883,208,968.78	883,208,968.78	1,388,486,020.00	2,379,891,696.95	-
111001	Information Communication and Technology - General	883,208,968.78	883,208,968.78	1,388,486,020.00	2,379,891,696.95	-
12	Growing the Private Sector	1,664,853,847.22	1,664,853,847.22	2,180,565,199.05	7,102,937,753.51	-
1210	Growing the Private Sector - General	1,664,853,847.22	1,664,853,847.22	2,180,565,199.05	7,102,937,753.51	-
121001	Growing the Private Sector - General	1,664,853,847.22	1,664,853,847.22	2,180,565,199.05	7,102,937,753.51	-
13	Reform of Government and Governance	100,901,292,041.20	100,901,292,041.20	71,897,473,860.41	281,552,617,312.75	169,000,000.00
1310	Reform of Government and Governance - General	100,901,292,041.20	100,901,292,041.20	71,897,473,860.41	281,552,617,312.75	169,000,000.00
131001	Reform of Government and Governance - General	100,901,292,041.20	100,901,292,041.20	71,897,473,860.41	281,552,617,312.75	169,000,000.00
14	Power	75,302,446,152.77	75,302,446,152.77	341,492,030.33	193,403,927,113.30	-
1410	Power - General	75,302,446,152.77	75,302,446,152.77	341,492,030.33	193,403,927,113.30	-
141001	Power - General	75,302,446,152.77	75,302,446,152.77	341,492,030.33	193,403,927,113.30	-
17	Road	431,541,981,850.06	431,541,981,850.06	316,502,891.34	702,689,046,126.18	-
1710	Road - General	431,541,981,850.06	431,541,981,850.06	316,502,891.34	702,689,046,126.18	-
171001	Road - General	431,541,981,850.06	431,541,981,850.06	316,502,891.34	702,689,046,126.18	-
21	Oil and Gas Infrastructure	228,428,767.89	228,428,767.89	57,826,687.17	994,788,530.28	-
2110	Oil and Gas Infrastructure - General	228,428,767.89	228,428,767.89	57,826,687.17	994,788,530.28	-
211001	Oil and Gas Infrastructure - General	228,428,767.89	228,428,767.89	57,826,687.17	994,788,530.28	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	67,402,000,000.00	67,402,000,000.00	29,324,071,990.57	141,488,675,694.39	-
01	Agriculture	361,164,143.69	361,164,143.69	263,673,107.77	2,602,992,125.23	-
0101	Effective governance of the Agriculture Sector	361,164,143.69	361,164,143.69	263,673,107.77	2,602,992,125.23	-
010101	Legal, policy, regulations and standards, guidelines and protocols	361,164,143.69	361,164,143.69	263,673,107.77	2,602,992,125.23	-
02	Societal Re-orientation	888,808,786.23	888,808,786.23	440,823,546.97	2,346,672,326.55	-
0210	Societal Re-orientation - General	888,808,786.23	888,808,786.23	440,823,546.97	2,346,672,326.55	-
021001	Societal Re-orientation - General	888,808,786.23	888,808,786.23	440,823,546.97	2,346,672,326.55	-
03	Poverty Alleviation	7,731,668,209.35	7,731,668,209.35	56,788,701.15	484,375,708.58	-
0310	Poverty Alleviation - General	7,731,668,209.35	7,731,668,209.35	56,788,701.15	484,375,708.58	-
031001	Poverty Alleviation - General	7,731,668,209.35	7,731,668,209.35	56,788,701.15	484,375,708.58	-
04	Health	7,331,123,624.38	7,331,123,624.38	2,813,980,050.18	13,352,341,046.28	-
0401	Effective governance of the health system	7,331,123,624.38	7,331,123,624.38	2,813,980,050.18	13,352,341,046.28	-
040101	Legal, policy, regulations and standards, guidelines and protocols	7,331,123,624.38	7,331,123,624.38	2,813,980,050.18	13,352,341,046.28	-
05	Education	17,096,101,911.20	17,096,101,911.20	8,611,470,497.09	23,578,101,635.78	-
0501	Effective governance of the education system	17,096,101,911.20	17,096,101,911.20	8,611,470,497.09	21,578,101,635.78	-
050101	Legal, policy, regulations and standards, guidelines and protocols	17,096,101,911.20	17,096,101,911.20	8,611,470,497.09	13,578,101,635.78	-
050103	Education sector coordination mechanisms	-	-	-	8,000,000,000.00	-
0504	Improved quality of teaching and learning outcomes	-	-	-	1,250,000,000.00	-
050403	Teaching and non-teaching staff capacity building	-	-	-	1,250,000,000.00	-
0506	Improved education information management system	-	-	-	750,000,000.00	-
050602	Research and development	-	-	-	750,000,000.00	-
06	Housing and Urban Development	1,344,889,766.98	1,344,889,766.98	433,262,351.00	3,216,149,418.25	-
0610	Housing and Urban Development - General	1,344,889,766.98	1,344,889,766.98	433,262,351.00	3,216,149,418.25	-
061001	Housing and Urban Development - General	1,344,889,766.98	1,344,889,766.98	433,262,351.00	3,216,149,418.25	-
07	Gender	123,977,716.65	123,977,716.65	96,247,333.27	929,280,245.18	-
0710	Gender - General	123,977,716.65	123,977,716.65	96,247,333.27	929,280,245.18	-
071001	Gender - General	123,977,716.65	123,977,716.65	96,247,333.27	929,280,245.18	-
08	Youth	1,313,650,000.03	1,313,650,000.03	613,649,490.74	3,346,090,922.35	-
0810	Youth - General	1,313,650,000.03	1,313,650,000.03	613,649,490.74	3,346,090,922.35	-
081001	Youth - General	1,313,650,000.03	1,313,650,000.03	613,649,490.74	3,346,090,922.35	-
09	Environmental Improvement	200,388,519.00	200,388,519.00	137,012,814.69	1,328,039,499.08	-
0910	Environmental Improvement - General	200,388,519.00	200,388,519.00	137,012,814.69	1,328,039,499.08	-
091001	Environmental Improvement - General	200,388,519.00	200,388,519.00	137,012,814.69	1,328,039,499.08	-
10	Water Resources and Rural Development	1,729,712,785.90	1,729,712,785.90	308,986,532.35	4,951,096,099.38	-
1010	Water Resources and Rural Deve - General	1,729,712,785.90	1,729,712,785.90	308,986,532.35	4,951,096,099.38	-
101001	Water Resources and Rural Deve - General	1,729,712,785.90	1,729,712,785.90	308,986,532.35	4,951,096,099.38	-
11	Information Communication and Technology	81,350,616.78	81,350,616.78	49,871,020.00	892,543,543.65	-
1110	Information Communication and Technology - General	81,350,616.78	81,350,616.78	49,871,020.00	892,543,543.65	-
111001	Information Communication and Technology - General	81,350,616.78	81,350,616.78	49,871,020.00	892,543,543.65	-
12	Growing the Private Sector	753,283,562.22	753,283,562.22	239,716,224.05	2,123,562,794.45	-
1210	Growing the Private Sector - General	753,283,562.22	753,283,562.22	239,716,224.05	2,123,562,794.45	-
121001	Growing the Private Sector - General	753,283,562.22	753,283,562.22	239,716,224.05	2,123,562,794.45	-
13	Reform of Government and Governance	27,561,056,581.63	27,561,056,581.63	14,798,561,832.48	78,119,214,913.50	-
1310	Reform of Government and Governance - General	27,561,056,581.63	27,561,056,581.63	14,798,561,832.48	78,119,214,913.50	-
131001	Reform of Government and Governance - General	27,561,056,581.63	27,561,056,581.63	14,798,561,832.48	78,119,214,913.50	-
14	Power	284,065,213.77	284,065,213.77	211,048,910.33	1,402,255,984.43	-
1410	Power - General	284,065,213.77	284,065,213.77	211,048,910.33	1,402,255,984.43	-
141001	Power - General	284,065,213.77	284,065,213.77	211,048,910.33	1,402,255,984.43	-
17	Road	526,722,979.30	526,722,979.30	195,652,891.34	2,249,205,901.45	-
1710	Road - General	526,722,979.30	526,722,979.30	195,652,891.34	2,249,205,901.45	-
171001	Road - General	526,722,979.30	526,722,979.30	195,652,891.34	2,249,205,901.45	-
21	Oil and Gas Infrastructure	74,035,582.89	74,035,582.89	53,326,687.17	566,753,530.28	-
2110	Oil and Gas Infrastructure - General	74,035,582.89	74,035,582.89	53,326,687.17	566,753,530.28	-
211001	Oil and Gas Infrastructure - General	74,035,582.89	74,035,582.89	53,326,687.17	566,753,530.28	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Non-Debt Recurrent Expenditure	41,604,210,395.64	41,604,210,395.64	25,921,166,333.09	64,137,627,326.57	2,558,964,826.60
01	Agriculture	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	-
0101	Effective governance of the Agriculture Sector	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	-
010101	Legal, policy, regulations and standards, guidelines and protocols	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	-
02	Societal Re-orientation	205,925,000.00	205,925,000.00	880,490,000.00	672,995,219.00	-
0210	Societal Re-orientation - General	205,925,000.00	205,925,000.00	880,490,000.00	672,995,219.00	-
021001	Societal Re-orientation - General	205,925,000.00	205,925,000.00	880,490,000.00	672,995,219.00	-
04	Health	1,119,492,681.00	1,119,492,681.00	577,662,332.20	4,322,156,000.00	1,934,964,826.60
0401	Effective governance of the health system	1,119,492,681.00	1,119,492,681.00	577,662,332.20	4,322,156,000.00	1,934,964,826.60
040101	Legal, policy, regulations and standards, guidelines and protocols	1,119,492,681.00	1,119,492,681.00	577,662,332.20	3,272,156,000.00	1,934,964,826.60
040102	Human and institutional capacity performance management	-	-	-	65,000,000.00	-
040103	Health sector coordination mechanisms	-	-	-	985,000,000.00	-
05	Education	454,288,084.41	454,288,084.41	777,861,864.00	2,395,155,521.78	160,000,000.00
0501	Effective governance of the education system	454,288,084.41	454,288,084.41	777,861,864.00	2,360,155,521.78	160,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols	454,288,084.41	454,288,084.41	777,861,864.00	2,155,155,521.78	160,000,000.00
050103	Education sector coordination mechanisms	-	-	-	80,000,000.00	-
050104	Integrated supportive supervision	-	-	-	125,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	-	-	-	35,000,000.00	-
051001	Education Not Elsewhere Classified	-	-	-	35,000,000.00	-
06	Housing and Urban Development	256,382,500.00	256,382,500.00	42,550,000.00	568,825,285.00	10,000,000.00
0610	Housing and Urban Development - General	256,382,500.00	256,382,500.00	42,550,000.00	568,825,285.00	10,000,000.00
061001	Housing and Urban Development - General	256,382,500.00	256,382,500.00	42,550,000.00	568,825,285.00	10,000,000.00
07	Gender	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
0710	Gender - General	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
071001	Gender - General	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
08	Youth	1,126,353,478.00	1,126,353,478.00	301,331,000.00	1,612,930,000.00	-
0810	Youth - General	1,126,353,478.00	1,126,353,478.00	301,331,000.00	1,612,930,000.00	-
081001	Youth - General	1,126,353,478.00	1,126,353,478.00	301,331,000.00	1,612,930,000.00	-
09	Environmental Improvement	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
0910	Environmental Improvement - General	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
091001	Environmental Improvement - General	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	-
10	Water Resources and Rural Development	354,396,459.00	354,396,459.00	99,980,000.00	810,964,980.00	50,000,000.00
1010	Water Resources and Rural Deve - General	354,396,459.00	354,396,459.00	99,980,000.00	810,964,980.00	50,000,000.00
101001	Water Resources and Rural Deve - General	354,396,459.00	354,396,459.00	99,980,000.00	810,964,980.00	50,000,000.00
11	Information Communication and Technology	376,858,352.00	376,858,352.00	1,338,615,000.00	187,348,153.30	-
1110	Information Communication and Technology - General	376,858,352.00	376,858,352.00	1,338,615,000.00	187,348,153.30	-
111001	Information Communication and Technology - General	376,858,352.00	376,858,352.00	1,338,615,000.00	187,348,153.30	-
12	Growing the Private Sector	390,570,285.00	390,570,285.00	12,500,000.00	4,979,374,959.06	-
1210	Growing the Private Sector - General	390,570,285.00	390,570,285.00	12,500,000.00	4,979,374,959.06	-
121001	Growing the Private Sector - General	390,570,285.00	390,570,285.00	12,500,000.00	4,979,374,959.06	-
13	Reform of Government and Governance	36,133,209,855.21	36,133,209,855.21	21,380,830,516.89	44,612,183,497.77	169,000,000.00
1310	Reform of Government and Governance - General	36,133,209,855.21	36,133,209,855.21	21,380,830,516.89	44,612,183,497.77	169,000,000.00
131001	Reform of Government and Governance - General	36,133,209,855.21	36,133,209,855.21	21,380,830,516.89	44,612,183,497.77	169,000,000.00
14	Power	262,901,897.00	262,901,897.00	130,443,120.00	1,549,868,050.53	-
1410	Power - General	262,901,897.00	262,901,897.00	130,443,120.00	1,549,868,050.53	-
141001	Power - General	262,901,897.00	262,901,897.00	130,443,120.00	1,549,868,050.53	-
17	Road	360,946,092.76	360,946,092.76	120,850,000.00	365,921,740.56	-
1710	Road - General	360,946,092.76	360,946,092.76	120,850,000.00	365,921,740.56	-
171001	Road - General	360,946,092.76	360,946,092.76	120,850,000.00	365,921,740.56	-
21	Oil and Gas Infrastructure	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	-
2110	Oil and Gas Infrastructure - General	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	-
211001	Oil and Gas Infrastructure - General	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Debt Service Expenditure</i>	<u><i>3,295,789,604.36</i></u>	<u><i>3,295,789,604.36</i></u>	<u><i>21,739,911,751.69</i></u>	<u><i>32,873,696,632.48</i></u>	-
13	Reform of Government and Governance	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
1310	Reform of Government and Governance - General	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-
131001	Reform of Government and Governance - General	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	694,786,041,220.00	694,786,041,220.00	265,097,616,979.13	1,235,720,852,203.04	-
01	Agriculture	50,020,000,000.00	50,020,000,000.00	-	20,506,503,669.28	-
0101	Effective governance of the Agriculture Sector	105,120,000.00	105,120,000.00	-	-	-
010101	Legal, policy, regulations and standards, guidelines and protocols	105,120,000.00	105,120,000.00	-	-	-
0102	Development of the livestock value chain	19,945,000,000.00	19,945,000,000.00	-	7,000,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	635,000,000.00	635,000,000.00	-	1,500,000,000.00	-
010203	Poultry, pig, and micro livestock production	350,000,000.00	350,000,000.00	-	-	-
010205	Animal health and livestock diseases management	760,000,000.00	760,000,000.00	-	1,500,000,000.00	-
010206	Livestock feeds development	18,200,000,000.00	18,200,000,000.00	-	4,000,000,000.00	-
0103	Enhancement of food production and productivity	29,594,880,000.00	29,594,880,000.00	-	13,506,503,669.28	-
010301	Crop value chains and food systems promotion (food and cash)	29,594,880,000.00	29,594,880,000.00	-	13,506,503,669.28	-
0105	Enhancement of fisheries resources development (aquaculture)	75,000,000.00	75,000,000.00	-	-	-
010501	Commercial aquaculture development (fish production, feed and processing)	75,000,000.00	75,000,000.00	-	-	-
0107	Promotion of enabling environment for increased agricultural productivity	300,000,000.00	300,000,000.00	-	-	-
010702	Youth and women In agriculture empowerment & smallholder	300,000,000.00	300,000,000.00	-	-	-
03	Poverty Alleviation	-	-	-	1,800,000,000.00	-
0310	Poverty Alleviation - General	-	-	-	1,800,000,000.00	-
031001	Poverty Alleviation - General	-	-	-	1,800,000,000.00	-
04	Health	31,833,234,000.00	31,833,234,000.00	178,640,056,282.00	52,656,847,289.00	-
0401	Effective governance of the health system	268,438,000.00	268,438,000.00	-	-	-
040101	Legal, policy, regulations and standards, guidelines and protocols	90,000,000.00	90,000,000.00	-	-	-
040102	Human and institutional capacity performance management	7,000,000.00	7,000,000.00	-	-	-
040103	Health sector coordination mechanisms	171,438,000.00	171,438,000.00	-	-	-
0402	Community engagement and participation in health	15,000,000.00	15,000,000.00	-	-	-
040201	Community interventions	15,000,000.00	15,000,000.00	-	-	-
0403	Enhancement of the delivery of Essential Package of Health Services	2,147,150,000.00	2,147,150,000.00	76,703,009,932.18	-	-
040301	Reproductive, maternal and neonatal health	510,000,000.00	510,000,000.00	-	-	-
040302	Child health	145,000,000.00	145,000,000.00	5,631,480,151.18	-	-
040303	Adolescent health	791,150,000.00	791,150,000.00	-	-	-
040304	Communicable diseases	201,000,000.00	201,000,000.00	160,000,000.00	-	-
040306	Nutrition	500,000,000.00	500,000,000.00	70,911,529,781.00	-	-
0405	Provision of adequate and modern health infrastructure	28,569,336,000.00	28,569,336,000.00	101,733,517,760.82	52,656,847,289.00	-
040501	Functional health facilities	28,569,336,000.00	28,569,336,000.00	101,733,517,760.82	52,656,847,289.00	-
0406	Provision of quality, affordable, available, and safe medicines and medical devices	813,310,000.00	813,310,000.00	-	-	-
040601	Sustainable drug supply	713,310,000.00	713,310,000.00	-	-	-
040602	Vaccines supply chain	100,000,000.00	100,000,000.00	-	-	-
0407	Evidence generation and utilisation	20,000,000.00	20,000,000.00	203,528,589.00	-	-
040703	Research and development (Institutional Review Board, Clinical	20,000,000.00	20,000,000.00	203,528,589.00	-	-

05	Education	39,450,000,000.00	39,450,000,000.00	24,867,530,011.22	60,823,155,521.00	-
0501	Effective governance of the education system	100,000,000.00	100,000,000.00	28,750,000.00	35,908,000,000.00	-
050103	Education sector coordination mechanisms	-	-	-	3,200,000,000.00	-
050104	Integrated supportive supervision	100,000,000.00	100,000,000.00	28,750,000.00	32,708,000,000.00	-
0502	Increase in access, retention, and completion rate at	400,000,000.00	400,000,000.00	-	500,000,000.00	-
050203	School feeding	400,000,000.00	400,000,000.00	-	500,000,000.00	-
0503	Equity and inclusiveness in the provision of education	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-
050302	Special education	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-
0505	Adequate infrastructure at all levels	34,910,000,000.00	34,910,000,000.00	24,738,780,011.22	24,395,155,521.00	-
050501	Schools' infrastructure construction and rehabilitation	34,910,000,000.00	34,910,000,000.00	24,738,780,011.22	24,395,155,521.00	-
0506	Improved education information management system	240,000,000.00	240,000,000.00	-	20,000,000.00	-
050601	ICT equipment, software and expertise	120,000,000.00	120,000,000.00	-	20,000,000.00	-
050602	Research and development	120,000,000.00	120,000,000.00	-	-	-
06	Housing and Urban Development	9,050,000,000.00	9,050,000,000.00	-	11,730,000,000.00	-
0610	Housing and Urban Development - General	9,050,000,000.00	9,050,000,000.00	-	11,730,000,000.00	-
061001	Housing and Urban Development - General	9,050,000,000.00	9,050,000,000.00	-	11,730,000,000.00	-
07	Gender	525,000,000.00	525,000,000.00	151,785,499.66	875,000,000.00	-
0710	Gender - General	525,000,000.00	525,000,000.00	151,785,499.66	875,000,000.00	-
071001	Gender - General	525,000,000.00	525,000,000.00	151,785,499.66	875,000,000.00	-
08	Youth	290,000,000.00	290,000,000.00	-	7,843,550,285.00	-
0810	Youth - General	290,000,000.00	290,000,000.00	-	7,843,550,285.00	-
081001	Youth - General	290,000,000.00	290,000,000.00	-	7,843,550,285.00	-
09	Environmental Improvement	22,550,000,000.00	22,550,000,000.00	35,685,161,620.97	14,920,000,000.00	-
0910	Environmental Improvement - General	22,550,000,000.00	22,550,000,000.00	35,685,161,620.97	14,920,000,000.00	-
091001	Environmental Improvement - General	22,550,000,000.00	22,550,000,000.00	35,685,161,620.97	14,920,000,000.00	-
10	Water Resources and Rural Development	690,779,400.00	690,779,400.00	9,846,564,830.93	46,682,551,607.25	-
1010	Water Resources and Rural Deve - General	690,779,400.00	690,779,400.00	9,846,564,830.93	46,682,551,607.25	-
101001	Water Resources and Rural Deve - General	690,779,400.00	690,779,400.00	9,846,564,830.93	46,682,551,607.25	-
11	Information Communication and Technology	425,000,000.00	425,000,000.00	-	1,300,000,000.00	-
1110	Information Communication and Technology - General	425,000,000.00	425,000,000.00	-	1,300,000,000.00	-
111001	Information Communication and Technology - General	425,000,000.00	425,000,000.00	-	1,300,000,000.00	-
12	Growing the Private Sector	521,000,000.00	521,000,000.00	1,928,348,975.00	-	-
1210	Growing the Private Sector - General	521,000,000.00	521,000,000.00	1,928,348,975.00	-	-
121001	Growing the Private Sector - General	521,000,000.00	521,000,000.00	1,928,348,975.00	-	-
13	Reform of Government and Governance	33,911,236,000.00	33,911,236,000.00	13,978,169,759.35	125,947,522,269.00	-
1310	Reform of Government and Governance - General	33,911,236,000.00	33,911,236,000.00	13,978,169,759.35	125,947,522,269.00	-
131001	Reform of Government and Governance - General	33,911,236,000.00	33,911,236,000.00	13,978,169,759.35	125,947,522,269.00	-
14	Power	74,755,479,042.00	74,755,479,042.00	-	190,451,803,078.34	-
1410	Power - General	74,755,479,042.00	74,755,479,042.00	-	190,451,803,078.34	-
141001	Power - General	74,755,479,042.00	74,755,479,042.00	-	190,451,803,078.34	-
17	Road	430,654,312,778.00	430,654,312,778.00	-	700,073,918,484.17	-
1710	Road - General	430,654,312,778.00	430,654,312,778.00	-	700,073,918,484.17	-
171001	Road - General	430,654,312,778.00	430,654,312,778.00	-	700,073,918,484.17	-
21	Oil and Gas Infrastructure	110,000,000.00	110,000,000.00	-	110,000,000.00	-
2110	Oil and Gas Infrastructure - General	110,000,000.00	110,000,000.00	-	110,000,000.00	-
211001	Oil and Gas Infrastructure - General	110,000,000.00	110,000,000.00	-	110,000,000.00	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Health Capital Expenditure by Programme (Sector, Objective, Programme and Objective)

Code	Location	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Health Sector Expenditure	<u>31,833,234,000.00</u>	<u>31,833,234,000.00</u>	<u>178,640,056,282.00</u>	<u>52,656,847,289.00</u>	-
04	Health	31,833,234,000.00	31,833,234,000.00	178,640,056,282.00	52,656,847,289.00	-
0401	Effective governance of the health system	268,438,000.00	268,438,000.00	-	-	-
040101	Legal, policy, regulations and standards, guidelines and protocols	90,000,000.00	90,000,000.00	-	-	-
04010100000003	Tertiary Health Care	90,000,000.00	90,000,000.00	-	-	-
040102	Human and institutional capacity performance management	7,000,000.00	7,000,000.00	-	-	-
04010200000001	Primary Health Care	7,000,000.00	7,000,000.00	-	-	-
040103	Health sector coordination mechanisms	171,438,000.00	171,438,000.00	-	-	-
04010300000001	Primary Health Care	115,000,000.00	115,000,000.00	-	-	-
04010300000003	Tertiary Health Care	56,438,000.00	56,438,000.00	-	-	-
0402	Community engagement and participation in health	15,000,000.00	15,000,000.00	-	-	-
040201	Community interventions	15,000,000.00	15,000,000.00	-	-	-
04020100000001	Primary Health Care	15,000,000.00	15,000,000.00	-	-	-
0403	Enhancement of the delivery of Essential Package of Health Services	2,147,150,000.00	2,147,150,000.00	76,703,009,932.18	-	-
040301	Reproductive, maternal and neonatal health	510,000,000.00	510,000,000.00	-	-	-
04030100000001	Primary Health Care	510,000,000.00	510,000,000.00	-	-	-
040302	Child health	145,000,000.00	145,000,000.00	5,631,480,151.18	-	-
04030200000001	Primary Health Care	135,000,000.00	135,000,000.00	-	-	-
04030200000003	Tertiary Health Care	10,000,000.00	10,000,000.00	5,631,480,151.18	-	-
040303	Adolescent health	791,150,000.00	791,150,000.00	-	-	-
04030300000001	Primary Health Care	642,000,000.00	642,000,000.00	-	-	-
04030300000003	Tertiary Health Care	149,150,000.00	149,150,000.00	-	-	-
040304	Communicable diseases	201,000,000.00	201,000,000.00	160,000,000.00	-	-
04030400000003	Tertiary Health Care	201,000,000.00	201,000,000.00	160,000,000.00	-	-
040306	Nutrition	500,000,000.00	500,000,000.00	70,911,529,781.00	-	-
04030600000001	Primary Health Care	410,000,000.00	410,000,000.00	-	-	-
04030600000003	Tertiary Health Care	90,000,000.00	90,000,000.00	70,911,529,781.00	-	-
0405	Provision of adequate and modern health infrastructure	28,569,336,000.00	28,569,336,000.00	101,733,517,760.82	52,656,847,289.00	-
040501	Functional health facilities	28,569,336,000.00	28,569,336,000.00	101,733,517,760.82	52,656,847,289.00	-
04050100000001	Primary Health Care	9,130,000,000.00	9,130,000,000.00	750,000,000.00	2,150,000,000.00	-
04050100000002	Secondary Health Care	200,000,000.00	200,000,000.00	-	250,000,000.00	-
04050100000003	Tertiary Health Care	19,239,336,000.00	19,239,336,000.00	100,983,517,760.82	48,606,847,289.00	-
04050100000004	Other/Multiple Level of Health Care	-	-	-	1,650,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines	813,310,000.00	813,310,000.00	-	-	-
040601	Sustainable drug supply	713,310,000.00	713,310,000.00	-	-	-
04060100000001	Primary Health Care	50,000,000.00	50,000,000.00	-	-	-
04060100000003	Tertiary Health Care	663,310,000.00	663,310,000.00	-	-	-
040602	Vaccines supply chain	100,000,000.00	100,000,000.00	-	-	-
04060200000003	Tertiary Health Care	100,000,000.00	100,000,000.00	-	-	-
0407	Evidence generation and utilisation	20,000,000.00	20,000,000.00	203,528,589.00	-	-
040703	Research and development (Institutional Review Board, Clinical Trials, etc.)	20,000,000.00	20,000,000.00	203,528,589.00	-	-
04070300000003	Tertiary Health Care	20,000,000.00	20,000,000.00	203,528,589.00	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure					#####	694,786,041,220.00	#####	1,235,720,852,203.04	
RECONSTRUCTION OF NICS BANQUET HALL, GOVERNMENT HOUSE OWERRI	011100100100 - Office Of The Executive Governor	23030118 - REHABILITATION / REPAIRS - RECREATIO	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	300,000,000.00	300,000,000.00	273,178,833.13	300,000,000.00	
COMPLETION OF 1NO STOREY BUILDING (STAFF QUARTERS, ADC, CSO, ETC.) AND BOYS QUARTER IN GOVERNMENT HOUSE, OWERRI	011100100100 - Office Of The Executive Governor	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	250,000,000.00	250,000,000.00	61,430,000.00	250,000,000.00	
CONSTRUCTION OF 1NO. WAREHOUSE IN GOVERNMENT HOUSE, OWERRI	011100100100 - Office Of The Executive Governor	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	200,000,000.00	200,000,000.00		200,000,000.00	
CONSTRUCTION OF FIRE SERVICE STATION AND OFFICE FOR FIRE MACHINE IN GOVERNMENT HOUSE, OWERRI MUNICIPAL	011100100100 - Office Of The Executive Governor	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	120,200,000.00	120,200,000.00		200,000,000.00	
RENOVATION OF STAFF CANTEN AND TO PROVIDE FOR NEW RESTAURANTS FOR GOVERNOR'S GUESTS	011100100100 - Office Of The Executive Governor	23030118 - REHABILITATION / REPAIRS - RECREATIO	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				120,000,000.00	
REINSTATEMENT OF RIGID PAVEMENT (CONCRETE WORK) AT THE PUBLIC CAR PARK AT THE ADMINISTRATIVE BLOCK OF GOVERNMENT HOUSE	011100100100 - Office Of The Executive Governor	23030124 - REHABILITATION/REPAIRS- MARKETS/PA	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				35,000,000.00	
ESTABLISHMENT OF STATE WATER PROJECTS ACROSS THE STATE PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER, 6 NO. SMART TELEVISION, 6 NO. REFRIGERATOR, 6 NO SETS OF CURTIAN, 1 NO. DINNING TABLE 6 NO. CABINET BED) FOR FURNISHING OF IMHA CLERK'S RESIDENCE, NEW OWERRI	011100100100 - Office Of The Executive Governor	23020105 - CONSTRUCTION / PROVISION OF WATER	70631 - WATER SUPPLY	41642800 - State Wide			1,963,918,750.00	65,415,000,000.00	
PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER, 6 NO. SMART TELEVISION, 6 NO. REFRIGERATOR, 6 NO. SETS OF CURTIAN, 1 NO. DINNING TABLE 6 NO. CABINET BED) FOR FURNISHING OF HOUSE OF ASSEMBLY CLERK'S RESIDENCE, NEW OWERRI	011200300100 - Imo State House of Assembly	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	
PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER, 6 NO. SMART TELEVISION, 6 NO. REFRIGERATOR, 6 NO. SETS OF CURTIAN, 1 NO. DINNING TABLE 6 NO. CABINET BED) FOR FURNISHING OF HOUSE OF ASSEMBLY CLERK'S RESIDENCE, NEW OWERRI	011200300100 - Imo State House of Assembly	23010112 - PURCHASE OF OFFICE FURNITURE AND F	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	50,000,000.00	50,000,000.00		50,000,000.00	
CONSTRUCTION OF ADDITIONAL BOREHOLE IN IMO HOSE OF ASSEMBLY COMPLEX NEW OWERRI	011200300100 - Imo State House of Assembly	23020105 - CONSTRUCTION / PROVISION OF WATER	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	10,000,000.00	10,000,000.00		10,000,000.00	
PURCHASE OF 4NO EACH OF CCTV DECODER, MODERN METAL DETECTOR/SCANNER, BOMB DETECTOR FOR IMO STATE HOUSE OF ASSEMBLY, NEW OWERRI	011200300100 - Imo State House of Assembly	23010112 - PURCHASE OF OFFICE FURNITURE AND F	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	20,000,000.00	20,000,000.00		20,000,000.00	
PURCHASE AND INSTALLATION OF INTERNET FACILITIES IN THE IMO STATE HOUSE OF ASSEMBLY NEW OWERRI	011200300100 - Imo State House of Assembly	23010154 - PURCHASE OF INFORMATION, EDUCATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00		30,000,000.00	
PURCHASE AND INSTALLATION OF 40 NO.INTERCOM IN IMO HOUSE OF ASSEMBLY COMPLEX NEW OWERRI	011200300100 - Imo State House of Assembly	23010154 - PURCHASE OF INFORMATION, EDUCATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	23,000,000.00	23,000,000.00		23,000,000.00	
ESTERBLISHMENT OF MINI PRESS FOR IMO STATE HOUSE OF ASSEMBLY NEW OWERRI	011200300100 - Imo State House of Assembly	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00		15,000,000.00	
CONSTRUCTION OF IMO STATE HOUSE OF ASSEMBLY LAWN TENNIS COURT, OWERRI	011200300100 - Imo State House of Assembly	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	10,000,000.00	10,000,000.00		10,000,000.00	
RENOVATION OF THE CLERK OF THE HOUSE ASSEMBLY QUARTERS IN NEW OWERRI	011200300100 - Imo State House of Assembly	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	50,000,000.00	50,000,000.00		100,000,000.00	
REPLACEMENT OF 1NO SUEMC FIRMAN GENERATING SET 8000E AT THE CLERKS RESIDENCE	011200300100 - Imo State House of Assembly	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00		15,000,000.00	
PURCHASE OF 1NO GENERATING SET FOR SPEAKERS LODGE	011200300100 - Imo State House of Assembly	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00		30,000,000.00	
PURCHASE OF 1NO GENERATING SET FOR DEPUTY SPEAKERS LODGE	011200300100 - Imo State House of Assembly	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00		30,000,000.00	
RENOVATION OF CHAPEL AT IMO STATE HOUSE OF ASSEMBLY, NEW OWERRI	011200300100 - Imo State House of Assembly	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	30,000,000.00	30,000,000.00		100,000,000.00	
PURCHASE OF 10 OFFICE PHOTOCOPYING MACHINES, SCANNERS, PRINTERS AND SHREDDING MACHINE	011200300100 - Imo State House of Assembly	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				58,560,000.00	
PURCHASE OF ITEMS FOR LEGISLATIVE/SPECIAL PROJECT BY HON. MEMBERS ACROSS THEIR CONSTITUENCIES	011200300100 - Imo State House of Assembly	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				100,000,000.00	
PURCHASE OF 27 PRADO JEEPS FOR HOUSE MEMBERS	011200300100 - Imo State House of Assembly	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				555,000,000.00	
EXPANSION AND PURCHASE OF MEDICAL EQUIPMENT(10 WEIGHING MAXHINES) FOR HOUSE OF ASSEMBLY CLINIC, OWERRI	011200300100 - Imo State House of Assembly	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				100,000,000.00	
PURCHASE OF 20 TRANSCRIPTION MACHINES FOR REPORTERS	011200300100 - Imo State House of Assembly	23010154 - PURCHASE OF INFORMATION, EDUCATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				10,000,000.00	
PURCHASE OF 20 LAPTOPS AND ACCESSORIES FOR LEGISLATIVE BUDGET AND OVERSIGHT REASERCH	011200300100 - Imo State House of Assembly	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				5,000,000.00	
PURCHASE AND INSTALLATION OF SOLAR ENERGY STREET LIGHT WITHIN THE COMPLEX	011200300100 - Imo State House of Assembly	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide				5,000,000.00	

RENOVATION OF DEPUTY SPEAKERS LODGE	011200300100 - Imo State House of Assembly	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide					150,000,000.00
PURCHASE OF 650KVA PERKINS GENERATING SET FOR THE HOUSE OF ASSEMBLY	011200300100 - Imo State House of Assembly	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide					200,000,000.00
REINFORCEMENT OF EXISTING OFFICE COMPLEX FOR IMO STATE HOUSE OF ASSEMBLY COMMISSION	011200400100 - House of Assembly Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	71,004,000.00	71,004,000.00			87,987,000.00
DIGITIZATION OF IMO NEWSPAPER IN NEW OWERRI	012300100100 - Ministry Of Information, Public Order and Culture	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	200,000,000.00	200,000,000.00	32,900,000.00		-
PURCHASE OF 100 LAPTOPS AND INTERNET ACCESSORIES FOR THE DIGITISATION OF IBC TV STATION IN NEW OWERRI	012300100100 - Ministry Of Information, Public Order and Culture	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	41642800 - State Wide	250,000,000.00	250,000,000.00			324,170,269.00
ESTABLISHMENT OF PUBLIC ENLIGHTENMENT CENTRE IN THE THREE ZONES OF THE STATE, OWERRI, ORLU AND OKIGWE	012300100100 - Ministry Of Information, Public Order and Culture	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	20,000,000.00	20,000,000.00			-
ESTABLISHMENT OF VIDEO PRODUCTION AND EXHIBITION VIEW CENTRE IN THREE ZONES OF OWERRI, OKIGWE AND ORLU LGAs	012300100100 - Ministry Of Information, Public Order and Culture	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	50,000,000.00	50,000,000.00			-
DIGITALISATION OF GOVERNMENT PRINTING PRESS OWERRI	012300100100 - Ministry Of Information, Public Order and Culture	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	60,000,000.00	60,000,000.00	2,025,672,200.00		-
CRITICAL OPERATING NEEDS AT IBC FM RADIO STATION OWERRI	012300100100 - Ministry Of Information, Public Order and Culture	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	150,000,000.00	150,000,000.00			-
RE-ENGINEERING OF CORD MACHINE AND GUILLOTINE MACHINE GOVERNMENT PRESS OWERRI	012300100100 - Ministry Of Information, Public Order and Culture	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	10,000,000.00	10,000,000.00			-
ESTABLISHMENT OF ICT CENTER AT THE NINE ZONAL DIRECTORATES ACROSS THE STATE	012300100100 - Ministry Of Information, Public Order and Culture	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	30,000,000.00	30,000,000.00			-
PURCHASE OF 2 NO. PLANT AND MACHINERY(250KVA)	012300100100 - Ministry Of Information, Public Order and Culture	23010119 - PURCHASE OF POWER GENERATING SET	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	70,000,000.00	70,000,000.00			-
PROCUREMENT OF 2 NO. VEHICLES FOR MOINFORMATION	012300100100 - Ministry Of Information, Public Order and Culture	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPALITY	100,000,000.00	100,000,000.00			-
ESTABLISHMENT OF ICT CENTRES AT HEADQUARTERS (SECRETARIAT), ORLU AND OKIGWE ZONAL CENTRES	012300100100 - Ministry Of Information, Public Order and Culture	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	41642800 - State Wide					54,000,000.00
ESTABLISHMENT OF DIGITAL LIBRARY AT MOIS HEADQUARTERS	012300100100 - Ministry Of Information, Public Order and Culture	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	41642800 - State Wide			40,000,000.00		200,000,000.00
PURCHASE AND INSTALLATION OF 100 NO. CCTV CAMERAS ACROSS THE STATE	012400100100 - Ministry Of Homeland Security and Administration	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	41642800 - State Wide	200,000,000.00	200,000,000.00			500,000,000.00
ESTABLISHMENT OF STATE DRUG REHABILITATION CENTRE IN OBIINZE	012400100100 - Ministry Of Homeland Security and Administration	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	71091 - SOCIAL PROTECTION N.E.C.	41612700 - OWERRI WEST	100,000,000.00	100,000,000.00			-
PURCHASE OF TOYOTA SIENNA VANS FOR IMO CIVIL CORPS	012400100100 - Ministry Of Homeland Security and Administration	23010106 - PURCHASE OF VANS	71091 - SOCIAL PROTECTION N.E.C.	41642800 - State Wide	400,000,000.00	400,000,000.00			-
PURCHASE OF COMPUTERS AND ACCESSORIES FOR COMPUTERIZATION OF PERSONNEL RECORDS/DATA ACROSS THE STATE'S MDAs	012500100100 - Office Of The Head Of Service	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	20,000,000.00	20,000,000.00			-
REHABILITATION OF 20 NO. TOILETS IN THE IMO STATE SECRETARIAT COMPLEX NEW OWERRI	012500100100 - Office Of The Head Of Service	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	5,000,000.00	5,000,000.00			6,000,000.00
CONSTRUCTION/EQUIPING OF PENSION SECRETARIAT IN NEW OWERRI	012500100100 - Office Of The Head Of Service	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	20,000,000.00	20,000,000.00			-
ESTABLISHMENT OF A CENTRE FOR ID CARD ISSUANCE AND REPLACEMENT IN SECRETARIAT COMPLEX NEW OWERRI	012500100100 - Office Of The Head Of Service	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	10,000,000.00	10,000,000.00			-
REHABILITATION OF ROADS AND CAR PARKS WITHIN THE SECRETARIAT COMPLEX NEW OWERRI	012500100100 - Office Of The Head Of Service	23030113 - REHABILITATION / REPAIRS - ROADS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	12,000,000.00	12,000,000.00			14,000,000.00
ESTABLISHMENT OF E-LIBRARY FOR THE OFFICE OF THE HOS, NEW OWERRI	012500100100 - Office Of The Head Of Service	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	20,000,000.00	20,000,000.00			-
CONSTRUCTION OF PERMANENT OFFICE COMPLEX FOR SDC AT NEW OWERRI	012500100100 - Office Of The Head Of Service	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide			100,000,000.00		50,000,000.00
REHABILITATION OF WALKWAYS WITHIN THE SECRETARIAT	012500100100 - Office Of The Head Of Service	23030113 - REHABILITATION / REPAIRS - ROADS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide					30,000,000.00
PURCHASE OF OFFICE SOFAS, TABLES & SEATS	012500100100 - Office Of The Head Of Service	23010112 - PURCHASE OF OFFICE FURNITURE AND EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide					24,000,000.00
CONSTRUCTION OF THREE STOREY CONFERENCE HALL FOR THE OFFICE OF THE HEAD OF SERVICE	012500100100 - Office Of The Head Of Service	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide					1,200,000,000.00
REHABILITATION OF STATE LIBRARY	012500100100 - Office Of The Head Of Service	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41642800 - State Wide					22,000,000.00
PURCHASE OF COMPUTERS & ACCESSORIES FOR COMPUTERIZATION OF REGISTERS AND ARCHIVES OF PENSIONERS AT THE OFFICE OF THE HEAD OF SERVICE	012500100100 - Office Of The Head Of Service	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide					50,000,000.00

CONSTRUCTION OF 2 NO OFFICE BUILDINGS FOR AUDITOR-GENERAL OF THE STATE IN NEW OWERRI	014000100100 - Office Of The Auditor General - Stat	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	100,000,000.00	100,000,000.00	589,000,000.00
CONSTRUCTION OF OFFICE BUILDING WITH 8 OFFICES IN NEW OWERRI	014000300100 - Audit Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41612700 - OWERRI WEST	150,000,000.00	150,000,000.00	-
CONSTRUCTION OF CIVIL SERVICE COMMISSION, COMPLEX RENOVATION/REHABILITATION OF OFFICE BUILDING AT IMO STATE INDEPENDENT ELECTORAL COMMISSION (ISEC) HEADQUARTERS IN NEW OWERRI	014700100100 - Civil Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide			250,000,000.00
BUILDING AN ULTRA-MODERN SECRETARIAT AT THE COMMISSIONS HEADQUARTERS	014800100100 - Imo State Independent Electoral Co	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	132,132,000.00	132,132,000.00	240,000,000.00
CONSTRUCTION OF LOCAL GOVERNMENT SERVICE COMMISSION SECRETARIAT IN NEW OWERRI	014900100100 - Local Government Service Commis	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide			800,000,000.00
ESTABLISHMENT OF ONLINE COMPUTERISATION/BIOMETRIC DATABASE AT THE LOCAL GOVERNMENT SERVICE COMMISSION NEW OWERRI	014900100100 - Local Government Service Commis	23050101 - RESEARCH AND DEVELOPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide			200,000,000.00
REHABILITATION OF GOVERNOR'S LODGE, LAGOS.	016100100100 - Office Of The Secretary To The Stat	23030101 - REHABILITATION / REPAIRS OF RESIDENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	50,000,000.00	50,000,000.00	400,000,000.00
RENOVATION OF 3 NO OF TWO-STOREY BUILDINGS OF 6 FLATS (STAFF QUARTERS) AT GWARIMPA, ABUJA	016100100100 - Office Of The Secretary To The Stat	23030101 - REHABILITATION / REPAIRS OF RESIDENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	80,000,000.00	80,000,000.00	180,000,000.00
CONSTRUCTION OF PERIMETER WALL FENCE OF IMO STATE LAND AT LEKKI, LAGOS	016100100100 - Office Of The Secretary To The Stat	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	20,000,000.00	20,000,000.00	25,000,000.00
PROCUREMENT AND INSTALLATION OF CLOSED CIRCUIT TELEVISION IN LAGOS LIAISON OFFICE	016100100100 - Office Of The Secretary To The Stat	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	4,800,000.00	4,800,000.00	9,000,000.00
PROCUREMENT OF 2NO 18 SEATER TOYOTA HIACE BUSES FOR THE PILGRIM WELFARE BOARD	016100100100 - Office Of The Secretary To The Stat	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	70,000,000.00	70,000,000.00	-
REINFORCEMENT OF OFFICE BUILDING BASEMENT, ROOF AND OTHER WORKS ABUJA.	016100100100 - Office Of The Secretary To The Stat	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide			80,000,000.00
RENOVATION/CONVERSION OF SOME FLOORS OF OFFICE COMPLEX TO SHORT-LET SERVICE APARTMENT IN IMO STATE LIAISON OFFICE, VICTORIA ISLAND LAGOS	016100100100 - Office Of The Secretary To The Stat	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide			175,000,000.00
CONSTITUTIONAL PROJECTS FOR THE CLERK - RENOVATION OF 1 NO. SECONDARY SCHOOLS IN MBAITOLI	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41611100 - MBAITOLI	146,000,000.00	146,000,000.00	146,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ABOH MBAISE	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41610100 - ABOH MBAISE	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN AHIAZU MBAISE	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41610200 - AHIAZU MBAISE	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN EZINIHITE MBAISE	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41610400 - EZINIHITE MBA	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IKEDURU	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41610800 - IKEDURU	147,000,000.00	147,000,000.00	147,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN MBAITOLI	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41611100 - MBAITOLI	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN NGOR/OKPALA	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41611200 - NGOR/OKPALA	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OWERRI MUNICIPAL	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OWERRI NORTH	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612600 - OWERRI NORTH	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OWERRI WEST	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612700 - OWERRI WEST	147,000,000.00	147,000,000.00	147,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN EHIME MBANO	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41620300 - EHIME MBANO	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IHITTE UBOMA	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41620700 - IHITTE UBOMA	147,000,000.00	147,000,000.00	147,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ISIALA MBANO	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41620900 - ISIALA MBANO	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OBOWO	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41621600 - OBOWO	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OKIGWE	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41621900 - OKIGWE	142,000,000.00	142,000,000.00	142,000,000.00
CONSTITUTIONAL PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ONUJMO	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41622000 - ONUJMO	142,000,000.00	142,000,000.00	142,000,000.00

CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IDEATO NORTH	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41630500 - IDEATO NORTH	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN IDEATO SOUTH	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41630600 - IDEATO SOUTH	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ISU	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41631000 - ISU	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN NJABA	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41631300 - NJABA	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN NKWANGELE	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41631400 - NKWANGELE	147,000,000.00	147,000,000.00		147,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN NKWERRE	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41631500 - NKWERRE	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OGUTA	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41631700 - OGUTA	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN OHAJI/EGBEMA	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41631800 - OHAJI/EGBEMA	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORLU	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41632100 - ORLU	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORSU	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41632200 - ORSU	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORU	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41632300 - ORU	142,000,000.00	142,000,000.00		142,000,000.00
CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO. SECONDARY SCHOOL IN ORU WEST	016200100100 - Ministry of Special Projects	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41632400 - ORU WEST	142,000,000.00	142,000,000.00		142,000,000.00
COMPLETION OF MULTI-LAYER PARKING LOT AT 2 POINTS IN OWERRI CAPITAL CITY	016200100100 - Ministry of Special Projects	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41612500 - OWERRI MUNICI	3,000,000,000.00	3,000,000,000.00		-
RECONSTRUCTION OF MULTI-PURPOSE HALL (IICC)	016200100100 - Ministry of Special Projects	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41612500 - OWERRI MUNICI	2,000,000,000.00	2,000,000,000.00		-
RENOVATION OF 3NO. SCHOOL BUILDINGS & DRILLING OF BOREHOLE WITH RETICULATION IN 27 LGAs (CONSTITUENCY PROJECTS)	016300100100 - Ministry of Special Duties	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	4,000,000,000.00	4,000,000,000.00		-
DESIGN AND CONSTRUCTION OF 3NOS GOVERNMENT COOKING GAS PLANTS (ONE IN EACH SENATORIAL ZONE OF OWERRI, ORLU AND OKIGWE)	016300100100 - Ministry of Special Duties	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70133 - OTHER GENERAL SERVICES	41642800 - State Wide				500,000,000.00
REHABILITATION OF OKIGWE STADIUM AT OKIGWE LGA	016300100100 - Ministry of Special Duties	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES	41621900 - OKIGWE	60,000,000.00	60,000,000.00		-
SCHOOL FARM AGRIC PROJECT IN THE STATE	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	105,120,000.00	105,120,000.00		-
GRADUATE & YOUTH AGRICULTURAL EMPOWERMENT PROGRAMME	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	300,000,000.00	300,000,000.00		-
ACHARAUBO OWERRI NORTH LGA	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	1,500,000,000.00	1,500,000,000.00		-
ESTABLISHMENT OF PLANTATION OF CASSAVA, RICE AND MAIZE IN OHAJI EGBEME, IHITTE UBOMA	021500100100 - Ministry Of Agriculture and Food Se	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	225,000,000.00	225,000,000.00		-
PRESIDENTIAL INITIATIVE ON RUBBER PRODUCTION UTILIZATION AND EXPORT	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	130,000,000.00	130,000,000.00		-
SURVEY AND ASSESSMENT OF IMO FARMERS	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	130,000,000.00	130,000,000.00		-
PROCUREMENT OF 4 NOS CASSAVA PROCESSING MACHINGS FOR CASSAVA PRODUCTION SCHEME IN IMO STATE	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide				320,000,000.00
DEVELOPMENT OF 2 HAECTER CASSAVA PLOT IN EACH OF THE 27 LGA	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	510,000,000.00	510,000,000.00		-
PROCUREMENT OF 10 NOS TRACTORS TO SUPPORT AGRICULTURAL & FOOD SECURITY PROGRAMMES	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide	17,988,041,220.00	17,988,041,220.00		1,696,973,669.28
PROCUREMENT OF 5 NOS SOIL TESTING EQUIPMENT FOR IMO STATE AGRICULTURE LAND/SOIL DEVELOPMENT PROGRAMME	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide				160,000,000.00
STRENGTHENING AND REHABILITATION OF 10 CO-OPERATIVE SOCIETIES OFFICES IN IMO STATE	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	27,000,000.00	27,000,000.00		-
FUNDS FOR IMPROVEMENT OF YELLOW ROOT CASSAVA PRODUCTION	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	302,574,000.00	302,574,000.00		-
FUNDS FOR COCOA DEVELOPMENT SCHEME	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	217,000,000.00	217,000,000.00		-
FUNDS FOR IMPLEMENTATION OF FADAMA - CARES (RESULT AREA 2)	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00		-
PROCUREMENT OF 10 NOS COMMERCIAL MAIZE HARVESTING MACHINES FOR MAIZE PRODUCTION IN IMO STATE	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide	135,000,000.00	135,000,000.00		135,000,000.00
PROCUREMENT OF TRACTOR IMPLEMENTS (2 NO. PLOUGHS, 2 NO. HARROWERS, 2 NO. PLANTERS)	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide	150,000,000.00	150,000,000.00		850,000,000.00
MEDICINAL PLANT PRODUCTION	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	2,000,000,000.00	2,000,000,000.00		-
PURCHASE OF 10NO TRACTOR HEADS	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide	100,000,000.00	100,000,000.00		1,200,000,000.00
RE-ESTABLISHMENT OF AGRO-SERVICE CENTER @ OKIGWE, ORLU AND OWERRI	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	49,000,000.00	49,000,000.00		-

PROCUREMENT OF 500 WEIGHING SCALES, 500 BLOOD GLUCOS METERS, 500 MICROSCOPES FOR IMO STATE FOOD AND NUTRITION PROGRAM	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41642800 - State Wide	2,000,000,000.00	2,000,000,000.00		2,000,000,000.00
PROCUREMENT OF AGRICULTURAL WORKSHOP TOOL/MACHINERY FOR IMPLEMENTS FABRICATION	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	40,000,000.00	40,000,000.00	-	
SUPPORT TO SMALL HOLDER OIL PALM PROJECT/MANAGEMENT UNIT	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00	-	
PROCUREMENT OF AGRO - METEOROLOGICAL & HYDROLOGICAL SERVICE EQUIPMENT (5 NO. RAIN GAUGE, 3 NO. BAROMETER, 7 NO. ANEMOMETER, 5 NO. WIND VANE, 10 NO. FLOW METER)	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00	-	
AGRICULTURAL LAND DEVELOPMENT & FARM MANAGEMENT PROJECT	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	130,000,000.00	130,000,000.00	-	
SUPPORT TO RICE PRODUCTION IN IHITTE UBOMA AND IDEATO NORTH LGA	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00	-	
MAIZE PRODUCTION SCHEME IN IMO STATE	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	-	
HORTICULTURAL DEVELOPMENT DIVISION PROJECT, NEKEDE OWERRI NORTH LGA	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	150,270,000.00	150,270,000.00	-	
SUPPORT TO LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE - NIGER DELTA (IFAD & NDDC LIFE-AND PROJECT)	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	230,000,000.00	230,000,000.00	-	
PROCUREMENT AND DISTRIBUTION OF PEST CONTROL/AGRO CHEMICALS	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00	-	
PURCHASE OF 75 HORSE POWER TRACTORS	021500100100 - Ministry Of Agriculture and Food Se	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	-	
STEP DOWN OF THE NATIONAL ACCELERATED INDUSTRIAL CROP PRODUCTION PROGRAMME IN IMO STATE	021500100100 - Ministry Of Agriculture and Food Se	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	1,000,000,000.00	1,000,000,000.00	-	
PROCUREMENT AND NURSING OF 1M SEEDS - NUTS OF PALM FRUITS	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	500,000,000.00	500,000,000.00	-	
INDIGENOUS FRUIT TREE DEVELOPMENT	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	39,000,000.00	39,000,000.00	-	
DRILLING OF 10 NOS BOREHOLE FOR IRRIGATION-SUPPORTED AGRICULTURE FOR IMO STATE INTEGRATED RICE DEVELOPMENT PROJECT	021500100100 - Ministry Of Agriculture and Food Se	23020105 - CONSTRUCTION / PROVISION OF WATER	70421 - AGRICULTURE	41642800 - State Wide	201,956,000.00	201,956,000.00		251,956,000.00
RENOVATION AND RECOVERY OF WAREHOUSE AT THE ZONAL OFFICE OF THE MINISTRY	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	720,038,780.00	720,038,780.00	-	
PROCUREMENT OF RUBBER PROCESSING MACHINES FOR RUBBER DEVELOPMENT SCHEME AT OBITTI RUBBER ESTATE/ NEKEDE IMO STATE NATIONAL NUTRITION PROGRAMME(TO IMPROVE THE STATUS OF THE CHILDREN, PROTECTING CHILDREN FROM CLASSROOM HUNGER ETC)	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	500,000,000.00	500,000,000.00	-	
PROCUREMENT OF 14 NO 75HP TRACTORS @ #32,000,000 EACH	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide				448,000,000.00
PROCUREMENT OF 50,000 RUBBER SEEDLINGS FOR NURSERY	021500100100 - Ministry Of Agriculture and Food Se	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41642800 - State Wide				320,000,000.00
CONSTRUCTION OF AGRO-COOPERATIVE BUILDING FOR THE REACTIVATION OF COOPERATIVE SOCIETIES/FARMERS CLUSTER GROUP	021500100100 - Ministry Of Agriculture and Food Se	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70421 - AGRICULTURE	41642800 - State Wide				270,000,000.00
PROCUREMENT OF 50 LAPTOPS AND RELATED ACCESSORIES FOR SURVEY AND ASSESSMENT OF IMO FARMERS	021500100100 - Ministry Of Agriculture and Food Se	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	41642800 - State Wide				130,000,000.00
REACTIVATION OF IMO STATE 737 HECTERS OF OIL PALM PLANTATION	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41642800 - State Wide				120,000,000.00
REHABILITATION OF 18 NO.AGRO SERVICES CENTRES	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41642800 - State Wide				800,000,000.00
PROCUREMENT OF 27 CASSAVA PROCESSING MACHINGS FOR CASSAVA PRODUCTION SCHEME IN IMO STATE	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41642800 - State Wide				609,148,000.00
IMPLEMENTATION OF GRADUATE & YOUTH AGRICULTURAL EMPOWERMENT PROGRAMME ACHARAUJO	021500100100 - Ministry Of Agriculture and Food Se	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41642800 - State Wide				900,000,000.00
REHABILITATION OF 27 NO.SUB TREASURIES AND 27 NO. REVENUE OFFICES IN IMO STATE	022000100100 - Ministry Of Finance	23030121 - REHABILITATION / REPAIRS OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	80,000,000.00	80,000,000.00	-	
CONSTRUCTION OF ASPHALT ROADS WITHIN THE AG'S PREMISES, OWERRI	022000100100 - Ministry Of Finance	23020114 - CONSTRUCTION / PROVISION OF ROADS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	70,000,000.00	70,000,000.00		60,000,000.00
CONSTRUCTION OF OFFICE BUILDINGS IN DFIC , NEW OWERRI	022000100100 - Ministry Of Finance	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	50,000,000.00	50,000,000.00		60,000,000.00
RENOVATION OF AG'S OFFICE BUILDING, OWERRI MUNICIPAL	022000100100 - Ministry Of Finance	23030121 - REHABILITATION / REPAIRS OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00		110,000,000.00

ESTABLISHMENT OF MINISTRY OF FINANCE COMPUTER CENTRE, OWERRI	022000100100 - Ministry Of Finance	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	68,000,000.00	68,000,000.00		68,000,000.00
PURCHASE OF 200 NO. TOYOTA CORROLA (2020 MODEL) FOR ALL MDAs	022000100100 - Ministry Of Finance	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				10,138,000,000.00
PURCHASE OF IPAS SOFTWARE FOR STAFF TRAINING AND DEPLOYMENT IN MOF & MBEPS	022000100100 - Ministry Of Finance	23010154 - PURCHASE OF INFORMATION, EDUCATION	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				250,000,000.00
ESTABLISHMENT OF IMO STATE MICRO CREDIT DEVELOPMENT FUND	022000100100 - Ministry Of Finance	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				3,500,000,000.00
RECAPITALIZATION OF IMO STATE MICRO FINANCE BANK	022000100100 - Ministry Of Finance	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				2,367,000,000.00
PURCHASE OF LICENSE FOR FINANCO STOCK BROKERS	022000100100 - Ministry Of Finance	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				10,000,000.00
DEVELOPMENT OF IMO MICROFINANCE PROJECT	022000100100 - Ministry Of Finance	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				347,000,000.00
ESTABLISHMENT OF IMO STATE LOTTERIES AND GAMING AUTHORITY	022000100100 - Ministry Of Finance	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				30,000,000.00
PURCHASE OF OFFICE SOFAS, TABLES AND SEATS	022000100100 - Ministry Of Finance	23010112 - PURCHASE OF OFFICE FURNITURE AND F	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				250,000,000.00
REHABILITATION OF SUB TREASURIES AND REVENUE OFFICE	022000100100 - Ministry Of Finance	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide				250,000,000.00
CONSTRUCTION OF 13 NO. PRODUCE CHECK POST IN THE THREE GEO-POLITICAL ZONES OF OKIGWE, ORLU AND OWERRI	022200100100 - Ministry Of Trade, Commerce and I	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	27,000,000.00	27,000,000.00		-
CONSTRUCTION OF PRODUCE TRAINING SCHOOL IN OKIGWE	022200100100 - Ministry Of Trade, Commerce and I	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00	1,928,348,975.00	-
RENOVATION AND REMODELLING OF ALL THE MARKETS IN IMO STATE	022200100100 - Ministry Of Trade, Commerce and I	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-
CONSTRUCTION AND EQUIPMENT OF 3NO STANDARD PRODUCE LABORATORY AT THE CENTRAL PRODUCE BEACHES OWERRI, ORLU AND OKIGWE	022200100100 - Ministry Of Trade, Commerce and I	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	15,000,000.00	15,000,000.00		-
ESTABLISHMENT OF INTERNATIONAL MARKET OKIGWE (FORMER CATTLE MARKET)	022200100100 - Ministry Of Trade, Commerce and I	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00		-
DEVELOPMENT OF TRADE FAIR/EXHIBITION CENTRE IN OWERRI	022200100100 - Ministry Of Trade, Commerce and I	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00		-
DEVELOPMENT & EQUIPMENT OF A STANDARD PEST CONTROL LABORATORY IN OWERRI	022200100100 - Ministry Of Trade, Commerce and I	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00		-
ESTABLISHMENT OF TIMBER AND ALLIED MARKET, NAZE IN OWERRI NORTH LGA	022200100100 - Ministry Of Trade, Commerce and I	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	55,000,000.00	55,000,000.00		-
CONSTRUCTION OF CENTRAL PRODUCE BEACHES IN OWERRI, ORLU AND OKIGWE	022200100100 - Ministry Of Trade, Commerce and I	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	35,000,000.00	35,000,000.00		-
RENOVATION OF OKIGWE AND ORLU ZONAL COOPERATIVE OFFICES	022200100100 - Ministry Of Trade, Commerce and I	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	12,000,000.00	12,000,000.00		-
DEVELOPMENT OF A PEST CONTROL AND CROP STORAGE TRAINING SCHOOL OWERRI	022200100100 - Ministry Of Trade, Commerce and I	23040103 - WILDLIFE CONSERVATION	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	7,000,000.00	7,000,000.00		-
PROVISION OF 4NO UTILITY VEHICLES	022200100100 - Ministry Of Trade, Commerce and I	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	95,000,000.00	95,000,000.00		-
PROVISION OF ANOTHER SITE FOR THE BUILDING OF A NEW COOPERATIVE COLLEGE AT UMUOWA	022200100100 - Ministry Of Trade, Commerce and I	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00		-
RENOVATION OF IMO MARKETING WAREHOUSE AT ONITSHA ROAD	022200100100 - Ministry Of Trade, Commerce and I	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	5,000,000.00	5,000,000.00		-
CONSTRUCTION OF INTERNAL ROADS INSIDE EGBEADA MARKET OWERRI	022200100100 - Ministry Of Trade, Commerce and I	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00		-
PROVISION OF ACCESS ROAD TO UMUONYEALI INDUSTRIAL MARKET MBIERI, MBAITOLU LGA	022200100100 - Ministry Of Trade, Commerce and I	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00		-
PROCUREMENT OF 80 LAPTOPS AND FORENSIC AUDIT EQUIPMENT FOR THE DIGITALIZATION OF ALL THE REGIONAL/STATE OWNED MARKETS IN THE STATE	022200100100 - Ministry Of Trade, Commerce and I	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41642800 - State Wide				150,000,000.00
REHABILITATION OF SHOPS AT IMO INTERNATIONAL CLUSTER MARKET NAZE, OWERRI NORTH LGA	022200100100 - Ministry Of Trade, Commerce and I	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612600 - OWERRI NORTH				200,000,000.00
REHABILITATION OF SHOPS AT IMO INTERNATIONAL MARKET EGBADA AND REHABILITATION OF INTERNAL ROADS	022200100100 - Ministry Of Trade, Commerce and I	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	41612600 - OWERRI NORTH				100,000,000.00
PROCUREMENT OF LAPTOPS AND INTERNET ACCESSORIES FOR THE ENUMERATOR AND DIGITALIZATION OF ALL THE BUSINESS PREMISES IN THE STATE	022200100100 - Ministry Of Trade, Commerce and I	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41642800 - State Wide				200,000,000.00
REVAMPING OF FOUR TECHNICAL SCHOOLS AND EQUIPMENT AT GOVERNMENT TECHNICAL OWERRI, AHARA TECHNICAL COLLEGE, OKPORO TECHNICAL, ORLU AND OSU TECHNICAL, ISIALA MBANO.	022800100100 - Ministry Of Science, Technology and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70981 - EDUCATION N.E.C	41612500 - OWERRI MUNICI	150,000,000.00	150,000,000.00		-
EQUIPING OF SCIENCE, TECHNICAL & VOCATIONAL WORKSHOP OWERRI (1000 BAKERS, 1000 FLASK, 1000 GRAM SCALE, 1000 THERMOMETERS, 1000 MICROSCOPE, 1000 PETRISH DISH, 1000 BUNSEN BURNER, 1000 TEST TUBE, 1000 GRADUATED CYLINDER)	022800100100 - Ministry Of Science, Technology and	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70981 - EDUCATION N.E.C	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00		-
ESTABLISHMENT OF FABRICATION WORKSHOP (FOUNDRY) FOR TRAINING OF UNEMPLOYED IMOLTES IN OWERRI	022800100100 - Ministry Of Science, Technology and	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70981 - EDUCATION N.E.C	41612500 - OWERRI MUNICI	40,000,000.00	40,000,000.00		-
PROCUREMENT OF NO. 1 TOYOTA HILUX JEEP FOR ENGINEERING SUPERVISION	022800100100 - Ministry Of Science, Technology and	23010105 - PURCHASE OF MOTOR VEHICLES	70981 - EDUCATION N.E.C	41612500 - OWERRI MUNICI	85,000,000.00	85,000,000.00		-
ESTABLISHMENT OF COMPUTER LABORATORY FOR 4 TECHNICAL COLLEGE IN IMO STATE	022800100100 - Ministry Of Science, Technology and	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70981 - EDUCATION N.E.C	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-

ESTABLISHMENT OF STATE INNOVATION HUBS AND TECH INCUBATORS ACROSS THE STATE	022800100100 - Ministry Of Science, Technology and	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70461 - COMMUNICATION	41642800 - State Wide				800,000,000.00	
PROCUREMENT OF 500 LAPTOPS AND OTHER STEM EQUIPMENT FOR FUTURE-READY STEM EMPOWERMENT PROGRAM	022800100100 - Ministry Of Science, Technology and	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	41642800 - State Wide				500,000,000.00	
PURCHASE AND INSTALLATION OF TRAFFIC LIGHTS AT 25 ROUNDABOUTS IN OWERRI METROPOLIS AND PROVISION OF TRAFFIC SIGNALS AT STRATEGIC PARKS IN THE STATE	022900100100 - Ministry Of Transport	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STRA	70435 - ELECTRICITY	41642800 - State Wide	100,000,000.00	100,000,000.00		100,000,000.00	
CONSTRUCTION OF WORLD CLASS MODEL BIUSTOP TERMINAL/REMODELLING OF FIVE MAJOR INTER/INTRA CITY EXIT PARKS IN IMO	022900100100 - Ministry Of Transport	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	41642800 - State Wide	410,000,000.00	410,000,000.00		410,000,000.00	
CONSTRUCTION AND EQUIPPING OF IMO STATE TRAFFIC MANAGEMENT AUTHORITY CORPORATE OFFICE BUILDING IN NEW OWERRI	022900100100 - Ministry Of Transport	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70435 - ELECTRICITY	41642800 - State Wide	100,000,000.00	100,000,000.00		100,000,000.00	
ACQUISITION OF LAPTOPS AND INTERNET ACCESSORIES FOR THE AUTOMATION OF IMO TRANSPORT SECTOR (IMO CITY TRANSPORT BIOMETRIC DATA CAPTURING, FLEETING AND ROUTING PROJECT)	022900100100 - Ministry Of Transport	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	200,000,000.00	200,000,000.00		200,000,000.00	
ESTABLISHMENT OF ELECTRIC VEHICLE INSPECTION STATIONS (VIS) AND OPTIC VIBERS IN THE STATE	022900100100 - Ministry Of Transport	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	100,000,000.00	100,000,000.00		100,000,000.00	
DREDGING OF ORASHI RIVER TO ATLANTIC OCEAN (PPP)	022900100100 - Ministry Of Transport	23020116 - CONSTRUCTION / PROVISION OF WATER	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
PURCHASE OF 2NO TOWING VANS (a) 1NO HEAVY DUTY & (b) 1NO LIGHT ONES	022900100100 - Ministry Of Transport	23010106 - PURCHASE OF VANS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
EXPANSION OF THE RUNWAY AT IMO CARGO AIRPORT, OWERRI	022900100100 - Ministry Of Transport	23020117 - CONSTRUCTION / PROVISION OF AIR-POR	70454 - AIR TRANSPORT	41642800 - State Wide				1,000,000,000.00	
PROCUREMENT/ DISTRIBUTION OF 216 TRANSFORMER FOR RURAL ELECTRIFICATION	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	2,997,000,000.00	2,997,000,000.00		-	
PROCUREMENT OF ELECTRIC POLES AND CABLES FOR RURAL ELECTRIFICATION PROJECTS	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	70435 - ELECTRICITY	41642800 - State Wide				1,000,000,000.00	
DESIGN AND CONSTRUCTION OF 26 NO OF 15MVA, 33/11KV INJECTION SUBSTATION	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	70435 - ELECTRICITY	41642800 - State Wide				88,327,616,000.00	
PURCHASE OF PLATFORM VEHICLES(1NO)	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	44,000,000.00	44,000,000.00		-	
PROVISION OF SAFETY KITS FOR PLANT OPERATORS	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	1,070,000.00	1,070,000.00		-	
INSTALLATION OF 20NO SOLAR POWER SYSTEMS WITHIN THE COMMISSIONERS QUARTERS	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	89,606,214.00	89,606,214.00		-	
MAINTENANCE OF 4NO STATE SECRETARIAT GENERATOR POWER SUPPLY	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00		-	
INSTALLATION OF 4 SOLAR CCTV CAMERAS @ 4 GENERATOR HOUSES	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	3,800,000.00	3,800,000.00		-	
WEBSITE DEVELOPMENT FOR MINISTRY OF POWER AND ELECTRIFICATION	023100100100 - Ministry Of Power and Electrification	23050102 - COMPUTER SOFTWARE ACQUISITION	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	13,400,000.00	13,400,000.00		-	
PURCHASE OF 50 NO. OF 300KVA AND 60 NO. OF 500KVA TRANSFORMER	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	2,035,000,000.00	2,035,000,000.00		-	
PROCUREMENT OF ELECTRICAL/ELECTRONIC MECHANICAL KITS AND MATERIALS	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	4,181,805.00	4,181,805.00		-	
ELECTRICAL MAINTENANCE OF GOVT. OFFICES AND INSTITUTION	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00		-	
PROCUREMENT OF 2 NOS HILUX VANS AND ONE TOYOTA HIACE BUS	023100100100 - Ministry Of Power and Electrification	23010106 - PURCHASE OF VANS	70435 - ELECTRICITY	41642800 - State Wide	106,000,000.00	106,000,000.00		852,000,000.00	
ESTABLISHMENT OF ENERGY AUDIT OF THE STATE	023100100100 - Ministry Of Power and Electrification	23050103 - MONITORING AND EVALUATION	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00		-	
PROCUREMENT OF 3 NO. EXECUTIVE TABLES	023100100100 - Ministry Of Power and Electrification	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	1,350,000.00	1,350,000.00		-	
PROVISION AND INSTALLATION OF 9 SET OF TRAFFIC ENFORCEMENT CAMERAS AT THREE MOST BUSY ROAD JUNCTION AT OWERRI, ORLU AND OKIGWE	023100100100 - Ministry Of Power and Electrification	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIG	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	4,095,000.00	4,095,000.00		-	
REACTIVATION AND MAINTENANCE OF EXISTING SOLAR STREET LIGHTS WITHIN THE URBAN TOWNS IN IMO STATE, OWERRI, ORLU & OKIGWE	023100100100 - Ministry Of Power and Electrification	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIG	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
INSTALLATION OF NEW SOLAR STREET LIGHTS WITHIN THE AREAS NOT COVERED BY THE ONGOING STREET LIGHTING PROJECTS WITHIN THE 3 ZONES OF THE STATE	023100100100 - Ministry Of Power and Electrification	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIG	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00		-	
RENOVATION OF THE 4NOS PLANT HOUSES IN THE STATE SECRETARIAT, P/H ROAD, OWERRI AND PROVISION OF SAFETY KITS FOR PLANT OPERATORS	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	15,490,000.00	15,490,000.00		-	
PROCUREMENT OF SELF LOADER (HIAB 2NO)	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	119,000,000.00	119,000,000.00		-	
RENEWABLE ENERGY FRAMEWORK AND ACTION PLAN	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00		-	
PROCUREMENT OF TRANSFORMERS AND HIGH TENSION CABLES FOR LIGHT UP IMO PROJECT PHASE 1	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41642800 - State Wide	37,000,000,000.00	37,000,000,000.00		13,679,615,707.75	
REHABILITATION OF THE 132KVA OKIGWE POWER TRANSMISSION STATION AND ESTENTION OF 15KVA, 23KVA OVER HEAD LINE TO THE 12 X 15MVA INJECTION SUB STATION	023100100100 - Ministry Of Power and Electrification	23030102 - REHABILITATION / REPAIRS - ELECTRICTI	70435 - ELECTRICITY	41642800 - State Wide	544,443,193.00	544,443,193.00		1,509,608,333.00	
30% MATCHING FUND FOR RENEWABLE ENERGY OFF GRID AND STAND ALONE SOLUTION TO AREAS NOT COVERED BY GRID(IN PARTNASHIP WITHH REA PROJECT FUNDED THROUGH RURAL ELECTRIFICATION FUNDS(REF) (PPP)	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	4,000,000,000.00	4,000,000,000.00		-	
INSTALLATION OF SOLAR POWER SYSTEM IN THE COMMISSIONERS QUARTERS USING LITHIUM LIION BATTERIES	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICI	209,409,321.00	209,409,321.00		-	

CONSTRUCTION OF 22KM , 132KV OVERHEAD TRANSMISSION LINE FROM ORLU TO ISIKENESI TRANSMISSION STATION 2 X 60 MVA TRANSFORMER	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	10,345,258,000.00	10,345,258,000.00	-	-
EXTENSION OF 10KM 33KV OVERHEAD LINE FROM ORLU TRANSMISSION STATION VIA NKWERRE TO AMARAKU	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	370,357,120.00	370,357,120.00	-	-
IMPACT ASSESSMENT OF THE OWERRI TO ORLU 132KVA OVERHEAD LINE ROUTE	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	250,000,000.00	250,000,000.00	-	-
ELECTRICAL MAINTENANCE OF GOVT ESTABLISHMENT, STREET LIGHTS, TRAFFIC LIGHTS	023100100100 - Ministry Of Power and Electrification	23030123 - REHABILITATION/REPAIRS- TRAFFIC / STREET LIGHTS	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	406,000,000.00	406,000,000.00	-	-
EXTENSION OF 5KM , 33KV OVERHEAD LINE FROM THE POLYTECHNIC OMUMA TO MGBIDI AND THE INSTALLATION OF 7.5MVA TRANSFORMER INJECTION SUB STATION AT MGBIDI	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	1,256,278,306.67	1,256,278,306.67	-	-
INSTALLATION OF A 7.5MVA 33/11KV TRANSFORMER INJECTION SUB STATION IN OGUTA	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	1,507,518,261.33	1,507,518,261.33	-	-
CONSTRUCTION OF 35KM, 132KVA OVERHEAD TRANSMISSION LINE FROM EGBU TO ABOH MBAISE TRANSMISSION STATION	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	12,942,812,500.00	12,942,812,500.00	-	-
INSTALLATION OF SOLAR POWER SYSTEM IN THE COMMISSIONERS QUARTERS USING LITHIUM ION BATTERIES	023100100100 - Ministry Of Power and Electrification	23030125 - REHABILITATION/REPAIRS- POWER GENERATION	70435 - ELECTRICITY	41612500 - OWERRI MUNICIPALITY	209,409,321.00	209,409,321.00	-	-
DESIGN AND CONSTRUCTION OF 4NO OF 7.5MVA, 33/11KV INJECTION SUBSTATION	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			8,877,888,000.00	
DESIGN AND CONSTRUCTION OF 700KM OF 33KV OVERHEAD TRANSMISSION LINE	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			29,754,900,000.00	
DESIGN & CONSTRUCTION OF 180KM OF 11KV OVERHEAD DISTRIBUTION LINE	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			5,134,950,000.00	
DESIGN AND CONSTRUCTION OF MEDIUM VOLTAGE DISTRIBUTION NETWORK IN ALL THE 27 LGA	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			8,732,022,750.00	
DESIGN AND CONSTRUCTION OF 30KM,132KV OHTL FROM OWERRI TO ABOH MBAISE	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			14,365,560,000.00	
PURCHASE OF TRANSFORMERS FOR LIGHTUP IMO ELECTRIFICATION PROJECT	023100100100 - Ministry Of Power and Electrification	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41642800 - State Wide			6,400,000,000.00	
DESIGN & CONSTRUCTION OF 15KM, 132KV OHTL TO IDEATO	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			4,742,000,000.00	
DESIGN & CONSTRUCTION OF 63MVA, 132/33KV MOBILE POWER TRANSFORMER AT ABOH MBAISE 132KV TRANSMISSION STATION	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			5,000,000,000.00	
COMPLETION OF OUTSTANDING WORKS FOR THE 60KM, 330KV DOUBLE CIRCUIT ALAOJI-OWERRI TRANSMISSION LINE	023100100100 - Ministry Of Power and Electrification	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41642800 - State Wide			2,075,642,287.59	
ESTABLISHMENT AND EQUIPMENT OF ELECTRICAL/ELECTRONICS WORKSHOP FOR IMO STATE ELECTRICITY REGULATORY COMMISSION NEW OWERRI	023100100200 - Imo State Electricity Regulatory Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	111,100,000.00	111,100,000.00	20,000,000.00	
PROCUREMENT OF 4 NO. HILUX VANS FOR REVENUE DRIVE AND PROJECT MONITORING AT THE STATE ELECTRICITY REGULATORY COMMISSION NEW OWERRI	023100100200 - Imo State Electricity Regulatory Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41612700 - OWERRI WEST	140,000,000.00	140,000,000.00	-	
PURCHASE OF 10,000 PIECES OF PRE-PAID (3 PHASE) ELECTRICITY METERS AND 30,000 PIECES OF POST-PAID (1 PHASE) ELECTRICITY METERS BY THE ELECTRICITY COMMISSION NEW OWERRI	023100100200 - Imo State Electricity Regulatory Commission	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	1,900,000,000.00	1,900,000,000.00	2,064,000,000.00	
ESTABLISHMENT AND EQUIPMENT OF LITIGATION AND ALTERNATIVE DISPUTE RESOLUTION CENTER BY THE ELECTRICITY REGULATORY COMMISSION NEW OWERRI	023100100200 - Imo State Electricity Regulatory Commission	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	100,000,000.00	100,000,000.00	-	
PROCUREMENT OF 20 LAPTOPS FOR PETROLEUM SECTOR ENUMERATION AND OIL WELL INVENTORY EXERCISE	023200100100 - MINISTRY OF PETROLEUM AND NATURAL GAS	23010113 - PURCHASE OF COMPUTERS	70432 - PETROLEUM AND NATURAL GAS	41642800 - State Wide	20,000,000.00	20,000,000.00	20,000,000.00	
PROCUREMENT OF 3NOS HILUX VANS AS UTILITY VEHICLES FOR THE MINISTRY	023200100100 - MINISTRY OF PETROLEUM AND NATURAL GAS	23010106 - PURCHASE OF VANS	70432 - PETROLEUM AND NATURAL GAS	41642800 - State Wide	90,000,000.00	90,000,000.00	90,000,000.00	
RECLAIMATION AND REHABILITATION OF 2NO ABANDONED MINES AND MINES-OUT SITES	023300100100 - MINISTRY OF SOLID MINERALS AND GEO-SCIENCE	23050103 - MONITORING AND EVALUATION	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUNICIPALITY	200,000,000.00	200,000,000.00	-	
ESTABLISHMENT OF 2NO GEO-SCIENCE DATA GATHERING/INVENTORY CENTER IN OWERRI	023300100100 - MINISTRY OF SOLID MINERALS AND GEO-SCIENCE	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUNICIPALITY	40,000,000.00	40,000,000.00	28,193,191,800.00	-

CONDUCT OF 60NO GEOPHYSICAL /GEOLOGICAL SURVEYS IN THE STATE	023300100100 - MINISTRY OF SOLID MINERALS AN	23040104 - INDUSTRIAL POLLUTION PREVENTION & C	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUNICI	60,000,000.00	60,000,000.00	72,300,118.20	-
ROAD CONSTRUCTION WITHIN THE INDUSTRIAL LAYOUT OF ONITSHA ROAD AND NAZE COMMUNITIES	023300100100 - MINISTRY OF SOLID MINERALS AN	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41612500 - OWERRI MUNICI	1,000,000,000.00	1,000,000,000.00	-	-
ESTABLISHMENT OF 24KM MINING BAY IN OWERRI	023300100100 - MINISTRY OF SOLID MINERALS AN	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00	200,000,000.00	-
RE-ENFORCEMENT OF ROAD INFRASTRUCTURE AT NAZE INDUSTRIAL LAYOUT	023300100100 - MINISTRY OF SOLID MINERALS AN	23030113 - REHABILITATION / REPAIRS - ROADS	70442 - MANUFACTURING	41612600 - OWERRI NORTH			3,345,272,142.59	1,000,000,000.00
PROVISION OF INITIAL INFRASTRUCTURE (PERIMETER FENCING AND INTERNAL ROADS) FOR ORLU INDUSTRIAL PARK/LAYOUT	023300100100 - MINISTRY OF SOLID MINERALS AN	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70442 - MANUFACTURING	41642800 - State Wide			23,670,000.00	1,000,000,000.00
CONSTRUCTION OF ROAD INFRASTRUCTURE WITHIN ONITSHA ROAD INDUSTRIAL LAYOUT	023300100100 - MINISTRY OF SOLID MINERALS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70442 - MANUFACTURING	41642800 - State Wide				1,500,000,000.00
CONSTRUCTION OF POLICE STATION AT ONITSHA ROAD INDUSTRIAL LAYOUT	023300100100 - MINISTRY OF SOLID MINERALS AN	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70311 - POLICE SERVICES	41612600 - OWERRI NORTH			206,942,550.00	100,000,000.00
FENCING OF ONITSHA ROAD INDUSTRIAL LAYOUT	023300100100 - MINISTRY OF SOLID MINERALS AN	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70442 - MANUFACTURING	41612600 - OWERRI NORTH			773,481,269.66	500,000,000.00
ESTABLISHMENT OF 24KM MINING BAY	023300100100 - MINISTRY OF SOLID MINERALS AN	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70441 - MINING OF MINERAL RESOURCES OTHER	41642800 - State Wide			303,740.52	170,000,000.00
CONSTRUCTION OF ORLU -URUALLA-AKOKWA-UJA ROAD (22.5KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	150,563,651,178.00	150,563,651,178.00		-
CONSTRUCTION OF UMUOYEUKWU AMAEKE OBOKWU MBAISE BRIDGE	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	840,000,000.00	840,000,000.00		-
CONSTRUCTION OF AVU - OBOSIMA - ETEKWURU ROAD (24.8KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	23,000,000,000.00	23,000,000,000.00		-
CONSTRUCTION OF ROAD 5 EXTENSION, OLD AKANAWU STREET IMO HOUSING ESTATE NEW OWERRI(3KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	400,000,000.00	400,000,000.00		-
PROCUREMENT OF 2 no. BULD OZER, 2 no.PAYLOADER and 2 no.LOWBED MINISTRY OF WORKS	023400100100 - Ministry Of Works & Infrastrutural	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	3,000,000,000.00	3,000,000,000.00		-
CONSTRUCTION OF 5KM RURAL ROADS IN EACH 27 LGA (135KM IN ALL LGAs)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	5,800,000,000.00	5,800,000,000.00		-
CONSTRUCTION OF OMUMMA-ATTA- NKUME ROAD(8.5KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	2,000,000,000.00	2,000,000,000.00		-
CONSTRUCTION/REHABILITATION OF NAZE-ALLIED MARKET EGBU ROAD (4.2KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	4,056,723,000.00	4,056,723,000.00		-
CONSTRUCTION OF CHUKWUMA NWOHA - ORJI FLYOVER ROAD(7KM)	023400100100 - Ministry Of Works & Infrastrutural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	3,746,735,500.00	3,746,735,500.00		-
CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEKEDE - IHAGWA - OBINZE ROAD (17.1KM) (14.1 + 1.5KM) DUAL CARRIAGE WAY	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	6,823,457,250.00	6,823,457,250.00		-
AFOR-EKIRI -AKPODIM-AMUMARA-ITA ROAD(2.5KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-
CONSTRUCTION OF NKWO-MBAISE ISIAMA AMUMARA ROAD 1.3KM	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-
AFOR-EKIRI OKPOFE -OKWU -ISIAMA-ST. JOHN JUNCTION AMUMARA ROAD 3.7KM	023400100100 - Ministry Of Works & Infrastrutural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	80,000,000.00	80,000,000.00		-
AWOMAMA - OKWUDO ROAD(10KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	2,580,000,000.00	2,580,000,000.00		-
REHABILITATION OF AKWAKUMA-UMUONYEALI-HARDEL JUNCTION ROAD(12KM)	023400100100 - Ministry Of Works & Infrastrutural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	2,514,000,000.00	2,514,000,000.00		-
CONSTRUCTION OF INTERNATIONAL MODERN MARKET NAZE, OWERRI T/A ALABA MARKET (3.4KM)	023400100100 - Ministry Of Works & Infrastrutural	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	1,200,000,000.00	1,200,000,000.00		-
TOTAL CARE STREET URATTA OWERRI NORTH(2KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	400,000,000.00	400,000,000.00		-
CONSTRUCTION OF NEMPI-AMAGU-AKUMA ROAD WITH SPUR TO EZE'S PALACE (4.4KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	5,364,000,000.00	5,364,000,000.00		-
ESTABLISHMENT OF ROAD DESIGNS AND PLANNING	023400100100 - Ministry Of Works & Infrastrutural	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	400,000,000.00	400,000,000.00		-
ESTABLISHMENT OF FLOOD CONTROL OF OKWELLE - IRETE, OWERRI WEST LGA IMO STATE (3KM)	023400100100 - Ministry Of Works & Infrastrutural	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	32,135,000,000.00	32,135,000,000.00		-
CONSTRUCTION OF ORJI FLYOVER TO AMAKOHA FLYOVER ROAD (9.5KM)	023400100100 - Ministry Of Works & Infrastrutural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	1,200,000,000.00	1,200,000,000.00		-

CONSTRUCTION OF WORLD BANK UMUGUMA OWERRI WEST ROAD(15KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	7,656,685,850.00	7,656,685,850.00	-
CONSTRUCTION OF AFOR OGBE-OKIRIKANWEKE-NKWOALA ROAD (12.8KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	1,000,000,000.00	1,000,000,000.00	-
COMPLETION OF OWERRI - MBAISE - UMIJAHIA ROAD (46KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	2,000,000,000.00	2,000,000,000.00	-
CONSTRUCTION OF AMANATOR-IHITE OWERRER-OBODOUKWU ROAD (2.5KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	722,500,000.00	722,500,000.00	-
SUPPORT TO IRROMA FOR ROAD CONSTRUCTION IN IMO STATE	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	300,000,000.00	300,000,000.00	-
CONSTRUCTION OF OKIGWE EXPRESS ROUNDABOUT- ST MARY'S BOUNDARY WITH UTURLU(19KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	1,579,400,000.00	1,579,400,000.00	-
RECONSTRUCTION OF NAZE ULAKWO - OKPALA- OWERRRENTA ROAD (15KM)	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	4,470,000,000.00	4,470,000,000.00	-
COMPLETION OF ASSUMPTA ROUNDABOUT FLYOVER	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	5,000,000,000.00	5,000,000,000.00	-
CONSTRUCTION OF IHIALA AWO-IDEMILI AMAIFEKE ROAD(8KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	2,384,000,000.00	2,384,000,000.00	-
IMSJTH JUNCTION -EZINACHI- ANARA JUNCTION ABA BRANCH -ORLAGU-ISHINWEKE-EHIME- NGOR OKPALA (67KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	55,000,000,000.00	55,000,000,000.00	-
RECONSTRUCTION OF NKUME AFOR ATTA ORIE AMIRI ROAD(25KM)	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	3,200,000,000.00	3,200,000,000.00	-
CONSTRUCTION OF AMAINYI-UMUNOHA RING ROAD WITH SPUR(3KM)	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI	28,160,000.00	28,160,000.00	-
PROCUREMENT AND INSTALLATION OF ZOO STREET LIGHT IN IMO STATE	023400100100 - Ministry Of Works & Infrastructural	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIG	70451 - ROAD TRANSPORT	41642800 - State Wide		1,800,000,000.00	
CONSTRUCTION OF A NEW FUNCTIONAL SOLAR STREET LIGHT IN IMO STATE	023400100100 - Ministry Of Works & Infrastructural	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41610800 - IKEDURU		67,320,002.00	
COMPLETION OF IMO STATE INTERNAL REVENUE SERVICE BUILDING, OWERRI	023400100100 - Ministry Of Works & Infrastructural	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70451 - ROAD TRANSPORT	41642800 - State Wide		20,000,000,000.00	
CONSTRUCTION OF BUS TERMINAL AT NAZE AND CENTRAL AREA	023400100100 - Ministry Of Works & Infrastructural	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI		17,500,000,000.00	
CONSTRUCTION OF 1.67KM ROAD NETWORK AT NEKEDE CAMPUS OF THE CLARETIAN UNIVERSITY OF NIGERIA	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612700 - OWERRI WEST		2,051,616,000.00	
REHABILITATION AND COMPLETION OF OVERLAY OF OWERRI-MGBIDI-ONITSHA ROAD	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41632400 - ORU WEST		54,987,000,000.00	
CONSTRUCTION OF INTERNAL ROADS AT ESTATE AND GULLY RECLAIMATION ALONG OLD NEKEDE ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612700 - OWERRI WEST		6,015,065,535.00	
CONSTRUCTION OF HUMAN RACE EZEAKIRI-NAZE N0.6 ABA OWERRI ROAD	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI		966,248,377.50	
PROCUREMENT AND INSTALLATION OF DOUBLE HEADED 100 WATTS SOLAR STREET LIGHT FROM OGUTA JUNCTION TO OKPORO	023400100100 - Ministry Of Works & Infrastructural	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIG	70451 - ROAD TRANSPORT	41631700 - OGUTA		722,250,000.00	
CONSTRUCTION OF OWERRI-OKPALA-OWERRINTA ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41611200 - NGOR/OKPALA		120,000,000,000.00	
CONSTRUCTION OF ASSUMPTA- UMUGUMA-HOSPITAL-CHOSEN DREAMLAND HOTEL ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612700 - OWERRI WEST		8,870,708,076.25	
CONSTRUCTION OF UMUEZEALA-UMUODE-EKEUMJODU UMUKABIA ROAD IN EHIME MBANO LGA	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41620300 - EHIME MBANO		1,609,558,262.50	
RECONSTRUCTION/REHABILITATION OF OWERRI-ELELE ROAD	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41631700 - OGUTA		223,987,000,000.00	
CONSTRUCTION OF ESTATE INTERNAL ROADS AND THE ROAD LEADING TO THE TWO GATES OF THE PRESIDENTIAL LOUNGE OPPOSITE CONCORDE HOTEL	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUNICI		2,731,026,750.00	
REHABILITATION OF CONCORD HOTEL-PHC ROAD THRU EVANS ENWEMEN AVENUE(1.76KM), AHIAJOKU CONVENTION CENTRE (2.61KM), IMHA (0.9KM), PROTEA HOTEL-PHC ROAD(2.61KM), ASSUMPTA WORLD BANK-PHC ROAD THRU IKENNA AZIMIRO AVENUE(1.96KM)	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612700 - OWERRI WEST		16,030,906,032.17	
REHABILITATION OF ULAKWO - IMERIENWE - ETCHE ROAD (29.3KM)	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612700 - OWERRI WEST		7,200,000,000.00	
CONSTRUCTION OF 500M X 45M ADDITIONAL RUNWAY AND OVERLAY OF 2.7KM X 45M WIDTH OF AIRPORT RUNWAY WITH AIRFIELD LANDING LIGHT FACILITY	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70454 - AIR TRANSPORT	41642800 - State Wide		6,000,000,000.00	
EXPANSION OF AFOGIDI AMAIFEKE-MGBIDI JUNCTION	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41632400 - ORU WEST		7,500,000,000.00	
RECONSTRUCTION/REHABILITATION OF OGUTA INTERNAL ROADS	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41631700 - OGUTA		3,600,000,000.00	
CONSTRUCTION OF ORIE AKOKWA ROUNDABOUT UMIJAHIA-ST. DAVID'S CATHOLIC CHURCH OWERRER AKOKWA WITH SPUR TO CHIEF EZENNA'S RESIDENCE	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41630500 - IDEATO NORTH		3,500,000,000.00	
CONSTRUCTION OF NEMPI-AMAOFUOJ ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41630500 - IDEATO NORTH		2,047,500,000.00	
CONSTRUCTION OF AMAORKA - IBIASOEGBE - UBULU - ISIEKE ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41630500 - IDEATO NORTH		3,627,000,000.00	
CONSTRUCTION OF ULI BOUNDARY - UBULU - AMAGU - AKUMA - AMEBU ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41630500 - IDEATO NORTH		2,925,000,000.00	
CONSTRUCTION OF AWO-IDEMILI - AMAIFEKE ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41630500 - IDEATO NORTH		10,471,500,000.00	
CONSTRUCTION AND REHABILITATION WORKS IN THE STATE (OWERRI, ORLU AND OKIGWE)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41642800 - State Wide		20,550,000,000.00	
REHABILITATION/RECONSTRUCTION OF AMIRI JUNCTION AWO-ATTA NJABA	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41631300 - NJABA		3,664,989,168.75	
RECONSTRUCTION/REHABILITATION OF ORLU TOWNSHIP ROADS	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41632100 - ORLU		19,850,000,000.00	
CONSTRUCTION OF ORLU TOWNSHIP ROADS	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41632100 - ORLU		2,875,000,000.00	
REHABILITATION/RECONSTRUCTION OF IHIALA-BANANA JUNCTION -ANARA- UMUDURU ROAD	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41620900 - ISIALA MBANO		54,500,000,000.00	
RECONSTRUCTION/REHABILITATION OF NKWERRE-UMUDI-DIKENAFAL ROAD	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41631500 - NKWERRE		5,800,000,000.00	
CONSTRUCTION OF REGIONAL GOVERNMENT HOUSE EZIACHI ORLU	023400100100 - Ministry Of Works & Infrastructural	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70451 - ROAD TRANSPORT	41632100 - ORLU		11,000,000,000.00	
CONSTRUCTION OF OMLUMA - AMIRI ROAD BY THE CHURCH	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41632300 - ORU		1,924,448,015.00	
CONSTRUCTION OF ORIE OMLUMA MARKET AND AFOR AKATTA MARKET ROADS	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41632300 - ORU		2,707,688,500.00	

CONSTRUCTION OBITTI-MGBISII ROAD OHAJI EGBEMA (6KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41631800 - OHAJI/EGBEMA					800,000,000.00	
CONSTRUCTION OF NKWOGWU-OBODOJICHI-OBODOAHARA-OBODIA ROAD (12KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41610200 - AHAZU MBAISE					150,000,000.00	
CONSTRUCTION OF AVU - OBOSIMA - ETEKWURU ROAD (24.8KM)	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41631800 - OHAJI/EGBEMA					26,000,000,000.00	
CONSTRUCTION OF AWO-OMAMA, UMUOKWESOLOBI HOSPITAL ROAD TO ORIE AMIRI UMUNA	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41622000 - ONUJIMO					1,663,000,000.00	
CONSTRUCTION OF UMUHU-OMUMA/NNEMPI HEALTH CENTER ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41632300 - ORU					1,578,678,750.00	
REHABILITATION/RECONSTRUCTION OF 13 NUMBER ROADS IN ORLU URBAN	023400100100 - Ministry Of Works & Infrastructural	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41632100 - ORLU					4,893,554,675.00	
CONSTRUCTION OF EZIACHI-UMUZIKE-UMUDIOKA AMUCHA WITH SPUR AT NKWERE	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41631500 - NKWERRE					2,496,860,340.00	
CONSTRUCTION OF ANARA-UMUELEMAI ROAD	023400100100 - Ministry Of Works & Infrastructural	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41622000 - ONUJIMO					13,500,000,000.00	
CONSTRUCTION OF A STAND ALONE OFFICE BUILDING, PURCHASE OF FURNITURES/GADGET INSTALLATION FOR SURVEYOR GENERAL OFFICE	023400200100 - Office Of The Surveyor General	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00			-	
CONSTRUCTION AND FURNISHING OF OFFICE OF THE SURVEYOR-GENERAL	023400200100 - Office Of The Surveyor General	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					900,000,000.00	
ESTABLISHMENT AND EQUIPMENT OF AMUSEMENT AND ADVENTURE PARK WITHIN THE THREE ZONES OF OKIGWE, ORLU AND OWERRI	023600100100 - Ministry Of Tourism, Hospitality and	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00	100,000,000.00		-	
ACQUISITION OF MONUMENTS AND HISTORICAL SITES. IDENTIFIED MONUMENTS: OJUKWU BUNKER, RADIO BIAFRA AND MODULA REFINERY AT IHITTE UBOMA LGA	023600100100 - Ministry Of Tourism, Hospitality and	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70473 - TOURISM	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00			-	
REHABILITATION AND UPGRADING OF NWORIE TOURIST CENTRE, OWERRI MUNICIPAL	023600100100 - Ministry Of Tourism, Hospitality and	23030118 - REHABILITATION / REPAIRS - RECREATIO	70811 - RECREATIONAL AND SPORTING SERVICES	41642800 - State Wide	8,000,000,000.00	8,000,000,000.00	100,000,000.00		1,000,000,000.00	
CONSTRUCTION/ESTABLISHMENT OF MUSEUM IN AMAIGBO NWAANGELE LGA	023600100100 - Ministry Of Tourism, Hospitality and	23020119 - CONSTRUCTION / PROVISION OF RECREA	70811 - RECREATIONAL AND SPORTING SERVICES	41642800 - State Wide	100,000,000.00	100,000,000.00			200,000,000.00	
ESTABLISHMENT OF MICRO ENTERPRISE PROJECTS IN OKIGWE, ORLU AND OWERRI ZONES (IMO-CSDA) (NG-CARES)	023800100100 - Ministry Of Budget, Economic Plann	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70411 - GENERAL ECONOMIC AND COMMERCIALA	41642800 - State Wide	50,000,000.00	50,000,000.00	4,676,646.28		50,000,000.00	
RENOVATION OF 1NO. STATE BUREAU OF STATISTICS BUILDING IN OWERRI WEST	023800100100 - Ministry Of Budget, Economic Plann	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide	60,000,000.00	60,000,000.00			100,000,000.00	
CONDUCT OF CAPACITY BUILDING OF PRS OFFICERS ACROSS THE MDAs	023800100100 - Ministry Of Budget, Economic Plann	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide					30,000,000.00	
PREPARATION OF IMO STATE MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2027-2029	023800100100 - Ministry Of Budget, Economic Plann	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide					30,000,000.00	
PREPARATION OF MEDIUM TERM SECTORAL STRATEGY (MTSS) 2027-2029 FOR SELECTED MDAs	023800100100 - Ministry Of Budget, Economic Plann	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide			8,980,000.00		30,000,000.00	
CONDUCTING OF SOCIO-ECONOMIC SURVEYS ACROSS THE STATE	023800100100 - Ministry Of Budget, Economic Plann	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide			70,000,000.00		50,000,000.00	
TECHNICAL ASSISTANCE TO ATTAIN SABER GOALS	023800100100 - Ministry Of Budget, Economic Plann	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide			24,237,373.54		30,000,000.00	
PRODUCTION OF STATE INFRASTRUCTURE DEVELOPMENT MASTER PLAN	023800100100 - Ministry Of Budget, Economic Plann	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide					60,000,000.00	
DEVELOPMENT OF STATE STRATEGIC DEVELOPMENT PLAN (SSDP)	023800100100 - Ministry Of Budget, Economic Plann	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide			3,500,000.00		40,000,000.00	
PROCUREMENT OF 2NO. FIRE SERVICE TRUCKS	025200100100 - Ministry Of Water Resources	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	320,000,000.00	320,000,000.00	9,846,564,830.93		-	
H&H ASSESSMENT/FEASIBILITY STUDY FOR THE CONSTRUCTION & INSTALLATION OF HYDROKINETIC POWER GENERATORS (HPG) FOR CLEAN ENERGY GENERATION FOR CLIMATIC CHANGE ADAPTATION IN OKIGWE/ORLU	025200100100 - Ministry Of Water Resources	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00			-	
CONDUCT OF GEOPHYSICAL SURVEY ACROSS THE STATE. CONDUCTING 20NO GEOPHYSICAL SURVEY IN EACH OF THE 27 LGAs	025200100100 - Ministry Of Water Resources	23040104 - INDUSTRIAL POLLUTION PREVENTION & C	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00			-	
RENOVATION OF FIRE STATIONS AT ORLU, OKIGWE AND IDEATO SOUTH LGAs	025200100100 - Ministry Of Water Resources	23030109 - REHABILITATION / REPAIRS - FIRE FIGHT	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	60,000,000.00	60,000,000.00			-	
INSTALLATION OF METEOROLOGICAL STATION IN THE STATE SECRETARIAT OWERRI, AND ELECTRONIC BILL BOARD FOR DISPLAY OF WEATHER REPORTS	025200100100 - Ministry Of Water Resources	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00			-	
REACTIVATION OF WATER FACILITIES IN 10NOS BLOCKS OF THE STATE SECRETARIAT COMPLEX PORT HARCOURT RD, OWERRI	025200100100 - Ministry Of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	21,826,600.00	21,826,600.00			-	
CONSTRUCTION OF RETENTION DAMS/BASINS IN SELECTED FLOOD PRONE AREAS- GEOTECHNICAL, BASELINE, HYDROLOGICAL, TOPOGRAPHICAL SURVEY	025200100100 - Ministry Of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER	70631 - WATER SUPPLY	41642800 - State Wide	9,892,800.00	9,892,800.00			17,570,000.00	
DEVELOPMENT OF STATE WASH MANAGEMENT AND INFORMATION SYSTEM (MIS) FOR IMO STATE	025200100100 - Ministry Of Water Resources	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	9,060,000.00	9,060,000.00			-	
DEVELOPMENT OF BLUE PRINT ON THE 3NOS DAM SITES AT MBAA RIVER (IKEDURU), IMO RIVER (ONUJIMO), URASHI RIVER (ORLU) - FEASIBILITY STUDIES	025200100100 - Ministry Of Water Resources	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41642800 - State Wide	50,000,000.00	50,000,000.00			60,856,000.00	
PROCUREMENT OF 4NOS REVENUE DRIVE AND PROJECT MONITORING HILUX VEHICLES	025200100100 - Ministry Of Water Resources	23010105 - PURCHASE OF MOTOR VEHICLES	70631 - WATER SUPPLY	41612500 - OWERRI MUNICI	160,000,000.00	160,000,000.00			-	
REHABILITATION AND EXPANSION OF URBAN WATER SCHEMES	025200100100 - Ministry Of Water Resources	23030104 - REHABILITATION / REPAIRS - WATER FAC	70631 - WATER SUPPLY	41642800 - State Wide					27,321,029,007.25	
CONSTRUCTION OF 12NO 8 COMPARTMENT TOILETS IN SCHOOLS AND 12NO 6 COMPARTMENTS IN HEALTH CENTERS ALL WITH SOLAR BOREHOLES WITHIN THE OWERRI URBAN CENTERS	025200100100 - Ministry Of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER	70511 - WASTE MANAGEMENT	41612500 - OWERRI MUNICI					400,000,000.00	

REACTIVATION/REHABILITATION OF WATER FACILITIES IN 10No BLOCKS OF THE STATE SECRETARIAT COMPLEX PORT HARCOURT RD, OWERRI	025200100100 - Ministry Of Water Resources	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41642800 - State Wide					41,826,600.00	
RENOVATION OF FIRE STATIONS AT ORLU, OKIGWE, IDEATO NORTH AND ESTABLISHMENT OF FIRE SERVICE STATION AT OMUJMA	025200100100 - Ministry Of Water Resources	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	41642800 - State Wide					394,270,000.00	
PROCUREMENT OF 4NOS HILUX VANS FOR REVENUE DRIVE AND PROJECT MONITORING	025200100100 - Ministry Of Water Resources	23010106 - PURCHASE OF VANS	70631 - WATER SUPPLY	41642800 - State Wide					800,000,000.00	
REHABILITATION, EQUIPMENT AND FURNISHING OF RUWASSA OFFICE COMPLEX	025200100100 - Ministry Of Water Resources	23010112 - PURCHASE OF OFFICE FURNITURE AND FURNISHING	70631 - WATER SUPPLY	41642800 - State Wide					40,000,000.00	
REHABILITATION OF 77No AND CONSTRUCTION OF NEW 45No WATER SCHEMES IN ORU-EAST, NKWERRE, OGUTA, EHIME-MBANO, IDEATO-SOUTH, IDEATO-NORTH, IHITTE-UBOMA, MBATOLI AND ONUJMO(RUWASSA)	025200100100 - Ministry Of Water Resources	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41632300 - ORU					1,000,000,000.00	
CONSTRUCTION OF 60No 8 COMPARTMENT TOILETS IN SCHOOLS AND 6 COMPARTMENT TOILETS IN HEALTH CENTERS ALL WITH SOLAR BOREHOLES IN ORU-EAST, NKWERRE, OGUTA, EHIME-MBANO, IDEATO-SOUTH, IDEATO-NORTH, IHITTE-UBOMA, MBATOLI & ONUJMO	025200100100 - Ministry Of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER SUPPLY	70511 - WASTE MANAGEMENT	41642800 - State Wide					2,000,000,000.00	
PROCUREMENT OF OFFICE 26 TABLES AND 26 SEATS FOR THE IMPLEMENTATION OF SURWASH POLICY, INSTITUTION AND REGULATION (PIR) ACTIVITIES	025200100100 - Ministry Of Water Resources	23010112 - PURCHASE OF OFFICE FURNITURE AND FURNISHING	70631 - WATER SUPPLY	41642800 - State Wide					250,000,000.00	
REHABILITATION, EQUIPMENT AND FURNISHING OF ISSTOWA OFFICE COMPLEX	025200100100 - Ministry Of Water Resources	23010112 - PURCHASE OF OFFICE FURNITURE AND FURNISHING	70631 - WATER SUPPLY	41642800 - State Wide					40,000,000.00	
CONSTRUCTION OF 35 NEW WATER SCHEMES, REHABILITATION OF 25 WATER SCHEMES WITHIN SMALL TOWNS IN ORU-EAST, NKWERRE, OGUTA, EHIME, MBANO, IDEATO-NORTH, IDEATO-SOUTH, IHITTE-UBOMA, MBATOLI, OWERRI URBAN AND ONUJMO(ISSTOWA)	025200100100 - Ministry Of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER SUPPLY	70631 - WATER SUPPLY	41642800 - State Wide					10,000,000,000.00	
CONSTRUCTION OF 104No 8COMPARTMENT TOILETS IN SCHOOLS AND 436 COMPARTMENT TOILETS IN HEALTH CENTERS ALL WITH SOLAR BOREHOLES IN ORU-EAST, NKWERRE, OGUTA, EHIME-MBANO, IDEATO-SOUTH, IDEATO-NORTH, IHITTE-UBOMA, OWERRI URBAN & ONUJMO	025200100100 - Ministry Of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER SUPPLY	70511 - WASTE MANAGEMENT	41642800 - State Wide					3,417,000,000.00	
PROCUREMENT OF 2NO. FIRE SERVICE TRUCKS	025200100100 - Ministry Of Water Resources	23010107 - PURCHASE OF TRUCKS	70321 - FIRE PROTECTION SERVICES	41642800 - State Wide					900,000,000.00	
REHABILITATION OF SPEAKER'S LODGE AND DEPUTY SPEAKER'S LODGE	025300100100 - Ministry Of Housing, Urban Renewa	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	20,000,000.00		20,000,000.00		-	
CONSTRUCTION OF 2000 OF TWO BED ROOM BUNGALOW HOUSING UNIT IN PARTNERSHIP WITH MORTGAGE BANK	025300100100 - Ministry Of Housing, Urban Renewa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	6,020,000,000.00		6,020,000,000.00		-	
RENOVATION OF COMMISSIONERS' QUARTERS (LANSCAPPING & INCLUSION OF TOILET FACILITY AT ALL THE SECURITY BOOTHS)	025300100100 - Ministry Of Housing, Urban Renewa	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	20,000,000.00		20,000,000.00		1,000,000,000.00	
REHABILITATION OF 2MO STATE HOUSING CORPORATION	025300100100 - Ministry Of Housing, Urban Renewa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	150,000,000.00		150,000,000.00		-	
CONSTRUCTION OF 3NO STAFF RESTAURANTS AT THE STATE SECRETARIAT, OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	50,000,000.00		50,000,000.00		-	
CONSTRUCTION OF SEMI-DETACHED CSO QUARTERS AT GOVERNMENT HOUSE OWERRI (ONE STOREY)	025300100100 - Ministry Of Housing, Urban Renewa	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	50,000,000.00		50,000,000.00		150,000,000.00	
RENOVATION OF IMO STATE SECRETARIAT, NEW OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	100,000,000.00		100,000,000.00		100,000,000.00	
PERIMETER/PARCELLATION SURVEYS AND LAYOUT DESIGNS IN OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/POSTS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	150,000,000.00		150,000,000.00		250,000,000.00	
RENOVATION OF NEW DEPUTY GOVERNOR'S LODGE NEW OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	100,000,000.00		100,000,000.00		-	
CONSTRUCTION OF A MULTI-LEVEL PARKING LOT IN OWERRI CAPITAL CITY	025300100100 - Ministry Of Housing, Urban Renewa	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	200,000,000.00		200,000,000.00		-	
RENOVATION OF AHIAJOKU CONVENTION CENTRE, NEW OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	100,000,000.00		100,000,000.00		-	
CONSTRUCTION OF ROADS AT REDEMPTION HOUSING ESTATE AVU/OBINZE IN OWERRI WEST LGA	025300100100 - Ministry Of Housing, Urban Renewa	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	41612700 - OWERRI WEST	100,000,000.00		100,000,000.00		200,000,000.00	
DEVELOPMENT OF OPEN SPACE AND PLAY GROUNDS WITHIN THE LAYOUT IN OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23020119 - CONSTRUCTION / PROVISION OF RECREATION FACILITIES	70611 - HOUSING DEVELOPMENT	41612700 - OWERRI WEST	150,000,000.00		150,000,000.00		200,000,000.00	
RENOVATION OF DEPUTY GOVERNOR'S OFFICE BLOCK OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	150,000,000.00		150,000,000.00		-	
RENOVATION OF IMO AIRPORT PROTOCOL LOUNGE FOR THE GOVERNOR	025300100100 - Ministry Of Housing, Urban Renewa	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70454 - AIR TRANSPORT	41642800 - State Wide	50,000,000.00		50,000,000.00		120,000,000.00	
STRUCTURAL AUDIT OF PUBLIC BUILDINGS IN IMO STATE	025300100100 - Ministry Of Housing, Urban Renewa	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	30,000,000.00		30,000,000.00		-	
DEVELOPMENT OF OPEN SPACE AND PLAY GROUNDS WITHIN THE LAYOUT IN OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	30,000,000.00		30,000,000.00		-	
RENOVATION OF HOUSE NO. 24 GOVERNMENT HOUSE	025300100100 - Ministry Of Housing, Urban Renewa	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	20,000,000.00		20,000,000.00		-	
ESTABLISHMENT OF DRAWING/ BIM BUILDING INF; MORDEN ROOM	025300100100 - Ministry Of Housing, Urban Renewa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	100,000,000.00		100,000,000.00		-	
RENOVATION OF GOVERNOR'S LODGE OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	150,000,000.00		150,000,000.00		250,000,000.00	
RENOVATION OF HEROES SQUARE OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	100,000,000.00		100,000,000.00		500,000,000.00	
RENOVATION OF IMO CONFERENCE HALL OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					1,000,000,000.00	
CONSTRUCTION OF 8 BLOCKS OF 15 STORY APARTMENT BUILDING NEW OWERRI	025300100100 - Ministry Of Housing, Urban Renewa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					1,220,000,000.00	
COMPLETION OF THE CONSTRUCTION OF STATE LIAISON OFFICE, ABUJA	025300100100 - Ministry Of Housing, Urban Renewa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					1,000,000,000.00	
RECONSTRUCTION OF DEFECTIVE BASEMENT OF IMO LIAISON OFFICE, ABUJA	025300100100 - Ministry Of Housing, Urban Renewa	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					800,000,000.00	
PROVISION OF ROAD INFRASTRUCTURES IN ESTATES, OBOWO, CIVIL SERVANTS' ESTATES	025300100100 - Ministry Of Housing, Urban Renewa	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					400,000,000.00	
ESTABLISHMENT OF BUILDING MATERIALS TESTING LABORATORY	025300100100 - Ministry Of Housing, Urban Renewa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					100,000,000.00	
PURCHASE OF 3NOS TOYOTA HILUX (DOUBLE CABIN) AS PROJECT VEHICLES	025300100100 - Ministry Of Housing, Urban Renewa	23010106 - PURCHASE OF VANS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					160,000,000.00	
ACQUISITION OF LAND AND PAYMENT OF COMPENSATION	025300100100 - Ministry Of Housing, Urban Renewa	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41642800 - State Wide					700,000,000.00	

RENOVATION OF STAFF QUARTERS (SIX FLATS) WITH BOYS QUARTERS, ABUJA	025300100100 - Ministry Of Housing, Urban Renewa	23030101 - REHABILITATION / REPAIRS OF RESIDENT	70611 - HOUSING DEVELOPMENT	41642800 - State Wide				150,000,000.00	
RENOVATION OF IMO STATE HOUSING COOPERATION BUILDING	025300100100 - Ministry Of Housing, Urban Renewa	23030101 - REHABILITATION / REPAIRS OF RESIDENT	70611 - HOUSING DEVELOPMENT	41642800 - State Wide				300,000,000.00	
REBUILDING OF DUPLEX FOR SPECIAL ADVISER QUARTERS (ABUJA LIAISON OFFICE) ABUJA	025300100100 - Ministry Of Housing, Urban Renewa	23030101 - REHABILITATION / REPAIRS OF RESIDENT	70611 - HOUSING DEVELOPMENT	41642800 - State Wide				200,000,000.00	
REHABILITATION OF STAFF HOUSING ESTATE K.O MBADIWE UNIVERSITY	025300100100 - Ministry Of Housing, Urban Renewa	23030101 - REHABILITATION / REPAIRS OF RESIDENT	70611 - HOUSING DEVELOPMENT	41642800 - State Wide				1,200,000,000.00	
ESTABLISHMENT OF ACQUISITION OF LAND AT NGOR OKPALA FOR THE AIR FORCE IN IMO STATE	026000100100 - Ministry Of Lands and Physical Plan	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	300,000,000.00	300,000,000.00		-	
ACQUISITION OF LAND AT UMULAKU UMIUKIRE OKUKU, OWERRI WEST FOR ESTABLISHMENT OF NEW CITY	026000100100 - Ministry Of Lands and Physical Plan	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	130,000,000.00	130,000,000.00		130,000,000.00	
ACQUISITION OF LAND FOR ESTABLISHMENT OF IMO INDUSTRIAL PARK AT OHAJI/EGBEMA AREA	026000100100 - Ministry Of Lands and Physical Plan	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41631800 - OHAJI/EGBEMA	100,000,000.00	100,000,000.00		200,000,000.00	
PURCHASE OF LAND REGISTRY COMPUTER SYSTEM	026000100100 - Ministry Of Lands and Physical Plan	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	56,500,000.00	56,500,000.00		-	
PURCHASE OF SURVEY INSTRUMENT(10 NO. THEODOLITE, 3 NO. 3D SCANNER, 6 NO. GPS, 8 NO TRIPOD, 5 NO. PRISMATIC COMPASS)	026000100100 - Ministry Of Lands and Physical Plan	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
ESTABLISHMENT OF AERIAL MAPPING OF IMO STATE	026000100100 - Ministry Of Lands and Physical Plan	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
ESTABLISHMENT OF PHOTOGRAMMATIC CENTRE FOR THE STATE	026000100100 - Ministry Of Lands and Physical Plan	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	45,000,000.00	45,000,000.00		-	
PROCUREMENT OF DRAWING OFFICE EQUIPMENT MINISTRY OF LANDS NEW OWERRI.	026000100100 - Ministry Of Lands and Physical Plan	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	37,500,000.00	37,500,000.00		-	
ESTABLISHMENT OF SURVEY GROUND CONTROL IN THE MINISTRY OF LANDS NEW OWERRI.	026000100100 - Ministry Of Lands and Physical Plan	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	22,000,000.00	22,000,000.00		-	
FENCING OF IMSG LAYOUTS (OLD/NEW)	026000100100 - Ministry Of Lands and Physical Plan	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70611 - HOUSING DEVELOPMENT	41642800 - State Wide				500,000,000.00	
ACQUISITION OF LAND AT EMEABIAM/OKOLOCHI FOR LAND SWAP WITH FLUTO	026000100100 - Ministry Of Lands and Physical Plan	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	90,000,000.00	90,000,000.00		-	
SUPPORT TO IMO STATE GEOGRAPHICAL INFORMATION	026000100100 - Ministry Of Lands and Physical Plan	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	46,500,000.00	46,500,000.00		-	
ESTABLISHMENT OF LAND INFORMATION SYSTEM IN OWERRI	026000100100 - Ministry Of Lands and Physical Plan	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	22,500,000.00	22,500,000.00		-	
CONSTRUCTION OF ZONAL OFFICE BLOCK FOR THE MINISTRY IN OWERRI	026000100100 - Ministry Of Lands and Physical Plan	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00		-	
INSTALLATION OF SOLAR ENERGY SYSTEM IN THE MINISTRY OWERRI	026000100100 - Ministry Of Lands and Physical Plan	23020125 - CONSTRUCTION OF POWER GENERATING	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00		-	
CONSTRUCTION OF STATE OF THE ART VETERINARY CLINIC IN OWERRI	027000100100 - Ministry of Livestock Development	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70423 - FISHING AND HUNTING	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		1,500,000,000.00	
CATTLE CONTROL POST AND VETERINARY PUBLIC HEALTH AT OKIGWE, MGBIDI, OBOWO AND ORLU	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	530,000,000.00	530,000,000.00		-	
RABIES CONTROL PROGRAMME	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00		-	
VETERINARY TRAINING CENTRE ACHARA UBO OWERRI NORTH LGA	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	70,000,000.00	70,000,000.00		-	
FISH CULTURES AND MANAGEMENT, IMO FISH FARM, OGUJA	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00		-	
FINGERLINGS PRODUCTION, IMO FISH FARM, OGUJA	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00		-	
FISH CULTURES AND MANAGEMENT - FISH FARM HATCHERY ABUKWA UMIJOBOM IDEA TO SOUTH LGA	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	6,000,000.00	6,000,000.00		-	
FINGERLINGS PRODUCTION - FISH FARM HATCHERY ABUKWA UMIJOBOM	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	14,000,000.00	14,000,000.00		-	
RECONSTRUCTION AND REHABILITATION OF FISH FARM PROJECT UZOAGBA IKEDURU	027000100100 - Ministry of Livestock Development	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	6,000,000.00	6,000,000.00		-	
FISH CULTURES AND MANAGEMENT - FISH FARM PROJECT UMUNA, ONIIMO (PPP)	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	5,000,000.00	5,000,000.00		-	
ARTISANAL FISHERIES, EGBEMA FISHERIES STATION, IHIOMA FISHERY STATION, ORLU, OGUJA LAKE ABADABA LAKE AND ALL OTHER WATER BODIES IN THE STATE	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	4,000,000.00	4,000,000.00		-	

FISHERIES EXTENSION SERVICES, FISHERIES DEPARTMENT AND FISHERIES OUTSTATIONS	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00			-
LIVESTOCK PROJECT AND EXTENSION - LIVESTOCK POULTRY EXTENSION SERVICES	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00			-
PIG, GOAT AND POULTRY MULTIPLICATION PROJECT	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	120,000,000.00	120,000,000.00			-
IMPROVING EGBU ROAD HATCHERY SITE AND INSTALLATION OF HATCHERY EQUIPMENTS	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	350,000,000.00	350,000,000.00			-
IMO STATE REGIONAL CATTLE AND OTHER ANCILLARY BUSINESS MARKET, OKIGWE	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	285,000,000.00	285,000,000.00			-
COMPLETION OF THE CONSTRUCTION OF IMO STATE ABATTOIR AT NAZE AND REVIVAL/RECONSTRUCTION OF ALL THE ABATTOIRS IN THE 27 L.G.As OF THE STATE.	027000100100 - Ministry of Livestock Development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURE	70423 - FISHING AND HUNTING	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00			1,500,000,000.00
LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT 'L-PRESS' (WORLD BANK ASSISTED)	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	60,000,000.00	60,000,000.00			-
UPGRADE AND REHABILITATION OF URIE UVURU ULTRA MODERN ABATTOIR	027000100100 - Ministry of Livestock Development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURE	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00			-
LIVESTOCK DEVELOPMENT IN IMO STATE	027000100100 - Ministry of Livestock Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUNICI	18,100,000,000.00	18,100,000,000.00			-
ESTABLISHMENT OF HATCHERY FACILITY IN IMO STATE FOR DAY OLD CHICK PRODUCTION	027000100100 - Ministry of Livestock Development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURE	70421 - AGRICULTURE	41642800 - State Wide					3,000,000,000.00
ESTABLISHMENT OF STANDARD FEED MILL FOR COMMERCIAL FEED PRODUCTION	027000100100 - Ministry of Livestock Development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURE	70421 - AGRICULTURE	41642800 - State Wide					1,000,000,000.00
RENOVATION OF ARTISANS MODERN VILLAGE AT NAZE/WEKEDE INDUSTRIAL CLUSTER	027200100100 - Ministry Of Entrepreneurship, Skill	23030124 - REHABILITATION/REPAIRS- MARKETS/P	70412 - GENERAL LABOUR AFFAIRS	41612500 - OWERRI MUNICI					3,000,000,000.00
RENOVATION OF AVU MECHANIC VILLAGE	027200100100 - Ministry Of Entrepreneurship, Skill	23030124 - REHABILITATION/REPAIRS- MARKETS/P	70412 - GENERAL LABOUR AFFAIRS	41612500 - OWERRI MUNICI					3,471,550,285.00
RENOVATION OF 4 NOS HALL IN THE MINISTRY OF DIGITAL ECONOMY EGBU RD. OWERRI NORTH	027600100100 - Ministry of Digital Economy and E-G	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70132 - OVERALL PLANNING AND STATISTICAL SE	41612500 - OWERRI MUNICI	300,000,000.00	300,000,000.00			-
PURCHASE OF 2 UNITS OF VIDEOE TELECONFERENCING DEVICES FOR TELECONFERENCING IN THE MINISTRY OF DIGITAL ECONOMY EGBU RD. OWERRI NORTH	027600100100 - Ministry of Digital Economy and E-G	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SE	41612500 - OWERRI MUNICI	60,000,000.00	60,000,000.00			-
PROCUREMENT AND INSTALLATION OF A STATE OWNED FIBRE HIGHWAY AT THE MINISTRY OF DIGITAL ECONOMY EGBU RD. OWERRI NORTH	027600100100 - Ministry of Digital Economy and E-G	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70461 - COMMUNICATION	41642800 - State Wide	100,000,000.00	100,000,000.00			500,000,000.00
CONSTRUCTION AND EQUIPMENT OF IMO EDUCONNECT IN THREE PLACES ACROSS THE STATE(ORLU, OKIGWE, OWERRI)	027600100100 - Ministry of Digital Economy and E-G	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SE	41612500 - OWERRI MUNICI	250,000,000.00	250,000,000.00			-
PROCUREMENT AND DEVELOPMENT OF IMO COMMUNITY DIGITAL HUB IN ORLU, OKIGWE AND OWERRI ZONE OF THE STATE	027600100100 - Ministry of Digital Economy and E-G	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70461 - COMMUNICATION	41642800 - State Wide	550,000,000.00	550,000,000.00			750,000,000.00
DIGITALIZATION & E-GOVERNMENT PLATFORM CREATION OF GOVERNMENT HOUSE AND THE CABINET OFFICE	027600100100 - Ministry of Digital Economy and E-G	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SE	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00			-
PROCUREMENT OF LAPTOPS AND INTERNET ACCESSORIES FOR THE DIGITALIZATION OF THE MINISTRY AND OTHER GOVERNMENT MDAs (MIN. OF LANDS, JUSTICE, EDUCATION, HEALTH, AGRIC & HOMELAND AND SECURITY)	027600100100 - Ministry of Digital Economy and E-G	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	41642800 - State Wide					1,500,000,000.00
RENOVATION OF JUDICIAL SERVICE COMMISSION OFFICE BUILDING IN NEW OWERRI	031800100100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41642800 - State Wide	240,000,000.00	240,000,000.00			245,000,000.00
RE-ROOFING AND RENOVATION OF CONFERENCE HALL	031800100100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41642800 - State Wide	36,000,000.00	36,000,000.00			45,000,000.00
PROCUREMENT AND INSTALLATION OF SOLAR WITH 30KVA BATTERY TO PROVIDE REGULAR AND STEADY POWER SUPPLY AT THE JUDICIAL SERVICE COMMISSION COMPLEX	031800100100 - Judiciary - High Court	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	70331 - LAW COURTS	41642800 - State Wide					50,000,000.00
RENOVATION OF HONOURABLE CHIEF JUDGE'S QUARTERS IN NEW OWERRI	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41642800 - State Wide	50,000,000.00	50,000,000.00			70,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ISU LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631000 - ISU	25,000,000.00	25,000,000.00	55,800,000.00		25,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN UBULLU,ORLU LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41632100 - ORLU	20,000,000.00	20,000,000.00			25,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OGUTA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631700 - OGUTA	20,000,000.00	20,000,000.00			20,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ISIALA MBANO	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41620900 - ISIALA MBANO	20,000,000.00	20,000,000.00	24,954,500.00		20,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN URUALA, IDEATO-NORTH	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41630500 - IDEATO NORTH	20,000,000.00	20,000,000.00			20,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN AWAKA, OWERRI NORTH LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41612600 - OWERRI NORTH	20,000,000.00	20,000,000.00			20,000,000.00

CONSTRUCTION OF MAGISTRATE COURT BUILDING IN NGOR OKPALA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41611200 - NGOR/OKPALA	20,000,000.00	20,000,000.00		20,000,000.00
CONSTRUCTION OF HIGH COURT BUILDING IN UMUOKANNE, OHAJI EGBEMA LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631800 - OHAJI/EBGEMA	20,000,000.00	20,000,000.00		20,000,000.00
CONSTRUCTION OF HIGH COURT BUILDING IN AWAKA, OWERRI NORTH LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41612600 - OWERRI NORTH	20,000,000.00	20,000,000.00		20,000,000.00
CONSTRUCTION OF HIGH COURT BUILDING IN ABOH MBAISE	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41610100 - ABOH MBAISE	10,000,000.00	10,000,000.00		20,000,000.00
CONSTRUCTION OF HIGH COURT BUILDING IN ISIALA MBANO	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41620900 - ISIALA MBANO	10,000,000.00	10,000,000.00		10,000,000.00
CONSTRUCTION OF HIGH COURT BUILDING IN OGUTA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631700 - OGUTA	10,000,000.00	10,000,000.00		10,000,000.00
CONSTRUCTION OF HIGH COURT BUILDING IN AHIAZU MBAISE	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41610200 - AHIAZU MBAISE	10,000,000.00	10,000,000.00		10,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN DIKENAFAI, IDEATO SOUTH LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41630600 - IDEATO SOUTH	20,000,000.00	20,000,000.00		20,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OBOWO	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41621600 - OBOWO	10,000,000.00	10,000,000.00		10,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN EZIJAMA, NKWERRE LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631500 - NKWERRE	10,000,000.00	10,000,000.00		10,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN NKWERRE	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631500 - NKWERRE	10,000,000.00	10,000,000.00		15,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN UMUNEKE, NGOR-OKPALA LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41611200 - NGOR/OKPALA	10,000,000.00	10,000,000.00		15,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OKPALA, NGOR-OKPALA LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41611200 - NGOR/OKPALA	10,000,000.00	10,000,000.00		15,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN EGBEMA, OHAJI EGBEMA LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631800 - OHAJI/EBGEMA	20,000,000.00	20,000,000.00	130,000,000.00	20,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ATTA NJABA LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631300 - NJABA	20,000,000.00	20,000,000.00	175,000,000.00	20,000,000.00
CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OKE UVURU, ABOH-MBAISE	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41610100 - ABOH MBAISE	10,000,000.00	10,000,000.00	113,921,650.00	10,000,000.00
RENOVATION/REROOFING OF HIGH COURT BUILDING ETITTI, ISINWEKE IHITTE-UBOMA	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41620700 - IHITTE UBOMA	10,000,000.00	10,000,000.00		15,000,000.00
CONSTRUCTION OF A NEW HIGH COURT BUILDING, IHO IKEDURU LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41610800 - IKEDURU	20,000,000.00	20,000,000.00		20,000,000.00
RENOVATION/REROOFING OF HIGH COURT BUILDING, ORLU	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41632100 - ORLU	10,000,000.00	10,000,000.00		15,000,000.00
CONSTRUCTION OF NEW MAGISTRATE COURT BUILDING OGWA, MBAITOLI LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41611100 - MBAITOLI	20,000,000.00	20,000,000.00		15,000,000.00
CONSTRUCTION OF A NEW HIGH COURT OGWA, MBAITOLI LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41611100 - MBAITOLI	20,000,000.00	20,000,000.00		15,000,000.00
RENOVATION/REROOFING OF HIGH COURT BUILDING, NKWERRE LGA	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41631500 - NKWERRE	10,000,000.00	10,000,000.00		10,000,000.00
RENOVATION/REROOFING OF MAGISTRATE COURT BUILDING URUALA, IDEATO NORTH LGA	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41630500 - IDEATO NORTH	10,000,000.00	10,000,000.00		10,000,000.00
RENOVATION/REROOFING OF MARGISTRATE COURT BUILDING, OGUTA LGA	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41631700 - OGUTA	10,000,000.00	10,000,000.00		-
PROCUREMENT OF PRADO JEEPS FOR 15 JUDGES IN THE STATE	031800200100 - Judiciary - High Court	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	41612700 - OWERRI WEST	250,000,000.00	250,000,000.00	49,429,600.00	750,000,000.00
PROCUREMENT OF 43 HILUX VANS FOR 43 JUDGES	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41612700 - OWERRI WEST	300,000,000.00	300,000,000.00		-
CONSTRUCTION OF A NEW SMALL CLAIMS COURT BUILDING WITHIN THE HIGH COURT COMPLEX	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41612700 - OWERRI WEST	20,000,000.00	20,000,000.00	26,800,000.00	20,000,000.00
INSTALLATION OF 30 SOLAR ENERGY FOR THREE BUILDINGS AT JUSTICE OPUTA COURT COMPLEX	031800200100 - Judiciary - High Court	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	70331 - LAW COURTS	41612700 - OWERRI WEST	60,000,000.00	60,000,000.00		90,000,000.00
PROCUREMENT OF INO TOYOTA LANDCRUISER JEEP FOR CHIEF JUDGE OF IMO STATE	031800200100 - Judiciary - High Court	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	41612700 - OWERRI WEST	120,000,000.00	120,000,000.00		140,000,000.00
RENOVATION/REROOFING OF COURT COMPLEX (JUSTICE OPUTA HIGH COURT COMPLEX NEW OWERRI)	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41612700 - OWERRI WEST	200,000,000.00	200,000,000.00		300,000,000.00
RENOVATION/REROOFING OF MAGISTRATE COURT BUILDING UMIAGWO OHAJI EGBEMA LGA	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41631800 - OHAJI/EBGEMA	10,000,000.00	10,000,000.00		15,000,000.00
CONSTRUCTION OF A NEW HIGH COURT NGOR OKPALA LGA	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41611200 - NGOR/OKPALA	20,000,000.00	20,000,000.00		15,000,000.00
PROCUREMENT OF ONE TOYOTA HUMMER BUS FOR CONVEYING JUDGES TO CEREMONIES	031800200100 - Judiciary - High Court	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	41612700 - OWERRI WEST				50,000,000.00
PROCUREMENT OF COSTER BUS FOR STAFF OUTINGS	031800200100 - Judiciary - High Court	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	41612700 - OWERRI WEST				120,000,000.00
RENOVATION OF MAGISTRATE COURTS IN ORLU ROAD COMPLEX	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	41631800 - OHAJI/EBGEMA			462,405,625.00	30,000,000.00
CONSTRUCTION OF NEW PROBATE BUILDING IN OWERRI	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70331 - LAW COURTS	41631800 - OHAJI/EBGEMA				70,000,000.00
PROCUREMENT OF 30 TOYOTA CAMRY CARS (LE MODEL) FOR 30 MAGISTRATES IN THE STATE	031800200100 - Judiciary - High Court	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	41612700 - OWERRI WEST				300,000,000.00
PROCUREMENT OF 10 NEW TOYOTA COROLLA CARS FOR DEPARTMENT HEADS	031800200100 - Judiciary - High Court	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	41612700 - OWERRI WEST			500,000,000.00	100,000,000.00
PROCUREMENT OF 10 DESKTOP COMPUTERS FOR THE IMO STATE JUDICIARY	031800200100 - Judiciary - High Court	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	41612700 - OWERRI WEST			550,000,000.00	100,000,000.00
PROCUREMENT OF 5 NOS.PHOTOCOPIERS, SCANNERS AND ACCESSORIES FOR IMO STATE JUDICIARY	031800200100 - Judiciary - High Court	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	41612700 - OWERRI WEST				100,000,000.00

RENOVATION/REROOFING OF MAGISTRATE COURT BUILDING OGUTA	031800200100 - Judiciary - High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41631700 - OGUTA					20,000,000.00	
ESTABLISHMENT OF E-LIBRARY IN THE IMO STATE JUDICIARY HIGH COURT OWERRI	031800200100 - Judiciary - High Court	23020111 - CONSTRUCTION / PROVISION OF LIBRARY	70331 - LAW COURTS	41631800 - OHAJI/EGBEMA			50,000,000.00		40,000,000.00	
PROCUREMENT OF 80 OFFICE TABLES AND SEATS FOR HIGH COURT COMPLEX ORLU	031800200100 - Judiciary - High Court	23010112 - PURCHASE OF OFFICE FURNITURE AND F	70331 - LAW COURTS	41632100 - ORLU					80,000,000.00	
CONSTRUCTION OF NEW VISUAL COURT ICT BUILDING IN THE IMO STATE JUDICIAL, HIGH COURT OWERRI	031800200100 - Judiciary - High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41611200 - NGOR/OKPALA					40,000,000.00	
PURCHASE OF 41 NO.5UMEC FIRMAN 8000E GENERATING SET FOR 41 JUDGES	031800200100 - Judiciary - High Court	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	41612700 - OWERRI WEST					205,000,000.00	
COMPLETION OF THE CONSTRUCTION OF CUSTOMARY COURT OF APPEAL'S NEW COURT COMPLEX IN NEW OWERRI	031800300100 - Judiciary - Customary Court of App	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	250,000,000.00	250,000,000.00			350,000,000.00	
RENOVATION OF HONOURABLE PRESIDENT COURT OF APPEAL QUARTERS IN NEW OWERRI	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	80,000,000.00	80,000,000.00			-	
CONSTRUCTION OF CUSTOMARY COURT BUILDING IN ACHI MBIERI MBAITOLI LGA	031800300100 - Judiciary - Customary Court of App	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41611100 - MBAITOLI	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION OF CUSTOMARY COURT BUILDING IN IHIMO ORLU LGA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41632100 - ORLU	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION OF CUSTOMARY COURT BUILDING IN ONUJIMO LGA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41622000 - ONUJIMO	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION OF CUSTOMARY COURT BUILDING IN ENYTOGUGU ABOH MBAISE LGA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41610100 - ABOH MBAISE	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING EZIAMA, IKEDURU	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41610800 - IKEDURU	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING, AHIAZU MBAISE	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41610200 - AHIAZU MBAISE	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING OROGWE, OWERRI WEST	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING AMARAKU, ISIALA MBANO	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41620900 - ISIALA MBANO	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING NKWO IHITTE, IHITTE-UBOMA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41620700 - IHITTE UBOMA	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING ISINWEKE, IHITTE-UBOMA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41620700 - IHITTE UBOMA	10,000,000.00	10,000,000.00	4,000,000.00		35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING UMUOHIAIGU, NGOR-OKPALA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41611200 - NGOR/OKPALA	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING HOBOA, OHAJI/EGBEMA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41631800 - OHAJI/EGBEMA	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING NNENASA NJABA LGA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41631300 - NJABA	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION/REROOFING OF CUSTOMARY COURT BUILDING IHITTE-OWERRE, ORLU	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41632100 - ORLU	10,000,000.00	10,000,000.00			35,000,000.00	
RENOVATION OF CUSTOMARY COURT OF APPEAL NEW OWERRI	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	25,000,000.00	25,000,000.00			-	
CONSTRUCTION OF OFFICE CANTEN BUILDING IN THE CUSTOMARY COURT OF APPEAL IN NEW OWERRI	031800300100 - Judiciary - Customary Court of App	23020119 - CONSTRUCTION / PROVISION OF RECREA	70331 - LAW COURTS	41612700 - OWERRI WEST	8,000,000.00	8,000,000.00			-	
RENOVATION OF CUSTOMARY COURT OF APPEAL OFFICES CR'S OFFICE, INSPECTORATE OFFICE, APPEAL REGISTRY OFFICE AND OTHERS NEW OWERRI	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41611200 - NGOR/OKPALA	50,000,000.00	50,000,000.00			-	
BUILDING OF SICK BAY HALL WITH ANTE ROOMS IN CCA NEW OWERRI	031800300100 - Judiciary - Customary Court of App	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70331 - LAW COURTS	41611200 - NGOR/OKPALA	25,000,000.00	25,000,000.00			-	
RENOVATION OF CUSTOMARY COURT BUILDING IN OMUMA, ORU EAST LGA	031800300100 - Judiciary - Customary Court of App	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41632300 - ORU					35,000,000.00	
CONSTRUCTION OF PAVILLION IN THE CUSTOMARY COURT OF APPEAL, OWERRI	031800300100 - Judiciary - Customary Court of App	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41642800 - State Wide					70,000,000.00	
COMPLETION OF THE CONSTRUCTION OF MAGISTRATE AND CUSTOMARY COURTS BUILDINGS IN OWERRI	032600100100 - Ministry Of Justice and Attorney Ge	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	150,000,000.00	150,000,000.00			-	
RENOVATION OF 5 NO. DPP BUILDINGS IN ABOH MBAISE, ORLU, OGUTA, OKIGWE, ISINWEKE (ETITI)	032600100100 - Ministry Of Justice and Attorney Ge	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41642800 - State Wide	100,000,000.00	100,000,000.00	72,000,000.00		200,000,000.00	
CONSTRUCTION OF ALTERNATIVE DISPUTE RESOLUTION CENTRE IN NEW OWERRI	032600100100 - Ministry Of Justice and Attorney Ge	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41642800 - State Wide	100,000,000.00	100,000,000.00			300,000,000.00	
CONSTRUCTION OF OWERRI MULTI-DOOR COURT HOUSE IN NEW OWERRI	032600100100 - Ministry Of Justice and Attorney Ge	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	30,000,000.00	30,000,000.00			-	
ESTABLISHMENT OF JUSTICE FACILITATION CENTER IN NEW OWERRI	032600100100 - Ministry Of Justice and Attorney Ge	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	10,000,000.00	10,000,000.00			-	
PURCHASE OF 1NO TOYOTA HIACE BUS, 10NO TOYOTA COROLLA CARS FOR DIRECTORS IN THE MINISTRY OF JUSTICE	032600100100 - Ministry Of Justice and Attorney Ge	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	41612700 - OWERRI WEST	100,000,000.00	100,000,000.00			-	
ESTABLISHMENT OF COMMUNITY JUSTICE CENTRES IN 27 LGAS OF IMO STATE	032600100100 - Ministry Of Justice and Attorney Ge	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70331 - LAW COURTS	41612500 - OWERRI MUNICI	150,000,000.00	150,000,000.00			-	
RENOVATION OF LAW REFORM COMMISSION BUILDING IN NEW OWERRI	032600200100 - Law Reform Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70331 - LAW COURTS	41612700 - OWERRI WEST	15,000,000.00	15,000,000.00			-	
CONSTRUCTION OF UBAOKWU- EGBUOMA OSSEMOTO (2KM) ROAD	045800100100 - Ministry of Niger Delta	23020114 - CONSTRUCTION / PROVISION OF ROADS	71091 - SOCIAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	225,000,000.00	225,000,000.00			-	
CONSTRUCTION OF (1KM) INTERNAL ROAD AT OBITI COMMUNITY IN OHAJI/EGBEMA LGA	045800100100 - Ministry of Niger Delta	23020114 - CONSTRUCTION / PROVISION OF ROADS	71091 - SOCIAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	75,000,000.00	75,000,000.00			-	
CONSTRUCTION OF JETTY AT OSSEMOTO BEACH, OGUTA LGA FOR THE WATERWAYS SECURITY AND ANTI- ILLEGAL OIL BUNKERING ON THE OGUTA LAKE AND ARO MMAHU	045800100100 - Ministry of Niger Delta	23020116 - CONSTRUCTION / PROVISION OF WATER-	70811 - RECREATIONAL AND SPORTING SERVICES	41642800 - State Wide	200,000,000.00	200,000,000.00			400,000,000.00	
CONSTRUCTION OF DRAINAGES FOR CHANNELLING FLOOD AND EROSION CONTROL IN EZERE ROAD NNEBUKWU- OSSEMOTO AND EGBUOMA ROADS AND NKWESSI ROAD (OGUTA LGA)	045800100100 - Ministry of Niger Delta	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	60,000,000.00	60,000,000.00	35,000,000.00		-	
CONSTRUCTION OF 5-ROOM TEACHERS' QUARTERS/HOUSE @ OSSEMOTOR PRIMARY SCHOOL IN OHAJI EGBEMA LGA	045800100100 - Ministry of Niger Delta	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71091 - SOCIAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00	20,000,000.00		-	

INSTALLATION OF 300 UNIT OF SOLAR LIGHT IN OBILE OBITI-NKWESSI- OSSEMOTO AND NNEBKWU COMMUNITIES IN OHAI EGBEMA LGAS	045800100100 - Ministry of Niger Delta	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIG	71091 - SOCIAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00	3,926,129,708.08	-
PROCUREMENT OF 1 NO. PONTOON AT OGUTA LAKE IN OGUTA LGA	045800100100 - Ministry of Niger Delta	23010126 - PURCHASE OF SPORTING / GAMING EQUIP	70811 - RECREATIONAL AND SPORTING SERVICE	41642800 - State Wide	200,000,000.00	200,000,000.00		600,000,000.00
CONSTRUCTION OF IMO MARINE UNIVERSITY DUAL CARRIAGE WAY (2KM) AT OSSEMOTO	045800100100 - Ministry of Niger Delta	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide			17,250,000.00	300,000,000.00
CONSTRUCTION OF ADMINISTRATIVE BLOCK AT MARINE UNIVERSITY OSSEMOTO OGUTA	045800100100 - Ministry of Niger Delta	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide				1,300,000,000.00
CONSTRUCTION OF A MULTI-PURPOSE HALL AT NYSC PERMANENT ORIENTATION CAMP, EZIAMA OBAIRE NKWERRE	051300100100 - Ministry of Youth Development and	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70811 - RECREATIONAL AND SPORTING SERVICE	41612500 - OWERRI MUNICI	260,000,000.00	260,000,000.00		-
PROCUREMENT OF 100 SEWING MACHINES FOR YOUTH EMPOWERMENT AND SKILLS ACQUISITION	051300100100 - Ministry of Youth Development and	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41642800 - State Wide				712,000,000.00
PROCUREMENT OF 200 SPORTING MATERIALS(AGILITY LADDERS, MEDICINE BALLS, RESISTANCE BANDS ETC) FOR IMO YOUTH MARATHON 2026	051300100100 - Ministry of Youth Development and	23010126 - PURCHASE OF SPORTING / GAMING EQUIP	70811 - RECREATIONAL AND SPORTING SERVICE	41642800 - State Wide				80,000,000.00
PROCUREMENT OF ITEMS (A SET OF MUSICAL BAND) FOR NATIONAL YOUTH WEEK CELEBRATION	051300100100 - Ministry of Youth Development and	23010126 - PURCHASE OF SPORTING / GAMING EQUIP	70811 - RECREATIONAL AND SPORTING SERVICE	41642800 - State Wide				50,000,000.00
REHABILITATION OF OWERRI STADIUM FOR THE PAN-NIGERIA YOUTH GOVERNOR'S CUP 2026	051300100100 - Ministry of Youth Development and	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	70811 - RECREATIONAL AND SPORTING SERVICE	41642800 - State Wide				310,000,000.00
PROCUREMENT OF CNG CYLINDERS, CABURATORS, AND OTHER ITEMS FOR CNG VEHICLES AND GENERATORS CONVERSION TRAINING PROGRAMME	051300100100 - Ministry of Youth Development and	23020118 - CONSTRUCTION / PROVISION OF INFRAST	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00		-
ESTABLISHMENT OF REFERRAL CENTRE/HALF-WAY HOME, IN NEW OWERRI	051400100100 - Ministry Of Women Affairs and Soc	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	41642800 - State Wide	100,000,000.00	100,000,000.00		350,000,000.00
CONSTRUCTION OF 3 VAPP IMPLEMENTATION CENTRE BUILDINGS IN EACH OF THE ZONES OF THE STATE	051400100100 - Ministry Of Women Affairs and Soc	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	41642800 - State Wide	110,000,000.00	110,000,000.00	82,796,000.00	110,000,000.00
ESTABLISHMENT OF A SARC CENTRE IN NEW OWERRI	051400100100 - Ministry Of Women Affairs and Soc	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	41642800 - State Wide	50,000,000.00	50,000,000.00		400,000,000.00
CONDUCT OF CAPACITY DEVELOPMENT ON MANAGEMENT OF DOMESTIC VIOLENCE/COVID-19 SHELTERS IN NEW OWERRI	051400100100 - Ministry Of Women Affairs and Soc	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI			68,989,499.66	-
CONSTRUCTION OF DESTITUTE HOME IN UMUNKEE NGOR OKPALA	051400100100 - Ministry Of Women Affairs and Soc	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	60,000,000.00	60,000,000.00		-
RENOVATION OF STATE REMAND HOME, LOGARA	051400100100 - Ministry Of Women Affairs and Soc	23030103 - REHABILITATION / REPAIRS - HOUSING	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	60,000,000.00	60,000,000.00		-
RENOVATION OF WOMEN DEVELOPMENT CENTRE OKIGWE ROAD, OWERRI	051400100100 - Ministry Of Women Affairs and Soc	23030103 - REHABILITATION / REPAIRS - HOUSING	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00		-
CONSTRUCTION OF SKILL ACQUISITION CENTRES IN THE 3 ZONES OF THE STATE	051400100100 - Ministry Of Women Affairs and Soc	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-
PURCHASE OF 10 NO. EXECUTIVE TABLES, 10 NO. EXECUTIVE CHAIRS, 5 NO. AIR CONDITIONER, 5 SETS OF CURTAIN,2 NOO DESKTOP COMPUTER, 2 NO. PRINTER) FOR THE FURNISHING AND EQUIPPING OF SENIOR CITIZENS CENTRE, ORLU ROAD	051400100100 - Ministry Of Women Affairs and Soc	23010112 - PURCHASE OF OFFICE FURNITURE AND F	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	15,000,000.00	15,000,000.00		15,000,000.00
RENOVATION OF 2 NO SCH BLOCKS AT COMPREHENSIVE SEC. SCH EZI AWA ORSU LGA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41632200 - ORSU	20,000,000.00	20,000,000.00		-
RENOVATION OF ONE SCHOOL BLOCK AT COMPREHENSIVE SEC. SCH. EZIAMA OBIRE NKWERRE LGA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41630600 - IDEATO SOUTH	20,000,000.00	20,000,000.00		-
CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NGOR/OKPALA	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41611200 - NGOR/OKPALA	920,000,000.00	920,000,000.00		860,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI MUNICIPAL	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41612500 - OWERRI MUNICI	720,000,000.00	720,000,000.00		660,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI NORTH	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41612600 - OWERRI NORTH	720,000,000.00	720,000,000.00		660,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI WEST	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41612700 - OWERRI WEST	720,000,000.00	720,000,000.00		660,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN EHIME MBANO	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41620300 - EHIME MBANO	720,000,000.00	720,000,000.00		660,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IHITTE UBOMA	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41620700 - IHITTE UBOMA	720,000,000.00	720,000,000.00		660,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ISIALA MBANO	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41620900 - ISIALA MBANO	720,000,000.00	720,000,000.00		660,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OBOWO	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41621600 - OBOWO	720,000,000.00	720,000,000.00		660,000,000.00
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OKIGWE	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41621900 - OKIGWE	720,000,000.00	720,000,000.00		660,000,000.00

RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ISU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41631000 - ISU	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 15 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN NJABA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41631300 - NJABA	22,000,000.00	22,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN NWANGELE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41631400 - NKWANGELE	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN NKWERRE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41631500 - NKWERRE	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN OGUTA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41631700 - OGUTA	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN OHAJI/EGBEMA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41631800 - OHAJI/EGBEMA	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORLU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41632100 - ORLU	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORSU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41632200 - ORSU	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41632300 - ORU	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORU WEST	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41632400 - ORU WEST	18,000,000.00	18,000,000.00	-	-
ESTABLISHMENT OF SAFE SCHOOL BASE IN IMO STATE	051700100100 - Ministry Of Education, Primary and	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70961 - SUBSIDIARY SERVICES TO EDUCATION	41612700 - OWERRI WEST	500,000,000.00	500,000,000.00	-	-
CONSTRUCTION OF A 3 STOREY BUILDING FOR NEW LIBRARY COMPLEX IN NEW OWERRI	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70961 - SUBSIDIARY SERVICES TO EDUCATION	41612700 - OWERRI WEST	500,000,000.00	500,000,000.00	-	-
PURCHASE/ACQUISITION OF LAND FOR RELOCATION OF EDC TO NEW SITE IN NEW OWERRI	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70912 - PRIMARY EDUCATION	41612700 - OWERRI WEST	200,000,000.00	200,000,000.00	-	-
CONSTRUCTION OF 3 NO. SMART SCHOOLS IN THE THREE ZONES OF THE STATE	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70912 - PRIMARY EDUCATION	41612700 - OWERRI WEST	500,000,000.00	500,000,000.00	-	-
CONSTRUCTION OF CHAPEL AT THE DEAF AND DUMB SCHOOL OFEKATA ORODO, MBAITOLU LGA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	100,000,000.00	100,000,000.00	-	-
RENOVATION/REHABILITATION OF SCHOOL OF DEAF, ORODO	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70912 - PRIMARY EDUCATION	41612500 - OWERRI MUNICI	80,000,000.00	80,000,000.00	-	-
CONSTRUCTION OF NEW CLASSROOM BLOCKS FOR MODEL SECONDARY SCHOOLS LOCATED AT OWERRI, ORLU AND OKIGWE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70921 - LOWER SECONDARY EDUCATION	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00	-	-
RENOVATION AND EQUIPING OF SPECIAL SCHOOL AT MBIERI	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70912 - PRIMARY EDUCATION	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	-	-
RENOVATION/REHABILITATION OF SPECIAL EDUCATION CENTER FOR THE HANDICAPED IN THE 3 SENATORIAL ZONES OF THE STATE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41642800 - State Wide	150,000,000.00	150,000,000.00	1,000,000,000.00	-
PURCHASE OF 100 LAPTOPS FOR RECRUITMENT EXAMINATION OF PRIMARY SCHOOL TEACHERS	051700100100 - Ministry Of Education, Primary and	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	41642800 - State Wide			1,000,000,000.00	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ABOH MBAISE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN AHIAZU MBAISE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN EZINIHITTE MBAISE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 17 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN IKEURU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	610,000,000.00	610,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN MBAITOLI	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 15 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN NGOR/OKPALA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	590,000,000.00	590,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN OWERRI MUNICIPAL	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN OWERRI NORTH	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	3,000,000,000.00	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN OWERRI WEST	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN EHIME MBANO	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	6,619,420,755.50	-

RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN IHITTE UBOMA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ISIALA MBANO	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN OBOWO	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN OKIGWE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ONUIMO	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN IDEATO NORTH	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN IDEATO SOUTH	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ISU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 15 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN NJABA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	590,000,000.00	590,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN NWANGELE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN NKWERRE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN OGLUTA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN OHAJI/EGBEMA	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ORLU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ORSU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ORU	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(UPPER SECONDARY) IN ORU WEST	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUNICI	550,000,000.00	550,000,000.00	-	-
PURCHASE OF 20 LABORATORY EQUIPMENTS FOR THE IMPLEMENTATION OF NATIONAL NUTRITION PROGRAMS IN SCHOOLS ACROSS THE STATE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70912 - PRIMARY EDUCATION	41642800 - State Wide	400,000,000.00	400,000,000.00	500,000,000.00	-
PURCHASE OF LAPTOPS FOR THE INTERNALISATION OF COMPUTER EDUCATION IN THE SCHOOL SYSTEM ACROSS THE STATE	051700100100 - Ministry Of Education, Primary and	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70961 - SUBSIDIARY SERVICES TO EDUCATION	41612500 - OWERRI MUNICI	120,000,000.00	120,000,000.00	-	-
CONSTRUCTION OF CBT CENTERS IN SELECTED SECONDARY SCHOOLS	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide			10,000,000.00	-
CONSTRUCTION OF CBT CENTERS IN SELECTED PRIMARY SCHOOLS	051700100100 - Ministry Of Education, Primary and	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide			10,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ABOH MBAISE	051700200100 - Imo State Universal Basic Educatio	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610100 - ABOH MBAISE			660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN AHIAZU MBAISE	051700200100 - Imo State Universal Basic Educatio	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610200 - AHIAZU MBAISE			660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN EZINIHITE MBAISE	051700200100 - Imo State Universal Basic Educatio	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610400 - EZINIHITE MBA			660,000,000.00	-
CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IKEDURU	051700200100 - Imo State Universal Basic Educatio	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610800 - IKEDURU			860,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN MBAITOLI	051700200100 - Imo State Universal Basic Educatio	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI			660,000,000.00	-
RENOVATION OF THE FOUR TECHNICAL COLLEGES LOCATED IN AHIAZU MBAISE, OWERRI, OSU EHIME-MBANO AND OKPORO ORLU	051700300100 - Secondary Education Mgt Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide			1,000,000,000.00	-
ESTABLISHMENT OF 3NO NEW TECHNICAL SCHOOLS INEACH OF THE ZONES: OWERRI ZONE(NGOR-OKPALA), ORLU ZONE(ORU-EAST), OKIGWE ZONE(OKIGWE)	051700300100 - Secondary Education Mgt Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide			1,200,000,000.00	-
PURCHASE OF 100 NOS LAPTOPS, 100 NOS PROJECTORS AND PROJECTOR SCREENS FOR INFORMATION, EDUCATION AND COMMUNICATION IN SECONDARY SCHOOLS	051700300100 - Secondary Education Mgt Board	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide			1,000,000,000.00	-
PURCHASE OF 2 NO. VENTILATORS (COVID-19) FOR IMSUTH, ORLU	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00	-	-

REHABILITATION OF IMO STATE UNIVERSITY TEACHING HOSPITAL (ORLU)	052100100100 - Ministry Of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	1,000,000,000.00	1,000,000,000.00				
ESTABLISHMENT OF OPERATION ROLL BACK MALARIA INITIATIVE IN IMO STATE	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	643,310,000.00	643,310,000.00				
PURCHASE OF 150 NOS DESKTOP COMPUTERS AND CONSULTANCY (DIGITISATION OF GENERAL AND TERTIARY HOSPITALS IN IMO STATE)	052100100100 - Ministry Of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	800,000,000.00	800,000,000.00	32,230,233,472.41			
PROCUREMENT OF RELEVANT HEALTH MATERIRALS FOR THE MANAGEMENT OF SEVERE ACUTE MALNUTRITION CENTRE OWERRI IMO STATE	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00				
PROCUREMENT OF RELEVANT HEALTH MATERIRALS FOR HEALTH REHABILITATION SERVICES (FREE MEDICAL SERVICES)	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	90,000,000.00	90,000,000.00				
PURCHASE AND INSTALLATION OF REFRIGERATORS AND RELATED EQUIPMENT FOR PHARMACY DEPARTMENT IN 9NO GENERAL HOSPITALS IN THE STATE	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	300,000,000.00	300,000,000.00				
ESTABLISHMENT OF INITIATIVE ON MICRO-NUTRIENT DEFICIENCY CONTROL IN IMO STATE	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	45,000,000.00	45,000,000.00				
ESTABLISHMENT AND EQUIPMENT OF 3NO ZONAL SPECIALIST HOSPITALS IN IMO STATE	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	900,000,000.00	900,000,000.00				
PURCHASE OF 5 NO. MICROSCOPE, 5 NO. CENTRIFUGES, 6 NO. INCUBATORS, 4 NO. HEMATOLOGY ANALYZERS (MEDICAL LABORATORY EQUIPMENT)	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00				
ESTABLISHMENT OF FAMILY PLANNING PROGRAMME/SAFE MOTHERHOOD (STATE WIDE)	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	149,150,000.00	149,150,000.00				
CONSTRUCTION AND UPGRADING OF SCHOOLS OF MIDWIFERY (AWO OMAMA) ORUWEST LGA	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	150,000,000.00	150,000,000.00				
REHABILITATION OF IMO STATE SPECIALIST HOSPITAL, OWERRI	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	1,500,000,000.00	1,500,000,000.00				
REHABILITATION OF IMO STATE UNIVERSITY TEACHING HOSPITAL, ORLU	052100100100 - Ministry Of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	2,000,000,000.00	2,000,000,000.00				
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR INFECTIOUS DISEASE SURVEILLANCE, CONTROL AND TREATMENT	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00	160,000,000.00			
PROCUREMENT OF RELEVANT HEALTH MATERIRALS FOR THE PROMOTION OF MATERNAL, ADOLESCENT AND GENRIATRIC NUTRITION NEEDS IN 15NO LGAs	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	45,000,000.00	45,000,000.00	70,911,529,781.00			
CONSTRUCTION AND EQUIPING OF IMO STATE ESSENTIAL DRUGS SERVICE WAREHOUSE IN OWERRI	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	150,000,000.00	150,000,000.00	200,000,000.00			
CONSTRUCTION AND RELOCATION OF SCHOOL OF NURSING OWERRI	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI			9,875,000,000.00			
ESTABLISHMENT OF LEPROSY REFERRAL CENTRE (OKIGWE)	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00	300,000,000.00			
CONSTRUCTION OF 3NO INCINERATORS FOR PHARMACEUTICAL/MEDICAL SOLID WASTE AT GENERAL HOSPITALS; (OWERRI, OKIGWE AND ABOH MBAISE)	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	150,000,000.00	150,000,000.00	1,890,000,000.00			
CONSTRUCTION AND ESTABLISHMENT OF EYE CLINIC IN GENERAL HOSPITAL, NEW OWERRI	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	150,000,000.00	150,000,000.00	5,254,624,591.16			
PROCUREMENT OF HIV/AIDS CONTROL/ MANAGEMENT ITEMS IN 10NO GENERAL HOSPITALS	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	30,000,000.00	30,000,000.00	51,366,000.00	500,000,000.00		
PROVIDE OPERATIONAL FUND FOR IMO STATE COVID-19 EMERGENCY OPERATION CENTRE (EOC)	052100100100 - Ministry Of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI			4,384,524,594.54			
SUPPORT TO TUBERCULOSIS CONTROL PROGRAMME IN IMO STATE	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI			2,050,000,000.00			
PROCUREMENT OF VECTOR CONTROL EQUIPMENT IN 9NO GENERAL HOSPITAL	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	6,244,243,391.09			
ESTABLISHMENT OF CIVIL SERVICE STAFF CLINIC NEW OWERRI	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	15,000,000.00	15,000,000.00	91,498,670.15			
MOBILE CLINICS PROJECT	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00				
REHABILITATION OF DILAPIDATED HOSPITAL STRUCTURES IN 10 GENERAL HOPITALS (OKIGWE, ABOH MBAISE, AWO-OMAMMA, NGOR OKPALA, IHITTE-UBOMA, MBIERI, NJABA)	052100100100 - Ministry Of Health	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	2,400,000,000.00	2,400,000,000.00	1,800,000,000.00			
Construction and equipping of 3 zonal diagnostic and specialized care centres in the state @ OKIGWE, ORLU AND OWERRI	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	2,400,000,000.00	2,400,000,000.00	1,815,800,000.00			
PROCUREMENT AND SUPPLY OF NARCOTIC DRUGS 6NO GENERAL HOSPITALS	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	16,531,000.00	16,531,000.00	1,102,826,845.78			
ESTABLISHMENT 4NO EMERGENCY OBSTETRIC CARE IN OWERRI.	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00	166,000,000.00			

ESTABLISHMENT OF LEPROSY AND BURULLI ALCER CONTROL PROGRAMME IN OKIGWE, ORLU AND OWERRI	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI			4,050,000,000.00	-
THE REHABILITATION OF SCHOOL OF POST BASIC MIDWIFERY AWO OMAMMA ORU WEST LGA	052100100100 - Ministry Of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI			300,000,000.00	-
Purchase of 30 seaters bus for supportive supervision, advocacy visits and other activities IN 4NO LGAs	052100100100 - Ministry Of Health	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	40,000,000.00	40,000,000.00	203,528,589.00	-
Infectious Disease surveillance, control and treatment IN 4NO LGAS OF ORLU, NJABA,OKIGWE AND OWERRI	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00	6,119,677,019.06	-
CONTROL OF NON-COMMUNICABLE DISEASES IN OWERRI SPECIALIST HOSPITAL	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	1,000,000.00	1,000,000.00		-
CONSTRUCTION OF CONNECTING ROADS TO SCHOOL OF MIDWIFERY ABOH MBAISE AND AWO OMAMMA ORU EAST LGAs	052100100100 - Ministry Of Health	23020114 - CONSTRUCTION / PROVISION OF ROADS	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	500,000,000.00	500,000,000.00	1,966,000,000.00	-
PROCUREMENT OF ESSENTIAL DRUG SERVICES FOR 2NO GENERAL HOSPITAL	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00	400,000,000.00	-
Production and Distribution of Information, Education and Communication [IEC] Materials for 80 Secondary Health facilities and 3 Tertiary Facilities IN THE STATE	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	56,438,000.00	56,438,000.00		-
Design and Production of Medical Instruments	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00	203,528,589.00	-
PROCUREMENT OFINO MODERN MEDICAL LABORATORY EQUIPMENTS FOR COVID 19 TESTING	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	4,025,808,000.00	-
CONDUCT OF BABY FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILD FEEDING PROGRAMME IN THE SPECIALIST HOSPITAL	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00	5,631,480,151.18	-
Establishment of Psychiatric Hospital inclusive of a School of Psychiatric Nursing AT OKIGWE LGA	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	700,000,000.00	700,000,000.00	831,500,000.00	-
Purchase of 30 seaters bus for supportive supervision, advocacy visits and other activities FOR 3NO GEN. HOSPITALS at OWERRI, ORLU AND OKIKWE LGAs	052100100100 - Ministry Of Health	23010108 - PURCHASE OF BUSES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	40,000,000.00	40,000,000.00	12,908,795,874.50	-
CONDUCT OF REPRODUCTIVE HEALTH PROGRAMME IN 3NO GEN. HOSPITAL IN OWERRI, OKIGWE AND ORLU LGAs	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	101,560,000.00	101,560,000.00	2,438,026,960.00	-
Reconstruction of 9 General Hospital buildings in Imo State	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	2,900,000,000.00	2,900,000,000.00		-
CONDUCT OF ILMIS Report collection' review, validation and data entry in 4no gen. hospitals in Imo state	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	42,000,000.00	42,000,000.00	18,550,000.00	-
CONDUCT OF Integrated Last Mile Distribution of health commodities to 9no health facility and TBAs in the state(njaba, ngor-okpala, inhte-uboma, ohaji-egbema, okigwe,orlu, owerrri, oru-east and isu	052100100100 - Ministry Of Health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	4,245,000.00	4,245,000.00		-
PURCHASE OF LMCU office equipment in owerrri speacalst hospitals	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00		-
CONSTRUCTION OF HEALTH STAFF QUARTERS IN 10 GENERAL HOSPITALS	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	750,000,000.00	750,000,000.00		-
RECONSTRUCTION OF BUILDINGS IN 10 GENERAL HOSPITALS (UMUOKANNE, AMIRI, URUALLA, NKWERRE, AHIAZU, ISUNJABA, AMAIFEKE, IFE, OGWA AND OWERRI	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	500,000,000.00	500,000,000.00	132,400,000.00	-
PROCUREMENT OF AMBULANCES FOR IMO STATE HEALTH EMERGENCY AMBULANCE SERVICES (6 NO.)	052100100100 - Ministry Of Health	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUNICI	980,000,000.00	980,000,000.00		-
INSTALLATION OF INCINERATORS IN 120 HEALTH FACILITIES	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			3,190,000,000.00	
RENOVATION OF OLD HMB BLOCK FOR INSHIA OFFICES	052100100100 - Ministry Of Health	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			5,842,901,037.48	
CONSTRUCTION AND UPGRADING OF 25 HEALTH FACILITIES	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			56,500,000.00	1,145,342,200.00
PROCUREMENT OF MATERIALS FOR MICRO-NUTRIENT DEFICIENCY CONTROL/AWARENESS	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			159,000,000.00	
CONSTRUCTION AND UPGRADING OF SCHOOL OF MIDWIFERY (ABOH MBAISE)	052100100100 - Ministry Of Health	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			1,550,765,000.00	
CONTRUCTION OF 10 NEW HEALTH FACILITIES ACROSS THE STATE	052100100100 - Ministry Of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			1,384,000,000.00	
ACQUISITION OF 500 WEIGHING SCALES, 1000 BODY GLUCOS MONITORS FOR THE IMPLEMENTATION OF IMO STATE NATIONAL NUTRITION PROGRAMME	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide		9,892,000.00	300,000,000.00	
ACQUISITION OF 1000 THERMOMETER, 1000 WEIGHT WEIGHING SCALES FOR THE IMPLEMENTATION OF FAMILY PLANNING PROGRAMME/SAFE MOTHERHOOD (STATE WIDE)	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			850,000,000.00	
ACQUISITION OF 1500 MEDICAL AND SCREENING MACHINES FOR THE IMPLEMENTATION OF FEMALE GENITAL MUTILATION PROHIBITION AWARENESS PROGRAMME	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			140,205,400.00	

ACQUISITION OF RAPID DIAGNOSIS TEST READERS FOR THE IMPLEMENTATION OF OPERATION ROLL BACK MALARIA PROGRAMME	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide				3,643,360,000.00	
ACQUISITION OF INFANT RADIANT WARMERS, WEIGHING SCALES, STERILIZATION MACHINESFOR THE IMPLEMENTATION OF REPRODUCTIVE HEALTH CARE AND SAFE MOTHERHOOD INITIATIVE	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			20,951,753.13	1,234,200,000.00	
CONSTRUCTION AND EQUIPPING OF RADIOLOGY COMPLEX AT IMO SPECIALIST HOSPITAL	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide				23,026,917,651.52	
PURCHASE OF 2NO BRAND NEW TOYOTA HIACE BUSES	052100100100 - Ministry Of Health	23010108 - PURCHASE OF BUSES	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			22,500,000.00	790,000,000.00	
PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE IMPLEMENTATION OF CHILD NUTRITION PROGRAMME	052100100100 - Ministry Of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide				600,000,000.00	
RENOVATION OF 147 HEALTH FACILITIES	052100100100 - Ministry Of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide			23,270,000.00	950,156,000.00	
REHABILITATION OF DILAPIDATED HOSPITAL STRUCTURES IN 10 GENERAL HOPITALS (OKIGWE, ABOH MBAISE, AWO-OMAMMA, NGOR OKPALA, IHITTE-UBOMA, MBIERI, NJABA	052100200100 - Health Mgt Board	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				250,000,000.00	
PURCHASE OF 2 NO. VENTILATORS (COVID-19) FOR IMSUTH, ORLU	052100300100 - Imo State University Teaching Hosp	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				250,000,000.00	
REHABILITATION OF IMO STATE SPECIALIST HOSPITAL, OWERRI	052100300100 - Imo State University Teaching Hosp	23030105 - REHABILITATION / REPAIRS - HOSPITAL/	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				950,000,000.00	
PURCHASE OF MICROSCOPES, X-RAY MACHINES, CT-SCAN MACHINES, ETC. FOR EQUIPPING OF MEDICAL LABORATORY IN OWERRI	052100400100 - Imo State Specialist Hospital, Umug	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				500,000,000.00	
ESTABLISHMENT OF EMERGENCY OBSTETRIC CARE IN NEW OWERRI	052100400100 - Imo State Specialist Hospital, Umug	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				1,000,000,000.00	
ESTABLISHMENT AND EQUIPMENT OF 3NO ZONAL SPECIALIST HOSPITALS IN IMO STATE	052100400100 - Imo State Specialist Hospital, Umug	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				600,000,000.00	
CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS (IMCI) PROGRAMME IN THE SPECIALIST HOSPITAL	052100500100 - Imo State Primary Health Dev. Age	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				1,140,000,000.00	
CONDUCT OF BABY FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILD FEEDING PROGRAMME IN THE SPECIALIST HOSPITAL	052100500100 - Imo State Primary Health Dev. Age	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				325,000,000.00	
PROCUREMENT OF BASIC HEALTH EQUIPMENT(150 THERMOMETER,150 STETHOSCOPE, 150 GLUCOSMETER) IN 147 HEALTH FACILITIES	052100500100 - Imo State Primary Health Dev. Age	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				685,000,000.00	
PROCUREMENT OF 27 NOS AMBULANCES FOR IMO STATE HEALTH EMERGENCY AMBULANCE SERVICES (6 NO.)	052100600100 - Imo State Health Insurance Agency	23010106 - PURCHASE OF VANS	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				1,650,000,000.00	
ELAOCHA OKWE EROSION CONTROL ONUNJO LGA	053500100100 - Ministry Of Environment and Sanita	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
UMUESHIEVELLE OWALA AVUVU EROSION SITE IKEDURU LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	1,700,000,000.00	1,700,000,000.00		-	
SCHOOL OF NURSING AMAIGBO EROSION CONTROL NWANGELE LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	850,000,000.00	850,000,000.00		-	
LUWE NNERI EROSION CONTROL ISIALA MBANO LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	1,000,000,000.00	1,000,000,000.00		-	
OKPALA AMAKOHIA EROSION CONTROL IKEDURU LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	2,100,000,000.00	2,100,000,000.00	370,000,000.00	-	
WATERSHED MANAGEMENT AIMED AT ESTABLISHMENT OF FOREST VEGETATION AND TO MEET GLOBAL ENVIRONMENTAL FACILITY (GEF) REQUIREMENT, STATEWIDE	053500100100 - Ministry Of Environment and Sanita	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
NO. 4 BUSTOP OLD ROAD NEKEDE EROSION CONTROL IN OWERRI WEST	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	650,000,000.00	650,000,000.00		-	
OKWELLE EROSION CONTROL AND ROAD REHABILITATION IN ONUNJO	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	250,000,000.00	250,000,000.00		-	
RECLAMATION OF FOREST RESERVES FROM DONORS (OHUBA FOREST RESERVE IN OHAIJ/EGBEMA LGA)	053500100100 - Ministry Of Environment and Sanita	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00		-	
DESIGN AND CONSTRUCTION OF STONE-PITCHING AT 20 EROSION SITES IN IMO STATE	053500100100 - Ministry Of Environment and Sanita	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70541 - PROTECTION OF BIODIVERSITY AND LAN	41642800 - State Wide	200,000,000.00	200,000,000.00		250,000,000.00	
ESTABLISHMENT OF INDIGENOUS FRUIT TREE CULTIVATION CENTRES IN OWERRI	053500100100 - Ministry Of Environment and Sanita	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	400,000,000.00	400,000,000.00		-	
UGIR IKE EROSION CONTROL IKEDURU LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	3,400,000,000.00	3,400,000,000.00		-	
DEVELOPMENT OF 3NO SANITARY LANDFILL SITES IN IMO STATE	053500100100 - Ministry Of Environment and Sanita	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70541 - PROTECTION OF BIODIVERSITY AND LAN	41642800 - State Wide	150,000,000.00	150,000,000.00		260,000,000.00	
UGBELE EROSION CONTROL IN IDEATO SOUTH LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	2,500,000,000.00	2,500,000,000.00		-	

REHABILITATION OF IMO ENVIRONMENTAL LABORATORY OWERRI	053500100100 - Ministry Of Environment and Sanita	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	200,000,000.00	200,000,000.00		250,000,000.00
UMUDURUEGBAGURU FOREST RESERVE IN ONUIMO LGA	053500100100 - Ministry Of Environment and Sanita	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	-	-
LEWECHI FOREST RESERVE IN OKIGWE	053500100100 - Ministry Of Environment and Sanita	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00	-	-
ESTABLISHMENT OF ORGANIC FERTILIZER PLANT (WASTE TO WEALTH)	053500100100 - Ministry Of Environment and Sanita	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70511 - WASTE MANAGEMENT	41642800 - State Wide				940,000,000.00
ESTABLISHMENT OF URBAN FORESTRY MANAGEMENT UNIT IN OWERRI	053500100100 - Ministry Of Environment and Sanita	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	120,000,000.00	120,000,000.00	-	-
DEVELOPMENT OF EROSION & WATERSHED MANAGEMENT SYSTEM (POLICY AND STRATEGIC PLAN DEVELOPMENT) OWERRI	053500100100 - Ministry Of Environment and Sanita	23050101 - RESEARCH AND DEVELOPMENT	70511 - WASTE MANAGEMENT	41642800 - State Wide	20,000,000.00	20,000,000.00		500,000,000.00
UGIRINWA EROSION CONTROL ISIALA MBANDU LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	1,200,000,000.00	1,200,000,000.00	-	-
OCHII OGWA EROSION CONTROL MBAITOLI LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	500,000,000.00	500,000,000.00	-	-
EZEALOR FOREST RESERVE IN OKIGWE LGA	053500100100 - Ministry Of Environment and Sanita	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	70,000,000.00	70,000,000.00	-	-
OBIGBO OBOKOFIA FOREST RESERVE OHAIJ EGBEMA LGA	053500100100 - Ministry Of Environment and Sanita	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	70,000,000.00	70,000,000.00	-	-
ANJURU FOREST RESERVE IN OGUTA LGA	053500100100 - Ministry Of Environment and Sanita	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	30,000,000.00	30,000,000.00	-	-
OBANA EROSION CONTROL ORU WEST LGA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	1,500,000,000.00	1,500,000,000.00	-	-
LANDSCAPING OF THE ENTIRE IMO STATE HOUSE OF ASSEMBLY COMPLEX PREMISES NEW OWERRI	053500100100 - Ministry Of Environment and Sanita	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	250,000,000.00	250,000,000.00	-	-
UNJELE EROSION CONTROL NIABA	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	250,000,000.00	250,000,000.00	-	-
UMURURIOJU EROSION CONTROL/ROAD CONTROL PROJECT ONUIMO	053500100100 - Ministry Of Environment and Sanita	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	250,000,000.00	250,000,000.00	-	-
RECLAMATION OF FOREST RESERVES FROM DONORS (EKUGBA FOREST RESERVE IN OHAIJ/EGBEMA LGA)	053500100100 - Ministry Of Environment and Sanita	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	400,000,000.00	400,000,000.00	-	-
ESTABLISHMENT OF NWORIE WATERSHED AREA OWERRI	053500100100 - Ministry Of Environment and Sanita	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00	-	-
ESTABLISHMENT OF SECTION OF OTAMIRI WATER SHED AREA OWERRI	053500100100 - Ministry Of Environment and Sanita	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	300,000,000.00	300,000,000.00	-	-
ESTABLISHMENT OF 1 HECTER CONSERVATION PLOT IN EACH OF THE 27 LGA IN IMO STATE	053500100100 - Ministry Of Environment and Sanita	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	270,000,000.00	270,000,000.00	-	-
ESTABLISHMENT OF Policy, Roadmap/Action Plan and Legal Instrument (Law and Regulations) development for climate change governance IN IMO STATE	053500100100 - Ministry Of Environment and Sanita	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	200,000,000.00	200,000,000.00	-	-
CONDUCT OF Education/Sensitization/Awareness creation on climate change IN IMO STATE	053500100100 - Ministry Of Environment and Sanita	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	150,000,000.00	150,000,000.00	-	-
Setting up Governance Structure for Climate Change at the State, LGA and community Levels.	053500100100 - Ministry Of Environment and Sanita	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	350,000,000.00	350,000,000.00	2,500,000,000.00	-
Desilting and repairs of major surface and underground sewers and drainages within Owerrri Municipality.	053500100100 - Ministry Of Environment and Sanita	23020116 - CONSTRUCTION / PROVISION OF WATER	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	750,000,000.00	750,000,000.00	-	-
Greenery Management within the OCDA (Jan., 2025 - Aug., 2025).	053500100100 - Ministry Of Environment and Sanita	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	240,000,000.00	240,000,000.00	-	-
Greenery Management within the OCDA (Sept., 2025 - Dec., 2025).	053500100100 - Ministry Of Environment and Sanita	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	140,000,000.00	140,000,000.00	-	-
BUILDING OF 30 PUBLIC TOILETS IN THE THREE ZONES	053500100100 - Ministry Of Environment and Sanita	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41612500 - OWERRI MUNICI	90,000,000.00	90,000,000.00	-	-
CONSTRUCTION OF REINFORCED CONCRETE WALLS FOR REMEDIATION OF 20 FLOOD AND SOIL EROSION SITES IN IMO STATE	053500100100 - Ministry Of Environment and Sanita	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70541 - PROTECTION OF BIODIVERSITY AND LAN	41642800 - State Wide				7,000,000,000.00
REHABILITATION OF EXISTING SURFACE SEWAGE/DRAINAGE/DESILTING AND UNDERGROUND SEWAGE IN OWERRI MUNICIPAL	053500100100 - Ministry Of Environment and Sanita	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	70521 - WASTE WATER MANAGEMENT	41642800 - State Wide				800,000,000.00
RENOVATION OF OFFICE COMPLEX/DAN ANYIAM STADIUM OWERRI	053900100100 - Ministry of Sports	23020119 - CONSTRUCTION / PROVISION OF RECREA	70811 - RECREATIONAL AND SPORTING SERVICES	41642800 - State Wide	450,000,000.00	450,000,000.00	124,546,540.00	550,000,000.00
INSTALLATION OF 5NO BOREHOLES AT DAN ANYIAM STADIUM OWERRI	053900100100 - Ministry of Sports	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00	-	-
RENOVATION OF OKIGWE STADIUM IN OKIGWE LGA	053900100100 - Ministry of Sports	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	-	-
RENOVATION OF SWIMMING POOL AT DAN ANYIAM STADIUM OWERRI	053900100100 - Ministry of Sports	23020119 - CONSTRUCTION / PROVISION OF RECREA	70811 - RECREATIONAL AND SPORTING SERVICES	41642800 - State Wide	200,000,000.00	200,000,000.00		300,000,000.00
RENOVATION OF ORLU STADIUM	053900100100 - Ministry of Sports	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	130,000,000.00	-
REPAIRS OF EXISTING BOREHOLES AT DAN ANYIAM STADIUM	053900100100 - Ministry of Sports	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41612500 - OWERRI MUNICI				40,000,000.00
BUILDING OF 1 NO. MODERN HOSTEL COMPLEX	053900200100 - Imo State Sports Commission	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	70811 - RECREATIONAL AND SPORTING SERVICES	41642800 - State Wide				200,000,000.00
COMPLETION/UPGRADING OF DAN ANYIAM STADIUM	053900200100 - Imo State Sports Commission	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	70811 - RECREATIONAL AND SPORTING SERVICES	41642800 - State Wide				220,000,000.00
RENOVATION/FURNISHING OF 3NO. BUILDINGS IN TRADITIONAL RULERS COMPLEX AT MBIERI	055100100100 - Ministry of Local Govt, Community	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70161 - GENERAL PUBLIC SERVICES N.E.C.	41611100 - MBAITOLI	20,000,000.00	20,000,000.00		50,000,000.00
DEVELOPMENT OF IMO STATE COMMUNITY CHARTER OF PLANS RURAL FEEDER, ROAD REHABILITATION AND EXPANSION IN 5NO COMMUNITIES	055100100100 - Ministry of Local Govt, Community	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SE	41642800 - State Wide				40,000,000.00
PROCUREMENT OF 305 SOLAR ENERGY PANEL AND BATTERIES FOR COUNCILLORS WARDS CONSTITUENCY PROJECT	055100100200 - Ministry of Rural Development & Ec	23020119 - CONSTRUCTION / PROVISION OF RECREA	70473 - TOURISM	41612500 - OWERRI MUNICI	500,000,000.00	500,000,000.00	5,320,000.00	-
	055100100200 - Ministry of Rural Development & Ec	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41642800 - State Wide			2,497,118,333.32	3,000,000,000.00

SKM EACH FOR THE IMO STATE 27 L.G.A. SPECIAL RURAL ROADS CONSTRUCTION PROJECT	055100100200 - Ministry of Rural Development & Ec	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41642800 - State Wide				200,000,000.00	12,106,805,000.00	
PROCUREMENT OF SMES EQUIPMENTS (1000 SEWING MACHINES, 1000 AIR PUMPING MACHINES) FOR IMO GESP (I-SIP)	055400100100 - Ministry of Humanitarian Affairs	23010124 - PURCHASE OF TEACHING / LEARNING AID	70411 - GENERAL ECONOMIC AND COMMERCIAL	41642800 - State Wide					300,000,000.00	
CONSTRUCTION OF CANTEEN IN ORLU ZONE FOR IMO HOME GROWN SCHOOL FEEDING PROGRAM (IHGSFP) (I-SIP)	055400100100 - Ministry of Humanitarian Affairs	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41642800 - State Wide					1,000,000,000.00	
CONSTRUCTION OF ELDERLY CARE CENTER DEVELOPMENT PROJECT	055400100100 - Ministry of Humanitarian Affairs	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	71021 - OLD AGE	41642800 - State Wide					500,000,000.00	
PROCUREMENT OF RELEVANT MATERIALS FOR THE IMPLEMENTATION OF OPERATION ROLL BACK MALARIA PROGRAM ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF BABY-FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILD FEEDING PROGRAM ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	20,000,000.00	20,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF FEMALE GENITILE MUTILATION PROHIBITION AWARENESS PROGRAM ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	15,000,000.00	15,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE CONDUCT OF IMO STATE NATIONAL NUTRITION PROGRAMME IN IMO STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	400,000,000.00	400,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF HUMAN RESOURCES FOR HEALTH PROGRAM ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	7,000,000.00	7,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF TUBERCULOSIS CONTROL PROGRAMME ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF LEPROSY AND BURULLI ALCER CONTROL PROGRAM ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	5,000,000.00	5,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT HIV/AIDS CONTROL PROGRAM ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	220,000,000.00	220,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF FAMILY PLANNING PROGRAMME ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	15,000,000.00	15,000,000.00				-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS PROGRAMME ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	115,000,000.00	115,000,000.00				-
PROCUREMENT OF COMPUTERS AND INTERNET FACILITIES FOR THE INTEGRATION OF ELECTONIC MEDICAL RECORD SYSTEM INTO ALL GENERAL HOSPITALS ACROSS THE STATE AND IMSHIA	057400100100 - Ministry Of Primary Health, Social S	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	115,000,000.00	115,000,000.00				-
PURCHASE OF 1 NO HILUX PICKUP VAN FOR IMO STATE MINISTRY OF PRIMARY HEALTH	057400100100 - Ministry Of Primary Health, Social S	23010105 - PURCHASE OF MOTOR VEHICLES	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	80,000,000.00	80,000,000.00				-
PURCHASE OF 2NO BRAND NEW 18-SEATER TOYOTA HIACE BUSES FOR SENSITIZATION, MONITORING AND EVALUATION ACROSS 27 LGA	057400100100 - Ministry Of Primary Health, Social S	23010105 - PURCHASE OF MOTOR VEHICLES	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	50,000,000.00	50,000,000.00	750,000,000.00			-
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE PROMOTION OF MATERNAL, ADOLESCENT AND GERIATIC NUTRITIONAL NEEDS ACROSS THE STATE	057400100100 - Ministry Of Primary Health, Social S	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	10,000,000.00	10,000,000.00				-
PROCUREMENT OF LAPTOPS, PRINTERS AND SCANNERS FOR IMO CARE HEALTH INSURANCE AGENCY (PENSIONERS AND AGED PROGRAMME)	057400100100 - Ministry Of Primary Health, Social S	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	352,000,000.00	352,000,000.00				-
RENOVATION OF PRIMARY HEALTH CENTRES ACROSS THE 27 LGA IN THE STATE	057400100100 - Ministry Of Primary Health, Social S	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	9,000,000,000.00	9,000,000,000.00				-
ESTABLISHMENT OF EMERGENCY OBSTETRIC CARE IN NEW OWERRI	057400100100 - Ministry Of Primary Health, Social S	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICI	510,000,000.00	510,000,000.00				-
CONSTRUCTION OF ULTRA MODERN LECTURE THEATRE IN IMO STATE POLYTECHNICS	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610100 - ABOH MBAISE	720,000,000.00	720,000,000.00	100,000,000.00			-
	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610200 - AHAZU MBAISE	720,000,000.00	720,000,000.00				-
	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610400 - EZINIHITTE MBA	720,000,000.00	720,000,000.00				-
	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41610800 - IKEDURU	920,000,000.00	920,000,000.00				-
	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	720,000,000.00	720,000,000.00				-
SETTING UP OF CENTRE FOR TECHNICAL RESEARCH AND INCUBATION (CTR) IN NEW OWERRI	057700100100 - Ministry of Tertiary and Technical E	23010102 - PURCHASE OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41612500 - OWERRI MUNICI	120,000,000.00	120,000,000.00				-
PURCHASE OF 1 NO.TOYOTA COROLLA (2024 MODEL) AS OFFICIAL VEHICLE FOR THE MINISTRY	057700100100 - Ministry of Tertiary and Technical E	23010105 - PURCHASE OF MOTOR VEHICLES	70961 - SUBSIDIARY SERVICES TO EDUCATION	41612500 - OWERRI MUNICI	100,000,000.00	100,000,000.00				-
CONSTRUCTION OF IMO STATE POLYTECHNIC TO AWO-MMAMMA FOR IMMEDIATE RELOCATION	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide					15,000,000,000.00	
RENOVATION OF THE 2 VOCATIONAL SCHOOLS AT IMO STATE:WOMEN DEVELOPMENT CENTER UMEZURUIKE BY NEPA AND WOMEN LITERACY CENTER NEAR GTC COLLEGE	057700100100 - Ministry of Tertiary and Technical E	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide					1,000,000,000.00	
RENOVATION OF IMO STATE LIBRARY BOARD, OWERRI FOR IMMEDIATE RELOCATION	057700100100 - Ministry of Tertiary and Technical E	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide			28,750,000.00		1,380,000,000.00	
CONSTRUCTION OF CENTRE FOR TECHNICAL RESEARCH AND INCUBATION (CTR)	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide					128,000,000.00	
ESTABLISHMENT OF THE NEW UNIVERSITY OF INNOVATION, SCIENCE AND TECHNOLOGY OUMA ORU-EAST	057700100100 - Ministry of Tertiary and Technical E	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide					15,200,000,000.00	
ESTABLISHMENT OF HOSTELS/QUARTERS IN IMSU OWERRI, UAES UMJAGWO AND KINGSLEY OZUMBA MBAIWE UNIVERSITY OGBOKO	057700200100 - Imo State University, Owerri	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide					1,000,000,000.00	
PURCHASE OF200 NOS OFFICE TABLES AND SEATS	057700300100 - Imo State Polytechnic, Ouma	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide					800,000,000.00	
CONSTRUCTION OF ADMIN BLOCK FOR TAKE-OFF OF UNIVERSITY OF INNOVATION, SCIENCE & TECHNOLOGY, ORU EAST	057700600100 - University of Innovation, Science an	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide					2,000,000,000.00	

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Expenditure</i>	<i>22,950,000,000.00</i>	<i>22,950,000,000.00</i>	<i>15,219,359,255.72</i>	<i>22,975,155,521.00</i>	<i>-</i>
050000000000	Social Services Sector	22,950,000,000.00	22,950,000,000.00	15,219,359,255.72	22,975,155,521.00	-
051700000000	Ministry Of Education, Primary, and Secondary	19,150,000,000.00	19,150,000,000.00	15,119,359,255.72	22,975,155,521.00	-
051700100100	Ministry Of Education, Primary and Secondary	19,150,000,000.00	19,150,000,000.00	15,119,359,255.72	16,395,155,521.00	-
051700200100	Imo State Universal Basic Education Board	-	-	-	6,580,000,000.00	-
057700000000	Ministry of Tertiary and Technical Education	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-
057700100100	Ministry of Tertiary and Technical Education	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-

Imo State Government 2026 Draft Budget (Post MDA Bi-Lateral) - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	22,950,000,000.00	22,950,000,000.00	15,219,359,255.72	22,975,155,521.00	-
2	EXPENDITURES	22,950,000,000.00	22,950,000,000.00	15,219,359,255.72	22,975,155,521.00	-
21	PERSONNEL COST	-	-	-	3,000,000,000.00	-
2101	SALARY	-	-	-	2,000,000,000.00	-
210101	SALARIES AND WAGES	-	-	-	2,000,000,000.00	-
21010101	BASIC SALARY	-	-	-	2,000,000,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	1,000,000,000.00	-
210201	ALLOWANCES	-	-	-	1,000,000,000.00	-
21020103	Capacity Building Allowance	-	-	-	1,000,000,000.00	-
22	OTHER RECURRENT COSTS	-	-	-	80,000,000.00	-
2202	OVERHEAD COST	-	-	-	80,000,000.00	-
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	45,000,000.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	15,000,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	30,000,000.00	-
220202	UTILITIES - GENERAL	-	-	-	25,000,000.00	-
22020201	ELECTRICITY CHARGES	-	-	-	25,000,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	10,000,000.00	-
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	-	-	10,000,000.00	-
23	CAPITAL EXPENDITURE	22,950,000,000.00	22,950,000,000.00	15,219,359,255.72	19,895,155,521.00	-
2301	FIXED ASSETS PURCHASED	-	-	-	1,000,000,000.00	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	1,000,000,000.00	-
23010113	PURCHASE OF COMPUTERS	-	-	-	1,000,000,000.00	-
2302	CONSTRUCTION / PROVISION	20,500,000,000.00	20,500,000,000.00	12,144,573,604.20	18,395,155,521.00	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSET	20,500,000,000.00	20,500,000,000.00	12,144,573,604.20	18,395,155,521.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,500,000,000.00	20,500,000,000.00	12,144,573,604.20	18,395,155,521.00	-
2303	REHABILITATION / REPAIRS	2,450,000,000.00	2,450,000,000.00	3,074,785,651.52	500,000,000.00	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS	2,450,000,000.00	2,450,000,000.00	3,074,785,651.52	500,000,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,450,000,000.00	2,450,000,000.00	3,074,785,651.52	500,000,000.00	-

Imo State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,000,000,000.00	80,000,000.00	-	3,080,000,000.00	19,895,155,521.00	22,975,155,521.00
050000000000	Social Services Sector	3,000,000,000.00	80,000,000.00	-	3,080,000,000.00	19,895,155,521.00	22,975,155,521.00
051700000000	Ministry Of Education, Primary, and Secondary	3,000,000,000.00	80,000,000.00	-	3,080,000,000.00	19,895,155,521.00	22,975,155,521.00
051700100100	Ministry Of Education, Primary and Secondary	-	-	-	-	16,395,155,521.00	16,395,155,521.00
051700200100	Imo State Universal Basic Education Board	3,000,000,000.00	80,000,000.00	-	3,080,000,000.00	3,500,000,000.00	6,580,000,000.00

Imo State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	22,950,000,000.00	22,950,000,000.00	15,219,359,255.72	22,975,155,521.00	-
05	Education	22,950,000,000.00	22,950,000,000.00	15,219,359,255.72	22,975,155,521.00	-
0501	Effective governance of the education system	-	-	-	2,055,000,000.00	-
050103	Education sector coordination mechanisms	-	-	-	2,010,000,000.00	-
050104	Integrated supportive supervision	-	-	-	45,000,000.00	-
0502	Increase in access, retention, and completion r	400,000,000.00	400,000,000.00	-	500,000,000.00	-
050203	School feeding	400,000,000.00	400,000,000.00	-	500,000,000.00	-
0503	Equity and inclusiveness in the provision of ed	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-
050302	Special education	3,800,000,000.00	3,800,000,000.00	100,000,000.00	-	-
0504	Improved quality of teaching and learning outc	-	-	-	1,000,000,000.00	-
050403	Teaching and non-teaching staff capacity building	-	-	-	1,000,000,000.00	-
0505	Adequate infrastructure at all levels	18,750,000,000.00	18,750,000,000.00	15,119,359,255.72	19,395,155,521.00	-
050501	Schools' infrastructure construction and rehabilitation	18,750,000,000.00	18,750,000,000.00	15,119,359,255.72	19,395,155,521.00	-
0510	Education Sector Expenditures Not Elsewhere C	-	-	-	25,000,000.00	-
051001	Education Not Elsewhere Classified	-	-	-	25,000,000.00	-

Imo State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<u>Total Expenditure</u>	<u>3,000,000,000.00</u>	<u>80,000,000.00</u>	<u>-</u>	<u>3,080,000,000.00</u>	<u>19,895,155,521.00</u>	<u>22,975,155,521.00</u>
50000000000	Social Services Sector	3,000,000,000.00	80,000,000.00	-	3,080,000,000.00	19,895,155,521.00	22,975,155,521.00
51700000000	Ministry Of Education, Primary, and Secondary	3,000,000,000.00	80,000,000.00	-	3,080,000,000.00	19,895,155,521.00	22,975,155,521.00
51700100100	Ministry Of Education, Primary and Secondary	-	-	-	-	16,395,155,521.00	16,395,155,521.00
51700200100	Imo State Universal Basic Education Board	3,000,000,000.00	80,000,000.00	-	3,080,000,000.00	3,500,000,000.00	6,580,000,000.00

Imo State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<u>Total Expenditure</u>	<u>22,950,000,000.00</u>	<u>22,950,000,000.00</u>	<u>15,219,359,255.72</u>	<u>22,975,155,521.00</u>	<u>-</u>
709	EDUCATION	22,950,000,000.00	22,950,000,000.00	15,219,359,255.72	22,975,155,521.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,330,000,000.00	22,330,000,000.00	12,601,771,165.49	22,975,155,521.00	-
70912	PRIMARY EDUCATION	22,330,000,000.00	22,330,000,000.00	12,601,771,165.49	22,975,155,521.00	-
7092	SECONDARY EDUCATION	620,000,000.00	620,000,000.00	2,617,588,090.23	-	-
70921	LOWER SECONDARY EDUCATION	620,000,000.00	620,000,000.00	2,617,588,090.23	-	-

Imo State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	3,560,000,000.00	-
050000000000	Social Services Sector	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	3,560,000,000.00	-
052100000000	Ministry Of Health	-	-	-	3,560,000,000.00	-
052100200100	Health Mgt Board	-	-	-	180,000,000.00	-
052100300100	Imo State University Teaching Hospital, Orlu	-	-	-	530,000,000.00	-
052100400100	Imo State Specialist Hospital, Umuguma	-	-	-	260,000,000.00	-
052100500100	Imo State Primary Health Dev. Agency,Owerri	-	-	-	2,365,000,000.00	-
052100600100	Imo State Health Insurance Agency,Owerri	-	-	-	225,000,000.00	-
057400000000	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	-	-
057400100100	Ministry Of Primary Health, Social Services and Health Insurance	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	-	-

Imo State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	3,560,000,000.00	-
2	EXPENDITURES	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	3,560,000,000.00	-
21	PERSONNEL COST	962,498,261.89	962,498,261.89	725,873,696.42	1,220,000,000.00	-
2101	SALARY	781,002,602.89	781,002,602.89	589,751,952.17	825,000,000.00	-
210101	SALARIES AND WAGES	781,002,602.89	781,002,602.89	589,751,952.17	825,000,000.00	-
21010101	BASIC SALARY	781,002,602.89	781,002,602.89	589,751,952.17	825,000,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	146,300,567.00	146,300,567.00	109,725,425.25	395,000,000.00	-
210201	ALLOWANCES	146,300,567.00	146,300,567.00	109,725,425.25	395,000,000.00	-
21020102	Call Duty Allowance	-	-	-	135,000,000.00	-
21020103	Capacity Building Allowance	3,938,821.00	3,938,821.00	2,954,115.75	220,000,000.00	-
21020104	Clothing Allowance	27,351,976.00	27,351,976.00	20,513,982.00	-	-
21020105	Clothing/Tea IT	1,111,529.00	1,111,529.00	833,646.75	-	-
21020106	CONHESS 20% Increment	7,500,000.00	7,500,000.00	5,625,000.00	-	-
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	-	-
21020111	Domestic Staff Allowance	2,585,095.00	2,585,095.00	1,938,821.25	-	-
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	-	-
21020114	Exam Sup. Allowance	57,484,082.00	57,484,082.00	43,113,061.50	-	-
21020118	Hardship Allowance	9,755,285.00	9,755,285.00	7,316,463.75	-	-
21020120	Health Professional Non Clinical Allowance	35,927,505.00	35,927,505.00	26,945,628.75	40,000,000.00	-

210301	SOCIAL BENEFITS	35,195,092.00	35,195,092.00	26,396,319.00	-	-
21030104	GRATUITY AREARS	35,195,092.00	35,195,092.00	26,396,319.00	-	-
22	OTHER RECURRENT COSTS	490,872,915.00	490,872,915.00	41,712,332.20	190,000,000.00	-
2202	OVERHEAD COST	490,872,915.00	490,872,915.00	41,712,332.20	190,000,000.00	-
220201	TRAVEL & TRANSPORT - GENERAL	62,426,500.00	62,426,500.00	-	165,000,000.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	-	5,000,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	62,126,500.00	62,126,500.00	-	160,000,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	221,396,415.00	221,396,415.00	33,850,000.00	25,000,000.00	-
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	52,200,000.00	52,200,000.00	350,000.00	25,000,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	169,196,415.00	169,196,415.00	33,500,000.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	207,050,000.00	207,050,000.00	7,862,332.20	-	-
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	55,220,000.00	55,220,000.00	477,667.80	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	280,000.00	280,000.00	-	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	151,450,000.00	151,450,000.00	7,384,664.40	-	-
22020406	OTHER MAINTENANCE SERVICES	100,000.00	100,000.00	-	-	-
23	CAPITAL EXPENDITURE	11,014,000,000.00	11,014,000,000.00	750,000,000.00	2,150,000,000.00	-
2301	FIXED ASSETS PURCHASED	1,037,000,000.00	1,037,000,000.00	750,000,000.00	1,140,000,000.00	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,037,000,000.00	1,037,000,000.00	750,000,000.00	1,140,000,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	130,000,000.00	130,000,000.00	750,000,000.00	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	907,000,000.00	907,000,000.00	-	1,140,000,000.00	-
2302	CONSTRUCTION / PROVISION	9,510,000,000.00	9,510,000,000.00	-	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,510,000,000.00	9,510,000,000.00	-	-	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	510,000,000.00	510,000,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,000,000,000.00	9,000,000,000.00	-	-	-
2305	OTHER CAPITAL PROJECTS	467,000,000.00	467,000,000.00	-	1,010,000,000.00	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	467,000,000.00	467,000,000.00	-	1,010,000,000.00	-
23050101	RESEARCH AND DEVELOPMENT	467,000,000.00	467,000,000.00	-	1,010,000,000.00	-

Imo State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	3,560,000,000.00	-
701	GENERAL PUBLIC SERVICES	-	-	-	1,410,000,000.00	-
7013	GENERAL SERVICES	-	-	-	1,410,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	-	-	-	1,410,000,000.00	-
707	HEALTH	1,453,371,176.89	1,453,371,176.89	767,586,028.62	2,150,000,000.00	-
7073	HOSPITAL SERVICES	962,498,261.89	962,498,261.89	725,873,696.42	2,150,000,000.00	-
70731	GENERAL HOSPITAL SERVICES	-	-	-	2,150,000,000.00	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	962,498,261.89	962,498,261.89	725,873,696.42	-	-
7074	PUBLIC HEALTH SERVICES	490,872,915.00	490,872,915.00	41,712,332.20	-	-
70741	PUBLIC HEALTH SERVICES	490,872,915.00	490,872,915.00	41,712,332.20	-	-
710	SOCIAL PROTECTION	11,014,000,000.00	11,014,000,000.00	750,000,000.00	-	-
7104	FAMILY AND CHILDREN	11,014,000,000.00	11,014,000,000.00	750,000,000.00	-	-
71041	FAMILY AND CHILDREN	11,014,000,000.00	11,014,000,000.00	750,000,000.00	-	-

Imo State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	3,560,000,000.00	-
04	Health	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	3,560,000,000.00	-
0401	Effective governance of the health system	1,575,371,176.89	1,575,371,176.89	767,586,028.62	1,410,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development	1,453,371,176.89	1,453,371,176.89	767,586,028.62	1,220,000,000.00	-
040102	Human and institutional capacity performance management	7,000,000.00	7,000,000.00	-	5,000,000.00	-
040103	Health sector coordination mechanisms	115,000,000.00	115,000,000.00	-	185,000,000.00	-
0402	Community engagement and participation in health	15,000,000.00	15,000,000.00	-	-	-
040201	Community interventions	15,000,000.00	15,000,000.00	-	-	-
0403	Enhancement of the delivery of Essential Package of Health Services	1,697,000,000.00	1,697,000,000.00	-	-	-
040301	Reproductive, maternal and neonatal health	510,000,000.00	510,000,000.00	-	-	-
040302	Child health	135,000,000.00	135,000,000.00	-	-	-
040303	Adolescent health	642,000,000.00	642,000,000.00	-	-	-
040306	Nutrition	410,000,000.00	410,000,000.00	-	-	-
0405	Provision of adequate and modern health infrastructure for health services	9,130,000,000.00	9,130,000,000.00	750,000,000.00	2,150,000,000.00	-
040501	Functional health facilities	9,130,000,000.00	9,130,000,000.00	750,000,000.00	2,150,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines and medical devices	50,000,000.00	50,000,000.00	-	-	-
040601	Sustainable drug supply	50,000,000.00	50,000,000.00	-	-	-

Imo State Government 2026 Approved Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,220,000,000.00	190,000,000.00	-	1,410,000,000.00	2,150,000,000.00	###
050000000000	Social Services Sector	1,220,000,000.00	190,000,000.00	-	1,410,000,000.00	2,150,000,000.00	#####
052100000000	Ministry Of Health	1,220,000,000.00	190,000,000.00	-	1,410,000,000.00	2,150,000,000.00	#####
052100200100	Health Mgt Board	150,000,000.00	30,000,000.00	-	180,000,000.00	-	#####
052100300100	Imo State University Teaching Hospital, Orlu	500,000,000.00	30,000,000.00	-	530,000,000.00	-	#####
052100400100	Imo State Specialist Hospital, Umuguma	200,000,000.00	60,000,000.00	-	260,000,000.00	-	#####
052100500100	Imo State Primary Health Dev. Agency, Owerri	180,000,000.00	35,000,000.00	-	215,000,000.00	2,150,000,000.00	#####
052100600100	Imo State Health Insurance Agency, Owerri	190,000,000.00	35,000,000.00	-	225,000,000.00	-	#####

Imo State Government 2026 Draft Budget (Post MDA BI-Lateral) - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Final Budget	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure						22,950,000,000.00	22,950,000,000.00	19,895,155,521.00	-
RENOVATION OF 2 NO SCH BLOCKS AT COMPREHENSIVE SEC. SCH EZI AWA ORSU LGA	05050123000100 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70921 - LOWER SECONDARY EDUCATION	41632200 - ORSU	20,000,000.00	20,000,000.00	-	-
CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NGOR/OKPALA	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41611200 - NGOR/OKPALA	920,000,000.00	920,000,000.00	860,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI MUNICIPAL	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41612500 - OWERRI MUNICIPAL	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI NORTH	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41612600 - OWERRI NORTH	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OWERRI WEST	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41612700 - OWERRI WEST	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN EHIME MBANO	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41620300 - EHIME MBANO	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IHITTE UBOMA	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41620700 - IHITTE UBOMA	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ISIALA MBANO	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41620900 - ISIALA MBANO	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OBOWO	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41621600 - OBOWO	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OKIGWE	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41621900 - OKIGWE	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ONUJMO	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41622000 - ONUJMO	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IDEATO NORTH	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41630500 - IDEATO NORTH	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IDEATO SOUTH	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41630600 - IDEATO SOUTH	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ISU	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41631000 - ISU	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 13 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NJABA	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41631300 - NJABA	880,000,000.00	880,000,000.00	820,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NKWANGELE	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41631400 - NKWANGELE	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN NKWERRE	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41631500 - NKWERRE	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OGUATA	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41631700 - OGUATA	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN OHAIJI/EGBEMA	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41631800 - OHAIJI/EGBEMA	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORLU	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41632100 - ORLU	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORSU	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41632200 - ORSU	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORU	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41632300 - ORU	720,000,000.00	720,000,000.00	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ORU WEST	05050124000500 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41632400 - ORU WEST	720,000,000.00	720,000,000.00	675,155,521.00	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS ORU	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41632300 - ORU	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS NJABA	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41631300 - NJABA	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS ORLU	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41632100 - ORLU	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS OHAIJI/EGBEMA	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41631800 - OHAIJI/EGBEMA	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS NGOR OKPALA	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41611200 - NGOR/OKPALA	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS IKEDURU	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41610800 - IKEDURU	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS MBAITOLI	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS OKIGWE	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41621900 - OKIGWE	100,000,000.00	100,000,000.00	-	-
RENOVATION/EQUIPMENT OF INO PRIMARY SCHOOLS ISIALA MBANO	05050124001000 - Schools' infrastructure construct	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41620900 - ISIALA MBANO	100,000,000.00	100,000,000.00	-	-

RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORLU	05050122000800 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70921 - LOWER SECONDARY EDUCATION	41632100 - ORLU	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORSU	05050122000800 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70921 - LOWER SECONDARY EDUCATION	41632200 - ORSU	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORU	05050122000800 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70921 - LOWER SECONDARY EDUCATION	41632300 - ORU	18,000,000.00	18,000,000.00	-	-
RENOVATION & EQUIPMENT FOR THE 10 NO. SECONDARY SCHOOLS(LOWER SECONDARY) IN ORU WEST	05050122000800 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70921 - LOWER SECONDARY EDUCATION	41632400 - ORU WEST	18,000,000.00	18,000,000.00	-	-
PURCHASE/ACQUISITION OF LAND FOR RELOCATION OF EDC TO NEW SITE IN NEW OWERRI	05050125000300 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41612700 - OWERRI WEST	200,000,000.00	200,000,000.00	-	-
CONSTRUCTION OF 3 NO. SMART SCHOOLS IN THE THREE ZONES OF THE STATE	05050125000400 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41612700 - OWERRI WEST	500,000,000.00	500,000,000.00	-	-
CONSTRUCTION OF CHAPEL AT THE DEAF AND DUMB SCHOOL OFEKATA ORODO, MBAITOLI LGA	05050125000500 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	100,000,000.00	100,000,000.00	-	-
RENOVATION/REHABILITATION OF SCHOOL OF DEAF, ORODO	05050125000600 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41612500 - OWERRI MUNICIPAL	80,000,000.00	80,000,000.00	-	-
CONSTRUCTION OF NEW CLASSROOM BLOCKS FOR MODEL SECONDARY SCHOOLS LOCATED AT OWERRI, ORLU AND OKIGWE	05050125000700 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70921 - LOWER SECONDARY EDUCATION	41612500 - OWERRI MUNICIPAL	100,000,000.00	100,000,000.00	-	-
RENOVATION AND EQUIPING OF SPECIAL SCHOOL AT MBIERI	05050125000800 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41612500 - OWERRI MUNICIPAL	50,000,000.00	50,000,000.00	-	-
PURCHASE OF 100 LAPTOPS FOR RECRUITMENT EXAMINATION OF PRIMARY SCHOOL TEACHERS	05050125000900 - Schools' infrastructure constructi	051700100100 - Ministry Of Education, Prim	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	41642800 - State Wide	-	-	1,000,000,000.00	-
PURCHASE OF 20 LABORATORY EQUIPMENTS FOR THE IMPLEMENTATION OF NATIONAL NUTRITION PROGRAMS IN SCHOOLS ACROSS THE STATE	05020325000100 - School feeding	051700100100 - Ministry Of Education, Prim	23030106 - REHABILITATION / REPAIRS -	70912 - PRIMARY EDUCATION	41642800 - State Wide	400,000,000.00	400,000,000.00	500,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN ABOH MBAISE	05050100000000 - Schools' infrastructure constructi	051700200100 - Imo State Universal Basic E	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610100 - ABOH MBAISE	-	-	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN AHIAZU MBAISE	05050100000000 - Schools' infrastructure constructi	051700200100 - Imo State Universal Basic E	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610200 - AHIAZU MBAISE	-	-	660,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN EZINIHITE MBAISE	05050100000000 - Schools' infrastructure constructi	051700200100 - Imo State Universal Basic E	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610400 - EZINIHITE MBAISE	-	-	660,000,000.00	-
CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN IKEDURU	05050100000000 - Schools' infrastructure constructi	051700200100 - Imo State Universal Basic E	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610800 - IKEDURU	-	-	860,000,000.00	-
CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING IN MBAITOLI	05050100000000 - Schools' infrastructure constructi	051700200100 - Imo State Universal Basic E	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	-	-	660,000,000.00	-
CONSTRUCTION OF ULTRA MODERN LECTURE THEATRE IN IMO STATE POLYTECHNICS	05030226000100 - Special education	057700100100 - Ministry of Tertiary and Tec	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610100 - ABOH MBAISE	720,000,000.00	720,000,000.00	-	-
	05030226000200 - Special education	057700100100 - Ministry of Tertiary and Tec	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610200 - AHIAZU MBAISE	720,000,000.00	720,000,000.00	-	-
	05030226000300 - Special education	057700100100 - Ministry of Tertiary and Tec	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610400 - EZINIHITE MBAISE	720,000,000.00	720,000,000.00	-	-
	05030226000400 - Special education	057700100100 - Ministry of Tertiary and Tec	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41610800 - IKEDURU	920,000,000.00	920,000,000.00	-	-
	05030226000500 - Special education	057700100100 - Ministry of Tertiary and Tec	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	720,000,000.00	720,000,000.00	-	-

Imo State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Final Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition
Total Capital Expenditure						11,014,000,000.00	11,014,000,000.00	750,000,000.00	2,150,000,000.00	
CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS (IMCI) PROGRAMME IN THE SPECIALIST HOSPITAL	04050126000701 - Functional health facilities	052100500100 - Imo State Primary Health D	23010122 - PURCHASE OF HEALTH / MEDI	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				1,140,000,000.00	
CONDUCT OF BABY FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILD FEEDING PROGRAMME IN THE SPECIALIST HOSPITAL	04050126000801 - Functional health facilities	052100500100 - Imo State Primary Health D	23050101 - RESEARCH AND DEVELOPMEN	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				325,000,000.00	
PROCUREMENT OF BASIC HEALTH EQUIPMENT (150 THERMOMETER, 150 STETHOSCOPE, 150 GLUCOSMETER) IN 147 HEALTH FACILITIES	04050126000901 - Functional health facilities	052100500100 - Imo State Primary Health D	23050101 - RESEARCH AND DEVELOPMEN	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide				685,000,000.00	
PROCUREMENT OF RELEVANT MATERIALS FOR THE IMPLEMENTATION OF OPERATION ROLL BACK MALARIA PROGRAM ACROSS THE STATE	04060125000101 - Sustainable drug supply	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	50,000,000.00	50,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF BABY-FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILD FEEDING PROGRAM ACROSS THE STATE	04030225000101 - Child health	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	20,000,000.00	20,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF FEMALE GENITILE MUTILATION PROHIBITION AWARENESS PROGRAM ACROSS THE STATE	04020125000101 - Community interventions	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	15,000,000.00	15,000,000.00			
PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE CONDUCT OF IMO STATE NATIONAL NUTRITION PROGRAMME IN IMO STATE	04030625000101 - Nutrition	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	400,000,000.00	400,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF HUMAN RESOURCES FOR HEALTH PROGRAM ACROSS THE STATE	04010225000101 - Human and institutional capacity	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	7,000,000.00	7,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF TUBERCULOSIS CONTROL PROGRAMME ACROSS THE STATE	04030325000101 - Adolescent health	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	50,000,000.00	50,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF LEPROSY AND BURULLI ALCER CONTROL PROGRAM ACROSS THE STATE	04030325000201 - Adolescent health	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	5,000,000.00	5,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT HIV/AIDS CONTROL PROGRAM ACROSS THE STATE	04030325000301 - Adolescent health	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	220,000,000.00	220,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF FAMILY PLANNING PROGRAMME ACROSS THE STATE	04030325000401 - Adolescent health	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	15,000,000.00	15,000,000.00			
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS PROGRAMME ACROSS THE STATE	04030225000201 - Child health	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	115,000,000.00	115,000,000.00			
PROCUREMENT OF COMPUTERS AND INTERNET FACILITIES FOR THE INTEGRATION OF ELECTONIC MEDICAL RECORD SYSTEM INTO ALL GENERAL HOSPITALS ACROSS THE STATE AND IMSHIA PURCHASE OF 1 NO HILUX PICKUP VAN FOR IMO STATE MINISTRY OF PRIMARY HEALTH	04010325000101 - Health sector coordination mech	057400100100 - Ministry Of Primary Health,	23050101 - RESEARCH AND DEVELOPMEN	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	115,000,000.00	115,000,000.00			
PURCHASE OF 2NO BRAND NEW 18-SEATER TOYOTA HIACE BUSES FOR SENSITIZATION, MONITORING AND EUEUATION ACROSS 27 LGA	04050125000201 - Functional health facilities	057400100100 - Ministry Of Primary Health,	23010105 - PURCHASE OF MOTOR VEHICL	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	50,000,000.00	50,000,000.00	750,000,000.00		
PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE PROMOTION OF MATERNAL, ADOLESCENT AND GERIATIC NUTRITIONAL NEEDS ACROSS THE STATE	04030625000201 - Nutrition	057400100100 - Ministry Of Primary Health,	23010122 - PURCHASE OF HEALTH / MEDI	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	10,000,000.00	10,000,000.00			
PROCUREMENT OF LAPTOPS, PRINTERS AND SCANNERS FOR IMO CARE HEALTH INSURANCE AGENCY (PENSIONERS AND AGED PROGRAMME)	04030325000501 - Adolescent health	057400100100 - Ministry Of Primary Health,	23050101 - RESEARCH AND DEVELOPMEN	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	352,000,000.00	352,000,000.00			
RENOVATION OF PRIMARY HEALTH CENTRES ACROSS THE 27 LGA IN THE STATE	04050125000301 - Functional health facilities	057400100100 - Ministry Of Primary Health,	23020118 - CONSTRUCTION / PROVISION	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	9,000,000,000.00	9,000,000,000.00			
ESTABLISHMENT OF EMERGENCY OBSTETRIC CARE IN NEW OWERRI	04030125000101 - Reproductive, maternal and neon	057400100100 - Ministry Of Primary Health,	23020106 - CONSTRUCTION / PROVISION	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUNICIPAL	510,000,000.00	510,000,000.00			

011100100100	Office Of The Executive Governor					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	18,985,645,704.14	18,985,645,704.14	14,125,561,194.13	101,594,872,501.55	0.00
21	PERSONNEL COST	11,012,988,677.14	11,012,988,677.14	1,664,238,939.31	19,155,024,031.55	0.00
2101	SALARY	6,886,476,958.47	6,886,476,958.47	1,552,363,855.96	14,336,512,312.88	0.00
210101	SALARIES AND WAGES	6,886,476,958.47	6,886,476,958.47	1,552,363,855.96	14,336,512,312.88	0.00
21010101	BASIC SALARY	4,633,239,241.47	4,633,239,241.47	380,340,507.35	6,683,274,595.63	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	23,237,717.00	23,237,717.00	17,428,287.75	5,223,237,717.25	0.00
21010104	FIXED SALARY	2,230,000,000.00	2,230,000,000.00	1,154,595,060.86	2,430,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,116,511,718.67	4,116,511,718.67	105,875,083.35	4,768,511,718.67	0.00
210201	ALLOWANCES	4,116,511,718.67	4,116,511,718.67	105,875,083.35	4,768,511,718.67	0.00
21020103	Capacity Building Allowance	4,591,074.00	4,591,074.00	4,591,074.00	5,591,074.00	0.00
21020104	Clothing Allowance	2,857,200.00	2,857,200.00	2,857,200.00	2,857,200.00	0.00
21020105	Clothing/Tea IT	539,165,349.00	539,165,349.00	6,496,047.00	639,165,349.00	0.00
21020106	CONHESS 20% Increment	1,399,268,325.06	1,399,268,325.06	27,804,975.17	1,599,268,325.06	0.00
21020109	Contract Addition Allowance	200,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
21020111	Domestic Staff Allowance	328,000,000.00	328,000,000.00	9,000,000.00	328,000,000.00	0.00
21020112	Dressing Allowance	23,267,717.39	23,267,717.39	203,152.18	23,267,717.39	0.00
21020114	Exam Sup. Allowance	46,104,508.22	46,104,508.22	0.00	46,104,508.22	0.00
21020115	Excess Workload Allowance	140,000,000.00	140,000,000.00	15,000,000.00	140,000,000.00	0.00
21020118	Hardship Allowance	25,120,574.00	25,120,574.00	6,361,722.00	25,120,574.00	0.00
21020120	Health Professional Non Clinical Allowance	25,136,971.00	25,136,971.00	3,410,913.00	25,136,971.00	0.00
21020121	ICT Allowance	200,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00
21020122	INCEP Allowance Non-Percentage	240,000,000.00	240,000,000.00	6,000,000.00	240,000,000.00	0.00
21020123	Inducement Allowance	250,000,000.00	250,000,000.00	15,000,000.00	350,000,000.00	0.00
21020124	Judicial Allowance	292,000,000.00	292,000,000.00	0.00	292,000,000.00	0.00
21020125	Legislative Duty Allowance	400,000,000.00	400,000,000.00	9,000,000.00	500,000,000.00	0.00
21020126	Meal Subsidy Allowance	1,000,000.00	1,000,000.00	150,000.00	2,000,000.00	0.00
2103	SOCIAL BENEFITS	10,000,000.00	10,000,000.00	6,000,000.00	50,000,000.00	0.00
210301	SOCIAL BENEFITS	10,000,000.00	10,000,000.00	6,000,000.00	50,000,000.00	0.00
21030104	GRATUITY AREARS	10,000,000.00	10,000,000.00	6,000,000.00	50,000,000.00	0.00

22	OTHER RECURRENT COSTS	7,102,457,027.00	7,102,457,027.00	10,162,794,671.69	15,919,848,470.00	0.00
2202	OVERHEAD COST	5,542,585,916.00	5,542,585,916.00	8,642,794,671.69	13,120,492,915.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	959,065,310.00	959,065,310.00	945,000,000.00	2,202,889,885.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	803,000,000.00	803,000,000.00	803,000,000.00	1,422,563,335.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	56,065,310.00	56,065,310.00	50,000,000.00	280,326,550.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	92,000,000.00	500,000,000.00	0.00
220202	UTILITIES - GENERAL	335,000,000.00	335,000,000.00	1,025,000,000.00	1,675,000,000.00	0.00
22020202	TELEPHONE CHARGES	35,000,000.00	35,000,000.00	25,000,000.00	175,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	300,000,000.00	300,000,000.00	1,000,000,000.00	1,500,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	113,000,000.00	113,000,000.00	65,000,000.00	565,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	96,000,000.00	96,000,000.00	55,000,000.00	480,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	13,000,000.00	13,000,000.00	10,000,000.00	65,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	4,000,000.00	4,000,000.00	0.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,012,494,606.00	2,012,494,606.00	2,064,994,671.69	3,062,473,030.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	600,000,000.00	600,000,000.00	598,000,000.00	1,000,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	105,000,000.00	105,000,000.00	70,000,000.00	525,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	730,000,000.00	730,000,000.00	737,000,000.00	650,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	30,000,000.00	30,000,000.00	25,000,000.00	150,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	501,994,606.00	501,994,606.00	494,994,671.69	509,973,030.00	0.00
22020406	OTHER MAINTENANCE SERVICES	45,500,000.00	45,500,000.00	140,000,000.00	227,500,000.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	15,000,000.00	15,000,000.00	75,000,000.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	15,000,000.00	75,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	600,000,000.00	600,000,000.00	3,205,500,000.00	1,000,000,000.00	0.00
22020601	SECURITY SERVICES	300,000,000.00	300,000,000.00	2,425,500,000.00	500,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	300,000,000.00	300,000,000.00	780,000,000.00	500,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000,000.00	250,000,000.00	289,300,000.00	1,250,000,000.00	0.00
22020703	LEGAL SERVICES	150,000,000.00	150,000,000.00	120,000,000.00	750,000,000.00	0.00
22020709	AUDITING OF ACCOUNTS	100,000,000.00	100,000,000.00	169,300,000.00	500,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,258,026,000.00	1,258,026,000.00	1,033,000,000.00	3,290,130,000.00	0.00
22021001	REFRESHMENT & MEALS	610,000,000.00	610,000,000.00	401,000,000.00	1,050,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	410,000,000.00	410,000,000.00	407,000,000.00	1,050,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	207,526,000.00	207,526,000.00	200,000,000.00	1,037,630,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	2,500,000.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	30,000,000.00	30,000,000.00	25,000,000.00	150,000,000.00	0.00

2204	GRANTS AND CONTRIBUTIONS GENERAL	1,209,000,000.00	1,209,000,000.00	1,180,000,000.00	2,045,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,209,000,000.00	1,209,000,000.00	1,180,000,000.00	2,045,000,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES	709,000,000.00	709,000,000.00	690,000,000.00	545,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000,000.00	500,000,000.00	490,000,000.00	1,500,000,000.00	0.00
2205	SUBSIDIES GENERAL	350,871,111.00	350,871,111.00	340,000,000.00	754,355,555.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	350,871,111.00	350,871,111.00	340,000,000.00	754,355,555.00	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	350,871,111.00	350,871,111.00	340,000,000.00	754,355,555.00	0.00
23	CAPITAL EXPENDITURE	870,200,000.00	870,200,000.00	2,298,527,583.13	66,520,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	570,200,000.00	570,200,000.00	2,025,348,750.00	66,065,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS	570,200,000.00	570,200,000.00	2,025,348,750.00	66,065,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	250,000,000.00	250,000,000.00	61,430,000.00	250,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILIT	0.00	0.00	1,963,918,750.00	65,415,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	320,200,000.00	320,200,000.00	0.00	400,000,000.00	0.00
2303	REHABILITATION / REPAIRS	300,000,000.00	300,000,000.00	273,178,833.13	455,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	300,000,000.00	300,000,000.00	273,178,833.13	455,000,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FAC	300,000,000.00	300,000,000.00	273,178,833.13	420,000,000.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	0.00	0.00	35,000,000.00	0.00

011100100200	Office Of The Deputy Governor					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,013,568,877.07	1,013,568,877.07	287,240,609.11	1,751,912,224.13	0.00
21	PERSONNEL COST	233,393,877.07	233,393,877.07	58,540,609.11	345,247,224.13	0.00
2101	SALARY	84,213,700.56	84,213,700.56	23,583,090.94	97,923,047.62	0.00
210101	SALARIES AND WAGES	84,213,700.56	84,213,700.56	23,583,090.94	97,923,047.62	0.00
21010101	BASIC SALARY	61,087,473.56	61,087,473.56	6,242,420.69	74,796,820.37	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	23,126,227.00	23,126,227.00	17,340,670.25	23,126,227.25	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	148,180,176.51	148,180,176.51	34,957,518.17	237,324,176.51	0.00
210201	ALLOWANCES	148,180,176.51	148,180,176.51	34,957,518.17	237,324,176.51	0.00
21020103	Capacity Building Allowance	6,824,955.00	6,824,955.00	2,474,865.00	10,824,955.00	0.00
21020104	Clothing Allowance	1,323,964.00	1,323,964.00	971,892.00	5,323,964.00	0.00
21020105	Clothing/Tea IT	56,000.00	56,000.00	48,000.00	200,000.00	0.00
21020106	CONHESS 20% Increment	50,000,000.00	50,000,000.00	3,000,000.00	67,000,000.00	0.00
21020109	Contract Addition Allowance	3,500,000.00	3,500,000.00	0.00	10,500,000.00	0.00
21020111	Domestic Staff Allowance	30,000,000.00	30,000,000.00	8,736,988.65	43,000,000.00	0.00
21020112	Dressing Allowance	2,000,000.00	2,000,000.00	1,800,000.00	8,000,000.00	0.00
21020118	Hardship Allowance	4,265,587.00	4,265,587.00	2,296,761.00	32,265,587.00	0.00
21020120	Health Professional Non Clinical Allowance	50,209,670.51	50,209,670.51	15,629,011.52	60,209,670.51	0.00
2103	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
210301	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
21030104	GRATUITY AREARS	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
22	OTHER RECURRENT COSTS	780,175,000.00	780,175,000.00	228,700,000.00	1,406,665,000.00	0.00
2202	OVERHEAD COST	780,175,000.00	780,175,000.00	228,700,000.00	1,406,665,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	91,125,000.00	91,125,000.00	28,500,000.00	164,025,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	56,000,000.00	56,000,000.00	28,500,000.00	100,800,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,125,000.00	35,125,000.00	0.00	63,225,000.00	0.00
220202	UTILITIES - GENERAL	3,500,000.00	3,500,000.00	0.00	6,300,000.00	0.00
22020202	TELEPHONE CHARGES	3,500,000.00	3,500,000.00	0.00	6,300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	96,500,000.00	96,500,000.00	11,500,000.00	173,700,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	37,000,000.00	37,000,000.00	11,500,000.00	66,600,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,500,000.00	2,500,000.00	0.00	4,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	57,000,000.00	57,000,000.00	0.00	102,600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	333,000,000.00	333,000,000.00	111,200,000.00	601,750,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	50,000,000.00	50,000,000.00	21,500,000.00	90,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	90,000,000.00	90,000,000.00	18,500,000.00	162,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	160,000,000.00	160,000,000.00	58,700,000.00	288,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,000,000.00	18,000,000.00	2,000,000.00	32,400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00	10,500,000.00	29,350,000.00	0.00

220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	9,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	9,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	150,000,000.00	150,000,000.00	77,500,000.00	270,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	150,000,000.00	150,000,000.00	77,500,000.00	270,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,000,000.00	25,000,000.00	0.00	45,000,000.00	0.00
22020708	MEDICAL CONSULTING	25,000,000.00	25,000,000.00	0.00	45,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	76,050,000.00	76,050,000.00	0.00	136,890,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	75,000,000.00	75,000,000.00	0.00	135,000,000.00	0.00
22021009	SPORTING ACTIVITIES	1,050,000.00	1,050,000.00	0.00	1,890,000.00	0.00

011200300100 Imo State House of Assembly						
Code	Description	2025 Approved Budget	2025 Final Budget	Balance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,947,721,981.49	5,947,721,981.49	1,817,604,295.83	8,389,901,950.60	0.00
21	PERSONNEL COST	599,511,237.49	599,511,237.49	399,254,295.83	1,699,925,631.60	0.00
2101	SALARY	426,099,060.35	426,099,060.35	301,297,181.05	1,092,983,011.61	0.00
210101	SALARIES AND WAGES	426,099,060.35	426,099,060.35	301,297,181.05	1,092,983,011.61	0.00
21010101	BASIC SALARY	126,099,060.35	126,099,060.35	80,297,181.05	792,983,011.61	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARY	300,000,000.00	300,000,000.00	221,000,000.00	300,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	173,412,177.14	173,412,177.14	97,957,114.78	606,942,619.99	0.00
210201	ALLOWANCES	173,412,177.14	173,412,177.14	97,957,114.78	606,942,619.99	0.00
21020103	Capacity Building Allowance	30,954,306.25	30,954,306.25	20,362,918.75	108,340,071.88	0.00
21020104	Clothing Allowance	32,649,707.65	32,649,707.65	16,949,122.95	114,273,976.78	0.00
21020105	Clothing/Tea IT	18,322,203.00	18,322,203.00	15,966,609.00	64,127,710.50	0.00
21020106	CONHESS 20% Increment	16,250,000.00	16,250,000.00	12,750,000.00	56,875,000.00	0.00
21020109	Contract Addition Allowance	8,121,569.13	8,121,569.13	0.00	28,425,491.94	0.00
21020111	Domestic Staff Allowance	8,649,706.25	8,649,706.25	4,949,118.75	30,273,971.88	0.00
21020112	Dressing Allowance	4,238,118.18	4,238,118.18	714,354.54	14,833,413.63	0.00
21020114	Exam Sup. Allowance	29,574,420.17	29,574,420.17	10,808,551.25	103,510,470.60	0.00
21020115	Excess Workload Allowance	4,011,675.00	4,011,675.00	3,035,025.00	14,040,862.50	0.00
21020118	Hardship Allowance	7,451,713.64	7,451,713.64	2,855,140.92	26,080,997.74	0.00
21020120	Health Professional Non Clinical Allowance	13,188,757.88	13,188,757.88	9,566,273.63	46,160,652.56	0.00

22	OTHER RECURRENT COSTS	5,075,210,744.00	5,075,210,744.00	1,418,350,000.00	5,068,416,319.00	0.00
2202	OVERHEAD COST	5,059,710,744.00	5,059,710,744.00	1,418,350,000.00	5,038,966,319.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,263,674,694.00	1,263,674,694.00	69,750,000.00	873,574,694.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,000,000.00	11,000,000.00	7,500,000.00	20,900,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,028,234,309.00	1,028,234,309.00	11,750,000.00	628,234,309.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	224,440,385.00	224,440,385.00	50,500,000.00	224,440,385.00	0.00
220202	UTILITIES - GENERAL	624,155,216.00	624,155,216.00	134,100,000.00	777,713,280.40	0.00
22020201	ELECTRICITY CHARGES	45,000,000.00	45,000,000.00	21,600,000.00	85,500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	569,155,216.00	569,155,216.00	112,500,000.00	673,213,280.40	0.00
22020205	WATER RATES	10,000,000.00	10,000,000.00	0.00	19,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	126,752,300.00	126,752,300.00	28,500,000.00	240,829,370.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	21,502,300.00	21,502,300.00	20,500,000.00	40,854,370.00	0.00
22020302	BOOKS	80,000,000.00	80,000,000.00	0.00	152,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	0.00	3,800,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,000,000.00	13,000,000.00	0.00	24,700,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,250,000.00	9,250,000.00	8,000,000.00	17,575,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	1,900,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	510,442,300.00	510,442,300.00	188,000,000.00	869,840,370.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	405,000,000.00	405,000,000.00	109,000,000.00	669,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	8,750,000.00	8,750,000.00	6,000,000.00	16,625,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000,000.00	25,000,000.00	23,000,000.00	47,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	26,192,300.00	26,192,300.00	20,500,000.00	49,765,370.00	0.00
22020406	OTHER MAINTENANCE SERVICES	40,500,000.00	40,500,000.00	29,500,000.00	76,950,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	5,000,000.00	0.00	9,500,000.00	0.00
220205	TRAINING - GENERAL	1,020,000,000.00	1,020,000,000.00	165,500,000.00	928,152,370.60	0.00
22020501	LOCAL TRAINING	1,020,000,000.00	1,020,000,000.00	165,500,000.00	928,152,370.60	0.00
220206	OTHER SERVICES - GENERAL	1,060,850,000.00	1,060,850,000.00	600,000,000.00	672,550,000.00	0.00
22020601	SECURITY SERVICES	19,850,000.00	19,850,000.00	0.00	20,750,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,029,000,000.00	1,029,000,000.00	600,000,000.00	629,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	12,000,000.00	12,000,000.00	0.00	22,800,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	318,000,000.00	318,000,000.00	138,000,000.00	504,200,000.00	0.00
22020709	AUDITING OF ACCOUNTS	318,000,000.00	318,000,000.00	138,000,000.00	504,200,000.00	0.00

220210	MISCELLANEOUS EXPENSES GENERAL	135,836,234.00	135,836,234.00	94,500,000.00	172,106,234.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	14,300,000.00	14,300,000.00	6,500,000.00	27,170,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	0.00	3,800,000.00	0.00
22021007	WELFARE PACKAGES	95,536,234.00	95,536,234.00	69,000,000.00	95,536,234.00	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	1,900,000.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	3,000,000.00	3,000,000.00	0.00	5,700,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	20,000,000.00	20,000,000.00	19,000,000.00	38,000,000.00	0.00
2203	LOANS AND ADVANCES	7,500,000.00	7,500,000.00	0.00	14,250,000.00	0.00
220301	STAFF LOANS & ADVANCES	7,500,000.00	7,500,000.00	0.00	14,250,000.00	0.00
22030106	MOTOR VEHICLE ADVANCE	7,500,000.00	7,500,000.00	0.00	14,250,000.00	0.00
2205	SUBSIDIES GENERAL	8,000,000.00	8,000,000.00	0.00	15,200,000.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	8,000,000.00	8,000,000.00	0.00	15,200,000.00	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	8,000,000.00	8,000,000.00	0.00	15,200,000.00	0.00
23	CAPITAL EXPENDITURE	273,000,000.00	273,000,000.00	0.00	1,621,560,000.00	0.00
2301	FIXED ASSETS PURCHASED	153,000,000.00	153,000,000.00	0.00	1,231,560,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	153,000,000.00	153,000,000.00	0.00	1,231,560,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	555,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	5,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	58,560,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	45,000,000.00	45,000,000.00	0.00	380,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	100,000,000.00	0.00
23010154	PURCHASE OF INFORMATION, EDUCATION AND C	38,000,000.00	38,000,000.00	0.00	63,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITY	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACIL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
2303	REHABILITATION / REPAIRS	80,000,000.00	80,000,000.00	0.00	350,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	80,000,000.00	80,000,000.00	0.00	350,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUIL	50,000,000.00	50,000,000.00	0.00	250,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00

011200400100	House of Assembly Service Commission					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	255,711,595.75	255,711,595.75	124,651,235.38	950,734,923.00	0.00
21	PERSONNEL COST	131,392,595.75	131,392,595.75	90,601,235.38	742,717,923.00	0.00
2101	SALARY	103,876,961.75	103,876,961.75	74,070,765.38	495,077,217.00	0.00
210101	SALARIES AND WAGES	103,876,961.75	103,876,961.75	74,070,765.38	495,077,217.00	0.00
21010101	BASIC SALARY	48,475,739.00	48,475,739.00	34,479,848.32	439,675,994.25	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	55,401,222.75	55,401,222.75	39,590,917.06	55,401,222.75	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,515,634.00	27,515,634.00	16,530,470.00	247,640,706.00	0.00
210201	ALLOWANCES	27,515,634.00	27,515,634.00	16,530,470.00	247,640,706.00	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	407,709.00	8,423,127.00	0.00
21020104	Clothing Allowance	935,903.00	935,903.00	0.00	8,423,127.00	0.00
21020105	Clothing/Tea IT	374,361.00	374,361.00	193,083.00	3,369,249.00	0.00
21020106	CONHESS 20% Increment	2,387,105.00	2,387,105.00	1,761,315.00	21,483,945.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	0.00	1,123,083.00	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	707,709.00	8,423,127.00	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	157,181.00	1,684,629.00	0.00
21020114	Exam Sup. Allowance	8,762,326.00	8,762,326.00	5,286,978.00	78,860,934.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,230,830.00	33,692,490.00	0.00
21020118	Hardship Allowance	5,476,450.00	5,476,450.00	2,929,350.00	49,288,050.00	0.00
21020120	Health Professional Non Clinical Allowance	3,652,105.00	3,652,105.00	2,856,315.00	32,868,945.00	0.00
22	OTHER RECURRENT COSTS	53,315,000.00	53,315,000.00	34,050,000.00	120,030,000.00	0.00
2202	OVERHEAD COST	53,315,000.00	53,315,000.00	34,050,000.00	120,030,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	11,000,000.00	11,000,000.00	12,000,000.00	24,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,000,000.00	11,000,000.00	12,000,000.00	24,200,000.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	250,000.00	6,600,000.00	0.00
22020202	TELEPHONE CHARGES	3,000,000.00	3,000,000.00	250,000.00	6,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	2,800,000.00	6,600,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	3,000,000.00	3,000,000.00	2,800,000.00	6,600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,815,000.00	14,815,000.00	13,000,000.00	35,330,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,800,000.00	2,800,000.00	1,500,000.00	8,897,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	3,500,000.00	3,500,000.00	7,700,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,500,000.00	3,500,000.00	3,500,000.00	7,700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,015,000.00	5,015,000.00	4,500,000.00	11,033,000.00	0.00

220205	TRAINING - GENERAL	5,200,000.00	5,200,000.00	4,000,000.00	11,440,000.00	0.00
22020501	LOCAL TRAINING	5,200,000.00	5,200,000.00	4,000,000.00	11,440,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	6,000,000.00	6,000,000.00	0.00	13,200,000.00	0.00
22020709	AUDITING OF ACCOUNTS	6,000,000.00	6,000,000.00	0.00	13,200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,300,000.00	10,300,000.00	2,000,000.00	22,660,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	500,000.00	11,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,300,000.00	5,300,000.00	1,500,000.00	11,660,000.00	0.00
23	CAPITAL EXPENDITURE	71,004,000.00	71,004,000.00	0.00	87,987,000.00	0.00
2303	REHABILITATION / REPAIRS	71,004,000.00	71,004,000.00	0.00	87,987,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	71,004,000.00	71,004,000.00	0.00	87,987,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71,004,000.00	71,004,000.00	0.00	87,987,000.00	0.00

012300100100	Ministry Of Information, Public Orietation and S					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,507,139,739.21	1,507,139,739.21	3,276,900,618.88	1,975,823,351.38	0.00
21	PERSONNEL COST	473,929,739.21	473,929,739.21	304,928,418.88	1,197,843,082.38	0.00
2101	SALARY	392,118,144.21	392,118,144.21	269,354,432.63	985,132,935.38	0.00
210101	SALARIES AND WAGES	392,118,144.21	392,118,144.21	269,354,432.63	985,132,935.38	0.00
21010101	BASIC SALARY	392,118,144.21	392,118,144.21	269,354,432.63	985,132,935.38	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	73,106,201.75	73,106,201.75	30,457,806.50	190,076,124.55	0.00
210201	ALLOWANCES	73,106,201.75	73,106,201.75	30,457,806.50	190,076,124.55	0.00
21020103	Capacity Building Allowance	3,436,266.00	3,436,266.00	2,208,798.00	8,934,291.60	0.00
21020104	Clothing Allowance	5,797,889.25	5,797,889.25	0.00	15,074,512.05	0.00
21020105	Clothing/Tea IT	3,657,889.50	3,657,889.50	2,873,668.50	9,510,512.70	0.00
21020106	CONHESS 20% Increment	15,000,000.00	15,000,000.00	9,000,000.00	39,000,000.00	0.00
21020109	Contract Addition Allowance	383,296.50	383,296.50	0.00	996,570.90	0.00
21020111	Domestic Staff Allowance	2,874,724.25	2,874,724.25	2,324,172.75	7,474,283.05	0.00
21020112	Dressing Allowance	574,945.25	574,945.25	574,945.25	1,494,857.65	0.00
21020114	Exam Sup. Allowance	11,389,117.00	11,389,117.00	0.00	29,611,704.20	0.00
21020115	Excess Workload Allowance	10,000,000.00	10,000,000.00	6,000,000.00	26,000,000.00	0.00
21020118	Hardship Allowance	9,498,895.00	9,498,895.00	2,996,685.00	24,697,127.00	0.00
21020120	Health Professional Non Clinical Allowance	10,493,179.00	10,493,179.00	4,479,537.00	27,282,265.40	0.00
2103	SOCIAL BENEFITS	8,705,393.25	8,705,393.25	5,116,179.75	22,634,022.45	0.00
210301	SOCIAL BENEFITS	8,705,393.25	8,705,393.25	5,116,179.75	22,634,022.45	0.00
21030104	GRATUITY AREARS	8,705,393.25	8,705,393.25	5,116,179.75	22,634,022.45	0.00
22	OTHER RECURRENT COSTS	93,210,000.00	93,210,000.00	873,400,000.00	199,810,000.00	0.00
2202	OVERHEAD COST	88,210,000.00	88,210,000.00	873,400,000.00	189,310,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,727,341.00	9,727,341.00	9,000,000.00	20,427,416.10	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	0.00	630,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,427,341.00	9,427,341.00	9,000,000.00	19,797,416.10	0.00
220202	UTILITIES - GENERAL	3,100,000.00	3,100,000.00	0.00	6,510,000.00	0.00
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	0.00	1,260,000.00	0.00
22020202	TELEPHONE CHARGES	2,500,000.00	2,500,000.00	0.00	5,250,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,200,000.00	9,200,000.00	5,300,000.00	23,389,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	5,200,000.00	5,200,000.00	5,100,000.00	10,920,000.00	0.00
22020304	MAGAZINES & PERIODICALS	3,500,000.00	3,500,000.00	200,000.00	11,419,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	0.00	1,050,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,700,000.00	16,700,000.00	825,600,000.00	35,070,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,000,000.00	2,000,000.00	1,000,000.00	4,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	3,800,000.00	8,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,500,000.00	2,500,000.00	0.00	5,250,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	800,000.00	2,100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,200,000.00	4,200,000.00	20,000,000.00	8,820,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMEN	3,000,000.00	3,000,000.00	800,000,000.00	6,300,000.00	0.00

220205	TRAINING - GENERAL	7,000,000.00	7,000,000.00	7,000,000.00	14,700,000.00	0.00
22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00	7,000,000.00	14,700,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	42,482,659.00	42,482,659.00	26,500,000.00	89,213,583.90	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	1,000,000.00	6,300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	22,332,659.00	22,332,659.00	21,000,000.00	46,898,583.90	0.00
22021004	MEDICAL EXPENSES-LOCAL	8,500,000.00	8,500,000.00	0.00	17,850,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00	0.00	2,100,000.00	0.00
22021007	WELFARE PACKAGES	5,650,000.00	5,650,000.00	4,500,000.00	11,865,000.00	0.00
22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00	0.00	4,200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	5,000,000.00	0.00	10,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	5,000,000.00	0.00	10,500,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES	5,000,000.00	5,000,000.00	0.00	10,500,000.00	0.00
23	CAPITAL EXPENDITURE	940,000,000.00	940,000,000.00	2,098,572,200.00	578,170,269.00	0.00
2301	FIXED ASSETS PURCHASED	420,000,000.00	420,000,000.00	40,000,000.00	578,170,269.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	420,000,000.00	420,000,000.00	40,000,000.00	578,170,269.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	250,000,000.00	250,000,000.00	40,000,000.00	578,170,269.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	70,000,000.00	70,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	200,000,000.00	200,000,000.00	32,900,000.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	200,000,000.00	200,000,000.00	32,900,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	200,000,000.00	200,000,000.00	32,900,000.00	0.00	0.00
2303	REHABILITATION / REPAIRS	40,000,000.00	40,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	40,000,000.00	40,000,000.00	0.00	0.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	40,000,000.00	40,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	280,000,000.00	280,000,000.00	2,025,672,200.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	280,000,000.00	280,000,000.00	2,025,672,200.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	280,000,000.00	280,000,000.00	2,025,672,200.00	0.00	0.00

012400100100	Ministry Of Homeland Security and Vigilante Aff.					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	820,416,093.57	820,416,093.57	67,920,398.03	2,213,042,477.50	0.00
21	PERSONNEL COST	41,427,197.37	41,427,197.37	30,070,398.03	168,610,477.50	0.00
2101	SALARY	18,361,484.37	18,361,484.37	13,771,113.28	64,814,769.00	0.00
210101	SALARIES AND WAGES	18,361,484.37	18,361,484.37	13,771,113.28	64,814,769.00	0.00
21010101	BASIC SALARY	18,361,484.37	18,361,484.37	13,771,113.28	64,814,769.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,065,713.00	22,065,713.00	15,549,284.75	99,295,708.50	0.00
210201	ALLOWANCES	22,065,713.00	22,065,713.00	15,549,284.75	99,295,708.50	0.00
21020103	Capacity Building Allowance	707,709.00	707,709.00	530,781.75	3,184,690.50	0.00
21020104	Clothing Allowance	839,601.00	839,601.00	629,700.75	3,778,204.50	0.00
21020105	Clothing/Tea IT	1,345,083.00	1,345,083.00	1,008,812.25	6,052,873.50	0.00
21020106	CONHESS 20% Increment	74,361.00	74,361.00	55,770.75	334,624.50	0.00
21020109	Contract Addition Allowance	707,709.00	707,709.00	530,781.75	3,184,690.50	0.00
21020111	Domestic Staff Allowance	2,171,543.00	2,171,543.00	1,628,657.25	9,771,943.50	0.00
21020112	Dressing Allowance	3,402,633.00	3,402,633.00	2,551,974.75	15,311,848.50	0.00
21020114	Exam Sup. Allowance	2,230,830.00	2,230,830.00	1,673,122.50	10,038,735.00	0.00
21020115	Excess Workload Allowance	5,876,622.00	5,876,622.00	3,407,466.50	26,444,799.00	0.00
21020118	Hardship Allowance	1,709,622.00	1,709,622.00	1,282,216.50	7,693,299.00	0.00
21020120	Health Professional Non Clinical Allowance	3,000,000.00	3,000,000.00	2,250,000.00	13,500,000.00	0.00
2103	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	4,500,000.00	0.00
210301	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	4,500,000.00	0.00
21030104	GRATUITY AREARS	1,000,000.00	1,000,000.00	750,000.00	4,500,000.00	0.00
22	OTHER RECURRENT COSTS	78,988,896.20	78,988,896.20	37,850,000.00	1,544,432,000.00	0.00
2202	OVERHEAD COST	78,988,896.20	78,988,896.20	37,850,000.00	1,544,432,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,259,896.20	2,259,896.20	1,500,000.00	48,216,500.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	500,000.00	19,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,259,896.20	1,259,896.20	1,000,000.00	28,716,500.00	0.00
220202	UTILITIES - GENERAL	432,000.00	432,000.00	0.00	8,424,000.00	0.00
22020202	TELEPHONE CHARGES	432,000.00	432,000.00	0.00	8,424,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	15,000,000.00	750,000.00	292,500,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	3,500,000.00	3,500,000.00	750,000.00	68,250,000.00	0.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	0.00	9,750,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	0.00	58,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	8,000,000.00	8,000,000.00	0.00	156,000,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	11,957,000.00	11,957,000.00	4,750,000.00	233,161,500.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,000,000.00	2,000,000.00	1,500,000.00	39,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,557,000.00	5,557,000.00	1,750,000.00	108,361,500.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,500,000.00	1,500,000.00	0.00	29,250,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	0.00	9,750,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	750,000.00	29,250,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	900,000.00	900,000.00	750,000.00	17,550,000.00	0.00
220205	TRAINING - GENERAL	5,500,000.00	5,500,000.00	0.00	107,250,000.00	0.00
22020501	LOCAL TRAINING	5,500,000.00	5,500,000.00	0.00	107,250,000.00	0.00
220206	OTHER SERVICES - GENERAL	35,840,000.00	35,840,000.00	28,000,000.00	698,880,000.00	0.00
22020601	SECURITY SERVICES	35,840,000.00	35,840,000.00	28,000,000.00	698,880,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	5,000,000.00	5,000,000.00	2,500,000.00	97,500,000.00	0.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	5,000,000.00	2,500,000.00	97,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	3,000,000.00	350,000.00	58,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	350,000.00	39,000,000.00	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	19,500,000.00	0.00
23	CAPITAL EXPENDITURE	700,000,000.00	700,000,000.00	0.00	500,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	600,000,000.00	600,000,000.00	0.00	500,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	600,000,000.00	600,000,000.00	0.00	500,000,000.00	0.00
23010106	PURCHASE OF VANS	400,000,000.00	400,000,000.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	200,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	100,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	100,000,000.00	100,000,000.00	0.00	0.00	0.00

012500100100	Office Of The Head Of Service					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,636,735,383.57	6,636,735,383.57	8,418,610,251.69	23,628,744,566.68	0.00
21	PERSONNEL COST	6,437,041,708.57	6,437,041,708.57	8,233,384,251.69	21,969,630,811.98	0.00
2101	SALARY	166,142,273.57	166,142,273.57	116,606,705.18	833,585,213.98	0.00
210101	SALARIES AND WAGES	166,142,273.57	166,142,273.57	116,606,705.18	833,585,213.98	0.00
21010101	BASIC SALARY	156,142,273.57	156,142,273.57	109,106,705.18	823,585,213.98	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARY	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,176,268.00	22,176,268.00	16,632,201.00	102,010,832.80	0.00
210201	ALLOWANCES	22,176,268.00	22,176,268.00	16,632,201.00	102,010,832.80	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	8,918,576.60	0.00
21020104	Clothing Allowance	1,938,821.00	1,938,821.00	1,454,115.75	8,918,576.60	0.00
21020105	Clothing/Tea IT	775,529.00	775,529.00	581,646.75	3,567,433.40	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	1,189,146.00	0.00
21020111	Domestic Staff Allowance	1,938,821.00	1,938,821.00	1,454,115.75	8,918,576.60	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	1,783,714.40	0.00
21020114	Exam Sup. Allowance	4,000,000.00	4,000,000.00	3,000,000.00	18,400,000.00	0.00
21020115	Excess Workload Allowance	5,755,285.00	5,755,285.00	4,316,463.75	26,474,311.00	0.00
21020118	Hardship Allowance	5,182,717.00	5,182,717.00	3,887,037.75	23,840,498.20	0.00
2103	SOCIAL BENEFITS	6,248,723,167.00	6,248,723,167.00	8,100,145,345.51	21,034,034,765.20	0.00
210301	SOCIAL BENEFITS	6,248,723,167.00	6,248,723,167.00	8,100,145,345.51	21,034,034,765.20	0.00
21030101	GRATUITY	2,500,000,000.00	2,500,000,000.00	3,464,125,693.23	10,000,000,000.00	0.00
21030102	PENSION	3,741,324,305.00	3,741,324,305.00	4,630,470,505.79	11,000,000,000.00	0.00
21030104	GRATUITY AREARS	7,398,862.00	7,398,862.00	5,549,146.50	34,034,765.20	0.00
22	OTHER RECURRENT COSTS	112,693,675.00	112,693,675.00	85,226,000.00	263,113,754.70	0.00
2202	OVERHEAD COST	112,693,675.00	112,693,675.00	85,226,000.00	263,113,754.70	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,375,729.00	8,375,729.00	3,500,000.00	19,264,176.70	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,600,000.00	2,600,000.00	1,000,000.00	5,980,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,775,729.00	5,775,729.00	2,500,000.00	13,284,176.70	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	230,000.00	0.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	0.00	230,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	450,000.00	1,150,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	500,000.00	450,000.00	1,150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	34,451,000.00	34,451,000.00	27,500,000.00	79,237,300.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	12,991,000.00	12,991,000.00	12,500,000.00	29,879,300.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,360,000.00	8,360,000.00	5,000,000.00	19,228,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	2,000,000.00	5,750,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,600,000.00	10,600,000.00	8,000,000.00	24,380,000.00	0.00
220205	TRAINING - GENERAL	21,591,161.00	21,591,161.00	21,000,000.00	49,659,670.30	0.00
22020501	LOCAL TRAINING	21,591,161.00	21,591,161.00	21,000,000.00	49,659,670.30	0.00

220206	OTHER SERVICES - GENERAL	3,755,285.00	3,755,285.00	0.00	12,555,457.70	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,755,285.00	3,755,285.00	0.00	12,555,457.70	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	1,500,000.00	1,500,000.00	500,000.00	3,450,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	500,000.00	3,450,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	42,420,500.00	42,420,500.00	32,276,000.00	97,567,150.00	0.00
22021001	REFRESHMENT & MEALS	2,000,500.00	2,000,500.00	0.00	4,601,150.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	40,420,000.00	40,420,000.00	32,276,000.00	92,966,000.00	0.00
23	CAPITAL EXPENDITURE	87,000,000.00	87,000,000.00	100,000,000.00	1,396,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	20,000,000.00	0.00	74,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	20,000,000.00	0.00	74,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	24,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	50,000,000.00	50,000,000.00	100,000,000.00	1,250,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	50,000,000.00	50,000,000.00	100,000,000.00	1,250,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	50,000,000.00	50,000,000.00	100,000,000.00	1,250,000,000.00	0.00
2303	REHABILITATION / REPAIRS	17,000,000.00	17,000,000.00	0.00	72,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	17,000,000.00	17,000,000.00	0.00	72,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	22,000,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	12,000,000.00	12,000,000.00	0.00	44,000,000.00	0.00

014000100100	Office Of The Auditor General - State					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	232,203,855.72	232,203,855.72	74,960,187.17	1,371,342,523.15	0.00
21	PERSONNEL COST	78,198,855.72	78,198,855.72	54,410,187.17	496,832,523.15	0.00
2101	SALARY	43,884,236.72	43,884,236.72	30,774,222.92	290,944,809.15	0.00
210101	SALARIES AND WAGES	43,884,236.72	43,884,236.72	30,774,222.92	290,944,809.15	0.00
21010101	BASIC SALARY	29,719,777.22	29,719,777.22	20,889,832.92	276,780,349.65	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	14,164,459.50	14,164,459.50	9,884,390.00	14,164,459.50	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,314,619.00	34,314,619.00	23,635,964.25	205,887,714.00	0.00
210201	ALLOWANCES	34,314,619.00	34,314,619.00	23,635,964.25	205,887,714.00	0.00
21020104	Clothing Allowance	2,550,000.00	2,550,000.00	1,912,500.00	15,300,000.00	0.00
21020106	CONHESS 20% Increment	9,000,000.00	9,000,000.00	6,650,000.00	54,000,000.00	0.00
21020112	Dressing Allowance	1,500,000.00	1,500,000.00	1,125,000.00	9,000,000.00	0.00
21020114	Exam Sup. Allowance	8,150,000.00	8,150,000.00	4,112,500.00	48,900,000.00	0.00
21020115	Excess Workload Allowance	7,500,000.00	7,500,000.00	5,625,000.00	45,000,000.00	0.00
21020118	Hardship Allowance	5,250,000.00	5,250,000.00	3,937,500.00	31,500,000.00	0.00
21020120	Health Professional Non Clinical Allowance	364,619.00	364,619.00	273,464.25	2,187,714.00	0.00
22	OTHER RECURRENT COSTS	54,005,000.00	54,005,000.00	20,550,000.00	285,510,000.00	0.00
2202	OVERHEAD COST	54,005,000.00	54,005,000.00	20,550,000.00	285,510,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,173,200.00	10,173,200.00	1,450,000.00	53,917,960.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	0.00	26,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,173,200.00	5,173,200.00	1,450,000.00	27,417,960.00	0.00
220202	UTILITIES - GENERAL	900,000.00	900,000.00	0.00	4,770,000.00	0.00
22020202	TELEPHONE CHARGES	900,000.00	900,000.00	0.00	4,770,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,500,000.00	6,500,000.00	1,000,000.00	34,450,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	1,500,000.00	1,500,000.00	1,000,000.00	7,950,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	0.00	26,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,205,000.00	15,205,000.00	13,500,000.00	79,870,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	3,000,000.00	15,900,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	7,205,000.00	7,205,000.00	7,000,000.00	37,470,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	3,500,000.00	26,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	5,000,000.00	5,000,000.00	4,250,000.00	26,500,000.00	0.00
22020704	ENGINEERING SERVICES	5,000,000.00	5,000,000.00	4,250,000.00	26,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,226,800.00	16,226,800.00	350,000.00	86,002,040.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	8,226,800.00	8,226,800.00	0.00	43,602,040.00	0.00
22021007	WELFARE PACKAGES	8,000,000.00	8,000,000.00	350,000.00	42,400,000.00	0.00
23	CAPITAL EXPENDITURE	100,000,000.00	100,000,000.00	0.00	589,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	100,000,000.00	0.00	589,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	100,000,000.00	100,000,000.00	0.00	589,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	100,000,000.00	100,000,000.00	0.00	589,000,000.00	0.00

014000300100	Audit Service Commission					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	328,857,526.16	328,857,526.16	53,795,440.00	532,695,400.85	0.00
21	PERSONNEL COST	70,312,526.16	70,312,526.16	49,795,440.00	467,590,400.85	0.00
2101	SALARY	28,795,209.10	28,795,209.10	20,657,452.20	218,486,498.49	0.00
210101	SALARIES AND WAGES	28,795,209.10	28,795,209.10	20,657,452.20	218,486,498.49	0.00
21010101	BASIC SALARY	14,630,749.60	14,630,749.60	10,973,062.20	204,322,038.99	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	14,164,459.50	14,164,459.50	9,684,390.00	14,164,459.50	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,609,247.06	23,609,247.06	15,706,935.30	141,655,482.36	0.00
210201	ALLOWANCES	23,609,247.06	23,609,247.06	15,706,935.30	141,655,482.36	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020104	Clothing Allowance	3,909,421.00	3,909,421.00	2,932,065.75	23,456,526.00	0.00
21020105	Clothing/Tea IT	470,361.00	470,361.00	352,770.75	2,822,166.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	748,722.00	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020112	Dressing Allowance	187,181.06	187,181.06	140,385.80	1,123,086.36	0.00
21020114	Exam Sup. Allowance	7,290,686.00	7,290,686.00	5,468,014.50	43,744,116.00	0.00
21020118	Hardship Allowance	5,880,199.00	5,880,199.00	2,410,149.25	35,281,194.00	0.00
21020120	Health Professional Non Clinical Allowance	3,874,806.00	3,874,806.00	2,906,104.50	23,248,836.00	0.00
2103	SOCIAL BENEFITS	17,908,070.00	17,908,070.00	13,431,052.50	107,448,420.00	0.00
210301	SOCIAL BENEFITS	17,908,070.00	17,908,070.00	13,431,052.50	107,448,420.00	0.00
21030104	GRATUITY AREARS	17,908,070.00	17,908,070.00	13,431,052.50	107,448,420.00	0.00
22	OTHER RECURRENT COSTS	108,545,000.00	108,545,000.00	4,000,000.00	65,105,000.00	0.00
2202	OVERHEAD COST	108,545,000.00	108,545,000.00	4,000,000.00	65,105,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	21,400,000.00	21,400,000.00	0.00	14,400,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,276,827.00	12,276,827.00	0.00	6,276,827.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,123,173.00	9,123,173.00	0.00	8,123,173.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	62,800,000.00	62,800,000.00	1,000,000.00	29,800,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	48,150,000.00	48,150,000.00	1,000,000.00	21,150,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	13,500,000.00	13,500,000.00	0.00	7,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,150,000.00	1,150,000.00	0.00	1,150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,345,000.00	15,345,000.00	3,000,000.00	13,345,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	8,000,000.00	8,000,000.00	850,000.00	7,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,045,000.00	5,045,000.00	1,400,000.00	5,045,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,000,000.00	2,000,000.00	750,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00	0.00	300,000.00	0.00

220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	4,000,000.00	0.00	3,560,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00	2,560,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	500,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	500,000.00	500,000.00	0.00	500,000.00	0.00
23	CAPITAL EXPENDITURE	150,000,000.00	150,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	150,000,000.00	150,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS	150,000,000.00	150,000,000.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	150,000,000.00	150,000,000.00	0.00	0.00	0.00

014700100100	Civil Service Commission					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	167,743,622.93	167,743,622.93	61,651,016.66	894,886,657.40	0.00
21	PERSONNEL COST	114,736,122.93	114,736,122.93	44,651,016.66	455,422,052.40	0.00
2101	SALARY	79,501,759.43	79,501,759.43	20,025,244.04	244,015,871.40	0.00
210101	SALARIES AND WAGES	79,501,759.43	79,501,759.43	20,025,244.04	244,015,871.40	0.00
21010101	BASIC SALARY	24,100,536.68	24,100,536.68	18,075,402.51	188,614,648.65	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	55,401,222.75	55,401,222.75	1,949,841.53	55,401,222.75	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,734,363.50	32,734,363.50	22,750,772.63	196,406,181.00	0.00
210201	ALLOWANCES	32,734,363.50	32,734,363.50	22,750,772.63	196,406,181.00	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020104	Clothing Allowance	3,151,017.00	3,151,017.00	2,363,262.75	18,906,102.00	0.00
21020105	Clothing/Tea IT	374,361.00	374,361.00	280,770.75	2,246,166.00	0.00
21020106	CONHESS 20% Increment	10,000,000.00	10,000,000.00	5,700,000.00	60,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	748,722.00	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	140,385.75	1,123,086.00	0.00
21020114	Exam Sup. Allowance	7,227,845.00	7,227,845.00	5,420,883.75	43,367,070.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	22,461,660.00	0.00
21020118	Hardship Allowance	4,892,390.00	4,892,390.00	3,669,292.50	29,354,340.00	0.00
21020120	Health Professional Non Clinical Allowance	1,161,366.50	1,161,366.50	871,024.88	6,968,199.00	0.00
2103	SOCIAL BENEFITS	2,500,000.00	2,500,000.00	1,875,000.00	15,000,000.00	0.00
210301	SOCIAL BENEFITS	2,500,000.00	2,500,000.00	1,875,000.00	15,000,000.00	0.00
21030104	GRATUITY AREARS	2,500,000.00	2,500,000.00	1,875,000.00	15,000,000.00	0.00
22	OTHER RECURRENT COSTS	53,007,500.00	53,007,500.00	17,000,000.00	189,464,605.00	0.00
2202	OVERHEAD COST	53,007,500.00	53,007,500.00	17,000,000.00	189,464,605.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,200,000.00	4,200,000.00	2,500,000.00	15,120,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	0.00	720,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	4,000,000.00	2,500,000.00	14,400,000.00	0.00
220202	UTILITIES - GENERAL	4,500,000.00	4,500,000.00	500,000.00	16,200,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	500,000.00	7,200,000.00	0.00
22020202	TELEPHONE CHARGES	1,500,000.00	1,500,000.00	0.00	5,400,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	0.00	3,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,400,000.00	2,400,000.00	2,250,000.00	8,640,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	2,400,000.00	2,400,000.00	2,250,000.00	8,640,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	21,600,500.00	21,600,500.00	11,750,000.00	77,761,800.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,500,000.00	5,500,000.00	1,250,000.00	19,800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	9,000,000.00	9,000,000.00	5,500,000.00	32,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,000,500.00	2,000,500.00	1,500,000.00	7,201,800.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	500,000.00	3,600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	80,000.00	80,000.00	0.00	288,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,020,000.00	4,020,000.00	3,000,000.00	14,472,000.00	0.00
220205	TRAINING - GENERAL	2,300,000.00	2,300,000.00	0.00	8,280,000.00	0.00
22020501	LOCAL TRAINING	2,300,000.00	2,300,000.00	0.00	8,280,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	18,007,000.00	18,007,000.00	0.00	63,462,805.00	0.00
22020709	AUDITING OF ACCOUNTS	18,007,000.00	18,007,000.00	0.00	63,462,805.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	250,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	250,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	250,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	250,000,000.00	0.00

014900100100	Local Government Service Commission					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	184,951,282.93	184,951,282.93	102,421,394.15	1,455,409,894.10	0.00
21	PERSONNEL COST	128,000,172.93	128,000,172.93	83,371,394.15	322,988,567.10	0.00
2101	SALARY	91,778,107.55	91,778,107.55	62,204,845.12	232,433,403.65	0.00
210101	SALARIES AND WAGES	91,778,107.55	91,778,107.55	62,204,845.12	232,433,403.65	0.00
21010101	BASIC SALARY	36,376,884.80	36,376,884.80	20,653,928.06	177,032,180.90	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	55,401,222.75	55,401,222.75	41,550,917.06	55,401,222.75	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,222,065.38	31,222,065.38	18,316,549.04	78,055,163.45	0.00
210201	ALLOWANCES	31,222,065.38	31,222,065.38	18,316,549.04	78,055,163.45	0.00
21020103	Capacity Building Allowance	1,871,805.50	1,871,805.50	1,403,854.13	4,679,513.75	0.00
21020104	Clothing Allowance	1,494,910.24	1,494,910.24	1,121,182.68	3,737,275.60	0.00
21020105	Clothing/Tea IT	1,556,361.00	1,556,361.00	1,167,270.75	3,890,902.50	0.00
21020106	CONHESS 20% Increment	7,826,330.00	7,826,330.00	2,869,747.50	19,565,825.00	0.00
21020109	Contract Addition Allowance	249,574.00	249,574.00	187,180.50	623,935.00	0.00
21020111	Domestic Staff Allowance	1,871,805.50	1,871,805.50	1,403,854.13	4,679,513.75	0.00
21020112	Dressing Allowance	374,361.50	374,361.50	280,771.13	935,903.75	0.00
21020114	Exam Sup. Allowance	3,877,491.52	3,877,491.52	2,308,118.64	9,693,728.80	0.00
21020115	Excess Workload Allowance	3,487,220.00	3,487,220.00	2,615,415.00	8,718,050.00	0.00
21020118	Hardship Allowance	4,806,864.98	4,806,864.98	2,105,148.74	12,017,162.45	0.00
21020120	Health Professional Non Clinical Allowance	3,805,341.14	3,805,341.14	2,854,005.86	9,513,352.85	0.00
2103	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	2,850,000.00	12,500,000.00	0.00
210301	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	2,850,000.00	12,500,000.00	0.00
21030104	GRATUITY AREARS	5,000,000.00	5,000,000.00	2,850,000.00	12,500,000.00	0.00
22	OTHER RECURRENT COSTS	56,951,110.00	56,951,110.00	19,050,000.00	132,421,327.00	0.00
2202	OVERHEAD COST	56,151,110.00	56,151,110.00	19,050,000.00	130,501,327.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,121,110.00	9,121,110.00	4,000,000.00	17,629,327.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,200,000.00	4,200,000.00	4,000,000.00	5,818,663.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,921,110.00	4,921,110.00	0.00	11,810,664.00	0.00
220202	UTILITIES - GENERAL	5,500,000.00	5,500,000.00	0.00	13,200,000.00	0.00
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	0.00	3,600,000.00	0.00
22020202	TELEPHONE CHARGES	3,500,000.00	3,500,000.00	0.00	8,400,000.00	0.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	0.00	1,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,700,000.00	8,700,000.00	1,000,000.00	20,880,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	4,000,000.00	4,000,000.00	1,000,000.00	9,600,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	0.00	4,800,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00	4,800,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000.00	500,000.00	0.00	1,200,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	0.00	480,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	14,500,000.00	14,500,000.00	9,600,000.00	34,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	4,000,000.00	4,000,000.00	3,700,000.00	9,600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00	1,250,000.00	3,600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,000,000.00	3,000,000.00	0.00	7,200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00	1,150,000.00	3,600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	100,000.00	0.00	240,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,400,000.00	4,400,000.00	3,500,000.00	10,560,000.00	0.00
220205	TRAINING - GENERAL	3,200,000.00	3,200,000.00	0.00	7,680,000.00	0.00
22020501	LOCAL TRAINING	3,200,000.00	3,200,000.00	0.00	7,680,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	2,000,000.00	550,000.00	4,800,000.00	0.00
22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00	550,000.00	4,800,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	3,330,000.00	3,330,000.00	1,500,000.00	7,992,000.00	0.00
22020709	AUDITING OF ACCOUNTS	3,330,000.00	3,330,000.00	1,500,000.00	7,992,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	3,000,000.00	2,000,000.00	7,200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	2,000,000.00	7,200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,800,000.00	6,800,000.00	400,000.00	16,320,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	800,000.00	800,000.00	150,000.00	1,920,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	250,000.00	7,200,000.00	0.00
22021007	WELFARE PACKAGES	2,500,000.00	2,500,000.00	0.00	6,000,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	1,200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	800,000.00	800,000.00	0.00	1,920,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	800,000.00	800,000.00	0.00	1,920,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	800,000.00	800,000.00	0.00	1,920,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	1,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	800,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	800,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	800,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	200,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	200,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	200,000,000.00	0.00

014800100100	Imo State Independent Electoral Commission					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	324,904,946.25	324,904,946.25	93,351,006.56	2,696,030,501.56	0.00
21	PERSONNEL COST	105,045,068.25	105,045,068.25	85,351,006.56	683,145,230.70	0.00
2101	SALARY	97,264,005.25	97,264,005.25	79,515,209.31	294,092,080.70	0.00
210101	SALARIES AND WAGES	97,264,005.25	97,264,005.25	79,515,209.31	294,092,080.70	0.00
21010101	BASIC SALARY	1,390,781.50	1,390,781.50	1,043,086.13	198,218,857.70	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARY	95,873,223.75	95,873,223.75	78,472,123.19	95,873,223.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,081,063.00	7,081,063.00	5,310,797.25	354,053,150.00	0.00
210201	ALLOWANCES	7,081,063.00	7,081,063.00	5,310,797.25	354,053,150.00	0.00
21020103	Capacity Building Allowance	635,902.00	635,902.00	476,926.50	31,795,100.00	0.00
21020104	Clothing Allowance	827,050.00	827,050.00	620,287.50	41,352,500.00	0.00
21020105	Clothing/Tea IT	434,361.00	434,361.00	325,770.75	21,718,050.00	0.00
21020106	CONHESS 20% Increment	800,000.00	800,000.00	600,000.00	40,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	6,239,350.00	0.00
21020110	Civil Service Commission Allowance	935,902.50	935,902.50	701,926.88	46,795,125.00	0.00
21020111	Domestic Staff Allowance	187,180.50	187,180.50	140,385.38	9,359,025.00	0.00
21020112	Dressing Allowance	574,513.00	574,513.00	430,884.75	28,725,650.00	0.00
21020114	Exam Sup. Allowance	672,383.00	672,383.00	504,287.25	33,619,150.00	0.00
21020115	Excess Workload Allowance	572,151.00	572,151.00	429,113.25	28,607,550.00	0.00
21020118	Hardship Allowance	616,833.00	616,833.00	462,624.75	30,841,650.00	0.00
21020120	Health Professional Non Clinical Allowance	700,000.00	700,000.00	525,000.00	35,000,000.00	0.00
2103	SOCIAL BENEFITS	700,000.00	700,000.00	525,000.00	35,000,000.00	0.00
210301	SOCIAL BENEFITS	700,000.00	700,000.00	525,000.00	35,000,000.00	0.00
21030104	GRATUITY AREARS	700,000.00	700,000.00	525,000.00	35,000,000.00	0.00
22	OTHER RECURRENT COSTS	87,727,878.00	87,727,878.00	8,000,000.00	1,472,885,270.86	0.00
2202	OVERHEAD COST	85,727,878.00	85,727,878.00	8,000,000.00	1,439,285,270.86	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,280,000.00	5,280,000.00	1,500,000.00	88,704,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	0.00	3,360,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,080,000.00	5,080,000.00	1,500,000.00	85,344,000.00	0.00
220202	UTILITIES - GENERAL	1,601,760.00	1,601,760.00	0.00	26,909,568.00	0.00
22020201	ELECTRICITY CHARGES	1,100,000.00	1,100,000.00	0.00	18,480,000.00	0.00
22020202	TELEPHONE CHARGES	501,760.00	501,760.00	0.00	8,429,568.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	15,650,000.11	15,650,000.11	150,000.00	262,920,001.85	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	150,000.00	5,040,000.00	0.00
22020304	MAGAZINES & PERIODICALS	100,000.11	100,000.11	0.00	1,680,001.85	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	0.00	168,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,050,000.00	5,050,000.00	0.00	84,840,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	0.00	3,360,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	14,247,877.89	14,247,877.89	4,800,000.00	239,364,348.55	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,040,000.00	5,040,000.00	1,700,000.00	84,672,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	3,500,000.00	1,750,000.00	58,800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	500,000.00	500,000.00	0.00	8,400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	500,000.00	50,400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,207,877.89	2,207,877.89	850,000.00	37,092,348.55	0.00
220205	TRAINING - GENERAL	14,000,000.00	14,000,000.00	0.00	234,256,920.46	0.00
22020501	LOCAL TRAINING	14,000,000.00	14,000,000.00	0.00	234,256,920.46	0.00
220206	OTHER SERVICES - GENERAL	4,000,000.00	4,000,000.00	0.00	67,200,000.00	0.00
22020601	SECURITY SERVICES	4,000,000.00	4,000,000.00	0.00	67,200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	12,500,000.00	12,500,000.00	0.00	210,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	0.00	25,200,000.00	0.00
22020709	AUDITING OF ACCOUNTS	11,000,000.00	11,000,000.00	0.00	184,800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	1,000,000.00	800,000.00	16,800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	800,000.00	16,800,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,448,240.00	17,448,240.00	750,000.00	293,130,432.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,800,000.00	5,800,000.00	0.00	97,440,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,050,000.00	2,050,000.00	750,000.00	34,440,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	9,098,240.00	9,098,240.00	0.00	152,850,432.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	8,400,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	0.00	33,600,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	0.00	33,600,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	0.00	33,600,000.00	0.00
23	CAPITAL EXPENDITURE	132,132,000.00	132,132,000.00	0.00	540,000,000.00	0.00
2303	REHABILITATION / REPAIRS	132,132,000.00	132,132,000.00	0.00	540,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	132,132,000.00	132,132,000.00	0.00	540,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	132,132,000.00	132,132,000.00	0.00	540,000,000.00	0.00

016100100100	Office Of The Secretary To The State Govt					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	878,947,392.83	878,947,392.83	535,694,034.25	2,362,334,007.33	0.00
21	PERSONNEL COST	306,354,892.83	306,354,892.83	112,209,034.25	1,139,621,674.08	0.00
2101	SALARY	185,519,254.28	185,519,254.28	66,382,305.34	777,114,758.43	0.00
210101	SALARIES AND WAGES	185,519,254.28	185,519,254.28	66,382,305.34	777,114,758.43	0.00
21010101	BASIC SALARY	185,519,254.28	185,519,254.28	66,382,305.34	777,114,758.43	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	115,835,638.55	115,835,638.55	42,076,728.91	347,506,915.65	0.00
210201	ALLOWANCES	115,835,638.55	115,835,638.55	42,076,728.91	347,506,915.65	0.00
21020103	Capacity Building Allowance	2,874,723.75	2,874,723.75	2,156,042.81	8,624,171.25	0.00
21020104	Clothing Allowance	5,574,649.59	5,574,649.59	4,180,987.19	16,723,948.77	0.00
21020105	Clothing/Tea IT	3,612,289.50	3,612,289.50	2,709,217.13	10,836,868.50	0.00
21020106	CONHESS 20% Increment	40,230,380.00	40,230,380.00	9,172,785.00	120,691,140.00	0.00
21020109	Contract Addition Allowance	383,296.50	383,296.50	287,472.38	1,149,889.50	0.00
21020111	Domestic Staff Allowance	2,874,723.75	2,874,723.75	2,156,042.81	8,624,171.25	0.00
21020112	Dressing Allowance	574,944.75	574,944.75	431,208.56	1,724,834.25	0.00
21020114	Exam Sup. Allowance	24,588,626.28	24,588,626.28	2,641,469.71	73,765,878.84	0.00
21020115	Excess Workload Allowance	11,498,895.00	11,498,895.00	8,624,171.25	34,496,685.00	0.00
21020118	Hardship Allowance	15,367,846.68	15,367,846.68	5,525,885.01	46,103,540.04	0.00
21020120	Health Professional Non Clinical Allowance	8,255,262.75	8,255,262.75	4,191,447.06	24,765,788.25	0.00
2103	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
210301	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
21030104	GRATUITY AREARS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
22	OTHER RECURRENT COSTS	347,792,500.00	347,792,500.00	423,485,000.00	353,712,333.25	0.00
2202	OVERHEAD COST	347,792,500.00	347,792,500.00	423,485,000.00	353,712,333.25	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,332,879.00	20,332,879.00	16,500,000.00	20,739,536.58	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,130,000.00	7,130,000.00	6,500,000.00	7,272,600.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,202,879.00	13,202,879.00	10,000,000.00	13,466,936.58	0.00
220202	UTILITIES - GENERAL	31,570,500.00	31,570,500.00	18,000,000.00	32,201,910.00	0.00
22020202	TELEPHONE CHARGES	6,000,000.00	6,000,000.00	0.00	6,120,000.00	0.00
22020203	INTERNET ACCESS CHARGES	25,570,500.00	25,570,500.00	18,000,000.00	26,081,910.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	40,500,000.00	40,500,000.00	26,500,000.00	41,310,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	5,000,000.00	5,000,000.00	1,500,000.00	5,100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	1,500,000.00	1,500,000.00	0.00	1,530,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	33,000,000.00	33,000,000.00	25,000,000.00	33,660,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	1,020,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	71,000,000.00	71,000,000.00	64,000,000.00	72,420,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	6,000,000.00	6,000,000.00	6,000,000.00	6,120,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	7,000,000.00	6,500,000.00	7,140,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	6,500,000.00	6,500,000.00	4,000,000.00	6,630,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00	12,500,000.00	15,300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	35,000,000.00	35,000,000.00	35,000,000.00	35,700,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMEN	1,500,000.00	1,500,000.00	0.00	1,530,000.00	0.00
220205	TRAINING - GENERAL	7,500,000.00	7,500,000.00	7,000,000.00	7,650,000.00	0.00
22020501	LOCAL TRAINING	7,500,000.00	7,500,000.00	7,000,000.00	7,650,000.00	0.00
220206	OTHER SERVICES - GENERAL	112,889,121.00	112,889,121.00	81,000,000.00	114,110,886.67	0.00
22020603	RESIDENTIAL RENT	19,000,000.00	19,000,000.00	15,000,000.00	19,380,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	93,889,121.00	93,889,121.00	66,000,000.00	94,730,886.67	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,000,000.00	7,000,000.00	195,000,000.00	7,140,000.00	0.00
22020709	AUDITING OF ACCOUNTS	7,000,000.00	7,000,000.00	195,000,000.00	7,140,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	57,000,000.00	57,000,000.00	15,485,000.00	58,140,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	4,500,000.00	4,500,000.00	0.00	4,590,000.00	0.00
22021007	WELFARE PACKAGES	35,000,000.00	35,000,000.00	485,000.00	35,700,000.00	0.00
22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00	0.00	2,040,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	15,500,000.00	15,500,000.00	15,000,000.00	15,810,000.00	0.00
23	CAPITAL EXPENDITURE	224,800,000.00	224,800,000.00	0.00	869,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	74,800,000.00	74,800,000.00	0.00	9,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	74,800,000.00	74,800,000.00	0.00	9,000,000.00	0.00
23010108	PURCHASE OF BUSES	70,000,000.00	70,000,000.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,800,000.00	4,800,000.00	0.00	9,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	20,000,000.00	0.00	105,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00	20,000,000.00	0.00	105,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING	20,000,000.00	20,000,000.00	0.00	105,000,000.00	0.00
2303	REHABILITATION / REPAIRS	130,000,000.00	130,000,000.00	0.00	755,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	130,000,000.00	130,000,000.00	0.00	755,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	130,000,000.00	130,000,000.00	0.00	580,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	175,000,000.00	0.00

016200100100	Ministry of Special Projects					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	9,042,910,673.49	9,042,910,673.49	31,183,005.12	4,293,284,419.98	0.00
21	PERSONNEL COST	42,910,673.49	42,910,673.49	31,183,005.12	293,284,419.98	0.00
2101	SALARY	18,108,222.49	18,108,222.49	12,581,166.87	169,272,164.98	0.00
210101	SALARIES AND WAGES	18,108,222.49	18,108,222.49	12,581,166.87	169,272,164.98	0.00
21010101	BASIC SALARY	18,108,222.49	18,108,222.49	12,581,166.87	169,272,164.98	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,802,451.00	23,802,451.00	17,851,838.25	119,012,255.00	0.00
210201	ALLOWANCES	23,802,451.00	23,802,451.00	17,851,838.25	119,012,255.00	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	9,694,105.00	0.00
21020104	Clothing Allowance	1,938,821.00	1,938,821.00	1,454,115.75	9,694,105.00	0.00
21020105	Clothing/Tea IT	775,529.00	775,529.00	581,646.75	3,877,645.00	0.00
21020106	CONHESS 20% Increment	3,000,000.00	3,000,000.00	2,250,000.00	15,000,000.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	1,292,550.00	0.00
21020111	Domestic Staff Allowance	1,938,821.00	1,938,821.00	1,454,115.75	9,694,105.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	1,938,820.00	0.00
21020114	Exam Sup. Allowance	2,339,787.00	2,339,787.00	1,754,840.25	11,698,935.00	0.00
21020115	Excess Workload Allowance	7,755,285.00	7,755,285.00	5,816,463.75	38,776,425.00	0.00
21020118	Hardship Allowance	1,462,365.00	1,462,365.00	1,096,773.75	7,311,825.00	0.00
21020120	Health Professional Non Clinical Allowance	2,006,748.00	2,006,748.00	1,505,061.00	10,033,740.00	0.00
2103	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	5,000,000.00	0.00
210301	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	5,000,000.00	0.00
21030104	GRATUITY AREARS	1,000,000.00	1,000,000.00	750,000.00	5,000,000.00	0.00
23	CAPITAL EXPENDITURE	9,000,000,000.00	9,000,000,000.00	0.00	4,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	0.00

016300100100	Ministry of Special Duties					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,130,302,516.33	4,130,302,516.33	31,947,202.00	935,604,489.75	0.00
21	PERSONNEL COST	38,596,269.33	38,596,269.33	26,947,202.00	337,340,085.08	0.00
2101	SALARY	13,149,815.91	13,149,815.91	9,862,361.93	159,214,911.14	0.00
210101	SALARIES AND WAGES	13,149,815.91	13,149,815.91	9,862,361.93	159,214,911.14	0.00
21010101	BASIC SALARY	13,149,815.91	13,149,815.91	9,862,361.93	159,214,911.14	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,446,453.42	24,446,453.42	16,334,840.07	171,125,173.94	0.00
210201	ALLOWANCES	24,446,453.42	24,446,453.42	16,334,840.07	171,125,173.94	0.00
21020103	Capacity Building Allowance	935,902.50	935,902.50	701,926.88	6,551,317.50	0.00
21020104	Clothing Allowance	1,471,088.34	1,471,088.34	1,103,316.26	10,297,618.38	0.00
21020105	Clothing/Tea IT	386,361.00	386,361.00	289,770.75	2,704,527.00	0.00
21020106	CONHESS 20% Increment	13,000,000.00	13,000,000.00	7,750,000.00	91,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	873,509.00	0.00
21020111	Domestic Staff Allowance	935,902.50	935,902.50	701,926.88	6,551,317.50	0.00
21020112	Dressing Allowance	187,180.50	187,180.50	140,385.38	1,310,263.50	0.00
21020114	Exam Sup. Allowance	1,353,057.60	1,353,057.60	1,014,793.20	9,471,403.20	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	26,205,270.00	0.00
21020118	Hardship Allowance	1,158,740.28	1,158,740.28	869,055.21	8,111,181.96	0.00
21020120	Health Professional Non Clinical Allowance	1,149,823.70	1,149,823.70	862,367.78	8,048,765.90	0.00
2103	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
210301	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
21030104	GRATUITY AREARS	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
22	OTHER RECURRENT COSTS	31,706,247.00	31,706,247.00	5,000,000.00	98,264,404.67	0.00
2202	OVERHEAD COST	24,095,000.00	24,095,000.00	5,000,000.00	74,745,651.44	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,555,000.00	4,555,000.00	750,000.00	14,074,950.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,350,000.00	3,350,000.00	0.00	10,351,500.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,205,000.00	1,205,000.00	750,000.00	3,723,450.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	0.00	6,180,000.00	0.00
22020202	TELEPHONE CHARGES	2,000,000.00	2,000,000.00	0.00	6,180,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,950,000.00	7,950,000.00	750,000.00	24,565,500.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	900,000.00	900,000.00	750,000.00	2,781,000.00	0.00
22020304	MAGAZINES & PERIODICALS	7,000,000.00	7,000,000.00	0.00	21,630,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	50,000.00	50,000.00	0.00	154,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,300,000.00	4,300,000.00	3,500,000.00	13,287,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	200,000.00	200,000.00	200,000.00	618,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	2,850,000.00	9,270,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	500,000.00	500,000.00	250,000.00	1,545,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00	200,000.00	927,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	100,000.00	0.00	309,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	0.00	618,000.00	0.00
220205	TRAINING - GENERAL	2,700,000.00	2,700,000.00	0.00	8,343,000.00	0.00
22020501	LOCAL TRAINING	2,700,000.00	2,700,000.00	0.00	8,343,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	180,000.00	180,000.00	0.00	848,301.44	0.00
22020709	AUDITING OF ACCOUNTS	180,000.00	180,000.00	0.00	848,301.44	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,410,000.00	2,410,000.00	0.00	7,446,900.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	6,180,000.00	0.00
22021009	SPORTING ACTIVITIES	410,000.00	410,000.00	0.00	1,266,900.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,611,247.00	7,611,247.00	0.00	23,518,753.23	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,611,247.00	7,611,247.00	0.00	23,518,753.23	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES	7,611,247.00	7,611,247.00	0.00	23,518,753.23	0.00
23	CAPITAL EXPENDITURE	4,060,000,000.00	4,060,000,000.00	0.00	500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	500,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	0.00	0.00	0.00	500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	4,060,000,000.00	4,060,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	4,060,000,000.00	4,060,000,000.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,000,000,000.00	4,000,000,000.00	0.00	0.00	0.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIE	60,000,000.00	60,000,000.00	0.00	0.00	0.00

021500100100 Ministry Of Agriculture and Food Security						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	30,418,774,893.69	30,418,774,893.69	272,373,107.77	15,074,860,350.36	0.00
21	PERSONNEL COST	361,164,143.69	361,164,143.69	263,673,107.77	1,089,269,681.08	0.00
2101	SALARY	244,000,001.69	244,000,001.69	177,000,001.27	737,777,255.08	0.00
210101	SALARIES AND WAGES	244,000,001.69	244,000,001.69	177,000,001.27	737,777,255.08	0.00
21010101	BASIC SALARY	244,000,001.69	244,000,001.69	177,000,001.27	737,777,255.08	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	115,064,142.00	115,064,142.00	85,098,106.50	345,192,426.00	0.00
210201	ALLOWANCES	115,064,142.00	115,064,142.00	85,098,106.50	345,192,426.00	0.00
21020103	Capacity Building Allowance	39,948,376.00	39,948,376.00	29,961,282.00	119,845,128.00	0.00
21020104	Clothing Allowance	10,788,385.00	10,788,385.00	6,891,288.75	32,365,155.00	0.00
21020105	Clothing/Tea IT	990,529.00	990,529.00	742,896.75	2,971,587.00	0.00
21020106	CONHESS 20% Increment	8,500,000.00	8,500,000.00	6,375,000.00	25,500,000.00	0.00
21020109	Contract Addition Allowance	2,000,000.00	2,000,000.00	1,500,000.00	6,000,000.00	0.00
21020111	Domestic Staff Allowance	500,000.00	500,000.00	375,000.00	1,500,000.00	0.00
21020112	Dressing Allowance	300,000.00	300,000.00	225,000.00	900,000.00	0.00
21020114	Exam Sup. Allowance	3,000,000.00	3,000,000.00	2,250,000.00	9,000,000.00	0.00
21020118	Hardship Allowance	23,755,915.00	23,755,915.00	17,816,936.25	71,267,745.00	0.00
21020120	Health Professional Non Clinical Allowance	25,280,937.00	25,280,937.00	18,960,702.75	75,842,811.00	0.00
2103	SOCIAL BENEFITS	2,100,000.00	2,100,000.00	1,575,000.00	6,300,000.00	0.00
210301	SOCIAL BENEFITS	2,100,000.00	2,100,000.00	1,575,000.00	6,300,000.00	0.00
21030104	GRATUITY AREARS	2,100,000.00	2,100,000.00	1,575,000.00	6,300,000.00	0.00
22	OTHER RECURRENT COSTS	57,610,750.00	57,610,750.00	8,700,000.00	479,087,000.00	0.00
2202	OVERHEAD COST	40,610,750.00	40,610,750.00	7,200,000.00	337,987,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,900,000.00	4,900,000.00	1,000,000.00	41,587,775.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,400,000.00	3,400,000.00	0.00	29,137,775.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	1,000,000.00	12,450,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	0.00	16,600,000.00	0.00
22020202	TELEPHONE CHARGES	2,000,000.00	2,000,000.00	0.00	16,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	19,500,000.00	19,500,000.00	1,250,000.00	161,850,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	16,000,000.00	16,000,000.00	1,250,000.00	132,800,000.00	0.00
22020304	MAGAZINES & PERIODICALS	3,500,000.00	3,500,000.00	0.00	29,050,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,200,000.00	11,200,000.00	3,750,000.00	92,960,000.00	0.00
22020704	ENGINEERING SERVICES	2,200,000.00	2,200,000.00	2,000,000.00	18,260,000.00	0.00
22020707	AGRICULTURAL CONSULTING	9,000,000.00	9,000,000.00	1,750,000.00	74,700,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,010,750.00	3,010,750.00	1,200,000.00	24,989,225.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,010,750.00	3,010,750.00	1,200,000.00	24,989,225.00	0.00
2205	SUBSIDIES GENERAL	17,000,000.00	17,000,000.00	1,500,000.00	141,100,000.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	17,000,000.00	17,000,000.00	1,500,000.00	141,100,000.00	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	17,000,000.00	17,000,000.00	1,500,000.00	141,100,000.00	0.00
23	CAPITAL EXPENDITURE	30,000,000,000.00	30,000,000,000.00	0.00	13,506,503,669.28	0.00
2301	FIXED ASSETS PURCHASED	24,907,431,220.00	24,907,431,220.00	0.00	8,555,399,669.28	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	24,907,431,220.00	24,907,431,220.00	0.00	8,555,399,669.28	0.00
23010107	PURCHASE OF TRUCKS	1,050,000,000.00	1,050,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	130,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	23,857,431,220.00	23,857,431,220.00	0.00	8,425,399,669.28	0.00
2302	CONSTRUCTION / PROVISION	426,956,000.00	426,956,000.00	0.00	521,956,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	426,956,000.00	426,956,000.00	0.00	521,956,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	270,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITY	201,956,000.00	201,956,000.00	0.00	251,956,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL	225,000,000.00	225,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	4,665,612,780.00	4,665,612,780.00	0.00	4,429,148,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,665,612,780.00	4,665,612,780.00	0.00	4,429,148,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	4,665,612,780.00	4,665,612,780.00	0.00	4,429,148,000.00	0.00

027000100100	Ministry of Livestock Development					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	20,020,000,000.00	20,020,000,000.00	0.00	8,348,900,348.06	0.00
21	PERSONNEL COST	0.00	0.00	0.00	1,091,483,678.78	0.00
2101	SALARY	0.00	0.00	0.00	739,991,252.78	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	739,991,252.78	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	739,991,252.78	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	345,192,426.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	345,192,426.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	119,845,128.00	0.00
21020104	Clothing Allowance	0.00	0.00	0.00	32,365,155.00	0.00
21020105	Clothing/Tea IT	0.00	0.00	0.00	2,971,587.00	0.00
21020106	CONHESS 20% Increment	0.00	0.00	0.00	25,500,000.00	0.00
21020109	Contract Addition Allowance	0.00	0.00	0.00	6,000,000.00	0.00
21020111	Domestic Staff Allowance	0.00	0.00	0.00	1,500,000.00	0.00
21020112	Dressing Allowance	0.00	0.00	0.00	900,000.00	0.00
21020114	Exam Sup. Allowance	0.00	0.00	0.00	9,000,000.00	0.00
21020118	Hardship Allowance	0.00	0.00	0.00	71,267,745.00	0.00
21020120	Health Professional Non Clinical Allowance	0.00	0.00	0.00	75,842,811.00	0.00
2103	SOCIAL BENEFITS	0.00	0.00	0.00	6,300,000.00	0.00
210301	SOCIAL BENEFITS	0.00	0.00	0.00	6,300,000.00	0.00
21030104	GRATUITY AREARS	0.00	0.00	0.00	6,300,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	257,416,669.28	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	257,416,669.28	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	51,973,039.08	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	5,700,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	46,273,039.08	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	3,420,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	3,420,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	17,100,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	17,100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	70,113,500.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	0.00	0.00	0.00	5,700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	30,751,500.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	8,550,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	2,850,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	22,262,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	45,860,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	45,860,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	48,455,130.20	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	15,705,130.20	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	32,750,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	20,495,000.00	0.00
22020709	AUDITING OF ACCOUNTS	0.00	0.00	0.00	20,495,000.00	0.00
23	CAPITAL EXPENDITURE	20,020,000,000.00	20,020,000,000.00	0.00	7,000,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	19,694,000,000.00	19,694,000,000.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	19,694,000,000.00	19,694,000,000.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	19,694,000,000.00	19,694,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	226,000,000.00	226,000,000.00	0.00	5,500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	226,000,000.00	226,000,000.00	0.00	5,500,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL	226,000,000.00	226,000,000.00	0.00	5,500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	100,000,000.00	100,000,000.00	0.00	1,500,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	100,000,000.00	0.00	1,500,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	100,000,000.00	100,000,000.00	0.00	1,500,000,000.00	0.00

022000100100	Ministry Of Finance					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	7,914,965,513.51	7,914,965,513.51	23,049,781,235.03	61,329,052,987.46	0.00
21	PERSONNEL COST	4,154,675,909.51	4,154,675,909.51	1,088,934,483.34	6,090,356,372.98	0.00
2101	SALARY	3,913,341,759.39	3,913,341,759.39	1,052,833,336.00	5,487,020,997.68	0.00
210101	SALARIES AND WAGES	3,913,341,759.39	3,913,341,759.39	1,052,833,336.00	5,487,020,997.68	0.00
21010101	BASIC SALARY	942,390,512.39	942,390,512.39	112,661,303.07	2,516,069,750.68	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	2,970,951,247.00	2,970,951,247.00	940,172,032.93	2,970,951,247.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	194,043,775.00	194,043,775.00	27,633,366.00	485,109,437.50	0.00
210201	ALLOWANCES	194,043,775.00	194,043,775.00	27,633,366.00	485,109,437.50	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	4,847,052.50	0.00
21020104	Clothing Allowance	1,938,821.00	1,938,821.00	1,454,115.75	4,847,052.50	0.00
21020105	Clothing/Tea IT	258,510.00	258,510.00	193,882.50	646,275.00	0.00
21020106	CONHESS 20% Increment	100,000,000.00	100,000,000.00	6,000,000.00	250,000,000.00	0.00
21020109	Contract Addition Allowance	50,000,000.00	50,000,000.00	7,500,000.00	125,000,000.00	0.00
21020111	Domestic Staff Allowance	258,510.00	258,510.00	193,882.50	646,275.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	969,410.00	0.00
21020114	Exam Sup. Allowance	13,531,248.00	13,531,248.00	4,148,436.00	33,828,120.00	0.00
21020115	Excess Workload Allowance	7,755,285.00	7,755,285.00	5,816,463.75	19,388,212.50	0.00
21020118	Hardship Allowance	775,529.00	775,529.00	581,646.75	1,938,822.50	0.00
21020120	Health Professional Non Clinical Allowance	17,199,287.00	17,199,287.00	0.00	42,998,217.50	0.00
2103	SOCIAL BENEFITS	47,290,375.12	47,290,375.12	8,467,781.34	118,225,937.80	0.00
210301	SOCIAL BENEFITS	47,290,375.12	47,290,375.12	8,467,781.34	118,225,937.80	0.00
21030104	GRATUITY AREARS	47,290,375.12	47,290,375.12	8,467,781.34	118,225,937.80	0.00
22	OTHER RECURRENT COSTS	3,442,289,604.00	3,442,289,604.00	21,960,846,751.69	37,798,696,614.48	0.00
2202	OVERHEAD COST	146,499,999.64	146,499,999.64	220,935,000.00	4,924,999,982.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	25,000,000.00	24,835,000.00	1,050,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	25,000,000.00	24,835,000.00	1,050,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,500,000.00	9,500,000.00	2,750,000.00	475,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	9,500,000.00	9,500,000.00	2,750,000.00	475,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	71,500,000.00	71,500,000.00	104,250,000.00	1,875,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENT	51,500,000.00	51,500,000.00	51,000,000.00	1,075,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000,000.00	20,000,000.00	53,250,000.00	800,000,000.00	0.00
220205	TRAINING - GENERAL	27,599,999.64	27,599,999.64	79,100,000.00	879,999,982.00	0.00
22020501	LOCAL TRAINING	27,599,999.64	27,599,999.64	79,100,000.00	879,999,982.00	0.00
220206	OTHER SERVICES - GENERAL	12,900,000.00	12,900,000.00	10,000,000.00	645,000,000.00	0.00
22020601	SECURITY SERVICES	12,900,000.00	12,900,000.00	10,000,000.00	645,000,000.00	0.00
2206	PUBLIC DEBT CHARGES	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	0.00
220601	FOREIGN INTEREST / DISCOUNT	403,585,209.56	403,585,209.56	1,720,705,645.37	8,403,585,209.56	0.00
22060101	FOREIGN INTEREST /DISCOUNT - LONG TERM BO	403,585,209.56	403,585,209.56	1,720,705,645.37	8,403,585,209.56	0.00
220602	DOMESTIC INTEREST / DISCOUNT	819,463,235.22	819,463,235.22	8,374,272,006.21	7,519,463,235.22	0.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM B	819,463,235.22	819,463,235.22	8,374,272,006.21	7,519,463,235.22	0.00
220603	FOREIGN PRINCIPAL	1,148,665,596.44	1,148,665,596.44	3,825,879,782.19	8,148,665,596.44	0.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,148,665,596.44	1,148,665,596.44	3,825,879,782.19	8,148,665,596.44	0.00
220604	DOMESTIC PRINCIPAI	924,075,563.14	924,075,563.14	7,819,054,317.93	8,801,982,591.26	0.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWING	924,075,563.14	924,075,563.14	7,819,054,317.93	8,801,982,591.26	0.00
23	CAPITAL EXPENDITURE	318,000,000.00	318,000,000.00	0.00	17,440,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	10,638,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,638,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	10,138,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	250,000,000.00	0.00
23010154	PURCHASE OF INFORMATION, EDUCATION AND C	0.00	0.00	0.00	250,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	188,000,000.00	188,000,000.00	0.00	565,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	188,000,000.00	188,000,000.00	0.00	565,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	118,000,000.00	118,000,000.00	0.00	505,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	70,000,000.00	70,000,000.00	0.00	60,000,000.00	0.00
2303	REHABILITATION / REPAIRS	130,000,000.00	130,000,000.00	0.00	360,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	130,000,000.00	130,000,000.00	0.00	360,000,000.00	0.00
230301121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	130,000,000.00	130,000,000.00	0.00	360,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	5,877,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	5,877,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	5,877,000,000.00	0.00

022000800100	Imo State Internal Revenue Service					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	363,333,375.31	363,333,375.31	377,571,647.58	925,040,855.31	0.00
21	PERSONNEL COST	172,583,375.31	172,583,375.31	119,987,854.48	192,583,375.31	0.00
2101	SALARY	116,349,436.31	116,349,436.31	79,812,400.23	136,349,436.31	0.00
210101	SALARIES AND WAGES	116,349,436.31	116,349,436.31	79,812,400.23	136,349,436.31	0.00
21010101	BASIC SALARY	116,349,436.31	116,349,436.31	79,812,400.23	136,349,436.31	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	56,233,939.00	56,233,939.00	40,175,454.25	56,233,939.00	0.00
210201	ALLOWANCES	56,233,939.00	56,233,939.00	40,175,454.25	56,233,939.00	0.00
21020104	Clothing Allowance	3,223,113.00	3,223,113.00	2,417,334.75	3,223,113.00	0.00
21020105	Clothing/Tea IT	84,000.00	84,000.00	63,000.00	84,000.00	0.00
21020106	CONHESS 20% Increment	21,000,000.00	21,000,000.00	13,750,000.00	21,000,000.00	0.00
21020114	Exam Sup. Allowance	16,184,136.00	16,184,136.00	12,138,102.00	16,184,136.00	0.00
21020118	Hardship Allowance	10,115,070.00	10,115,070.00	7,586,302.50	10,115,070.00	0.00
21020120	Health Professional Non Clinical Allowance	5,627,620.00	5,627,620.00	4,220,715.00	5,627,620.00	0.00
22	OTHER RECURRENT COSTS	190,750,000.00	190,750,000.00	257,583,793.10	732,457,480.00	0.00
2202	OVERHEAD COST	190,750,000.00	190,750,000.00	257,583,793.10	732,457,480.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	55,000,000.00	40,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	55,000,000.00	40,000,000.00	0.00
220202	UTILITIES - GENERAL	15,650,000.00	15,650,000.00	7,779,675.58	62,600,000.00	0.00
22020201	ELECTRICITY CHARGES	5,500,000.00	5,500,000.00	5,279,675.58	22,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	10,150,000.00	10,150,000.00	2,500,000.00	40,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,900,000.00	8,900,000.00	0.00	35,600,000.00	0.00
22020304	MAGAZINES & PERIODICALS	3,900,000.00	3,900,000.00	0.00	15,600,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	42,000,000.00	42,000,000.00	134,004,117.52	168,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	12,000,000.00	12,000,000.00	3,500,000.00	48,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	34,000,000.00	40,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	7,000,000.00	7,000,000.00	57,504,117.52	28,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	13,000,000.00	13,000,000.00	39,000,000.00	52,000,000.00	0.00
220205	TRAINING - GENERAL	88,700,000.00	88,700,000.00	44,000,000.00	324,257,480.00	0.00
22020501	LOCAL TRAINING	48,000,000.00	48,000,000.00	44,000,000.00	161,457,480.00	0.00
22020502	INTERNATIONAL TRAINING	40,700,000.00	40,700,000.00	0.00	162,800,000.00	0.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	10,000,000.00	9,800,000.00	40,000,000.00	0.00
22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00	9,800,000.00	40,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,500,000.00	10,500,000.00	7,000,000.00	42,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	2,000,000.00	20,000,000.00	0.00
22021007	WELFARE PACKAGES	5,500,000.00	5,500,000.00	5,000,000.00	22,000,000.00	0.00

022200100100	Ministry Of Trade, Commerce and Investment					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,300,098,499.45	1,300,098,499.45	2,149,181,188.22	2,625,375,157.88	0.00
21	PERSONNEL COST	703,838,214.45	703,838,214.45	212,832,213.22	1,663,924,872.88	0.00
2101	SALARY	638,366,545.45	638,366,545.45	166,928,461.47	1,532,981,534.88	0.00
210101	SALARIES AND WAGES	638,366,545.45	638,366,545.45	166,928,461.47	1,532,981,534.88	0.00
21010101	BASIC SALARY	638,366,545.45	638,366,545.45	166,928,461.47	1,532,981,534.88	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	65,471,669.00	65,471,669.00	45,903,751.75	130,943,338.00	0.00
210201	ALLOWANCES	65,471,669.00	65,471,669.00	45,903,751.75	130,943,338.00	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	3,877,642.00	0.00
21020104	Clothing Allowance	1,938,821.00	1,938,821.00	1,454,115.75	3,877,642.00	0.00
21020105	Clothing/Tea IT	775,529.00	775,529.00	581,646.75	1,551,058.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	517,020.00	0.00
21020111	Domestic Staff Allowance	1,938,821.00	1,938,821.00	1,454,115.75	3,877,642.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	775,528.00	0.00
21020114	Exam Sup. Allowance	23,602,784.00	23,602,784.00	15,702,088.00	47,205,568.00	0.00
21020115	Excess Workload Allowance	7,755,285.00	7,755,285.00	5,816,463.75	15,510,570.00	0.00
21020118	Hardship Allowance	14,751,722.00	14,751,722.00	9,863,791.50	29,503,444.00	0.00
21020120	Health Professional Non Clinical Allowance	12,123,612.00	12,123,612.00	9,092,709.00	24,247,224.00	0.00
22	OTHER RECURRENT COSTS	55,260,285.00	55,260,285.00	8,000,000.00	311,450,285.00	0.00
2202	OVERHEAD COST	55,260,285.00	55,260,285.00	8,000,000.00	311,450,285.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,199,999.00	12,199,999.00	200,000.00	66,006,654.80	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	0.00	5,700,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,199,999.00	11,199,999.00	200,000.00	60,306,654.80	0.00
220202	UTILITIES - GENERAL	600,000.00	600,000.00	0.00	3,420,000.00	0.00
22020202	TELEPHONE CHARGES	600,000.00	600,000.00	0.00	3,420,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	1,250,000.00	17,100,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	3,000,000.00	3,000,000.00	1,250,000.00	17,100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,055,000.00	14,055,000.00	4,250,000.00	80,113,500.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	1,000,000.00	1,000,000.00	700,000.00	5,700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,395,000.00	5,395,000.00	1,200,000.00	30,751,500.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00	500,000.00	8,550,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	350,000.00	2,850,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,660,000.00	5,660,000.00	1,500,000.00	32,262,000.00	0.00
220205	TRAINING - GENERAL	9,800,000.00	9,800,000.00	0.00	55,860,000.00	0.00
22020501	LOCAL TRAINING	9,800,000.00	9,800,000.00	0.00	55,860,000.00	0.00
220206	OTHER SERVICES - GENERAL	10,255,286.00	10,255,286.00	2,300,000.00	58,455,130.20	0.00
22020603	RESIDENTIAL RENT	2,755,286.00	2,755,286.00	0.00	15,705,130.20	0.00
22020605	CLEANING & FUMIGATION SERVICES	7,500,000.00	7,500,000.00	2,300,000.00	42,750,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,350,000.00	5,350,000.00	0.00	30,495,000.00	0.00
22020709	AUDITING OF ACCOUNTS	5,350,000.00	5,350,000.00	0.00	30,495,000.00	0.00
23	CAPITAL EXPENDITURE	541,000,000.00	541,000,000.00	1,928,348,975.00	650,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	350,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	350,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	350,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	534,000,000.00	534,000,000.00	1,928,348,975.00	300,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	534,000,000.00	534,000,000.00	1,928,348,975.00	300,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING	65,000,000.00	65,000,000.00	0.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	30,000,000.00	30,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	277,000,000.00	277,000,000.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	162,000,000.00	162,000,000.00	1,928,348,975.00	300,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	7,000,000.00	7,000,000.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	7,000,000.00	7,000,000.00	0.00	0.00	0.00
23040103	WILDLIFE CONSERVATION	7,000,000.00	7,000,000.00	0.00	0.00	0.00

022800100100	Ministry Of Science, Technology and Innovation					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	521,783,994.29	521,783,994.29	28,504,098.14	1,970,329,765.38	0.00
21	PERSONNEL COST	46,781,494.29	46,781,494.29	24,004,098.14	600,924,765.38	0.00
2101	SALARY	8,000,674.04	8,000,674.04	3,760,055.57	213,116,562.88	0.00
210101	SALARIES AND WAGES	8,000,674.04	8,000,674.04	3,760,055.57	213,116,562.88	0.00
21010101	BASIC SALARY	8,000,674.04	8,000,674.04	3,760,055.57	213,116,562.88	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,280,820.25	38,280,820.25	19,869,042.56	382,808,202.50	0.00
210201	ALLOWANCES	38,280,820.25	38,280,820.25	19,869,042.56	382,808,202.50	0.00
21020103	Capacity Building Allowance	4,688,269.25	4,688,269.25	2,616,201.94	46,882,692.50	0.00
21020104	Clothing Allowance	2,852,934.25	2,852,934.25	2,139,700.69	28,529,342.50	0.00
21020105	Clothing/Tea IT	3,606,108.50	3,606,108.50	3,606,108.50	36,061,085.00	0.00
21020109	Contract Addition Allowance	1,025,103.50	1,025,103.50	768,827.63	10,251,035.00	0.00
21020111	Domestic Staff Allowance	4,334,543.25	4,334,543.25	2,350,907.44	43,345,432.50	0.00
21020112	Dressing Allowance	2,313,183.25	2,313,183.25	1,734,887.44	23,131,832.50	0.00
21020114	Exam Sup. Allowance	3,461,218.00	3,461,218.00	2,595,913.50	34,612,180.00	0.00
21020115	Excess Workload Allowance	3,753,075.00	3,753,075.00	2,814,806.25	37,530,750.00	0.00
21020118	Hardship Allowance	6,163,240.00	6,163,240.00	1,622,430.00	61,632,400.00	0.00
21020120	Health Professional Non Clinical Allowance	6,083,145.25	6,083,145.25	520,786.31	60,831,452.50	0.00
2103	SOCIAL BENEFITS	500,000.00	500,000.00	375,000.00	5,000,000.00	0.00
210301	SOCIAL BENEFITS	500,000.00	500,000.00	375,000.00	5,000,000.00	0.00
21030104	GRATUITY AREARS	500,000.00	500,000.00	375,000.00	5,000,000.00	0.00
22	OTHER RECURRENT COSTS	50,002,500.00	50,002,500.00	4,500,000.00	69,405,000.00	0.00
2202	OVERHEAD COST	50,002,500.00	50,002,500.00	4,500,000.00	69,405,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	0.00	1,400,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	0.00	1,400,000.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	0.00	4,200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00	0.00	4,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	11,555,000.00	11,555,000.00	1,300,000.00	16,177,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	5,395,000.00	5,395,000.00	1,300,000.00	7,553,000.00	0.00
22020304	MAGAZINES & PERIODICALS	5,660,000.00	5,660,000.00	0.00	7,924,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	700,000.00	0.00
220205	TRAINING - GENERAL	5,350,000.00	5,350,000.00	0.00	7,490,000.00	0.00
22020501	LOCAL TRAINING	5,350,000.00	5,350,000.00	0.00	7,490,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,400,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000.00	1,000,000.00	0.00	1,400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,255,286.00	10,255,286.00	2,200,000.00	14,357,400.40	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,755,286.00	2,755,286.00	1,450,000.00	3,857,400.40	0.00
22020709	AUDITING OF ACCOUNTS	7,500,000.00	7,500,000.00	750,000.00	10,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,842,214.00	17,842,214.00	1,000,000.00	24,380,599.60	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,500,000.00	0.00	2,100,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	9,800,000.00	9,800,000.00	0.00	13,121,500.00	0.00
22021009	SPORTING ACTIVITIES	827,500.00	827,500.00	0.00	1,158,500.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	5,714,714.00	5,714,714.00	1,000,000.00	8,000,599.60	0.00
23	CAPITAL EXPENDITURE	425,000,000.00	425,000,000.00	0.00	1,300,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	85,000,000.00	85,000,000.00	0.00	500,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	85,000,000.00	85,000,000.00	0.00	500,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	85,000,000.00	85,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	190,000,000.00	190,000,000.00	0.00	800,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	190,000,000.00	190,000,000.00	0.00	800,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000.00	40,000,000.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	150,000,000.00	150,000,000.00	0.00	800,000,000.00	0.00
2303	REHABILITATION / REPAIRS	150,000,000.00	150,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	150,000,000.00	150,000,000.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	150,000,000.00	150,000,000.00	0.00	0.00	0.00

Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
022900100100	Ministry Of Transport					
2	EXPENDITURES	101,380,090,533.57	101,380,090,533.57	57,525,567.47	2,728,983,018.34	0.00
21	PERSONNEL COST	316,188,940.81	316,188,940.81	38,625,567.47	752,673,777.78	0.00
2101	SALARY	289,837,169.73	289,837,169.73	18,861,739.16	705,240,589.83	0.00
210101	SALARIES AND WAGES	289,837,169.73	289,837,169.73	18,861,739.16	705,240,589.83	0.00
21010101	BASIC SALARY	289,837,169.73	289,837,169.73	18,861,739.16	705,240,589.83	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,351,771.08	22,351,771.08	16,763,828.31	40,233,187.94	0.00
210201	ALLOWANCES	22,351,771.08	22,351,771.08	16,763,828.31	40,233,187.94	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	3,489,877.80	0.00
21020104	Clothing Allowance	2,212,413.00	2,212,413.00	1,659,309.75	3,982,343.40	0.00
21020105	Clothing/Tea IT	787,529.00	787,529.00	590,646.75	1,417,552.20	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	465,318.00	0.00
21020111	Domestic Staff Allowance	2,585,095.00	2,585,095.00	1,938,821.25	4,653,171.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	697,975.20	0.00
21020114	Exam Sup. Allowance	5,753,187.00	5,753,187.00	4,314,890.25	10,355,736.60	0.00
21020115	Excess Workload Allowance	2,002,098.08	2,002,098.08	1,501,573.56	3,603,776.54	0.00
21020118	Hardship Allowance	3,595,734.00	3,595,734.00	2,696,800.50	6,472,321.20	0.00
21020120	Health Professional Non Clinical Allowance	2,830,620.00	2,830,620.00	2,122,965.00	5,095,116.00	0.00
2103	SOCIAL BENEFITS	4,000,000.00	4,000,000.00	3,000,000.00	7,200,000.00	0.00
210301	SOCIAL BENEFITS	4,000,000.00	4,000,000.00	3,000,000.00	7,200,000.00	0.00
21030104	GRATUITY AREARS	4,000,000.00	4,000,000.00	3,000,000.00	7,200,000.00	0.00
22	OTHER RECURRENT COSTS	53,901,592.76	53,901,592.76	18,900,000.00	66,309,240.56	0.00
2202	OVERHEAD COST	53,901,592.76	53,901,592.76	18,900,000.00	66,309,240.56	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,500,000.00	12,500,000.00	4,950,000.00	14,250,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000.00	7,500,000.00	4,950,000.00	7,750,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	6,500,000.00	0.00
220202	UTILITIES - GENERAL	9,000,000.00	9,000,000.00	1,650,000.00	11,700,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	1,650,000.00	6,500,000.00	0.00
22020202	TELEPHONE CHARGES	4,000,000.00	4,000,000.00	0.00	5,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,800,000.00	3,800,000.00	500,000.00	4,940,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	500,000.00	500,000.00	500,000.00	650,000.00	0.00
22020304	MAGAZINES & PERIODICALS	3,300,000.00	3,300,000.00	0.00	4,290,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,199,999.76	15,199,999.76	9,100,000.00	18,997,169.66	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,899,999.76	2,899,999.76	2,350,000.00	3,769,999.69	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,800,000.00	4,800,000.00	3,250,000.00	5,714,339.94	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	2,500,000.00	0.00	3,250,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	3,500,000.00	6,262,830.03	0.00
220205	TRAINING - GENERAL	3,401,593.00	3,401,593.00	2,000,000.00	4,422,070.90	0.00
22020501	LOCAL TRAINING	3,401,593.00	3,401,593.00	2,000,000.00	4,422,070.90	0.00
220206	OTHER SERVICES - GENERAL	3,500,000.00	3,500,000.00	0.00	4,550,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	3,500,000.00	3,500,000.00	0.00	4,550,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,500,000.00	700,000.00	1,950,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	700,000.00	1,950,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	5,000,000.00	0.00	5,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,500,000.00	4,500,000.00	0.00	4,850,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	650,000.00	0.00
23	CAPITAL EXPENDITURE	101,010,000,000.00	101,010,000,000.00	0.00	1,910,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	300,000,000.00	300,000,000.00	0.00	200,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	300,000,000.00	300,000,000.00	0.00	200,000,000.00	0.00
23010106	PURCHASE OF VANS	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	100,610,000,000.00	100,610,000,000.00	0.00	1,610,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	100,610,000,000.00	100,610,000,000.00	0.00	1,610,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	100,000,000,000.00	100,000,000,000.00	0.00	0.00	0.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AER	0.00	0.00	0.00	1,000,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	410,000,000.00	410,000,000.00	0.00	410,000,000.00	0.00
2303	REHABILITATION / REPAIRS	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGH	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00

023200100100	MINISTRY OF PETROLEUM and Natural Gas Deve					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	228,428,767.89	228,428,767.89	57,826,687.17	994,788,530.28	0.00
21	PERSONNEL COST	74,035,582.89	74,035,582.89	53,326,687.17	566,753,530.28	0.00
2101	SALARY	46,500,997.89	46,500,997.89	32,675,748.42	401,546,020.28	0.00
210101	SALARIES AND WAGES	46,500,997.89	46,500,997.89	32,675,748.42	401,546,020.28	0.00
21010101	BASIC SALARY	46,500,997.89	46,500,997.89	32,675,748.42	401,546,020.28	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,534,585.00	25,534,585.00	19,150,938.75	153,207,510.00	0.00
210201	ALLOWANCES	25,534,585.00	25,534,585.00	19,150,938.75	153,207,510.00	0.00
21020103	Capacity Building Allowance	2,233,309.00	2,233,309.00	1,674,981.75	13,399,854.00	0.00
21020104	Clothing Allowance	3,021,191.00	3,021,191.00	2,265,893.25	18,127,146.00	0.00
21020105	Clothing/Tea IT	811,529.00	811,529.00	608,646.75	4,869,174.00	0.00
21020109	Contract Addition Allowance	7,500,000.00	7,500,000.00	5,625,000.00	45,000,000.00	0.00
21020111	Domestic Staff Allowance	258,570.00	258,570.00	193,927.50	1,551,420.00	0.00
21020112	Dressing Allowance	1,938,821.00	1,938,821.00	1,454,115.75	11,632,926.00	0.00
21020114	Exam Sup. Allowance	387,764.00	387,764.00	290,823.00	2,326,584.00	0.00
21020115	Excess Workload Allowance	4,061,227.00	4,061,227.00	3,045,920.25	24,367,362.00	0.00
21020118	Hardship Allowance	2,538,266.00	2,538,266.00	1,903,699.50	15,229,596.00	0.00
21020120	Health Professional Non Clinical Allowance	2,783,908.00	2,783,908.00	2,087,931.00	16,703,448.00	0.00
2103	SOCIAL BENEFITS	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
210301	SOCIAL BENEFITS	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
21030104	GRATUITY AREARS	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
22	OTHER RECURRENT COSTS	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	0.00
2202	OVERHEAD COST	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,093,050.00	3,093,050.00	0.00	22,269,960.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,093,050.00	3,093,050.00	0.00	22,269,960.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	0.00	27,204,068.00	0.00
22020304	MAGAZINES & PERIODICALS	1,500,000.00	1,500,000.00	0.00	10,800,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	2,500,000.00	0.00	16,404,068.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	26,890,000.00	26,890,000.00	4,500,000.00	193,608,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	3,000,000.00	3,000,000.00	0.00	21,600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	0.00	3,600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,300,000.00	2,300,000.00	1,000,000.00	16,560,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	21,090,000.00	21,090,000.00	3,500,000.00	151,848,000.00	0.00
220205	TRAINING - GENERAL	2,410,135.00	2,410,135.00	0.00	17,352,972.00	0.00
22020501	LOCAL TRAINING	2,410,135.00	2,410,135.00	0.00	17,352,972.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	2,000,000.00	2,000,000.00	0.00	14,400,000.00	0.00
22020709	AUDITING OF ACCOUNTS	2,000,000.00	2,000,000.00	0.00	14,400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,000,000.00	6,000,000.00	0.00	43,200,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	21,600,000.00	0.00
22021009	SPORTING ACTIVITIES	3,000,000.00	3,000,000.00	0.00	21,600,000.00	0.00
23	CAPITAL EXPENDITURE	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00
23010106	PURCHASE OF VANS	90,000,000.00	90,000,000.00	0.00	90,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00

023300100100	MINISTRY OF SOLID MINERALS AND INDUSTRIES					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,784,755,347.77	1,784,755,347.77	32,846,545,631.80	5,038,203,414.36	0.00
21	PERSONNEL COST	49,445,347.77	49,445,347.77	26,884,010.83	459,637,921.58	0.00
2101	SALARY	30,632,026.77	30,632,026.77	12,774,020.08	327,944,674.58	0.00
210101	SALARIES AND WAGES	30,632,026.77	30,632,026.77	12,774,020.08	327,944,674.58	0.00
21010101	BASIC SALARY	30,632,026.77	30,632,026.77	12,774,020.08	327,944,674.58	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,813,321.00	18,813,321.00	14,109,990.75	131,693,247.00	0.00
210201	ALLOWANCES	18,813,321.00	18,813,321.00	14,109,990.75	131,693,247.00	0.00
21020103	Capacity Building Allowance	2,938,821.00	2,938,821.00	2,204,115.75	20,571,747.00	0.00
21020104	Clothing Allowance	2,759,597.00	2,759,597.00	2,069,697.75	19,317,179.00	0.00
21020105	Clothing/Tea IT	811,529.00	811,529.00	608,646.75	5,680,703.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	1,809,570.00	0.00
21020111	Domestic Staff Allowance	2,938,821.00	2,938,821.00	2,204,115.75	20,571,747.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	2,714,348.00	0.00
21020114	Exam Sup. Allowance	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	0.00
21020118	Hardship Allowance	2,996,925.00	2,996,925.00	2,247,693.75	20,978,475.00	0.00
21020120	Health Professional Non Clinical Allowance	2,526,271.00	2,526,271.00	1,894,703.25	17,683,897.00	0.00
22	OTHER RECURRENT COSTS	335,310,000.00	335,310,000.00	4,500,000.00	308,565,492.78	0.00
2202	OVERHEAD COST	335,310,000.00	335,310,000.00	4,500,000.00	308,565,492.78	0.00
220201	TRAVEL & TRANSPORT - GENERAL	26,218,174.00	26,218,174.00	0.00	23,218,174.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	0.00	18,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,218,174.00	6,218,174.00	0.00	5,218,174.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,600,000.00	3,600,000.00	1,600,000.00	3,600,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	2,000,000.00	2,000,000.00	1,600,000.00	2,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	100,000.00	100,000.00	0.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	238,491,826.00	238,491,826.00	2,900,000.00	219,947,318.78	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	97,500,000.00	97,500,000.00	450,000.00	91,495,492.78	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	57,500,000.00	57,500,000.00	750,000.00	51,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	22,000,000.00	22,000,000.00	0.00	20,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,500,000.00	5,500,000.00	500,000.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,491,826.00	4,491,826.00	500,000.00	4,451,826.00	0.00
22020406	OTHER MAINTENANCE SERVICES	51,500,000.00	51,500,000.00	700,000.00	47,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	58,000,000.00	58,000,000.00	0.00	53,000,000.00	0.00
22020709	AUDITING OF ACCOUNTS	58,000,000.00	58,000,000.00	0.00	53,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,000,000.00	8,000,000.00	0.00	7,800,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,500,000.00	2,500,000.00	0.00	2,300,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	500,000.00	0.00
23	CAPITAL EXPENDITURE	1,400,000,000.00	1,400,000,000.00	32,815,161,620.97	4,270,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,000,000,000.00	1,000,000,000.00	1,004,397,560.18	3,270,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	1,000,000,000.00	1,000,000,000.00	1,004,397,560.18	3,270,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	1,500,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	0.00	0.00	207,246,290.52	270,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT C	0.00	0.00	797,151,269.66	1,500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	3,345,272,142.59	1,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	0.00	0.00	3,345,272,142.59	1,000,000,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	3,345,272,142.59	1,000,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	100,000,000.00	100,000,000.00	28,265,491,918.20	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERA	100,000,000.00	100,000,000.00	28,265,491,918.20	0.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTRC	100,000,000.00	100,000,000.00	28,265,491,918.20	0.00	0.00
2305	OTHER CAPITAL PROJECTS	300,000,000.00	300,000,000.00	200,000,000.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	300,000,000.00	300,000,000.00	200,000,000.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	200,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	200,000,000.00	200,000,000.00	0.00	0.00	0.00

023400100100	Ministry Of Works & Infrastrutural Development					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	330,161,891,316.49	330,161,891,316.49	258,977,323.87	699,960,063,107.85	0.00
21	PERSONNEL COST	210,534,038.49	210,534,038.49	157,027,323.87	1,496,532,123.68	0.00
2101	SALARY	122,783,159.49	122,783,159.49	91,214,164.62	970,026,849.68	0.00
210101	SALARIES AND WAGES	122,783,159.49	122,783,159.49	91,214,164.62	970,026,849.68	0.00
21010101	BASIC SALARY	122,783,159.49	122,783,159.49	91,214,164.62	970,026,849.68	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	83,750,879.00	83,750,879.00	62,813,159.25	502,505,274.00	0.00
210201	ALLOWANCES	83,750,879.00	83,750,879.00	62,813,159.25	502,505,274.00	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	11,632,926.00	0.00
21020104	Clothing Allowance	5,435,526.00	5,435,526.00	4,076,644.50	32,613,156.00	0.00
21020105	Clothing/Tea IT	4,045,529.00	4,045,529.00	3,034,146.75	24,273,174.00	0.00
21020106	CONHESS 20% Increment	4,000,000.00	4,000,000.00	3,000,000.00	24,000,000.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	1,551,060.00	0.00
21020111	Domestic Staff Allowance	1,938,821.00	1,938,821.00	1,454,115.75	11,632,926.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	2,326,584.00	0.00
21020114	Exam Sup. Allowance	30,170,065.00	30,170,065.00	22,627,548.75	181,020,390.00	0.00
21020115	Excess Workload Allowance	7,755,285.00	7,755,285.00	5,816,463.75	46,531,710.00	0.00
21020118	Hardship Allowance	18,856,263.00	18,856,263.00	14,142,197.25	113,137,578.00	0.00
21020120	Health Professional Non Clinical Allowance	8,964,295.00	8,964,295.00	6,723,221.25	53,785,770.00	0.00
2103	SOCIAL BENEFITS	4,000,000.00	4,000,000.00	3,000,000.00	24,000,000.00	0.00
210301	SOCIAL BENEFITS	4,000,000.00	4,000,000.00	3,000,000.00	24,000,000.00	0.00
21030104	GRATUITY AREARS	4,000,000.00	4,000,000.00	3,000,000.00	24,000,000.00	0.00
22	OTHER RECURRENT COSTS	307,044,500.00	307,044,500.00	101,950,000.00	299,612,500.00	0.00
2202	OVERHEAD COST	307,044,500.00	307,044,500.00	101,950,000.00	299,612,500.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	58,034,500.00	58,034,500.00	5,500,000.00	58,034,500.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	58,034,500.00	58,034,500.00	5,500,000.00	58,034,500.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	200,000.00	3,000,000.00	0.00
22020202	TELEPHONE CHARGES	3,000,000.00	3,000,000.00	200,000.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	58,000,000.00	58,000,000.00	1,650,000.00	57,568,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	55,000,000.00	55,000,000.00	1,500,000.00	54,568,000.00	0.00
22020304	MAGAZINES & PERIODICALS	3,000,000.00	3,000,000.00	150,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	131,810,000.00	131,810,000.00	74,950,000.00	126,810,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	1,260,000.00	1,260,000.00	1,650,000.00	1,260,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	125,500,000.00	125,500,000.00	70,750,000.00	120,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,050,000.00	2,050,000.00	1,350,000.00	2,050,000.00	0.00
220206	OTHER SERVICES - GENERAL	9,000,000.00	9,000,000.00	5,650,000.00	7,000,000.00	0.00
22020601	SECURITY SERVICES	9,000,000.00	9,000,000.00	5,650,000.00	7,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,000,000.00	14,000,000.00	12,000,000.00	14,000,000.00	0.00
22020709	AUDITING OF ACCOUNTS	14,000,000.00	14,000,000.00	12,000,000.00	14,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	33,200,000.00	33,200,000.00	2,000,000.00	33,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	18,000,000.00	18,000,000.00	2,000,000.00	18,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021009	SPORTING ACTIVITIES	12,200,000.00	12,200,000.00	0.00	12,200,000.00	0.00
23	CAPITAL EXPENDITURE	329,644,312,778.00	329,644,312,778.00	0.00	698,163,918,484.17	0.00
2301	FIXED ASSETS PURCHASED	3,000,000,000.00	3,000,000,000.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,000,000,000.00	3,000,000,000.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,000,000,000.00	3,000,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	280,470,417,278.00	280,470,417,278.00	0.00	302,684,220,230.75	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	280,470,417,278.00	280,470,417,278.00	0.00	302,684,220,230.75	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING	0.00	0.00	0.00	31,000,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	278,870,417,278.00	278,870,417,278.00	0.00	251,594,650,228.75	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	400,000,000.00	400,000,000.00	0.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	0.00	0.00	0.00	67,320,002.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	0.00	0.00	2,522,250,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,200,000,000.00	1,200,000,000.00	0.00	17,500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	14,038,895,500.00	14,038,895,500.00	0.00	395,479,698,253.42	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,038,895,500.00	14,038,895,500.00	0.00	395,479,698,253.42	0.00
23030113	REHABILITATION / REPAIRS - ROADS	14,038,895,500.00	14,038,895,500.00	0.00	395,479,698,253.42	0.00
2304	PRESERVATION OF THE ENVIRONMENT	32,135,000,000.00	32,135,000,000.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	32,135,000,000.00	32,135,000,000.00	0.00	0.00	0.00
23040102	EROSION & FLOOD CONTROL	32,135,000,000.00	32,135,000,000.00	0.00	0.00	0.00

023400200100	Office Of The Surveyor General					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	241,594,469.40	241,594,469.40	43,661,477.05	1,563,321,805.10	0.00
21	PERSONNEL COST	60,881,969.40	60,881,969.40	43,661,477.05	527,521,805.10	0.00
2101	SALARY	26,001,781.40	26,001,781.40	19,501,336.05	248,480,301.10	0.00
210101	SALARIES AND WAGES	26,001,781.40	26,001,781.40	19,501,336.05	248,480,301.10	0.00
21010101	BASIC SALARY	26,001,781.40	26,001,781.40	19,501,336.05	248,480,301.10	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,580,188.00	33,580,188.00	23,185,141.00	268,641,504.00	0.00
210201	ALLOWANCES	33,580,188.00	33,580,188.00	23,185,141.00	268,641,504.00	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	7,487,224.00	0.00
21020104	Clothing Allowance	935,903.00	935,903.00	701,927.25	7,487,224.00	0.00
21020105	Clothing/Tea IT	374,361.00	374,361.00	280,770.75	2,994,888.00	0.00
21020106	CONHESS 20% Increment	13,000,000.00	13,000,000.00	7,750,000.00	104,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	998,296.00	0.00
21020111	Domestic Staff Allowance	4,948,637.00	4,948,637.00	3,711,477.75	39,589,096.00	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	140,385.75	1,497,448.00	0.00
21020114	Exam Sup. Allowance	6,420,386.00	6,420,386.00	4,815,289.50	51,363,088.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	29,948,880.00	0.00
21020118	Hardship Allowance	1,979,452.00	1,979,452.00	1,484,589.00	15,835,616.00	0.00
21020120	Health Professional Non Clinical Allowance	929,968.00	929,968.00	697,476.00	7,439,744.00	0.00
2103	SOCIAL BENEFITS	1,300,000.00	1,300,000.00	975,000.00	10,400,000.00	0.00
210301	SOCIAL BENEFITS	1,300,000.00	1,300,000.00	975,000.00	10,400,000.00	0.00
21030104	GRATUITY AREARS	1,300,000.00	1,300,000.00	975,000.00	10,400,000.00	0.00
22	OTHER RECURRENT COSTS	80,712,500.00	80,712,500.00	0.00	135,800,000.00	0.00
2202	OVERHEAD COST	80,712,500.00	80,712,500.00	0.00	135,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	11,712,500.00	11,712,500.00	0.00	19,911,250.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	0.00	11,900,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,712,500.00	4,712,500.00	0.00	8,011,250.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,700,000.00	0.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	0.00	1,700,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	11,000,000.00	11,000,000.00	0.00	18,700,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	11,000,000.00	11,000,000.00	0.00	18,700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	24,500,000.00	24,500,000.00	0.00	41,650,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	12,000,000.00	12,000,000.00	0.00	20,400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,500,000.00	10,500,000.00	0.00	17,850,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	0.00	3,400,000.00	0.00
220205	TRAINING - GENERAL	11,500,000.00	11,500,000.00	0.00	19,550,000.00	0.00
22020501	LOCAL TRAINING	11,500,000.00	11,500,000.00	0.00	19,550,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,000,000.00	21,000,000.00	0.00	34,288,750.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	21,000,000.00	21,000,000.00	0.00	34,288,750.00	0.00
23	CAPITAL EXPENDITURE	100,000,000.00	100,000,000.00	0.00	900,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	100,000,000.00	0.00	900,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	100,000,000.00	100,000,000.00	0.00	900,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	100,000,000.00	100,000,000.00	0.00	900,000,000.00	0.00

023100100100	Ministry Of Power and Electrification					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	74,884,960,208.33	74,884,960,208.33	102,577,572.00	192,385,462,939.47	0.00
21	PERSONNEL COST	63,223,269.33	63,223,269.33	47,417,452.00	904,044,153.38	0.00
2101	SALARY	15,727,357.18	15,727,357.18	13,549,633.63	362,159,059.57	0.00
210101	SALARIES AND WAGES	15,727,357.18	15,727,357.18	13,549,633.63	362,159,059.57	0.00
21010101	BASIC SALARY	15,727,357.18	15,727,357.18	13,549,633.63	362,159,059.57	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,495,912.15	46,495,912.15	33,117,818.36	529,885,093.81	0.00
210201	ALLOWANCES	46,495,912.15	46,495,912.15	33,117,818.36	529,885,093.81	0.00
21020103	Capacity Building Allowance	6,322,903.00	6,322,903.00	2,988,061.50	47,808,984.00	0.00
21020104	Clothing Allowance	3,560,992.44	3,560,992.44	2,670,744.33	42,731,909.28	0.00
21020105	Clothing/Tea IT	5,260,000.00	5,260,000.00	3,945,000.00	63,120,000.00	0.00
21020106	CONHESS 20% Increment	2,866,814.00	2,866,814.00	2,150,110.50	34,401,768.00	0.00
21020109	Contract Addition Allowance	2,424,934.56	2,424,934.56	1,818,700.92	29,099,214.73	0.00
21020111	Domestic Staff Allowance	2,427,505.00	2,427,505.00	1,820,628.75	29,130,060.00	0.00
21020112	Dressing Allowance	6,499,658.00	6,499,658.00	4,874,743.50	77,995,896.00	0.00
21020114	Exam Sup. Allowance	3,100,600.00	3,100,600.00	2,325,450.00	37,207,200.00	0.00
21020115	Excess Workload Allowance	7,780,187.00	7,780,187.00	5,835,140.25	93,362,244.00	0.00
21020118	Hardship Allowance	4,252,318.15	4,252,318.15	3,189,238.61	51,027,817.80	0.00
21020120	Health Professional Non Clinical Allowance	2,000,000.00	2,000,000.00	1,500,000.00	24,000,000.00	0.00
2103	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	12,000,000.00	0.00
210301	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	12,000,000.00	0.00
21030104	GRATUITY AREARS	1,000,000.00	1,000,000.00	750,000.00	12,000,000.00	0.00
22	OTHER RECURRENT COSTS	66,257,897.00	66,257,897.00	55,160,120.00	1,029,615,707.75	0.00
2202	OVERHEAD COST	66,257,897.00	66,257,897.00	55,160,120.00	1,029,615,707.75	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,010,000.00	8,010,000.00	7,502,500.00	124,956,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,000,000.00	3,500,000.00	62,400,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,010,000.00	4,010,000.00	4,002,500.00	62,556,000.00	0.00
220202	UTILITIES - GENERAL	6,199,999.86	6,199,999.86	2,580,119.97	96,719,997.82	0.00
22020201	ELECTRICITY CHARGES	2,999,999.86	2,999,999.86	2,249,999.97	46,799,997.82	0.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	250,000.00	15,600,000.00	0.00
22020203	INTERNET ACCESS CHARGES	2,200,000.00	2,200,000.00	80,120.00	34,320,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,940,000.00	10,940,000.00	6,075,525.75	170,664,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	4,300,000.00	4,300,000.00	1,715,525.75	67,080,000.00	0.00
22020304	MAGAZINES & PERIODICALS	3,000,000.00	3,000,000.00	2,350,000.00	46,800,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,100,000.00	3,100,000.00	1,875,000.00	48,360,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	540,000.00	540,000.00	135,000.00	8,424,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	32,707,897.14	32,707,897.14	30,976,974.29	506,235,709.93	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,000,897.00	2,000,897.00	1,500,224.25	31,213,993.20	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,407,000.00	2,407,000.00	2,201,750.00	37,549,200.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	1,700,000.00	31,200,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	26,300,000.14	26,300,000.14	25,575,000.04	406,272,516.73	0.00
220205	TRAINING - GENERAL	2,100,000.00	2,100,000.00	2,025,000.00	32,760,000.00	0.00
22020501	LOCAL TRAINING	2,100,000.00	2,100,000.00	2,025,000.00	32,760,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,300,000.00	4,300,000.00	4,000,000.00	67,080,000.00	0.00
22020709	AUDITING OF ACCOUNTS	4,300,000.00	4,300,000.00	4,000,000.00	67,080,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	2,000,000.00	2,000,000.00	31,200,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	2,000,000.00	31,200,000.00	0.00
23	CAPITAL EXPENDITURE	74,755,479,042.00	74,755,479,042.00	0.00	190,451,803,078.34	0.00
2301	FIXED ASSETS PURCHASED	57,282,522,460.00	57,282,522,460.00	0.00	20,931,615,707.75	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	57,282,522,460.00	57,282,522,460.00	0.00	20,931,615,707.75	0.00
23010106	PURCHASE OF VANS	106,000,000.00	106,000,000.00	0.00	852,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,350,000.00	1,350,000.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	57,175,172,460.00	57,175,172,460.00	0.00	20,079,615,707.75	0.00
2302	CONSTRUCTION / PROVISION	16,249,704,068.00	16,249,704,068.00	0.00	168,010,579,037.59	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	16,249,704,068.00	16,249,704,068.00	0.00	168,010,579,037.59	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	16,095,609,068.00	16,095,609,068.00	0.00	168,010,579,037.59	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	154,095,000.00	154,095,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	1,159,852,514.00	1,159,852,514.00	0.00	1,509,608,333.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	1,159,852,514.00	1,159,852,514.00	0.00	1,509,608,333.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	544,443,193.00	544,443,193.00	0.00	1,509,608,333.00	0.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGH	406,000,000.00	406,000,000.00	0.00	0.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING	209,409,321.00	209,409,321.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	63,400,000.00	63,400,000.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	63,400,000.00	63,400,000.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	13,400,000.00	13,400,000.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	0.00	0.00	0.00

023100100200 Imo State Electricity Regulatory Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,668,585,944.44	2,668,585,944.44	238,914,458.33	3,102,464,173.83	0.00
21	PERSONNEL COST	220,841,944.44	220,841,944.44	163,631,458.33	498,211,831.05	0.00
2101	SALARY	150,860,881.44	150,860,881.44	113,145,661.08	288,268,642.05	0.00
210101	SALARIES AND WAGES	150,860,881.44	150,860,881.44	113,145,661.08	288,268,642.05	0.00
21010101	BASIC SALARY	30,383,534.94	30,383,534.94	22,787,651.21	167,791,295.55	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARY	120,477,346.50	120,477,346.50	90,358,009.88	120,477,346.50	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	39,981,063.00	39,981,063.00	27,985,797.25	119,943,189.00	0.00
210201	ALLOWANCES	39,981,063.00	39,981,063.00	27,985,797.25	119,943,189.00	0.00
21020103	Capacity Building Allowance	935,902.00	935,902.00	701,926.50	2,807,706.00	0.00
21020104	Clothing Allowance	2,827,050.00	2,827,050.00	2,120,287.50	8,481,150.00	0.00
21020105	Clothing/Tea IT	434,361.00	434,361.00	325,770.75	1,303,083.00	0.00
21020106	CONHESS 20% Increment	8,800,000.00	8,800,000.00	4,600,000.00	26,400,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	374,361.00	0.00
21020110	Civil Service Commission Allowance	935,902.50	935,902.50	701,926.88	2,807,707.50	0.00
21020111	Domestic Staff Allowance	187,180.50	187,180.50	140,385.38	561,541.50	0.00
21020112	Dressing Allowance	8,274,513.00	8,274,513.00	6,205,884.75	24,823,539.00	0.00
21020114	Exam Sup. Allowance	4,672,383.00	4,672,383.00	3,504,287.25	14,017,149.00	0.00
21020115	Excess Workload Allowance	3,172,151.00	3,172,151.00	2,379,113.25	9,516,453.00	0.00
21020118	Hardship Allowance	5,616,833.00	5,616,833.00	4,212,624.75	16,850,499.00	0.00
21020120	Health Professional Non Clinical Allowance	4,000,000.00	4,000,000.00	3,000,000.00	12,000,000.00	0.00
2103	SOCIAL BENEFITS	30,000,000.00	30,000,000.00	22,500,000.00	90,000,000.00	0.00
210301	SOCIAL BENEFITS	30,000,000.00	30,000,000.00	22,500,000.00	90,000,000.00	0.00
21030104	GRATUITY AREARS	30,000,000.00	30,000,000.00	22,500,000.00	90,000,000.00	0.00
22	OTHER RECURRENT COSTS	196,644,000.00	196,644,000.00	75,283,000.00	520,252,342.78	0.00
2202	OVERHEAD COST	196,644,000.00	196,644,000.00	75,283,000.00	520,252,342.78	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,500,000.00	18,500,000.00	13,283,000.00	49,950,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	0.00	9,450,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	13,283,000.00	40,500,000.00	0.00
220202	UTILITIES - GENERAL	12,510,000.00	12,510,000.00	0.00	33,777,000.00	0.00
22020201	ELECTRICITY CHARGES	8,010,000.00	8,010,000.00	0.00	21,627,000.00	0.00
22020202	TELEPHONE CHARGES	1,500,000.00	1,500,000.00	0.00	4,050,000.00	0.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00	0.00	8,100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	14,540,000.00	14,540,000.00	2,000,000.00	39,258,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	5,000,000.00	5,000,000.00	2,000,000.00	13,500,000.00	0.00
22020304	MAGAZINES & PERIODICALS	4,000,000.00	4,000,000.00	0.00	10,800,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	0.00	10,800,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,540,000.00	1,540,000.00	0.00	4,158,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	85,394,000.00	85,394,000.00	45,000,000.00	230,563,800.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	15,494,000.00	15,494,000.00	5,000,000.00	41,833,800.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	18,500,000.00	18,500,000.00	0.00	49,950,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	49,400,000.00	49,400,000.00	40,000,000.00	133,380,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	2,000,000.00	0.00	5,400,000.00	0.00
220205	TRAINING - GENERAL	60,000,000.00	60,000,000.00	15,000,000.00	151,313,542.78	0.00
22020501	LOCAL TRAINING	60,000,000.00	60,000,000.00	15,000,000.00	151,313,542.78	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,200,000.00	2,200,000.00	0.00	5,940,000.00	0.00
22020709	AUDITING OF ACCOUNTS	2,200,000.00	2,200,000.00	0.00	5,940,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	3,500,000.00	0.00	9,450,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	3,500,000.00	3,500,000.00	0.00	9,450,000.00	0.00
23	CAPITAL EXPENDITURE	2,251,100,000.00	2,251,100,000.00	0.00	2,084,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	2,140,000,000.00	2,140,000,000.00	0.00	2,064,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,140,000,000.00	2,140,000,000.00	0.00	2,064,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	140,000,000.00	140,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	1,900,000,000.00	1,900,000,000.00	0.00	2,064,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	111,100,000.00	111,100,000.00	0.00	20,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	111,100,000.00	111,100,000.00	0.00	20,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	111,100,000.00	111,100,000.00	0.00	20,000,000.00	0.00

023600100100	Ministry Of Tourism, Hospitality and Culture					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,710,178,447.93	8,710,178,447.93	322,423,428.77	2,822,014,463.18	0.00
21	PERSONNEL COST	387,463,447.93	387,463,447.93	115,333,428.77	1,148,829,244.18	0.00
2101	SALARY	353,785,318.60	353,785,318.60	90,074,831.77	1,064,633,920.85	0.00
210101	SALARIES AND WAGES	353,785,318.60	353,785,318.60	90,074,831.77	1,064,633,920.85	0.00
21010101	BASIC SALARY	353,785,318.60	353,785,318.60	90,074,831.77	1,064,633,920.85	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,937,687.52	23,937,687.52	17,953,265.64	59,844,218.80	0.00
210201	ALLOWANCES	23,937,687.52	23,937,687.52	17,953,265.64	59,844,218.80	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	2,339,757.50	0.00
21020104	Clothing Allowance	2,541,460.52	2,541,460.52	1,906,095.39	6,353,651.30	0.00
21020105	Clothing/Tea IT	794,361.00	794,361.00	595,770.75	1,985,902.50	0.00
21020106	CONHESS 20% Increment	6,000,000.00	6,000,000.00	4,500,000.00	15,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	311,967.50	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	701,927.25	2,339,757.50	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	140,385.75	467,952.50	0.00
21020114	Exam Sup. Allowance	4,260,351.00	4,260,351.00	3,195,263.25	10,650,877.50	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	9,359,025.00	0.00
21020118	Hardship Allowance	2,662,717.00	2,662,717.00	1,997,037.75	6,656,792.50	0.00
21020120	Health Professional Non Clinical Allowance	1,751,414.00	1,751,414.00	1,313,560.50	4,378,535.00	0.00
2103	SOCIAL BENEFITS	9,740,441.81	9,740,441.81	7,305,331.36	24,351,104.53	0.00
210301	SOCIAL BENEFITS	9,740,441.81	9,740,441.81	7,305,331.36	24,351,104.53	0.00
21030104	GRATUITY AREARS	9,740,441.81	9,740,441.81	7,305,331.36	24,351,104.53	0.00
22	OTHER RECURRENT COSTS	112,715,000.00	112,715,000.00	7,090,000.00	473,185,219.00	0.00
2202	OVERHEAD COST	112,715,000.00	112,715,000.00	7,090,000.00	473,185,219.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	19,514,374.00	19,514,374.00	0.00	81,960,370.80	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,500,000.00	13,500,000.00	0.00	56,700,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,014,374.00	6,014,374.00	0.00	25,260,370.80	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	0.00	4,200,000.00	0.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	0.00	4,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,350,000.00	29,400,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	5,000,000.00	5,000,000.00	1,350,000.00	21,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	0.00	8,400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	30,700,000.00	30,700,000.00	4,990,000.00	128,940,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,200,000.00	5,200,000.00	550,000.00	21,840,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,000,000.00	11,000,000.00	2,750,000.00	46,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	11,500,000.00	11,500,000.00	0.00	48,300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	350,000.00	6,300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	1,500,000.00	1,340,000.00	6,300,000.00	0.00
220205	TRAINING - GENERAL	18,100,000.00	18,100,000.00	0.00	75,802,219.00	0.00
22020501	LOCAL TRAINING	18,100,000.00	18,100,000.00	0.00	75,802,219.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	11,000,000.00	11,000,000.00	750,000.00	46,200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	11,000,000.00	11,000,000.00	750,000.00	46,200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,400,626.00	25,400,626.00	0.00	106,682,629.20	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	4,000,000.00	0.00	16,800,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	13,400,626.00	13,400,626.00	0.00	56,282,629.20	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	4,200,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,000.00	7,000,000.00	0.00	29,400,000.00	0.00
23	CAPITAL EXPENDITURE	8,210,000,000.00	8,210,000,000.00	200,000,000.00	1,200,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	210,000,000.00	210,000,000.00	100,000,000.00	200,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	210,000,000.00	210,000,000.00	100,000,000.00	200,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	10,000,000.00	10,000,000.00	0.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	200,000,000.00	200,000,000.00	100,000,000.00	200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	8,000,000,000.00	8,000,000,000.00	100,000,000.00	1,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	8,000,000,000.00	8,000,000,000.00	100,000,000.00	1,000,000,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FAC	8,000,000,000.00	8,000,000,000.00	100,000,000.00	1,000,000,000.00	0.00

023800100100	Ministry Of Budget, Economic Planning & Statist					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	16,277,964,979.46	16,277,964,979.46	7,023,632,117.67	2,561,584,608.55	169,000,000.00
21	PERSONNEL COST	85,208,594.46	85,208,594.46	62,106,445.85	734,327,108.55	0.00
2101	SALARY	23,832,389.81	23,832,389.81	18,074,292.36	366,069,880.65	0.00
210101	SALARIES AND WAGES	23,832,389.81	23,832,389.81	18,074,292.36	366,069,880.65	0.00
21010101	BASIC SALARY	23,832,389.81	23,832,389.81	18,074,292.36	366,069,880.65	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	59,376,204.65	59,376,204.65	42,532,153.49	356,257,227.90	0.00
210201	ALLOWANCES	59,376,204.65	59,376,204.65	42,532,153.49	356,257,227.90	0.00
21020103	Capacity Building Allowance	1,938,821.25	1,938,821.25	1,454,115.94	11,632,927.50	0.00
21020104	Clothing Allowance	4,103,561.25	4,103,561.25	3,077,670.94	24,621,367.50	0.00
21020105	Clothing/Tea IT	1,775,128.50	1,775,128.50	1,331,346.38	10,650,771.00	0.00
21020106	CONHESS 20% Increment	21,000,000.00	21,000,000.00	13,750,000.00	126,000,000.00	0.00
21020109	Contract Addition Allowance	258,509.50	258,509.50	193,882.13	1,551,057.00	0.00
21020111	Domestic Staff Allowance	1,938,821.25	1,938,821.25	1,454,115.94	11,632,927.50	0.00
21020112	Dressing Allowance	387,764.25	387,764.25	290,823.19	2,326,585.50	0.00
21020114	Exam Sup. Allowance	10,024,815.72	10,024,815.72	7,518,611.79	60,148,894.32	0.00
21020115	Excess Workload Allowance	7,755,285.00	7,755,285.00	5,816,463.75	46,531,710.00	0.00
21020118	Hardship Allowance	6,265,499.52	6,265,499.52	4,699,124.64	37,592,997.12	0.00
21020120	Health Professional Non Clinical Allowance	3,927,998.41	3,927,998.41	2,945,998.81	23,567,990.46	0.00
2103	SOCIAL BENEFITS	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
210301	SOCIAL BENEFITS	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
21030104	GRATUITY AREARS	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
22	OTHER RECURRENT COSTS	16,082,756,385.00	16,082,756,385.00	6,850,131,652.00	1,407,257,500.00	169,000,000.00
2202	OVERHEAD COST	16,082,756,385.00	16,082,756,385.00	6,850,131,652.00	1,407,257,500.00	169,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	21,746,000.00	21,746,000.00	12,000,000.00	21,746,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,746,000.00	17,746,000.00	8,000,000.00	17,746,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	39,999,999.74	39,999,999.74	2,250,000.00	39,999,930.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	36,000,000.00	36,000,000.00	2,250,000.00	36,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	3,999,999.74	3,999,999.74	0.00	3,999,930.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	661,800,000.00	661,800,000.00	190,000,000.00	461,511,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	4,000,000.00	4,000,000.00	3,750,000.00	4,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	217,800,000.00	217,800,000.00	2,500,000.00	217,511,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	428,500,000.00	428,500,000.00	177,000,000.00	228,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,500,000.00	4,500,000.00	3,750,000.00	4,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	438,000,000.00	438,000,000.00	0.00	240,000,000.00	0.00
22020501	LOCAL TRAINING	438,000,000.00	438,000,000.00	0.00	240,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,308,210,385.26	10,308,210,385.26	6,587,581,652.00	179,000,570.00	160,000,000.00
22020703	LEGAL SERVICES	7,289,209,615.26	7,289,209,615.26	5,694,581,652.00	160,000,000.00	160,000,000.00
22020709	AUDITING OF ACCOUNTS	3,019,000,770.00	3,019,000,770.00	893,000,000.00	19,000,570.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,612,000,000.00	4,612,000,000.00	58,300,000.00	464,000,000.00	8,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	115,500,000.00	115,500,000.00	0.00	113,500,000.00	8,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00
22021007	WELFARE PACKAGES	3,200,000,000.00	3,200,000,000.00	3,000,000.00	180,000,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	500,000.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,280,000,000.00	1,280,000,000.00	52,000,000.00	154,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,000,000.00	3,300,000.00	5,000,000.00	0.00
23	CAPITAL EXPENDITURE	110,000,000.00	110,000,000.00	111,394,019.82	420,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	50,000,000.00	50,000,000.00	4,676,646.28	50,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	50,000,000.00	50,000,000.00	4,676,646.28	50,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	50,000,000.00	50,000,000.00	4,676,646.28	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	60,000,000.00	60,000,000.00	0.00	100,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	60,000,000.00	60,000,000.00	0.00	100,000,000.00	0.00
230301121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,000,000.00	60,000,000.00	0.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	106,717,373.54	270,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	106,717,373.54	270,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	106,717,373.54	270,000,000.00	0.00

025200100100	Ministry Of Water Resources					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,594,702,309.37	2,594,702,309.37	11,348,842,705.88	52,102,993,280.52	50,000,000.00
21	PERSONNEL COST	1,700,187,909.37	1,700,187,909.37	286,682,874.95	4,852,905,391.98	0.00
2101	SALARY	1,569,675,693.56	1,569,675,693.56	188,798,713.09	4,526,624,852.45	0.00
210101	SALARIES AND WAGES	1,569,675,693.56	1,569,675,693.56	188,798,713.09	4,526,624,852.45	0.00
21010101	BASIC SALARY	1,569,675,693.56	1,569,675,693.56	188,798,713.09	4,526,624,852.45	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	101,161,111.28	101,161,111.28	75,870,833.46	252,902,778.20	0.00
210201	ALLOWANCES	101,161,111.28	101,161,111.28	75,870,833.46	252,902,778.20	0.00
21020103	Capacity Building Allowance	14,000,000.00	14,000,000.00	10,500,000.00	35,000,000.00	0.00
21020104	Clothing Allowance	5,500,000.00	5,500,000.00	4,125,000.00	13,750,000.00	0.00
21020105	Clothing/Tea IT	3,500,000.00	3,500,000.00	2,625,000.00	8,750,000.00	0.00
21020106	CONHESS 20% Increment	16,455,135.00	16,455,135.00	12,341,351.25	41,137,837.50	0.00
21020109	Contract Addition Allowance	1,000,000.00	1,000,000.00	750,000.00	2,500,000.00	0.00
21020111	Domestic Staff Allowance	7,000,000.00	7,000,000.00	5,250,000.00	17,500,000.00	0.00
21020112	Dressing Allowance	3,000,000.00	3,000,000.00	2,250,000.00	7,500,000.00	0.00
21020114	Exam Sup. Allowance	31,400,000.00	31,400,000.00	23,550,000.00	78,500,000.00	0.00
21020115	Excess Workload Allowance	7,760,000.00	7,760,000.00	5,820,000.00	19,400,000.00	0.00
21020118	Hardship Allowance	10,445,376.28	10,445,376.28	7,834,032.21	26,113,440.70	0.00
21020120	Health Professional Non Clinical Allowance	1,100,600.00	1,100,600.00	825,450.00	2,751,500.00	0.00
2103	SOCIAL BENEFITS	29,351,104.53	29,351,104.53	22,013,328.40	73,377,761.32	0.00
210301	SOCIAL BENEFITS	29,351,104.53	29,351,104.53	22,013,328.40	73,377,761.32	0.00
21030104	GRATUITY AREARS	29,351,104.53	29,351,104.53	22,013,328.40	73,377,761.32	0.00
22	OTHER RECURRENT COSTS	203,735,000.00	203,735,000.00	1,215,595,000.00	567,536,281.30	50,000,000.00
2202	OVERHEAD COST	146,220,000.00	146,220,000.00	1,190,595,000.00	394,991,281.30	50,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	17,520,000.00	17,520,000.00	5,815,000.00	35,040,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,500,000.00	6,500,000.00	3,500,000.00	14,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,020,000.00	11,020,000.00	2,315,000.00	21,040,000.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	0.00	54,100,000.00	50,000,000.00
22020202	TELEPHONE CHARGES	3,000,000.00	3,000,000.00	0.00	4,100,000.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	30,000,000.00	30,000,000.00
22020206	SEWAGE CHARGES	0.00	0.00	0.00	20,000,000.00	20,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000.00	4,500,000.00	0.00	11,500,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	3,500,000.00	3,500,000.00	0.00	10,500,000.00	0.00
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	111,200,000.00	111,200,000.00	43,780,000.00	284,563,980.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	20,200,000.00	20,200,000.00	0.00	60,600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,500,000.00	11,500,000.00	3,000,000.00	34,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	58,000,000.00	58,000,000.00	30,000,000.00	124,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000,000.00	20,000,000.00	10,000,000.00	64,263,980.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	780,000.00	1,200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,500,000.00	4,500,000.00	1,141,000,000.00	6,787,301.30	0.00
22020709	AUDITING OF ACCOUNTS	4,500,000.00	4,500,000.00	1,141,000,000.00	6,787,301.30	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,500,000.00	5,500,000.00	0.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	2,500,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	30,000,000.00	30,000,000.00	25,000,000.00	90,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	30,000,000.00	30,000,000.00	25,000,000.00	90,000,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES	30,000,000.00	30,000,000.00	25,000,000.00	90,000,000.00	0.00
2205	SUBSIDIES GENERAL	27,515,000.00	27,515,000.00	0.00	82,545,000.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	27,515,000.00	27,515,000.00	0.00	82,545,000.00	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	27,515,000.00	27,515,000.00	0.00	82,545,000.00	0.00
23	CAPITAL EXPENDITURE	690,779,400.00	690,779,400.00	9,846,564,830.93	46,682,551,607.25	0.00
2301	FIXED ASSETS PURCHASED	480,000,000.00	480,000,000.00	9,846,564,830.93	2,030,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	480,000,000.00	480,000,000.00	9,846,564,830.93	2,030,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	160,000,000.00	160,000,000.00	0.00	0.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	800,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	900,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	330,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	320,000,000.00	320,000,000.00	9,846,564,830.93	0.00	0.00
2302	CONSTRUCTION / PROVISION	41,719,400.00	41,719,400.00	0.00	16,228,840,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	41,719,400.00	41,719,400.00	0.00	16,228,840,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	31,719,400.00	31,719,400.00	0.00	15,834,570,000.00	0.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	0.00	0.00	0.00	394,270,000.00	0.00
2303	REHABILITATION / REPAIRS	60,000,000.00	60,000,000.00	0.00	28,362,855,607.25	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	60,000,000.00	60,000,000.00	0.00	28,362,855,607.25	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	28,362,855,607.25	0.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	60,000,000.00	60,000,000.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	30,000,000.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	30,000,000.00	30,000,000.00	0.00	0.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	30,000,000.00	30,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	79,060,000.00	79,060,000.00	0.00	60,856,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	79,060,000.00	79,060,000.00	0.00	60,856,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	79,060,000.00	79,060,000.00	0.00	60,856,000.00	0.00

025300100100	Ministry Of Housing, Urban Renewal and New Ci					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,111,634,135.98	8,111,634,135.98	110,050,113.93	10,802,316,627.78	0.00
21	PERSONNEL COST	193,224,135.98	193,224,135.98	94,050,113.93	731,646,342.78	0.00
2101	SALARY	145,887,734.60	145,887,734.60	58,547,812.90	589,637,138.64	0.00
210101	SALARIES AND WAGES	145,887,734.60	145,887,734.60	58,547,812.90	589,637,138.64	0.00
21010101	BASIC SALARY	145,887,734.60	145,887,734.60	58,547,812.90	589,637,138.64	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,336,401.38	42,336,401.38	31,752,301.04	127,009,204.14	0.00
210201	ALLOWANCES	42,336,401.38	42,336,401.38	31,752,301.04	127,009,204.14	0.00
21020103	Capacity Building Allowance	1,938,821.40	1,938,821.40	1,454,116.05	5,816,464.20	0.00
21020104	Clothing Allowance	3,556,377.25	3,556,377.25	2,667,282.94	10,669,131.75	0.00
21020105	Clothing/Tea IT	1,754,728.50	1,754,728.50	1,316,046.38	5,264,185.50	0.00
21020106	CONHESS 20% Increment	6,000,000.00	6,000,000.00	4,500,000.00	18,000,000.00	0.00
21020109	Contract Addition Allowance	258,509.50	258,509.50	193,882.13	775,528.50	0.00
21020111	Domestic Staff Allowance	1,938,821.25	1,938,821.25	1,454,115.94	5,816,463.75	0.00
21020112	Dressing Allowance	387,764.25	387,764.25	290,823.19	1,163,292.75	0.00
21020114	Exam Sup. Allowance	8,772,980.00	8,772,980.00	6,579,735.00	26,318,940.00	0.00
21020115	Excess Workload Allowance	7,755,285.00	7,755,285.00	5,816,463.75	23,265,855.00	0.00
21020118	Hardship Allowance	6,108,082.00	6,108,082.00	4,581,061.50	18,324,246.00	0.00
21020120	Health Professional Non Clinical Allowance	3,865,032.23	3,865,032.23	2,898,774.17	11,595,096.69	0.00
2103	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
210301	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
21030104	GRATUITY AREARS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
22	OTHER RECURRENT COSTS	78,410,000.00	78,410,000.00	16,000,000.00	70,670,285.00	0.00
2202	OVERHEAD COST	78,410,000.00	78,410,000.00	16,000,000.00	70,670,285.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	200,000.00	1,260,285.00	0.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	200,000.00	1,260,285.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,300,000.00	7,300,000.00	3,150,000.00	6,300,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	4,500,000.00	4,500,000.00	2,950,000.00	3,500,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,800,000.00	2,800,000.00	200,000.00	2,800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	29,560,000.00	29,560,000.00	12,450,000.00	28,560,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,000,000.00	5,000,000.00	3,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	9,500,000.00	9,500,000.00	750,000.00	8,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,510,000.00	5,510,000.00	3,000,000.00	5,510,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00	1,000,000.00	1,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	2,200,000.00	2,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,550,000.00	5,550,000.00	2,500,000.00	5,550,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	0.00	7,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	0.00	7,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,500,000.00	200,000.00	2,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	2,500,000.00	200,000.00	2,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,050,000.00	23,050,000.00	0.00	20,050,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	20,050,000.00	20,050,000.00	0.00	17,050,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	500,000.00	0.00
23	CAPITAL EXPENDITURE	7,840,000,000.00	7,840,000,000.00	0.00	10,000,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	20,000,000.00	0.00	1,860,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	20,000,000.00	0.00	1,860,000,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	0.00	0.00	700,000,000.00	0.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	20,000,000.00	20,000,000.00	0.00	1,000,000,000.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	160,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	7,330,000,000.00	7,330,000,000.00	0.00	3,640,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	7,330,000,000.00	7,330,000,000.00	0.00	3,640,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	6,420,000,000.00	6,420,000,000.00	0.00	2,320,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	230,000,000.00	230,000,000.00	0.00	150,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	100,000,000.00	0.00	600,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	50,000,000.00	50,000,000.00	0.00	120,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	150,000,000.00	150,000,000.00	0.00	200,000,000.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT C	150,000,000.00	150,000,000.00	0.00	250,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	230,000,000.00	230,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	490,000,000.00	490,000,000.00	0.00	4,500,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	490,000,000.00	490,000,000.00	0.00	4,500,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUI	170,000,000.00	170,000,000.00	0.00	2,100,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	320,000,000.00	320,000,000.00	0.00	2,400,000,000.00	0.00

026000100100	Ministry Of Lands and Physical Planning					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,298,043,661.60	2,298,043,661.60	322,100,760.02	3,149,336,270.38	10,000,000.00
21	PERSONNEL COST	1,090,783,661.60	1,090,783,661.60	295,550,760.02	1,956,981,270.38	0.00
2101	SALARY	1,017,953,843.60	1,017,953,843.60	240,928,396.52	1,855,019,525.18	0.00
210101	SALARIES AND WAGES	1,017,953,843.60	1,017,953,843.60	240,928,396.52	1,855,019,525.18	0.00
21010101	BASIC SALARY	1,017,953,843.60	1,017,953,843.60	240,928,396.52	1,855,019,525.18	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	72,829,818.00	72,829,818.00	54,622,363.50	101,961,745.20	0.00
210201	ALLOWANCES	72,829,818.00	72,829,818.00	54,622,363.50	101,961,745.20	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	2,714,349.40	0.00
21020104	Clothing Allowance	6,343,394.00	6,343,394.00	4,757,545.50	8,880,751.60	0.00
21020105	Clothing/Tea IT	871,529.00	871,529.00	653,646.75	1,220,140.60	0.00
21020106	CONHESS 20% Increment	17,500,000.00	17,500,000.00	13,125,000.00	24,500,000.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	361,914.00	0.00
21020111	Domestic Staff Allowance	1,938,821.00	1,938,821.00	1,454,115.75	2,714,349.40	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	542,869.60	0.00
21020114	Exam Sup. Allowance	17,722,774.00	17,722,774.00	13,292,080.50	24,811,883.60	0.00
21020115	Excess Workload Allowance	7,755,285.00	7,755,285.00	5,816,463.75	10,857,399.00	0.00
21020118	Hardship Allowance	11,076,712.00	11,076,712.00	8,307,534.00	15,507,396.80	0.00
21020120	Health Professional Non Clinical Allowance	7,036,208.00	7,036,208.00	5,277,156.00	9,850,691.20	0.00
22	OTHER RECURRENT COSTS	97,260,000.00	97,260,000.00	26,550,000.00	362,355,000.00	10,000,000.00
2202	OVERHEAD COST	97,260,000.00	97,260,000.00	26,550,000.00	362,355,000.00	10,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,020,000.00	15,020,000.00	0.00	57,076,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	0.00	13,300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,520,000.00	11,520,000.00	0.00	43,776,000.00	0.00
220202	UTILITIES - GENERAL	3,500,000.00	3,500,000.00	0.00	13,300,000.00	0.00
22020202	TELEPHONE CHARGES	3,500,000.00	3,500,000.00	0.00	13,300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,500,000.00	5,500,000.00	2,350,000.00	20,900,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	5,500,000.00	5,500,000.00	2,350,000.00	20,900,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	29,300,000.00	29,300,000.00	22,150,000.00	111,340,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,100,000.00	5,100,000.00	0.00	19,380,000.00	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00	1,500,000.00	5,700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	22,700,000.00	22,700,000.00	20,650,000.00	86,260,000.00	0.00
220205	TRAINING - GENERAL	7,500,000.00	7,500,000.00	550,000.00	28,500,000.00	0.00
22020501	LOCAL TRAINING	7,500,000.00	7,500,000.00	550,000.00	28,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	3,500,000.00	3,500,000.00	1,500,000.00	13,300,000.00	0.00
22020709	AUDITING OF ACCOUNTS	3,500,000.00	3,500,000.00	1,500,000.00	13,300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	32,940,000.00	32,940,000.00	0.00	117,939,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	32,940,000.00	32,940,000.00	0.00	117,939,000.00	0.00
23	CAPITAL EXPENDITURE	1,110,000,000.00	1,110,000,000.00	0.00	830,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	814,000,000.00	814,000,000.00	0.00	330,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	814,000,000.00	814,000,000.00	0.00	330,000,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	620,000,000.00	620,000,000.00	0.00	330,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	56,500,000.00	56,500,000.00	0.00	0.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	137,500,000.00	137,500,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	296,000,000.00	296,000,000.00	0.00	500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	296,000,000.00	296,000,000.00	0.00	500,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	52,500,000.00	52,500,000.00	0.00	0.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT O	122,000,000.00	122,000,000.00	0.00	500,000,000.00	0.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	30,000,000.00	30,000,000.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	91,500,000.00	91,500,000.00	0.00	0.00	0.00

027200100100	Ministry Of Entrepreneurship, Skill Acquisition &					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	10,365,339,335.38	0.00
21	PERSONNEL COST	0.00	0.00	0.00	422,238,765.38	0.00
2101	SALARY	0.00	0.00	0.00	128,771,718.08	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	128,771,718.08	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	128,771,718.08	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	286,852,047.30	0.00
210201	ALLOWANCES	0.00	0.00	0.00	286,852,047.30	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	50,237,384.40	0.00
21020104	Clothing Allowance	0.00	0.00	0.00	33,983,412.75	0.00
21020105	Clothing/Tea IT	0.00	0.00	0.00	3,120,166.35	0.00
21020106	CONHESS 20% Increment	0.00	0.00	0.00	26,775,000.00	0.00
21020109	Contract Addition Allowance	0.00	0.00	0.00	6,300,000.00	0.00
21020111	Domestic Staff Allowance	0.00	0.00	0.00	1,575,000.00	0.00
21020112	Dressing Allowance	0.00	0.00	0.00	945,000.00	0.00
21020114	Exam Sup. Allowance	0.00	0.00	0.00	9,450,000.00	0.00
21020118	Hardship Allowance	0.00	0.00	0.00	74,831,132.25	0.00
21020120	Health Professional Non Clinical Allowance	0.00	0.00	0.00	79,634,951.55	0.00
2103	SOCIAL BENEFITS	0.00	0.00	0.00	6,615,000.00	0.00
210301	SOCIAL BENEFITS	0.00	0.00	0.00	6,615,000.00	0.00
21030104	GRATUITY AREARS	0.00	0.00	0.00	6,615,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	3,471,550,285.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	3,471,550,285.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	858,307,308.86	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	72,504,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	785,803,308.86	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	43,502,400.00	0.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	43,502,400.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	217,512,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	217,512,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	891,843,720.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	0.00	0.00	0.00	72,504,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	391,159,080.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	108,756,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	36,252,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	283,172,640.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	583,339,200.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	583,339,200.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	616,349,256.14	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	199,769,256.14	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	416,580,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	260,696,400.00	0.00
22020709	AUDITING OF ACCOUNTS	0.00	0.00	0.00	260,696,400.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	6,471,550,285.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	6,471,550,285.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	6,471,550,285.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	0.00	0.00	6,471,550,285.00	0.00

027600100100	Ministry of Digital Economy and E-Government					
Code	Description	2025 Approved Budget	2025 Final Budget	Since January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,650,914,974.49	1,650,914,974.49	215,866,921.87	3,145,964,630.28	0.00
21	PERSONNEL COST	34,569,122.49	34,569,122.49	25,866,921.87	291,618,778.28	0.00
2101	SALARY	8,349,034.36	8,349,034.36	6,201,855.77	108,078,161.37	0.00
210101	SALARIES AND WAGES	8,349,034.36	8,349,034.36	6,201,855.77	108,078,161.37	0.00
21010101	BASIC SALARY	8,349,034.36	8,349,034.36	6,201,855.77	108,078,161.37	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,220,088.13	26,220,088.13	19,665,066.10	183,540,616.91	0.00
210201	ALLOWANCES	26,220,088.13	26,220,088.13	19,665,066.10	183,540,616.91	0.00
21020103	Capacity Building Allowance	3,938,821.00	3,938,821.00	2,954,115.75	27,571,747.00	0.00
21020104	Clothing Allowance	2,166,364.13	2,166,364.13	1,624,773.10	15,164,548.91	0.00
21020105	Clothing/Tea IT	811,529.00	811,529.00	608,646.75	5,680,703.00	0.00
21020106	CONHESS 20% Increment	7,000,000.00	7,000,000.00	5,250,000.00	49,000,000.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	1,809,570.00	0.00
21020111	Domestic Staff Allowance	2,938,821.00	2,938,821.00	2,204,115.75	20,571,747.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	2,714,348.00	0.00
21020114	Exam Sup. Allowance	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	0.00
21020118	Hardship Allowance	2,996,925.00	2,996,925.00	2,247,693.75	20,978,475.00	0.00
21020120	Health Professional Non Clinical Allowance	2,526,271.00	2,526,271.00	1,894,703.25	17,683,897.00	0.00
22	OTHER RECURRENT COSTS	306,345,852.00	306,345,852.00	190,000,000.00	104,345,852.00	0.00
2202	OVERHEAD COST	281,345,852.00	281,345,852.00	165,000,000.00	88,345,852.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	6,000,000.00	5,000,000.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	6,000,000.00	6,000,000.00	5,000,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	167,000,852.00	167,000,852.00	65,000,000.00	51,000,852.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	108,000,000.00	108,000,000.00	25,000,000.00	28,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	19,000,852.00	19,000,852.00	15,000,000.00	3,000,852.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	40,000,000.00	40,000,000.00	25,000,000.00	20,000,000.00	0.00
220205	TRAINING - GENERAL	71,345,000.00	71,345,000.00	70,000,000.00	17,345,000.00	0.00
22020501	LOCAL TRAINING	71,345,000.00	71,345,000.00	70,000,000.00	17,345,000.00	0.00
220206	OTHER SERVICES - GENERAL	30,000,000.00	30,000,000.00	25,000,000.00	15,000,000.00	0.00
22020601	SECURITY SERVICES	30,000,000.00	30,000,000.00	25,000,000.00	15,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	7,000,000.00	0.00	3,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,000.00	7,000,000.00	0.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000.00	25,000,000.00	25,000,000.00	16,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000.00	25,000,000.00	25,000,000.00	16,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	25,000,000.00	25,000,000.00	25,000,000.00	16,000,000.00	0.00
23	CAPITAL EXPENDITURE	1,310,000,000.00	1,310,000,000.00	0.00	2,750,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	60,000,000.00	60,000,000.00	0.00	1,500,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	60,000,000.00	60,000,000.00	0.00	1,500,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	60,000,000.00	60,000,000.00	0.00	1,500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	950,000,000.00	950,000,000.00	0.00	1,250,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	950,000,000.00	950,000,000.00	0.00	1,250,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	950,000,000.00	950,000,000.00	0.00	1,250,000,000.00	0.00
2303	REHABILITATION / REPAIRS	300,000,000.00	300,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	300,000,000.00	300,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	300,000,000.00	300,000,000.00	0.00	0.00	0.00

031800100100	Judicial Service Commission					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,110,786,960.48	2,110,786,960.48	180,973,352.37	1,830,194,362.75	0.00
21	PERSONNEL COST	208,667,460.48	208,667,460.48	134,073,352.37	761,938,362.75	0.00
2101	SALARY	152,910,241.94	152,910,241.94	92,255,438.46	371,637,832.96	0.00
210101	SALARIES AND WAGES	152,910,241.94	152,910,241.94	92,255,438.46	371,637,832.96	0.00
21010101	BASIC SALARY	32,432,895.44	32,432,895.44	25,124,671.58	251,160,486.46	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARY	120,477,346.50	120,477,346.50	67,130,766.89	120,477,346.50	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	54,757,218.54	54,757,218.54	41,067,913.91	383,300,529.79	0.00
210201	ALLOWANCES	54,757,218.54	54,757,218.54	41,067,913.91	383,300,529.79	0.00
21020103	Capacity Building Allowance	935,902.86	935,902.86	701,927.15	6,551,320.02	0.00
21020104	Clothing Allowance	2,859,896.02	2,859,896.02	2,144,922.02	20,019,272.17	0.00
21020105	Clothing/Tea IT	2,410,316.95	2,410,316.95	1,807,737.71	16,872,218.63	0.00
21020106	CONHESS 20% Increment	3,750,000.00	3,750,000.00	2,812,500.00	26,250,000.00	0.00
21020109	Contract Addition Allowance	3,788,238.66	3,788,238.66	2,841,179.00	26,517,670.65	0.00
21020111	Domestic Staff Allowance	935,902.50	935,902.50	701,926.88	6,551,317.50	0.00
21020112	Dressing Allowance	187,180.50	187,180.50	140,385.38	1,310,263.50	0.00
21020114	Exam Sup. Allowance	6,086,533.22	6,086,533.22	4,564,899.92	42,605,732.56	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	26,205,270.00	0.00
21020118	Hardship Allowance	20,337,576.59	20,337,576.59	15,253,182.44	142,363,036.10	0.00
21020120	Health Professional Non Clinical Allowance	9,722,061.24	9,722,061.24	7,291,545.93	68,054,428.67	0.00
2103	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
210301	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
21030104	GRATUITY AREARS	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,626,119,500.00	1,626,119,500.00	46,900,000.00	728,256,000.00	0.00
2202	OVERHEAD COST	1,626,119,500.00	1,626,119,500.00	46,900,000.00	728,256,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,930,000.00	6,930,000.00	3,000,000.00	6,066,500.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,700,000.00	3,700,000.00	0.00	2,836,500.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,230,000.00	3,230,000.00	3,000,000.00	3,230,000.00	0.00
220202	UTILITIES - GENERAL	40,000.00	40,000.00	0.00	40,000.00	0.00
22020202	TELEPHONE CHARGES	40,000.00	40,000.00	0.00	40,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	708,469,499.82	708,469,499.82	0.00	328,469,499.82	0.00
22020304	MAGAZINES & PERIODICALS	707,969,167.82	707,969,167.82	0.00	327,969,167.82	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,332.00	500,332.00	0.00	500,332.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	342,780,000.18	342,780,000.18	16,000,000.00	134,780,000.18	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	317,000,000.00	317,000,000.00	5,500,000.00	110,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,100,000.18	16,100,000.18	3,500,000.00	15,100,000.18	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	5,000,000.00	5,000,000.00	3,500,000.00	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,680,000.00	4,680,000.00	3,500,000.00	4,680,000.00	0.00
220205	TRAINING - GENERAL	19,200,000.00	19,200,000.00	7,500,000.00	17,200,000.00	0.00
22020501	LOCAL TRAINING	19,200,000.00	19,200,000.00	7,500,000.00	17,200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	514,000,000.00	514,000,000.00	19,900,000.00	210,000,000.00	0.00
22020703	LEGAL SERVICES	514,000,000.00	514,000,000.00	19,900,000.00	210,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,700,000.00	34,700,000.00	500,000.00	31,700,000.00	0.00
22021001	REFRESHMENT & MEALS	15,000,000.00	15,000,000.00	500,000.00	15,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	14,200,000.00	14,200,000.00	0.00	12,200,000.00	0.00
22021009	SPORTING ACTIVITIES	5,500,000.00	5,500,000.00	0.00	4,500,000.00	0.00
23	CAPITAL EXPENDITURE	276,000,000.00	276,000,000.00	0.00	340,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	50,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	276,000,000.00	276,000,000.00	0.00	290,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	276,000,000.00	276,000,000.00	0.00	290,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	276,000,000.00	276,000,000.00	0.00	290,000,000.00	0.00

031800200100	Judiciary - High Court					
Code	Description	2025 Approved Budget	2025 Final Budget	2025 Actuals to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,706,515,584.51	5,706,515,584.51	4,236,429,906.88	19,291,887,082.67	0.00
21	PERSONNEL COST	1,530,232,506.14	1,530,232,506.14	909,618,531.88	9,230,582,831.38	0.00
2101	SALARY	367,587,679.52	367,587,679.52	273,690,759.64	3,417,358,698.29	0.00
210101	SALARIES AND WAGES	367,587,679.52	367,587,679.52	273,690,759.64	3,417,358,698.29	0.00
21010101	BASIC SALARY	367,587,679.52	367,587,679.52	273,690,759.64	3,417,358,698.29	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,140,644,826.62	1,140,644,826.62	619,427,772.24	5,703,224,133.09	0.00
210201	ALLOWANCES	1,140,644,826.62	1,140,644,826.62	619,427,772.24	5,703,224,133.09	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	4,679,515.00	0.00
21020104	Clothing Allowance	935,903.00	935,903.00	701,927.25	4,679,515.00	0.00
21020105	Clothing/Tea IT	374,361.00	374,361.00	280,770.75	1,871,805.00	0.00
21020106	CONHESS 20% Increment	352,500,000.00	352,500,000.00	174,375,000.00	1,762,500,000.00	0.00
21020107	Consolidated Allowance	50,000,000.00	50,000,000.00	37,500,000.00	250,000,000.00	0.00
21020108	Constituency Allowance	24,700,000.00	24,700,000.00	18,525,000.00	123,500,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	623,935.00	0.00
21020110	Civil Service Commission Allowance	5,000,000.00	5,000,000.00	3,750,000.00	25,000,000.00	0.00
21020111	Domestic Staff Allowance	8,000,000.00	8,000,000.00	6,000,000.00	40,000,000.00	0.00
21020112	Dressing Allowance	53,888,679.00	53,888,679.00	40,416,509.25	269,443,395.00	0.00
21020113	Endorsement Allowance	2,000,000.00	2,000,000.00	1,500,000.00	10,000,000.00	0.00
21020114	Exam Sup. Allowance	81,679,938.00	81,679,938.00	61,259,953.50	408,399,690.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	18,718,050.00	0.00
21020117	Furniture Allowance	3,900,000.00	3,900,000.00	2,925,000.00	19,500,000.00	0.00
21020118	Hardship Allowance	146,268,754.00	146,268,754.00	109,701,565.50	731,343,770.00	0.00
21020119	Hazard Allowance	6,500,000.00	6,500,000.00	4,875,000.00	32,500,000.00	0.00
21020120	Health Professional Non Clinical Allowance	400,092,891.62	400,092,891.62	154,013,820.99	2,000,464,458.09	0.00
2103	SOCIAL BENEFITS	22,000,000.00	22,000,000.00	16,500,000.00	110,000,000.00	0.00
210301	SOCIAL BENEFITS	22,000,000.00	22,000,000.00	16,500,000.00	110,000,000.00	0.00
21030104	GRATUITY AREARS	22,000,000.00	22,000,000.00	16,500,000.00	110,000,000.00	0.00
22	OTHER RECURRENT COSTS	2,691,283,078.37	2,691,283,078.37	1,188,500,000.00	6,931,304,251.29	0.00
2202	OVERHEAD COST	2,691,283,078.37	2,691,283,078.37	1,188,500,000.00	6,931,304,251.29	0.00
220201	TRAVEL & TRANSPORT - GENERAL	95,340,000.00	95,340,000.00	62,000,000.00	213,525,015.18	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,040,000.00	30,040,000.00	15,000,000.00	90,120,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	65,300,000.00	65,300,000.00	47,000,000.00	123,405,015.18	0.00
220202	UTILITIES - GENERAL	9,800,000.00	9,800,000.00	0.00	29,400,000.00	0.00
22020202	TELEPHONE CHARGES	5,800,000.00	5,800,000.00	0.00	17,400,000.00	0.00
22020203	INTERNET ACCESS CHARGES	4,000,000.00	4,000,000.00	0.00	12,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	108,000,000.37	108,000,000.37	40,500,000.00	324,000,001.11	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	108,000,000.37	108,000,000.37	40,500,000.00	324,000,001.11	0.00
220204	MAINTENANCE SERVICES - GENERAL	887,000,000.00	887,000,000.00	438,000,000.00	2,611,050,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	455,000,000.00	455,000,000.00	38,000,000.00	1,315,050,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	432,000,000.00	432,000,000.00	400,000,000.00	1,296,000,000.00	0.00
220205	TRAINING - GENERAL	681,000,000.00	681,000,000.00	131,000,000.00	1,452,900,001.00	0.00
22020501	LOCAL TRAINING	681,000,000.00	681,000,000.00	131,000,000.00	1,452,900,001.00	0.00
220206	OTHER SERVICES - GENERAL	505,500,000.00	505,500,000.00	285,000,000.00	1,466,500,000.00	0.00
22020601	SECURITY SERVICES	505,500,000.00	505,500,000.00	285,000,000.00	1,466,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,200,000.00	25,200,000.00	0.00	75,600,000.00	0.00
22020709	AUDITING OF ACCOUNTS	25,200,000.00	25,200,000.00	0.00	75,600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	379,443,078.00	379,443,078.00	232,000,000.00	758,329,234.00	0.00
22021007	WELFARE PACKAGES	379,443,078.00	379,443,078.00	232,000,000.00	758,329,234.00	0.00
23	CAPITAL EXPENDITURE	1,485,000,000.00	1,485,000,000.00	2,138,311,375.00	3,130,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	370,000,000.00	370,000,000.00	1,099,429,600.00	1,945,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	370,000,000.00	370,000,000.00	1,099,429,600.00	1,945,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	370,000,000.00	370,000,000.00	549,429,600.00	1,290,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	170,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	80,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	550,000,000.00	100,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	100,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	205,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	505,000,000.00	505,000,000.00	576,476,150.00	700,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	505,000,000.00	505,000,000.00	576,476,150.00	700,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING	445,000,000.00	445,000,000.00	526,476,150.00	570,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	60,000,000.00	60,000,000.00	0.00	90,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	0.00	50,000,000.00	40,000,000.00	0.00
2303	REHABILITATION / REPAIRS	610,000,000.00	610,000,000.00	462,405,625.00	485,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	610,000,000.00	610,000,000.00	462,405,625.00	485,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	610,000,000.00	610,000,000.00	462,405,625.00	485,000,000.00	0.00

031800300100	Judiciary - Customary Court of Appeal					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,920,583,799.34	2,920,583,799.34	1,137,786,380.81	10,772,786,057.11	0.00
21	PERSONNEL COST	1,379,451,299.34	1,379,451,299.34	1,037,661,980.71	8,244,986,057.11	0.00
2101	SALARY	522,163,698.14	522,163,698.14	394,696,279.81	3,958,548,051.11	0.00
210101	SALARIES AND WAGES	522,163,698.14	522,163,698.14	394,696,279.81	3,958,548,051.11	0.00
21010101	BASIC SALARY	522,163,698.14	522,163,698.14	394,696,279.81	3,958,548,051.11	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	818,287,601.20	818,287,601.20	613,715,700.90	4,091,438,005.99	0.00
210201	ALLOWANCES	818,287,601.20	818,287,601.20	613,715,700.90	4,091,438,005.99	0.00
21020103	Capacity Building Allowance	6,824,955.00	6,824,955.00	5,118,716.25	34,124,775.00	0.00
21020104	Clothing Allowance	1,323,964.00	1,323,964.00	992,973.00	6,619,820.00	0.00
21020105	Clothing/Tea IT	56,000.00	56,000.00	42,000.00	280,000.00	0.00
21020106	CONHESS 20% Increment	20,000,000.00	20,000,000.00	15,000,000.00	100,000,000.00	0.00
21020107	Consolidated Allowance	16,824,955.00	16,824,955.00	12,618,716.25	84,124,775.00	0.00
21020109	Contract Addition Allowance	1,323,964.00	1,323,964.00	992,973.00	6,619,820.00	0.00
21020110	Civil Service Commission Allowance	34,265,587.00	34,265,587.00	25,699,190.25	171,327,935.00	0.00
21020112	Dressing Allowance	20,000,000.00	20,000,000.00	15,000,000.00	100,000,000.00	0.00
21020113	Endorsement Allowance	4,265,587.00	4,265,587.00	3,199,190.25	21,327,935.00	0.00
21020114	Exam Sup. Allowance	6,824,955.00	6,824,955.00	5,118,716.25	34,124,775.00	0.00
21020115	Excess Workload Allowance	11,090,542.00	11,090,542.00	8,317,906.50	55,452,710.00	0.00
21020117	Furniture Allowance	50,000,000.00	50,000,000.00	37,500,000.00	250,000,000.00	0.00
21020118	Hardship Allowance	4,265,587.00	4,265,587.00	3,199,190.25	21,327,935.00	0.00
21020119	Hazard Allowance	11,090,542.00	11,090,542.00	8,317,906.50	55,452,710.00	0.00
21020120	Health Professional Non Clinical Allowance	630,130,963.20	630,130,963.20	472,598,222.40	3,150,654,815.99	0.00
2103	SOCIAL BENEFITS	39,000,000.00	39,000,000.00	29,250,000.00	195,000,000.00	0.00
210301	SOCIAL BENEFITS	39,000,000.00	39,000,000.00	29,250,000.00	195,000,000.00	0.00
21030104	GRATUITY AREARS	39,000,000.00	39,000,000.00	29,250,000.00	195,000,000.00	0.00
22	OTHER RECURRENT COSTS	963,132,500.00	963,132,500.00	96,124,400.10	1,582,800,000.00	0.00
2202	OVERHEAD COST	963,132,500.00	963,132,500.00	96,124,400.10	1,582,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	50,500,000.00	50,500,000.00	6,250,000.00	85,850,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	6,250,000.00	34,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,500,000.00	30,500,000.00	0.00	51,850,000.00	0.00
220202	UTILITIES - GENERAL	7,000,000.00	7,000,000.00	0.00	11,900,000.00	0.00
22020202	TELEPHONE CHARGES	7,000,000.00	7,000,000.00	0.00	11,900,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	43,000,000.00	43,000,000.00	8,500,000.00	73,100,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	33,000,000.00	33,000,000.00	8,500,000.00	56,100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	10,000,000.00	10,000,000.00	0.00	17,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	243,500,000.00	243,500,000.00	2,250,000.00	399,424,750.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	91,000,000.00	91,000,000.00	2,250,000.00	140,174,750.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	84,000,000.00	84,000,000.00	0.00	142,800,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	68,500,000.00	68,500,000.00	0.00	116,450,000.00	0.00
220205	TRAINING - GENERAL	127,632,000.00	127,632,000.00	0.00	216,974,400.00	0.00
22020501	LOCAL TRAINING	127,632,000.00	127,632,000.00	0.00	216,974,400.00	0.00
220206	OTHER SERVICES - GENERAL	55,000,000.00	55,000,000.00	1,000,000.00	93,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	55,000,000.00	55,000,000.00	1,000,000.00	93,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	41,300,500.00	41,300,500.00	0.00	70,210,850.00	0.00
22020704	ENGINEERING SERVICES	24,000,500.00	24,000,500.00	0.00	40,800,850.00	0.00
22020708	MEDICAL CONSULTING	17,300,000.00	17,300,000.00	0.00	29,410,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	395,200,000.00	395,200,000.00	78,124,400.10	631,840,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	120,000,000.00	120,000,000.00	51,124,400.10	204,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	25,000,000.00	25,000,000.00	0.00	42,500,000.00	0.00
22021007	WELFARE PACKAGES	200,200,000.00	200,200,000.00	27,000,000.00	300,340,000.00	0.00
22021009	SPORTING ACTIVITIES	50,000,000.00	50,000,000.00	0.00	85,000,000.00	0.00
23	CAPITAL EXPENDITURE	578,000,000.00	578,000,000.00	4,000,000.00	945,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	293,000,000.00	293,000,000.00	0.00	455,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	293,000,000.00	293,000,000.00	0.00	455,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	260,000,000.00	260,000,000.00	0.00	455,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	25,000,000.00	25,000,000.00	0.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	285,000,000.00	285,000,000.00	4,000,000.00	490,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	285,000,000.00	285,000,000.00	4,000,000.00	490,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	285,000,000.00	285,000,000.00	4,000,000.00	490,000,000.00	0.00

032600100100	Ministry Of Justice and Attorney General					
Code	Description	2025 Approved Budget	2025 Final Budget	YTD to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,578,245,485.85	1,578,245,485.85	676,996,221.95	5,613,339,556.88	0.00
21	PERSONNEL COST	554,565,900.85	554,565,900.85	391,496,221.95	3,858,553,756.88	0.00
2101	SALARY	162,437,207.97	162,437,207.97	97,399,702.29	2,290,038,985.36	0.00
210101	SALARIES AND WAGES	162,437,207.97	162,437,207.97	97,399,702.29	2,290,038,985.36	0.00
21010101	BASIC SALARY	162,437,207.97	162,437,207.97	97,399,702.29	2,290,038,985.36	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	388,128,692.88	388,128,692.88	291,096,519.66	1,552,514,771.52	0.00
210201	ALLOWANCES	388,128,692.88	388,128,692.88	291,096,519.66	1,552,514,771.52	0.00
21020103	Capacity Building Allowance	1,938,820.00	1,938,820.00	1,454,115.00	7,755,280.00	0.00
21020104	Clothing Allowance	37,944,030.00	37,944,030.00	28,458,022.50	151,776,120.00	0.00
21020105	Clothing/Tea IT	82,946,946.00	82,946,946.00	62,210,209.50	331,787,784.00	0.00
21020106	CONHESS 20% Increment	8,075,000.00	8,075,000.00	6,056,250.00	32,300,000.00	0.00
21020109	Contract Addition Allowance	38,986,720.00	38,986,720.00	29,240,040.00	155,946,880.00	0.00
21020111	Domestic Staff Allowance	3,938,821.00	3,938,821.00	2,954,115.75	15,755,284.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	1,551,056.00	0.00
21020114	Exam Sup. Allowance	46,806,556.00	46,806,556.00	35,104,917.00	187,226,224.00	0.00
21020115	Excess Workload Allowance	10,755,285.00	10,755,285.00	8,066,463.75	43,021,140.00	0.00
21020118	Hardship Allowance	65,692,526.00	65,692,526.00	49,269,394.50	262,770,104.00	0.00
21020120	Health Professional Non Clinical Allowance	90,656,224.88	90,656,224.88	67,992,168.66	362,624,899.52	0.00
2103	SOCIAL BENEFITS	4,000,000.00	4,000,000.00	3,000,000.00	16,000,000.00	0.00
210301	SOCIAL BENEFITS	4,000,000.00	4,000,000.00	3,000,000.00	16,000,000.00	0.00
21030104	GRATUITY AREARS	4,000,000.00	4,000,000.00	3,000,000.00	16,000,000.00	0.00
22	OTHER RECURRENT COSTS	383,679,585.00	383,679,585.00	213,500,000.00	1,254,785,800.00	0.00
2202	OVERHEAD COST	383,679,585.00	383,679,585.00	213,500,000.00	1,254,785,800.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	38,089,585.00	38,089,585.00	13,250,000.00	125,695,630.50	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,800,000.00	6,800,000.00	6,000,000.00	22,440,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	31,289,585.00	31,289,585.00	7,250,000.00	103,255,630.50	0.00
220202	UTILITIES - GENERAL	600,000.00	600,000.00	0.00	1,980,000.00	0.00
22020202	TELEPHONE CHARGES	600,000.00	600,000.00	0.00	1,980,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	95,040,000.00	95,040,000.00	10,250,000.00	302,275,169.50	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	91,000,000.00	91,000,000.00	10,250,000.00	288,943,169.50	0.00
22020304	MAGAZINES & PERIODICALS	3,500,000.00	3,500,000.00	0.00	11,550,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	540,000.00	540,000.00	0.00	1,782,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	24,300,000.00	24,300,000.00	13,500,000.00	80,190,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	4,000,000.00	4,000,000.00	3,550,000.00	13,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	5,450,000.00	19,800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	7,000,000.00	7,000,000.00	0.00	23,100,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,100,000.00	2,100,000.00	2,000,000.00	6,930,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	2,500,000.00	9,900,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,200,000.00	2,200,000.00	0.00	7,260,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	4,000,000.00	16,500,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	4,000,000.00	16,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	88,000,000.00	88,000,000.00	164,400,000.00	290,400,000.00	0.00
22020703	LEGAL SERVICES	85,500,000.00	85,500,000.00	162,000,000.00	282,150,000.00	0.00
22020709	AUDITING OF ACCOUNTS	2,500,000.00	2,500,000.00	2,400,000.00	8,250,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	132,650,000.00	132,650,000.00	8,100,000.00	437,745,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,150,000.00	5,150,000.00	3,500,000.00	16,995,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	7,500,000.00	7,500,000.00	4,600,000.00	24,750,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	120,000,000.00	120,000,000.00	0.00	396,000,000.00	0.00
23	CAPITAL EXPENDITURE	640,000,000.00	640,000,000.00	72,000,000.00	500,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	100,000,000.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	100,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	440,000,000.00	440,000,000.00	0.00	300,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	440,000,000.00	440,000,000.00	0.00	300,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	440,000,000.00	440,000,000.00	0.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS	100,000,000.00	100,000,000.00	72,000,000.00	200,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	100,000,000.00	72,000,000.00	200,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	72,000,000.00	200,000,000.00	0.00

032600200100	Law Reform Commission					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	70,096,459.90	70,096,459.90	42,607,172.43	159,166,043.60	0.00
21	PERSONNEL COST	27,548,229.90	27,548,229.90	20,857,172.43	116,582,043.60	0.00
2101	SALARY	8,279,581.64	8,279,581.64	6,405,686.23	58,776,098.82	0.00
210101	SALARIES AND WAGES	8,279,581.64	8,279,581.64	6,405,686.23	58,776,098.82	0.00
21010101	BASIC SALARY	8,279,581.64	8,279,581.64	6,405,686.23	58,776,098.82	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,268,648.26	18,268,648.26	13,701,486.20	54,805,944.78	0.00
210201	ALLOWANCES	18,268,648.26	18,268,648.26	13,701,486.20	54,805,944.78	0.00
21020103	Capacity Building Allowance	1,705,025.26	1,705,025.26	1,278,768.95	5,115,075.78	0.00
21020104	Clothing Allowance	3,647,575.00	3,647,575.00	2,735,681.25	10,942,725.00	0.00
21020105	Clothing/Tea IT	4,393,881.00	4,393,881.00	3,295,410.75	13,181,643.00	0.00
21020109	Contract Addition Allowance	64,627.00	64,627.00	48,470.25	193,881.00	0.00
21020111	Domestic Staff Allowance	484,705.00	484,705.00	363,528.75	1,454,115.00	0.00
21020112	Dressing Allowance	96,941.00	96,941.00	72,705.75	290,823.00	0.00
21020114	Exam Sup. Allowance	1,701,639.00	1,701,639.00	1,276,229.25	5,104,917.00	0.00
21020115	Excess Workload Allowance	1,938,821.00	1,938,821.00	1,454,115.75	5,816,463.00	0.00
21020118	Hardship Allowance	2,000,000.00	2,000,000.00	1,500,000.00	6,000,000.00	0.00
21020120	Health Professional Non Clinical Allowance	2,235,434.00	2,235,434.00	1,676,575.50	6,706,302.00	0.00
2103	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	3,000,000.00	0.00
210301	SOCIAL BENEFITS	1,000,000.00	1,000,000.00	750,000.00	3,000,000.00	0.00
21030104	GRATUITY AREARS	1,000,000.00	1,000,000.00	750,000.00	3,000,000.00	0.00
22	OTHER RECURRENT COSTS	27,548,230.00	27,548,230.00	21,750,000.00	42,584,000.00	0.00
2202	OVERHEAD COST	27,548,230.00	27,548,230.00	21,750,000.00	42,584,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,317,230.00	1,317,230.00	750,000.00	1,975,845.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	750,000.00	1,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	317,230.00	317,230.00	0.00	475,845.00	0.00
220202	UTILITIES - GENERAL	1,299,999.90	1,299,999.90	0.00	1,949,999.85	0.00
22020201	ELECTRICITY CHARGES	499,999.90	499,999.90	0.00	749,999.85	0.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	0.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00	0.00	150,000.00	0.00
22020208	MULTI YEAR TARIFF ORDER	500,000.00	500,000.00	0.00	750,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	1,750,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	4,000,000.00	4,000,000.00	1,750,000.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,531,000.10	9,531,000.10	8,250,000.00	15,558,155.15	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	3,000,000.00	3,000,000.00	2,500,000.00	4,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.10	5,000,000.10	4,750,000.00	7,500,000.15	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,031,000.00	1,031,000.00	1,000,000.00	2,808,155.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	200,000.00	0.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	450,000.00	0.00
220205	TRAINING - GENERAL	4,200,000.00	4,200,000.00	4,000,000.00	6,300,000.00	0.00
22020501	LOCAL TRAINING	4,200,000.00	4,200,000.00	4,000,000.00	6,300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	7,100,000.00	7,100,000.00	7,000,000.00	10,650,000.00	0.00
22020709	AUDITING OF ACCOUNTS	7,100,000.00	7,100,000.00	7,000,000.00	10,650,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000.00	100,000.00	0.00	150,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	0.00	150,000.00	0.00
23	CAPITAL EXPENDITURE	15,000,000.00	15,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	15,000,000.00	15,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	15,000,000.00	15,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,000,000.00	15,000,000.00	0.00	0.00	0.00

045800100100	Ministry of Niger Delta					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	915,607,676.53	915,607,676.53	4,025,183,365.48	2,848,411,707.40	0.00
21	PERSONNEL COST	29,524,876.53	29,524,876.53	22,303,657.40	98,190,707.40	0.00
2101	SALARY	5,867,785.38	5,867,785.38	4,560,839.03	27,219,433.95	0.00
210101	SALARIES AND WAGES	5,867,785.38	5,867,785.38	4,560,839.03	27,219,433.95	0.00
21010101	BASIC SALARY	3,528,964.38	3,528,964.38	3,013,892.69	27,219,433.95	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	2,338,821.00	2,338,821.00	1,546,946.34	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,157,091.15	22,157,091.15	16,617,818.36	66,471,273.45	0.00
210201	ALLOWANCES	22,157,091.15	22,157,091.15	16,617,818.36	66,471,273.45	0.00
21020103	Capacity Building Allowance	1,984,082.00	1,984,082.00	1,488,061.50	5,952,246.00	0.00
21020104	Clothing Allowance	1,560,992.44	1,560,992.44	1,170,744.33	4,682,977.32	0.00
21020105	Clothing/Tea IT	1,260,000.00	1,260,000.00	945,000.00	3,780,000.00	0.00
21020106	CONHESS 20% Increment	2,866,814.00	2,866,814.00	2,150,110.50	8,600,442.00	0.00
21020109	Contract Addition Allowance	2,424,934.56	2,424,934.56	1,818,700.92	7,274,803.68	0.00
21020111	Domestic Staff Allowance	2,427,505.00	2,427,505.00	1,820,628.75	7,282,515.00	0.00
21020112	Dressing Allowance	1,499,658.00	1,499,658.00	1,124,743.50	4,498,974.00	0.00
21020114	Exam Sup. Allowance	3,100,600.00	3,100,600.00	2,325,450.00	9,301,800.00	0.00
21020115	Excess Workload Allowance	2,780,187.00	2,780,187.00	2,085,140.25	8,340,561.00	0.00
21020118	Hardship Allowance	1,252,318.15	1,252,318.15	939,238.61	3,756,954.45	0.00
21020120	Health Professional Non Clinical Allowance	1,000,000.00	1,000,000.00	750,000.00	3,000,000.00	0.00
2103	SOCIAL BENEFITS	1,500,000.00	1,500,000.00	1,125,000.00	4,500,000.00	0.00
210301	SOCIAL BENEFITS	1,500,000.00	1,500,000.00	1,125,000.00	4,500,000.00	0.00
21030104	GRATUITY AREARS	1,500,000.00	1,500,000.00	1,125,000.00	4,500,000.00	0.00
22	OTHER RECURRENT COSTS	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	0.00
2202	OVERHEAD COST	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,975,729.00	10,975,729.00	0.00	25,244,176.70	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,600,000.00	4,600,000.00	0.00	10,580,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,375,729.00	6,375,729.00	0.00	14,664,176.70	0.00
220202	UTILITIES - GENERAL	3,100,000.00	3,100,000.00	0.00	7,130,000.00	0.00
22020202	TELEPHONE CHARGES	3,100,000.00	3,100,000.00	0.00	7,130,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00	1,250,000.00	5,750,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	2,500,000.00	2,500,000.00	1,250,000.00	5,750,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	19,240,000.00	19,240,000.00	2,750,000.00	44,252,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,990,000.00	5,990,000.00	1,000,000.00	13,777,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,050,000.00	4,050,000.00	750,000.00	9,315,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00	0.00	9,200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,200,000.00	5,200,000.00	1,000,000.00	11,960,000.00	0.00
220205	TRAINING - GENERAL	5,591,561.00	5,591,561.00	250,000.00	12,860,590.30	0.00
22020501	LOCAL TRAINING	5,591,561.00	5,591,561.00	250,000.00	12,860,590.30	0.00
220206	OTHER SERVICES - GENERAL	7,755,510.00	7,755,510.00	0.00	17,837,673.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,755,510.00	7,755,510.00	0.00	17,837,673.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	3,000,000.00	250,000.00	6,900,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	3,000,000.00	250,000.00	6,900,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,920,000.00	13,920,000.00	0.00	30,246,560.00	0.00
22021001	REFRESHMENT & MEALS	8,000,000.00	8,000,000.00	0.00	16,630,560.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,920,000.00	5,920,000.00	0.00	13,616,000.00	0.00
23	CAPITAL EXPENDITURE	820,000,000.00	820,000,000.00	3,998,379,708.08	2,600,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	200,000,000.00	200,000,000.00	0.00	600,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000.00	200,000,000.00	0.00	600,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	200,000,000.00	200,000,000.00	0.00	600,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	560,000,000.00	560,000,000.00	3,963,379,708.08	2,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	560,000,000.00	560,000,000.00	3,963,379,708.08	2,000,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	30,000,000.00	30,000,000.00	20,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	0.00	0.00	17,250,000.00	1,600,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	300,000,000.00	300,000,000.00	0.00	0.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	200,000,000.00	200,000,000.00	0.00	400,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	30,000,000.00	30,000,000.00	3,926,129,708.08	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	60,000,000.00	60,000,000.00	35,000,000.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENER	60,000,000.00	60,000,000.00	35,000,000.00	0.00	0.00
23040102	EROSION & FLOOD CONTROL	60,000,000.00	60,000,000.00	35,000,000.00	0.00	0.00

051300100100	Ministry of Youth Development and Talent Hunt					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	397,889,089.37	397,889,089.37	95,376,851.34	1,752,393,779.98	0.00
21	PERSONNEL COST	48,076,589.37	48,076,589.37	32,256,851.34	358,881,279.98	0.00
2101	SALARY	20,738,918.67	20,738,918.67	15,053,598.32	222,192,926.48	0.00
210101	SALARIES AND WAGES	20,738,918.67	20,738,918.67	15,053,598.32	222,192,926.48	0.00
21010101	BASIC SALARY	20,738,918.67	20,738,918.67	15,053,598.32	222,192,926.48	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,179,791.63	23,179,791.63	14,384,843.72	115,898,958.14	0.00
210201	ALLOWANCES	23,179,791.63	23,179,791.63	14,384,843.72	115,898,958.14	0.00
21020103	Capacity Building Allowance	1,630,561.00	1,630,561.00	1,222,920.75	8,152,805.00	0.00
21020104	Clothing Allowance	510,000.00	510,000.00	382,500.00	2,550,000.00	0.00
21020105	Clothing/Tea IT	1,453,921.37	1,453,921.37	1,090,441.03	7,269,606.84	0.00
21020106	CONHESS 20% Increment	9,250,000.00	9,250,000.00	3,937,500.00	46,250,000.00	0.00
21020112	Dressing Allowance	3,808,044.26	3,808,044.26	2,856,033.20	19,040,221.30	0.00
21020114	Exam Sup. Allowance	1,300,265.00	1,300,265.00	975,198.75	6,501,325.00	0.00
21020118	Hardship Allowance	1,410,000.00	1,410,000.00	1,057,500.00	7,050,000.00	0.00
21020120	Health Professional Non Clinical Allowance	3,817,000.00	3,817,000.00	2,862,750.00	19,085,000.00	0.00
2103	SOCIAL BENEFITS	4,157,879.07	4,157,879.07	2,818,409.30	20,789,395.36	0.00
210301	SOCIAL BENEFITS	4,157,879.07	4,157,879.07	2,818,409.30	20,789,395.36	0.00
21030104	GRATUITY AREARS	4,157,879.07	4,157,879.07	2,818,409.30	20,789,395.36	0.00
22	OTHER RECURRENT COSTS	59,812,500.00	59,812,500.00	63,120,000.00	241,512,500.00	0.00
2202	OVERHEAD COST	55,462,500.00	55,462,500.00	59,120,000.00	224,112,500.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	16,339,000.00	16,339,000.00	18,920,000.00	65,356,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,322,000.00	6,322,000.00	4,920,000.00	25,288,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,017,000.00	10,017,000.00	14,000,000.00	40,068,000.00	0.00
220202	UTILITIES - GENERAL	2,800,000.00	2,800,000.00	0.00	11,200,000.00	0.00
22020202	TELEPHONE CHARGES	2,800,000.00	2,800,000.00	0.00	11,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	6,000,000.00	28,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	7,000,000.00	7,000,000.00	6,000,000.00	28,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,500,500.00	14,500,500.00	16,700,000.00	58,002,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,500,000.00	7,500,000.00	8,200,000.00	30,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,000,000.00	1,000,000.00	0.00	4,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,500.00	3,000,500.00	0.00	12,002,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	8,500,000.00	12,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	4,507,000.00	4,507,000.00	3,000,000.00	18,028,000.00	0.00
22020704	ENGINEERING SERVICES	4,000,000.00	4,000,000.00	3,000,000.00	16,000,000.00	0.00
22020708	MEDICAL CONSULTING	507,000.00	507,000.00	0.00	2,028,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,316,000.00	10,316,000.00	14,500,000.00	43,526,500.00	0.00
22021007	WELFARE PACKAGES	10,316,000.00	10,316,000.00	14,500,000.00	43,526,500.00	0.00
2205	SUBSIDIES GENERAL	4,350,000.00	4,350,000.00	4,000,000.00	17,400,000.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4,350,000.00	4,350,000.00	4,000,000.00	17,400,000.00	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	4,350,000.00	4,350,000.00	4,000,000.00	17,400,000.00	0.00
23	CAPITAL EXPENDITURE	290,000,000.00	290,000,000.00	0.00	1,152,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	130,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	130,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	0.00	0.00	130,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	290,000,000.00	290,000,000.00	0.00	310,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	290,000,000.00	290,000,000.00	0.00	310,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACI	0.00	0.00	0.00	310,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	290,000,000.00	290,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	712,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	712,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	712,000,000.00	0.00

051400100100	Ministry Of Women Affairs and Social Welfare					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	875,061,447.65	875,061,447.65	379,430,332.93	2,828,679,496.18	235,000,000.00
21	PERSONNEL COST	123,977,716.65	123,977,716.65	96,247,333.27	929,280,245.18	0.00
2101	SALARY	34,019,776.34	34,019,776.34	31,378,878.04	389,532,603.30	0.00
210101	SALARIES AND WAGES	34,019,776.34	34,019,776.34	31,378,878.04	389,532,603.30	0.00
21010101	BASIC SALARY	34,019,776.34	34,019,776.34	31,378,878.04	389,532,603.30	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	86,957,940.31	86,957,940.31	62,618,455.23	521,747,641.87	0.00
210201	ALLOWANCES	86,957,940.31	86,957,940.31	62,618,455.23	521,747,641.87	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020104	Clothing Allowance	8,774,087.00	8,774,087.00	6,580,565.25	52,644,522.00	0.00
21020105	Clothing/Tea IT	3,717,561.31	3,717,561.31	2,788,170.98	22,305,367.87	0.00
21020106	CONHESS 20% Increment	14,500,000.00	14,500,000.00	8,275,000.00	87,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	748,722.00	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	140,385.75	1,123,086.00	0.00
21020114	Exam Sup. Allowance	23,788,076.00	23,788,076.00	17,841,057.00	142,728,456.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	22,461,660.00	0.00
21020118	Hardship Allowance	21,117,508.00	21,117,508.00	15,838,131.00	126,705,048.00	0.00
21020120	Health Professional Non Clinical Allowance	9,133,324.00	9,133,324.00	6,849,993.00	54,799,944.00	0.00
2103	SOCIAL BENEFITS	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
210301	SOCIAL BENEFITS	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
21030104	GRATUITY AREARS	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
22	OTHER RECURRENT COSTS	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
2202	OVERHEAD COST	226,083,731.00	226,083,731.00	131,397,500.00	1,024,399,251.00	235,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	54,327,209.00	54,327,209.00	11,500,000.00	199,472,440.50	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,322,209.00	3,322,209.00	3,000,000.00	14,949,940.50	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	51,005,000.00	51,005,000.00	8,500,000.00	184,522,500.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	2,250,000.00	0.00
22020202	TELEPHONE CHARGES	500,000.00	500,000.00	0.00	2,250,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	25,000,000.00	25,000,000.00	3,397,500.00	62,500,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	25,000,000.00	25,000,000.00	3,397,500.00	62,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	105,140,522.00	105,140,522.00	86,000,000.00	570,154,810.50	190,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,140,522.00	12,140,522.00	8,500,000.00	61,654,810.50	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	20,000,000.00	20,000,000.00	0.00	110,000,000.00	50,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	60,000,000.00	60,000,000.00	65,000,000.00	200,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	13,000,000.00	13,000,000.00	12,500,000.00	198,500,000.00	140,000,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	40,000,000.00	40,000,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	40,000,000.00	40,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	10,000,000.00	10,000,000.00	8,000,000.00	50,000,000.00	5,000,000.00
22020704	ENGINEERING SERVICES	10,000,000.00	10,000,000.00	8,000,000.00	45,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	0.00	0.00	5,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	31,116,000.00	31,116,000.00	22,500,000.00	100,022,000.00	0.00
22021007	WELFARE PACKAGES	31,116,000.00	31,116,000.00	22,500,000.00	100,022,000.00	0.00
23	CAPITAL EXPENDITURE	525,000,000.00	525,000,000.00	151,785,499.66	875,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	420,000,000.00	420,000,000.00	151,785,499.66	860,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	420,000,000.00	420,000,000.00	151,785,499.66	860,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	260,000,000.00	260,000,000.00	82,796,000.00	860,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	160,000,000.00	160,000,000.00	68,989,499.66	0.00	0.00
2303	REHABILITATION / REPAIRS	90,000,000.00	90,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	90,000,000.00	90,000,000.00	0.00	0.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	90,000,000.00	90,000,000.00	0.00	0.00	0.00

051700100100	Ministry Of Education, Primary and Secondary					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	39,564,614,438.73	39,564,614,438.73	28,305,414,329.27	25,789,775,992.38	160,000,000.00
21	PERSONNEL COST	3,747,029,938.73	3,747,029,938.73	2,793,272,454.05	6,300,488,971.38	0.00
2101	SALARY	3,630,708,935.73	3,630,708,935.73	2,706,031,701.80	5,951,525,962.38	0.00
210101	SALARIES AND WAGES	3,630,708,935.73	3,630,708,935.73	2,706,031,701.80	5,951,525,962.38	0.00
21010101	BASIC SALARY	3,630,708,935.73	3,630,708,935.73	2,706,031,701.80	5,951,525,962.38	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	111,321,003.00	111,321,003.00	83,490,752.25	333,963,009.00	0.00
210201	ALLOWANCES	111,321,003.00	111,321,003.00	83,490,752.25	333,963,009.00	0.00
21020104	Clothing Allowance	2,800,000.00	2,800,000.00	2,100,000.00	8,400,000.00	0.00
21020105	Clothing/Tea IT	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
21020106	CONHESS 20% Increment	11,021,000.00	11,021,000.00	8,265,750.00	33,063,000.00	0.00
21020111	Domestic Staff Allowance	4,000,000.00	4,000,000.00	3,000,000.00	12,000,000.00	0.00
21020112	Dressing Allowance	1,800,003.00	1,800,003.00	1,350,002.25	5,400,009.00	0.00
21020114	Exam Sup. Allowance	1,700,000.00	1,700,000.00	1,275,000.00	5,100,000.00	0.00
21020118	Hardship Allowance	45,000,000.00	45,000,000.00	33,750,000.00	135,000,000.00	0.00
21020120	Health Professional Non Clinical Allowance	40,000,000.00	40,000,000.00	30,000,000.00	120,000,000.00	0.00
2103	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
210301	SOCIAL BENEFITS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
21030104	GRATUITY AREARS	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
22	OTHER RECURRENT COSTS	387,584,500.00	387,584,500.00	773,361,864.00	2,074,131,500.00	160,000,000.00
2202	OVERHEAD COST	387,584,500.00	387,584,500.00	773,361,864.00	2,074,131,500.00	160,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	30,489,660.00	30,489,660.00	26,500,000.00	179,888,994.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,500,000.00	8,500,000.00	9,000,000.00	50,150,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	21,989,660.00	21,989,660.00	17,500,000.00	129,738,994.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	0.00	14,750,000.00	0.00
22020202	TELEPHONE CHARGES	2,500,000.00	2,500,000.00	0.00	14,750,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	53,637,840.00	53,637,840.00	38,750,000.00	136,463,256.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	6,000,000.00	6,000,000.00	3,750,000.00	35,400,000.00	0.00
22020304	MAGAZINES & PERIODICALS	47,637,840.00	47,637,840.00	35,000,000.00	101,063,256.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	220,977,000.00	220,977,000.00	619,500,000.00	1,331,147,250.00	60,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,625,000.00	16,625,000.00	16,000,000.00	65,470,450.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	193,561,000.00	193,561,000.00	193,000,000.00	1,142,009,900.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,791,000.00	10,791,000.00	410,500,000.00	123,666,900.00	60,000,000.00
220205	TRAINING - GENERAL	45,500,000.00	45,500,000.00	45,000,000.00	218,450,000.00	100,000,000.00
22020501	LOCAL TRAINING	45,500,000.00	45,500,000.00	45,000,000.00	218,450,000.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	5,500,000.00	5,500,000.00	22,611,864.00	32,450,000.00	0.00
22020704	ENGINEERING SERVICES	5,500,000.00	5,500,000.00	22,611,864.00	32,450,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,980,000.00	28,980,000.00	21,000,000.00	160,982,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	6,500,000.00	6,500,000.00	0.00	38,350,000.00	0.00
22021007	WELFARE PACKAGES	22,480,000.00	22,480,000.00	21,000,000.00	122,632,000.00	0.00
23	CAPITAL EXPENDITURE	35,430,000,000.00	35,430,000,000.00	24,738,780,011.22	17,415,155,521.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	1,000,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,000,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	1,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	17,700,000,000.00	17,700,000,000.00	12,044,573,604.20	14,915,155,521.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	17,700,000,000.00	17,700,000,000.00	12,044,573,604.20	14,915,155,521.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	17,200,000,000.00	17,200,000,000.00	12,044,573,604.20	14,915,155,521.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	500,000,000.00	500,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	17,730,000,000.00	17,730,000,000.00	12,694,206,407.02	1,500,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	17,730,000,000.00	17,730,000,000.00	12,694,206,407.02	1,500,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	17,730,000,000.00	17,730,000,000.00	12,694,206,407.02	1,500,000,000.00	0.00

051700200100	Imo State Universal Basic Education Board					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	6,580,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	3,000,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	2,000,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	2,000,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	2,000,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	1,000,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	1,000,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	1,000,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	80,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	80,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	45,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	25,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	25,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	10,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	3,500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	3,500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	3,500,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	0.00	0.00	0.00	3,500,000,000.00	0.00

051700300100 Secondary Education Mgt Board						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	5,060,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	1,700,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	1,200,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	1,200,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	1,200,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	500,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	500,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	500,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	160,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	160,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	80,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	75,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	25,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	25,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	45,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	45,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	3,200,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	1,000,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,000,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	1,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	2,200,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	2,200,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	0.00	0.00	2,200,000,000.00	0.00

057700100100	Ministry of Tertiary and Technical Education					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,435,775,556.88	17,435,775,556.88	5,951,448,043.04	40,066,636,686.18	0.00
21	PERSONNEL COST	13,349,071,972.47	13,349,071,972.47	5,818,198,043.04	7,277,612,664.40	0.00
2101	SALARY	13,232,750,969.47	13,232,750,969.47	5,730,957,290.79	7,161,291,661.40	0.00
210101	SALARIES AND WAGES	13,232,750,969.47	13,232,750,969.47	5,730,957,290.79	7,161,291,661.40	0.00
21010101	BASIC SALARY	13,232,750,969.47	13,232,750,969.47	5,730,957,290.79	7,161,291,661.40	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	106,321,003.00	106,321,003.00	79,740,752.25	106,321,003.00	0.00
210201	ALLOWANCES	106,321,003.00	106,321,003.00	79,740,752.25	106,321,003.00	0.00
21020104	Clothing Allowance	2,800,000.00	2,800,000.00	2,100,000.00	2,800,000.00	0.00
21020105	Clothing/Tea IT	5,000,000.00	5,000,000.00	3,750,000.00	5,000,000.00	0.00
21020106	CONHESS 20% Increment	11,021,000.00	11,021,000.00	8,265,750.00	11,021,000.00	0.00
21020111	Domestic Staff Allowance	4,000,000.00	4,000,000.00	3,000,000.00	4,000,000.00	0.00
21020112	Dressing Allowance	1,800,003.00	1,800,003.00	1,350,002.25	1,800,003.00	0.00
21020114	Exam Sup. Allowance	1,700,000.00	1,700,000.00	1,275,000.00	1,700,000.00	0.00
21020118	Hardship Allowance	40,000,000.00	40,000,000.00	30,000,000.00	40,000,000.00	0.00
21020120	Health Professional Non Clinical Allowance	40,000,000.00	40,000,000.00	30,000,000.00	40,000,000.00	0.00
2103	SOCIAL BENEFITS	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00	0.00
210301	SOCIAL BENEFITS	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00	0.00
21030104	GRATUITY AREARS	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00	0.00
22	OTHER RECURRENT COSTS	66,703,584.41	66,703,584.41	4,500,000.00	81,024,021.78	0.00
2202	OVERHEAD COST	66,703,584.41	66,703,584.41	4,500,000.00	81,024,021.78	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,489,660.00	6,489,660.00	500,000.00	7,787,592.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	4,500,000.00	500,000.00	5,400,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,989,660.00	1,989,660.00	0.00	2,387,592.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	0.00	3,000,000.00	0.00
22020202	TELEPHONE CHARGES	2,500,000.00	2,500,000.00	0.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,637,840.00	13,637,840.00	2,000,000.00	16,365,408.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	6,000,000.00	6,000,000.00	1,500,000.00	7,200,000.00	0.00
22020304	MAGAZINES & PERIODICALS	7,637,840.00	7,637,840.00	500,000.00	9,165,408.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	27,096,084.41	27,096,084.41	2,000,000.00	32,515,301.29	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,625,000.00	6,625,000.00	1,250,000.00	7,950,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	17,680,084.41	17,680,084.41	0.00	21,216,101.29	0.00
22020406	OTHER MAINTENANCE SERVICES	2,791,000.00	2,791,000.00	750,000.00	3,349,200.00	0.00
220205	TRAINING - GENERAL	5,500,000.00	5,500,000.00	0.00	7,579,720.49	0.00
22020501	LOCAL TRAINING	5,500,000.00	5,500,000.00	0.00	7,579,720.49	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	5,500,000.00	5,500,000.00	0.00	6,600,000.00	0.00
22020704	ENGINEERING SERVICES	5,500,000.00	5,500,000.00	0.00	6,600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,980,000.00	5,980,000.00	0.00	7,176,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	0.00	4,200,000.00	0.00
22021007	WELFARE PACKAGES	2,480,000.00	2,480,000.00	0.00	2,976,000.00	0.00
23	CAPITAL EXPENDITURE	4,020,000,000.00	4,020,000,000.00	128,750,000.00	32,708,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	220,000,000.00	220,000,000.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	220,000,000.00	220,000,000.00	0.00	0.00	0.00
23010102	PURCHASE OF OFFICE BUILDINGS	120,000,000.00	120,000,000.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	100,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	3,800,000,000.00	3,800,000,000.00	100,000,000.00	30,328,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	3,800,000,000.00	3,800,000,000.00	100,000,000.00	30,328,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	3,800,000,000.00	3,800,000,000.00	100,000,000.00	30,328,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	28,750,000.00	2,380,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	0.00	0.00	28,750,000.00	2,380,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	28,750,000.00	2,380,000,000.00	0.00

057700200100 Imo State University, Owerri						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	3,300,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	2,300,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	1,800,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	1,800,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	1,800,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	500,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	500,000,000.00	0.00
21020101	Academic Allowance	0.00	0.00	0.00	250,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	250,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	1,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	1,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	1,000,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	0.00	0.00	0.00	1,000,000,000.00	0.00

057700300100 Imo State Polytechnic, Omuma						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	2,000,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	1,200,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	1,200,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	1,200,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	1,200,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	800,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	800,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	800,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	800,000,000.00	0.00

057700500100 Kingsley Ozurumba University, Ogboko						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	1,300,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	1,300,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	1,300,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	1,300,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	1,300,000,000.00	0.00

057700600100	University of Innovation, Science and Technolog					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	2,500,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	500,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	500,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	500,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	500,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	2,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	2,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	2,000,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	2,000,000,000.00	0.00

052100100100	Ministry Of Health					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	27,816,479,128.49	27,816,479,128.49	180,514,112,635.76	60,431,344,335.28	1,934,964,826.60
21	PERSONNEL COST	6,368,625,362.49	6,368,625,362.49	2,088,106,353.76	11,852,341,046.28	0.00
2101	SALARY	6,187,129,703.49	6,187,129,703.49	1,951,984,609.51	11,489,349,728.28	0.00
210101	SALARIES AND WAGES	6,187,129,703.49	6,187,129,703.49	1,951,984,609.51	11,489,349,728.28	0.00
21010101	BASIC SALARY	6,187,129,703.49	6,187,129,703.49	1,951,984,609.51	11,489,349,728.28	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	146,300,567.00	146,300,567.00	109,725,425.25	292,601,134.00	0.00
210201	ALLOWANCES	146,300,567.00	146,300,567.00	109,725,425.25	292,601,134.00	0.00
21020103	Capacity Building Allowance	3,938,821.00	3,938,821.00	2,954,115.75	7,877,642.00	0.00
21020104	Clothing Allowance	27,351,976.00	27,351,976.00	20,513,982.00	54,703,952.00	0.00
21020105	Clothing/Tea IT	1,111,529.00	1,111,529.00	833,646.75	2,223,058.00	0.00
21020106	CONHESS 20% Increment	7,500,000.00	7,500,000.00	5,625,000.00	15,000,000.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	517,020.00	0.00
21020111	Domestic Staff Allowance	2,585,095.00	2,585,095.00	1,938,821.25	5,170,190.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	775,528.00	0.00
21020114	Exam Sup. Allowance	57,484,082.00	57,484,082.00	43,113,061.50	114,968,164.00	0.00
21020118	Hardship Allowance	9,755,285.00	9,755,285.00	7,316,463.75	19,510,570.00	0.00
21020120	Health Professional Non Clinical Allowance	35,927,505.00	35,927,505.00	26,945,628.75	71,855,010.00	0.00
2103	SOCIAL BENEFITS	35,195,092.00	35,195,092.00	26,396,319.00	70,390,184.00	0.00
210301	SOCIAL BENEFITS	35,195,092.00	35,195,092.00	26,396,319.00	70,390,184.00	0.00
21030104	GRATUITY AREARS	35,195,092.00	35,195,092.00	26,396,319.00	70,390,184.00	0.00

22	OTHER RECURRENT COSTS	628,619,766.00	628,619,766.00	535,950,000.00	3,272,156,000.00	1,934,964,826.60
2202	OVERHEAD COST	628,619,766.00	628,619,766.00	535,950,000.00	3,087,156,000.00	1,749,964,826.60
220201	TRAVEL & TRANSPORT - GENERAL	141,977,700.00	141,977,700.00	120,000,000.00	400,231,463.40	80,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,690,000.00	3,690,000.00	0.00	98,819,000.00	80,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	138,287,700.00	138,287,700.00	120,000,000.00	301,412,463.40	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	0.00	15,100,000.00	0.00
22020202	TELEPHONE CHARGES	1,500,000.00	1,500,000.00	0.00	7,450,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	0.00	7,650,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	64,700,766.00	64,700,766.00	59,750,000.00	329,973,906.60	299,114,826.60
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	4,150,800.00	4,150,800.00	2,750,000.00	21,169,080.00	0.00
22020304	MAGAZINES & PERIODICALS	1,600,000.00	1,600,000.00	0.00	8,160,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	58,649,966.00	58,649,966.00	57,000,000.00	299,114,826.60	299,114,826.60
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00	0.00	1,530,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	281,641,300.00	281,641,300.00	241,200,000.00	751,370,630.00	30,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	6,000,000.00	6,000,000.00	1,200,000.00	30,600,000.00	30,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	27,323,600.00	27,323,600.00	18,000,000.00	139,350,360.00	0.00
22020406	OTHER MAINTENANCE SERVICES	248,317,700.00	248,317,700.00	222,000,000.00	581,420,270.00	0.00
220205	TRAINING - GENERAL	13,000,000.00	13,000,000.00	0.00	66,300,000.00	0.00
22020501	LOCAL TRAINING	13,000,000.00	13,000,000.00	0.00	66,300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	117,300,000.00	117,300,000.00	115,000,000.00	298,230,000.00	150,000,000.00
22020708	MEDICAL CONSULTING	0.00	0.00	0.00	150,000,000.00	150,000,000.00
22020709	AUDITING OF ACCOUNTS	117,300,000.00	117,300,000.00	115,000,000.00	148,230,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	7,000,000.00	0.00	1,225,950,000.00	1,190,250,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	5,100,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	6,000,000.00	6,000,000.00	0.00	30,600,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	300,000,000.00	300,000,000.00
22021056	ACCELERATING NUTRITION IN NIGERIA (ANRiN) 2	0.00	0.00	0.00	890,250,000.00	890,250,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	0.00	0.00	0.00	185,000,000.00	185,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	0.00	0.00	0.00	185,000,000.00	185,000,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	0.00	0.00	0.00	185,000,000.00	185,000,000.00

23	CAPITAL EXPENDITURE	20,819,234,000.00	20,819,234,000.00	177,890,056,282.00	45,306,847,289.00	0.00
2301	FIXED ASSETS PURCHASED	4,521,531,000.00	4,521,531,000.00	27,057,211,123.65	34,433,683,051.52	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,521,531,000.00	4,521,531,000.00	27,057,211,123.65	34,433,683,051.52	0.00
23010105	PURCHASE OF MOTOR VEHICLES	1,020,000,000.00	1,020,000,000.00	203,528,589.00	0.00	0.00
23010108	PURCHASE OF BUSES	40,000,000.00	40,000,000.00	12,931,295,874.50	790,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,461,531,000.00	3,461,531,000.00	13,922,386,660.15	33,643,683,051.52	0.00
2302	CONSTRUCTION / PROVISION	7,280,000,000.00	7,280,000,000.00	20,672,024,591.16	4,080,107,200.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	7,280,000,000.00	7,280,000,000.00	20,672,024,591.16	4,080,107,200.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	6,780,000,000.00	6,780,000,000.00	18,706,024,591.16	2,529,342,200.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	0.00	0.00	0.00	1,550,765,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	500,000,000.00	500,000,000.00	1,966,000,000.00	0.00	0.00
2303	REHABILITATION / REPAIRS	6,200,000,000.00	6,200,000,000.00	38,738,028,066.95	6,793,057,037.48	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	6,200,000,000.00	6,200,000,000.00	38,738,028,066.95	6,793,057,037.48	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	3,800,000,000.00	3,800,000,000.00	36,938,028,066.95	950,156,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	5,842,901,037.48	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	2,400,000,000.00	2,400,000,000.00	1,800,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	2,817,703,000.00	2,817,703,000.00	91,422,792,500.24	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,817,703,000.00	2,817,703,000.00	91,422,792,500.24	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	2,817,703,000.00	2,817,703,000.00	91,422,792,500.24	0.00	0.00

052100200100	Health Mgt Board					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	500,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	150,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	35,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	35,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	35,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	115,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	115,000,000.00	0.00
21020102	Call Duty Allowance	0.00	0.00	0.00	15,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	60,000,000.00	0.00
21020120	Health Professional Non Clinical Allowance	0.00	0.00	0.00	40,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	100,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	100,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	30,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	25,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	60,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	35,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	250,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	250,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	0.00	0.00	0.00	250,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	0.00	0.00	0.00	250,000,000.00	0.00

052100300100	Imo State University Teaching Hospital, Orlu					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	2,200,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	700,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	500,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	500,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	500,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	200,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	200,000,000.00	0.00
21020102	Call Duty Allowance	0.00	0.00	0.00	120,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	80,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	300,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	300,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	70,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	40,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	60,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	60,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	170,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	145,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	1,200,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	250,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	250,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	250,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	950,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	0.00	0.00	0.00	950,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	0.00	0.00	0.00	950,000,000.00	0.00

052100400100	Imo State Specialist Hospital, Umuguma					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	2,700,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	250,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	120,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	120,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	120,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	130,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	130,000,000.00	0.00
21020102	Call Duty Allowance	0.00	0.00	0.00	50,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	30,000,000.00	0.00
21020120	Health Professional Non Clinical Allowance	0.00	0.00	0.00	50,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	350,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	350,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	115,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	55,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	60,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	75,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	75,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	160,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	15,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	145,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	2,100,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	500,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	500,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	1,600,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	1,600,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	0.00	0.00	0.00	1,600,000,000.00	0.00

052100500100	Imo State Primary Health Dev. Agency, Owerri					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	2,500,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	200,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	85,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	85,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	85,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	115,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	115,000,000.00	0.00
21020102	Call Duty Allowance	0.00	0.00	0.00	35,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	60,000,000.00	0.00
21020120	Health Professional Non Clinical Allowance	0.00	0.00	0.00	20,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	150,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	150,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	70,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	35,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	35,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	25,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	25,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	55,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	10,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	45,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	2,150,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	1,140,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,140,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	1,140,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	1,010,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	1,010,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	1,010,000,000.00	0.00

052100600100	Imo State Health Insurance Agency,Owerri					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	2,000,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	200,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	85,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	85,000,000.00	0.00
21010101	BASIC SALARY	0.00	0.00	0.00	85,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	115,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	115,000,000.00	0.00
21020102	Call Duty Allowance	0.00	0.00	0.00	35,000,000.00	0.00
21020103	Capacity Building Allowance	0.00	0.00	0.00	70,000,000.00	0.00
21020120	Health Professional Non Clinical Allowance	0.00	0.00	0.00	10,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	150,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	150,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	70,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	35,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	35,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	25,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	25,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	55,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	10,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	45,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	1,650,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	1,650,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,650,000,000.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	1,650,000,000.00	0.00

053500100100	Ministry Of Environment and Sanitation					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	21,565,186,564.26	21,565,186,564.26	3,120,467,814.69	11,566,422,167.64	0.00
21	PERSONNEL COST	200,388,519.00	200,388,519.00	137,012,814.69	1,328,039,499.08	0.00
2101	SALARY	107,098,271.00	107,098,271.00	67,045,128.69	861,588,259.08	0.00
210101	SALARIES AND WAGES	107,098,271.00	107,098,271.00	67,045,128.69	861,588,259.08	0.00
21010101	BASIC SALARY	107,098,271.00	107,098,271.00	67,045,128.69	861,588,259.08	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	91,290,248.00	91,290,248.00	68,467,686.00	456,451,240.00	0.00
210201	ALLOWANCES	91,290,248.00	91,290,248.00	68,467,686.00	456,451,240.00	0.00
21020103	Capacity Building Allowance	24,067,440.00	24,067,440.00	18,050,580.00	120,337,200.00	0.00
21020104	Clothing Allowance	4,912,339.00	4,912,339.00	3,684,254.25	24,561,695.00	0.00
21020105	Clothing/Tea IT	875,529.00	875,529.00	656,646.75	4,377,645.00	0.00
21020106	CONHESS 20% Increment	7,450,000.00	7,450,000.00	5,587,500.00	37,250,000.00	0.00
21020109	Contract Addition Allowance	4,912,339.00	4,912,339.00	3,684,254.25	24,561,695.00	0.00
21020111	Domestic Staff Allowance	875,529.00	875,529.00	656,646.75	4,377,645.00	0.00
21020112	Dressing Allowance	7,450,000.00	7,450,000.00	5,587,500.00	37,250,000.00	0.00
21020114	Exam Sup. Allowance	11,320,374.00	11,320,374.00	8,490,280.50	56,601,870.00	0.00
21020118	Hardship Allowance	9,320,374.00	9,320,374.00	6,990,280.50	46,601,870.00	0.00
21020120	Health Professional Non Clinical Allowance	20,106,324.00	20,106,324.00	15,079,743.00	100,531,620.00	0.00
2103	SOCIAL BENEFITS	2,000,000.00	2,000,000.00	1,500,000.00	10,000,000.00	0.00
210301	SOCIAL BENEFITS	2,000,000.00	2,000,000.00	1,500,000.00	10,000,000.00	0.00
21030104	GRATUITY AREARS	2,000,000.00	2,000,000.00	1,500,000.00	10,000,000.00	0.00
22	OTHER RECURRENT COSTS	234,798,045.26	234,798,045.26	113,455,000.00	238,382,668.57	0.00
2202	OVERHEAD COST	96,084,167.26	96,084,167.26	39,455,000.00	99,530,076.69	0.00
220201	TRAVEL & TRANSPORT - GENERAL	25,936,122.00	25,936,122.00	0.00	26,962,058.12	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00	0.00	6,006,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	19,936,122.00	19,936,122.00	0.00	20,956,058.12	0.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	0.00	1,501,500.00	0.00
22020202	TELEPHONE CHARGES	1,500,000.00	1,500,000.00	0.00	1,501,500.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,648,045.00	5,648,045.00	3,750,000.00	5,653,693.05	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	5,648,045.00	5,648,045.00	3,750,000.00	5,653,693.05	0.00
220204	MAINTENANCE SERVICES - GENERAL	56,500,000.26	56,500,000.26	34,705,000.00	58,906,325.52	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENT	27,700,000.26	27,700,000.26	18,205,000.00	27,727,700.26	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	10,000,000.00	4,000,000.00	10,359,825.26	0.00
22020406	OTHER MAINTENANCE SERVICES	18,800,000.00	18,800,000.00	12,500,000.00	20,818,800.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,500,000.00	6,500,000.00	1,000,000.00	6,506,500.00	0.00
22020709	AUDITING OF ACCOUNTS	6,500,000.00	6,500,000.00	1,000,000.00	6,506,500.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	39,300,000.00	39,300,000.00	2,000,000.00	39,339,300.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	39,300,000.00	39,300,000.00	2,000,000.00	39,339,300.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES -	39,300,000.00	39,300,000.00	2,000,000.00	39,339,300.00	0.00
2205	SUBSIDIES GENERAL	99,413,878.00	99,413,878.00	72,000,000.00	99,513,291.88	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	99,413,878.00	99,413,878.00	72,000,000.00	99,513,291.88	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	99,413,878.00	99,413,878.00	72,000,000.00	99,513,291.88	0.00
23	CAPITAL EXPENDITURE	21,130,000,000.00	21,130,000,000.00	2,870,000,000.00	10,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	2,810,000,000.00	2,810,000,000.00	0.00	8,310,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	2,810,000,000.00	2,810,000,000.00	0.00	8,310,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	630,000,000.00	630,000,000.00	0.00	0.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	750,000,000.00	750,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	980,000,000.00	980,000,000.00	0.00	0.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT O	350,000,000.00	350,000,000.00	0.00	8,310,000,000.00	0.00
2303	REHABILITATION / REPAIRS	200,000,000.00	200,000,000.00	0.00	1,190,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	200,000,000.00	200,000,000.00	0.00	1,190,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	200,000,000.00	0.00	1,190,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	16,800,000,000.00	16,800,000,000.00	370,000,000.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENER	16,800,000,000.00	16,800,000,000.00	370,000,000.00	0.00	0.00
23040101	TREE PLANTING	650,000,000.00	650,000,000.00	0.00	0.00	0.00
23040102	EROSION & FLOOD CONTROL	16,150,000,000.00	16,150,000,000.00	370,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	1,320,000,000.00	1,320,000,000.00	2,500,000,000.00	500,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,320,000,000.00	1,320,000,000.00	2,500,000,000.00	500,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	820,000,000.00	820,000,000.00	2,500,000,000.00	500,000,000.00	0.00
23050103	MONITORING AND EVALUATION	500,000,000.00	500,000,000.00	0.00	0.00	0.00

055400100100 Ministry of Humanitarian Affairs						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	32,664,318.09	32,664,318.09	23,498,238.57	2,680,223,572.38	0.00
21	PERSONNEL COST	32,664,318.09	32,664,318.09	23,498,238.57	249,831,345.38	0.00
2101	SALARY	4,595,712.09	4,595,712.09	3,446,784.07	53,351,103.38	0.00
210101	SALARIES AND WAGES	4,595,712.09	4,595,712.09	3,446,784.07	53,351,103.38	0.00
21010101	BASIC SALARY	4,595,712.09	4,595,712.09	3,446,784.07	53,351,103.38	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,313,321.00	20,313,321.00	14,234,990.75	142,193,247.00	0.00
210201	ALLOWANCES	20,313,321.00	20,313,321.00	14,234,990.75	142,193,247.00	0.00
21020103	Capacity Building Allowance	1,938,821.00	1,938,821.00	1,454,115.75	13,571,747.00	0.00
21020104	Clothing Allowance	2,759,597.00	2,759,597.00	2,069,697.75	19,317,179.00	0.00
21020105	Clothing/Tea IT	811,529.00	811,529.00	608,646.75	5,680,703.00	0.00
21020106	CONHESS 20% Increment	4,500,000.00	4,500,000.00	2,375,000.00	31,500,000.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	1,809,570.00	0.00
21020111	Domestic Staff Allowance	1,938,821.00	1,938,821.00	1,454,115.75	13,571,747.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	2,714,348.00	0.00
21020114	Exam Sup. Allowance	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	0.00
21020118	Hardship Allowance	1,996,925.00	1,996,925.00	1,497,693.75	13,978,475.00	0.00
21020120	Health Professional Non Clinical Allowance	2,526,271.00	2,526,271.00	1,894,703.25	17,683,897.00	0.00
2103	SOCIAL BENEFITS	7,755,285.00	7,755,285.00	5,816,463.75	54,286,995.00	0.00
210301	SOCIAL BENEFITS	7,755,285.00	7,755,285.00	5,816,463.75	54,286,995.00	0.00
21030104	GRATUITY AREARS	7,755,285.00	7,755,285.00	5,816,463.75	54,286,995.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	630,392,227.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	630,392,227.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	137,327,514.52	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	13,680,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	123,647,514.52	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	8,208,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	8,208,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	41,040,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	0.00	0.00	41,040,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	168,272,400.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	0.00	0.00	0.00	13,680,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	73,803,600.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	20,520,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	6,840,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	53,428,800.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	110,064,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	110,064,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	116,292,312.48	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	37,692,312.48	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	78,600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	49,188,000.00	0.00
22020709	AUDITING OF ACCOUNTS	0.00	0.00	0.00	49,188,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	1,800,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	300,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	300,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPM	0.00	0.00	0.00	300,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	1,500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	1,500,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	1,000,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	0.00	0.00	0.00	500,000,000.00	0.00

055100100100	Ministry of Local Govt, Community and Chieftain					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	207,078,430.61	207,078,430.61	91,167,774.24	789,793,951.88	0.00
21	PERSONNEL COST	108,213,430.61	108,213,430.61	69,817,774.24	611,923,951.88	0.00
2101	SALARY	66,804,256.30	66,804,256.30	40,760,893.51	446,287,254.64	0.00
210101	SALARIES AND WAGES	66,804,256.30	66,804,256.30	40,760,893.51	446,287,254.64	0.00
21010101	BASIC SALARY	66,804,256.30	66,804,256.30	40,760,893.51	446,287,254.64	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,718,571.00	27,718,571.00	18,788,928.25	110,874,284.00	0.00
210201	ALLOWANCES	27,718,571.00	27,718,571.00	18,788,928.25	110,874,284.00	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	3,743,612.00	0.00
21020104	Clothing Allowance	2,279,867.00	2,279,867.00	1,709,900.25	9,119,468.00	0.00
21020105	Clothing/Tea IT	1,448,361.00	1,448,361.00	1,086,270.75	5,793,444.00	0.00
21020106	CONHESS 20% Increment	7,500,000.00	7,500,000.00	3,625,000.00	30,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	499,148.00	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	701,927.25	3,743,612.00	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	140,385.75	748,724.00	0.00
21020114	Exam Sup. Allowance	4,134,211.00	4,134,211.00	3,100,658.25	16,536,844.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	14,974,440.00	0.00
21020118	Hardship Allowance	2,958,874.00	2,958,874.00	2,219,155.50	11,835,496.00	0.00
21020120	Health Professional Non Clinical Allowance	3,469,874.00	3,469,874.00	2,602,405.50	13,879,496.00	0.00
2103	SOCIAL BENEFITS	13,690,603.31	13,690,603.31	10,267,952.48	54,762,413.24	0.00
210301	SOCIAL BENEFITS	13,690,603.31	13,690,603.31	10,267,952.48	54,762,413.24	0.00
21030104	GRATUITY AREARS	13,690,603.31	13,690,603.31	10,267,952.48	54,762,413.24	0.00
22	OTHER RECURRENT COSTS	78,865,000.00	78,865,000.00	21,350,000.00	87,870,000.00	0.00
2202	OVERHEAD COST	71,722,000.00	71,722,000.00	14,350,000.00	80,012,700.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,522,000.00	8,522,000.00	0.00	9,374,200.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	0.00	5,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,522,000.00	3,522,000.00	0.00	3,874,200.00	0.00
220202	UTILITIES - GENERAL	3,500,000.00	3,500,000.00	0.00	3,850,000.00	0.00
22020202	TELEPHONE CHARGES	3,500,000.00	3,500,000.00	0.00	3,850,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	8,000,000.00	2,250,000.00	8,800,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	4,500,000.00	4,500,000.00	2,250,000.00	4,950,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,500,000.00	2,500,000.00	0.00	2,750,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	1,100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	32,800,000.00	32,800,000.00	12,100,000.00	37,198,500.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,800,000.00	5,800,000.00	3,500,000.00	6,380,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	400,000.00	550,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,000,000.00	5,000,000.00	2,700,000.00	5,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	0.00	3,300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	4,000,000.00	5,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	13,500,000.00	13,500,000.00	1,500,000.00	15,968,500.00	0.00
220205	TRAINING - GENERAL	10,300,000.00	10,300,000.00	0.00	11,330,000.00	0.00
22020501	LOCAL TRAINING	10,300,000.00	10,300,000.00	0.00	11,330,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,600,000.00	8,600,000.00	0.00	9,460,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	5,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,500,000.00	0.00	1,650,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	550,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,600,000.00	1,600,000.00	0.00	1,760,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,143,000.00	7,143,000.00	7,000,000.00	7,857,300.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,143,000.00	7,143,000.00	7,000,000.00	7,857,300.00	0.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	7,143,000.00	7,143,000.00	7,000,000.00	7,857,300.00	0.00
23	CAPITAL EXPENDITURE	20,000,000.00	20,000,000.00	0.00	90,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - G	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	40,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	40,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	40,000,000.00	0.00

055100100200	Ministry of Rural Development & Economic Emp					
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,304,092,550.26	8,304,092,550.26	2,759,728,795.90	15,448,154,363.20	0.00
21	PERSONNEL COST	7,699,003,891.26	7,699,003,891.26	33,290,462.58	234,544,363.20	0.00
2101	SALARY	7,657,594,716.95	7,657,594,716.95	4,033,581.85	151,726,014.58	0.00
210101	SALARIES AND WAGES	7,657,594,716.95	7,657,594,716.95	4,033,581.85	151,726,014.58	0.00
21010101	BASIC SALARY	7,657,594,716.95	7,657,594,716.95	4,033,581.85	151,726,014.58	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,718,571.00	27,718,571.00	18,988,928.25	55,437,142.00	0.00
210201	ALLOWANCES	27,718,571.00	27,718,571.00	18,988,928.25	55,437,142.00	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	1,871,806.00	0.00
21020104	Clothing Allowance	2,279,867.00	2,279,867.00	1,709,900.25	4,559,734.00	0.00
21020105	Clothing/Tea IT	1,448,361.00	1,448,361.00	1,086,270.75	2,896,722.00	0.00
21020106	CONHESS 20% Increment	7,500,000.00	7,500,000.00	3,825,000.00	15,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	249,574.00	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	701,927.25	1,871,806.00	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	140,385.75	374,362.00	0.00
21020114	Exam Sup. Allowance	4,134,211.00	4,134,211.00	3,100,658.25	8,268,422.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	7,487,220.00	0.00
21020118	Hardship Allowance	2,958,874.00	2,958,874.00	2,219,155.50	5,917,748.00	0.00
21020120	Health Professional Non Clinical Allowance	3,469,874.00	3,469,874.00	2,602,405.50	6,939,748.00	0.00
2103	SOCIAL BENEFITS	13,690,603.31	13,690,603.31	10,267,952.48	27,381,206.62	0.00
210301	SOCIAL BENEFITS	13,690,603.31	13,690,603.31	10,267,952.48	27,381,206.62	0.00
21030104	GRATUITY AREARS	13,690,603.31	13,690,603.31	10,267,952.48	27,381,206.62	0.00
22	OTHER RECURRENT COSTS	105,088,659.00	105,088,659.00	24,000,000.00	106,805,000.00	0.00
2202	OVERHEAD COST	80,088,500.00	80,088,500.00	24,000,000.00	81,554,839.41	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,522,500.00	9,522,500.00	5,000,000.00	10,283,179.41	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	5,000,000.00	7,735,454.41	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,522,500.00	2,522,500.00	0.00	2,547,725.00	0.00
220202	UTILITIES - GENERAL	25,500,000.00	25,500,000.00	12,500,000.00	25,755,000.00	0.00
22020202	TELEPHONE CHARGES	3,500,000.00	3,500,000.00	0.00	3,535,000.00	0.00
22020203	INTERNET ACCESS CHARGES	22,000,000.00	22,000,000.00	12,500,000.00	22,220,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	8,000,000.00	1,800,000.00	8,080,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	4,500,000.00	4,500,000.00	1,800,000.00	4,545,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,500,000.00	2,500,000.00	0.00	2,525,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	1,010,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	21,530,000.00	21,530,000.00	4,700,000.00	21,745,300.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,000,000.00	5,000,000.00	2,000,000.00	5,050,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	200,000.00	505,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENT	5,020,000.00	5,020,000.00	0.00	5,070,200.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	1,500,000.00	3,030,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,010,000.00	5,010,000.00	1,000,000.00	5,060,100.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	0.00	3,030,000.00	0.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	0.00	505,000.00	0.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	505,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,036,000.00	15,036,000.00	0.00	15,186,360.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	5,050,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	3,500,000.00	3,500,000.00	0.00	3,535,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	0.00	505,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	6,036,000.00	6,036,000.00	0.00	6,096,360.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,159.00	25,000,159.00	0.00	25,250,160.59	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,159.00	25,000,159.00	0.00	25,250,160.59	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	14,500,000.00	14,500,000.00	0.00	14,645,000.00	0.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,500,159.00	10,500,159.00	0.00	10,605,160.59	0.00
23	CAPITAL EXPENDITURE	500,000,000.00	500,000,000.00	2,702,438,333.32	15,106,805,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	2,497,118,333.32	3,000,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	2,497,118,333.32	3,000,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	2,497,118,333.32	3,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	500,000,000.00	500,000,000.00	205,320,000.00	12,106,805,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	500,000,000.00	500,000,000.00	205,320,000.00	12,106,805,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	200,000,000.00	12,106,805,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	500,000,000.00	500,000,000.00	5,320,000.00	0.00	0.00

057400100100	Ministry Of Primary Health, Social Services and H					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	12,467,371,176.89	12,467,371,176.89	1,517,586,028.62	0.00	0.00
21	PERSONNEL COST	962,498,261.89	962,498,261.89	725,873,696.42	0.00	0.00
2101	SALARY	781,002,602.89	781,002,602.89	589,751,952.17	0.00	0.00
210101	SALARIES AND WAGES	781,002,602.89	781,002,602.89	589,751,952.17	0.00	0.00
21010101	BASIC SALARY	781,002,602.89	781,002,602.89	589,751,952.17	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	146,300,567.00	146,300,567.00	109,725,425.25	0.00	0.00
210201	ALLOWANCES	146,300,567.00	146,300,567.00	109,725,425.25	0.00	0.00
21020103	Capacity Building Allowance	3,938,821.00	3,938,821.00	2,954,115.75	0.00	0.00
21020104	Clothing Allowance	27,351,976.00	27,351,976.00	20,513,982.00	0.00	0.00
21020105	Clothing/Tea IT	1,111,529.00	1,111,529.00	833,646.75	0.00	0.00
21020106	CONHESS 20% Increment	7,500,000.00	7,500,000.00	5,625,000.00	0.00	0.00
21020109	Contract Addition Allowance	258,510.00	258,510.00	193,882.50	0.00	0.00
21020111	Domestic Staff Allowance	2,585,095.00	2,585,095.00	1,938,821.25	0.00	0.00
21020112	Dressing Allowance	387,764.00	387,764.00	290,823.00	0.00	0.00
21020114	Exam Sup. Allowance	57,484,082.00	57,484,082.00	43,113,061.50	0.00	0.00
21020118	Hardship Allowance	9,755,285.00	9,755,285.00	7,316,463.75	0.00	0.00
21020120	Health Professional Non Clinical Allowance	35,927,505.00	35,927,505.00	26,945,628.75	0.00	0.00
2103	SOCIAL BENEFITS	35,195,092.00	35,195,092.00	26,396,319.00	0.00	0.00
210301	SOCIAL BENEFITS	35,195,092.00	35,195,092.00	26,396,319.00	0.00	0.00
21030104	GRATUITY AREARS	35,195,092.00	35,195,092.00	26,396,319.00	0.00	0.00
22	OTHER RECURRENT COSTS	490,872,915.00	490,872,915.00	41,712,332.20	0.00	0.00
2202	OVERHEAD COST	490,872,915.00	490,872,915.00	41,712,332.20	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	62,426,500.00	62,426,500.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	62,126,500.00	62,126,500.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	221,396,415.00	221,396,415.00	33,850,000.00	0.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	52,200,000.00	52,200,000.00	350,000.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	169,196,415.00	169,196,415.00	33,500,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	207,050,000.00	207,050,000.00	7,862,332.20	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	55,220,000.00	55,220,000.00	477,667.80	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,000.00	280,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	151,450,000.00	151,450,000.00	7,384,664.40	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	11,014,000,000.00	11,014,000,000.00	750,000,000.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	1,037,000,000.00	1,037,000,000.00	750,000,000.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,037,000,000.00	1,037,000,000.00	750,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	130,000,000.00	130,000,000.00	750,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	907,000,000.00	907,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	9,510,000,000.00	9,510,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS	9,510,000,000.00	9,510,000,000.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	510,000,000.00	510,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTU	9,000,000,000.00	9,000,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	467,000,000.00	467,000,000.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	467,000,000.00	467,000,000.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	467,000,000.00	467,000,000.00	0.00	0.00	0.00

057500100100	Ministry Of Religious Affairs					
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	27,415,599.09	27,415,599.09	20,561,699.32	0.00	0.00
21	PERSONNEL COST	27,415,599.09	27,415,599.09	20,561,699.32	0.00	0.00
2101	SALARY	2,338,821.00	2,338,821.00	1,754,115.75	0.00	0.00
210101	SALARIES AND WAGES	2,338,821.00	2,338,821.00	1,754,115.75	0.00	0.00
21010101	BASIC SALARY	2,338,821.00	2,338,821.00	1,754,115.75	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,076,778.09	25,076,778.09	18,807,583.57	0.00	0.00
210201	ALLOWANCES	25,076,778.09	25,076,778.09	18,807,583.57	0.00	0.00
21020103	Capacity Building Allowance	1,560,992.44	1,560,992.44	1,170,744.33	0.00	0.00
21020104	Clothing Allowance	1,260,000.00	1,260,000.00	945,000.00	0.00	0.00
21020105	Clothing/Tea IT	2,866,814.00	2,866,814.00	2,150,110.50	0.00	0.00
21020106	CONHESS 20% Increment	5,903,768.94	5,903,768.94	4,427,826.70	0.00	0.00
21020109	Contract Addition Allowance	2,424,934.56	2,424,934.56	1,818,700.92	0.00	0.00
21020111	Domestic Staff Allowance	2,427,505.00	2,427,505.00	1,820,628.75	0.00	0.00
21020112	Dressing Allowance	1,499,658.00	1,499,658.00	1,124,743.50	0.00	0.00
21020114	Exam Sup. Allowance	3,100,600.00	3,100,600.00	2,325,450.00	0.00	0.00
21020115	Excess Workload Allowance	4,032,505.15	4,032,505.15	3,024,378.86	0.00	0.00

053900100100	Ministry of Sports					
Code	Description	2025 Approved Budget	2025 Final Budget	Since January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,376,789,013.45	2,376,789,013.45	745,080,827.48	2,399,060,159.98	0.00
21	PERSONNEL COST	1,053,555,535.45	1,053,555,535.45	408,723,287.48	1,453,150,159.98	0.00
2101	SALARY	956,898,444.30	956,898,444.30	336,230,469.38	1,308,164,523.25	0.00
210101	SALARIES AND WAGES	956,898,444.30	956,898,444.30	336,230,469.38	1,308,164,523.25	0.00
21010101	BASIC SALARY	956,898,444.30	956,898,444.30	336,230,469.38	1,308,164,523.25	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	92,157,091.15	92,157,091.15	69,117,818.10	138,235,636.73	0.00
210201	ALLOWANCES	92,157,091.15	92,157,091.15	69,117,818.10	138,235,636.73	0.00
21020103	Capacity Building Allowance	15,984,082.00	15,984,082.00	11,988,061.50	23,976,123.00	0.00
21020104	Clothing Allowance	10,560,992.44	10,560,992.44	7,920,744.33	15,841,488.66	0.00
21020105	Clothing/Tea IT	7,260,000.00	7,260,000.00	5,445,000.00	10,890,000.00	0.00
21020106	CONHESS 20% Increment	4,866,814.00	4,866,814.00	3,650,110.50	7,300,221.00	0.00
21020109	Contract Addition Allowance	8,424,934.56	8,424,934.56	6,318,700.92	12,637,401.84	0.00
21020111	Domestic Staff Allowance	4,427,505.00	4,427,505.00	3,320,628.49	6,641,257.50	0.00
21020112	Dressing Allowance	4,499,658.00	4,499,658.00	3,374,743.50	6,749,487.00	0.00
21020114	Exam Sup. Allowance	13,100,600.00	13,100,600.00	9,825,450.00	19,650,900.00	0.00
21020115	Excess Workload Allowance	12,780,187.00	12,780,187.00	9,585,140.25	19,170,280.50	0.00
21020118	Hardship Allowance	7,252,318.15	7,252,318.15	5,439,238.61	10,878,477.22	0.00
21020120	Health Professional Non Clinical Allowance	3,000,000.00	3,000,000.00	2,250,000.00	4,500,000.00	0.00
2103	SOCIAL BENEFITS	4,500,000.00	4,500,000.00	3,375,000.00	6,750,000.00	0.00
210301	SOCIAL BENEFITS	4,500,000.00	4,500,000.00	3,375,000.00	6,750,000.00	0.00
21030104	GRATUITY AREARS	4,500,000.00	4,500,000.00	3,375,000.00	6,750,000.00	0.00
22	OTHER RECURRENT COSTS	553,233,478.00	553,233,478.00	81,811,000.00	55,910,000.00	0.00
2202	OVERHEAD COST	493,283,478.00	493,283,478.00	81,811,000.00	48,960,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	116,867,000.00	116,867,000.00	65,000,000.00	4,867,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,322,000.00	6,322,000.00	0.00	1,322,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	110,545,000.00	110,545,000.00	65,000,000.00	3,545,000.00	0.00
220202	UTILITIES - GENERAL	2,800,000.00	2,800,000.00	0.00	800,000.00	0.00
22020202	TELEPHONE CHARGES	2,800,000.00	2,800,000.00	0.00	800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	31,214,000.00	31,214,000.00	500,000.00	5,214,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	31,214,000.00	31,214,000.00	500,000.00	5,214,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	171,079,478.00	171,079,478.00	16,000,000.00	24,763,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	122,079,478.00	122,079,478.00	500,000.00	8,079,478.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	21,000,000.00	21,000,000.00	0.00	5,683,522.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	10,000,000.00	0.00	4,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	18,000,000.00	18,000,000.00	15,500,000.00	7,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENE	10,507,000.00	10,507,000.00	311,000.00	2,500,000.00	0.00
22020704	ENGINEERING SERVICES	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00
22020708	MEDICAL CONSULTING	507,000.00	507,000.00	311,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	160,816,000.00	160,816,000.00	0.00	10,816,000.00	0.00
22021007	WELFARE PACKAGES	160,816,000.00	160,816,000.00	0.00	10,816,000.00	0.00
2205	SUBSIDIES GENERAL	59,950,000.00	59,950,000.00	0.00	6,950,000.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	59,950,000.00	59,950,000.00	0.00	6,950,000.00	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	59,950,000.00	59,950,000.00	0.00	6,950,000.00	0.00
23	CAPITAL EXPENDITURE	770,000,000.00	770,000,000.00	254,546,540.00	890,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	770,000,000.00	770,000,000.00	254,546,540.00	890,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	770,000,000.00	770,000,000.00	254,546,540.00	890,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	770,000,000.00	770,000,000.00	254,546,540.00	890,000,000.00	0.00

053900200100 Imo State Sports Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	Balance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	725,325,375.21	725,325,375.21	329,069,351.92	3,269,566,982.40	0.00
21	PERSONNEL COST	212,017,875.21	212,017,875.21	172,669,351.92	1,534,059,482.40	0.00
2101	SALARY	122,059,934.90	122,059,934.90	105,200,896.69	994,311,840.53	0.00
210101	SALARIES AND WAGES	122,059,934.90	122,059,934.90	105,200,896.69	994,311,840.53	0.00
21010101	BASIC SALARY	122,059,934.90	122,059,934.90	105,200,896.69	994,311,840.53	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	86,957,940.31	86,957,940.31	65,218,455.23	521,747,641.87	0.00
210201	ALLOWANCES	86,957,940.31	86,957,940.31	65,218,455.23	521,747,641.87	0.00
21020103	Capacity Building Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020104	Clothing Allowance	8,774,087.00	8,774,087.00	6,580,565.25	52,644,522.00	0.00
21020105	Clothing/Tea IT	3,717,561.31	3,717,561.31	2,788,170.98	22,305,367.87	0.00
21020106	CONHESS 20% Increment	14,500,000.00	14,500,000.00	10,875,000.00	87,000,000.00	0.00
21020109	Contract Addition Allowance	124,787.00	124,787.00	93,590.25	748,722.00	0.00
21020111	Domestic Staff Allowance	935,903.00	935,903.00	701,927.25	5,615,418.00	0.00
21020112	Dressing Allowance	187,181.00	187,181.00	140,385.75	1,123,086.00	0.00
21020114	Exam Sup. Allowance	23,788,076.00	23,788,076.00	17,841,057.00	142,728,456.00	0.00
21020115	Excess Workload Allowance	3,743,610.00	3,743,610.00	2,807,707.50	22,461,660.00	0.00
21020118	Hardship Allowance	21,117,508.00	21,117,508.00	15,838,131.00	126,705,048.00	0.00
21020120	Health Professional Non Clinical Allowance	9,133,324.00	9,133,324.00	6,849,993.00	54,799,944.00	0.00
2103	SOCIAL BENEFITS	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
210301	SOCIAL BENEFITS	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
21030104	GRATUITY AREARS	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
22	OTHER RECURRENT COSTS	513,307,500.00	513,307,500.00	156,400,000.00	1,315,507,500.00	0.00
2202	OVERHEAD COST	513,307,500.00	513,307,500.00	156,400,000.00	1,315,507,500.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	151,757,500.00	151,757,500.00	49,000,000.00	394,569,500.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	62,000,000.00	62,000,000.00	0.00	161,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	89,757,500.00	89,757,500.00	49,000,000.00	233,369,500.00	0.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	0.00	3,900,000.00	0.00
22020202	TELEPHONE CHARGES	1,500,000.00	1,500,000.00	0.00	3,900,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	2,750,000.00	10,400,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	3,000,000.00	3,000,000.00	2,750,000.00	7,800,000.00	0.00
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,000,000.00	0.00	2,600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	115,000,000.00	115,000,000.00	9,150,000.00	299,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	22,000,000.00	22,000,000.00	750,000.00	57,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	0.00	10,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	24,000,000.00	24,000,000.00	0.00	62,400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	0.00	13,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000.00	7,000,000.00	4,550,000.00	18,200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	53,000,000.00	53,000,000.00	3,850,000.00	137,800,000.00	0.00
220205	TRAINING - GENERAL	11,250,000.00	11,250,000.00	0.00	29,250,000.00	0.00
22020501	LOCAL TRAINING	11,250,000.00	11,250,000.00	0.00	29,250,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	2,600,000.00	0.00
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,000,000.00	0.00	2,600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	228,800,000.00	228,800,000.00	95,500,000.00	575,788,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	40,000,000.00	40,000,000.00	0.00	104,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	54,500,000.00	54,500,000.00	15,500,000.00	141,700,000.00	0.00
22021009	SPORTING ACTIVITIES	82,300,000.00	82,300,000.00	80,000,000.00	213,980,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	52,000,000.00	52,000,000.00	0.00	116,108,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	420,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	420,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	0.00	0.00	420,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	0.00	0.00	0.00	200,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACI	0.00	0.00	0.00	220,000,000.00	0.00

011100100100 Office Of The Executive Governor						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	18,975,645,704.14	18,975,645,704.14	12,155,642,444.13	36,129,872,501.55	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	18,975,645,704.14	18,975,645,704.14	12,155,642,444.13	36,129,872,501.55	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	18,975,645,704.14	18,975,645,704.14	12,155,642,444.13	36,129,872,501.55	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	1,963,918,750.00	65,415,000,000.00	0.00
7063	WATER SUPPLY	0.00	0.00	1,963,918,750.00	65,415,000,000.00	0.00
70631	WATER SUPPLY	0.00	0.00	1,963,918,750.00	65,415,000,000.00	0.00
710	SOCIAL PROTECTION	10,000,000.00	10,000,000.00	6,000,000.00	50,000,000.00	0.00
7102	OLD AGE	10,000,000.00	10,000,000.00	6,000,000.00	50,000,000.00	0.00
71021	OLD AGE	10,000,000.00	10,000,000.00	6,000,000.00	50,000,000.00	0.00
011100100200 Office Of The Deputy Governor						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,012,568,877.07	1,012,568,877.07	287,240,609.11	1,741,912,224.13	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	1,012,568,877.07	1,012,568,877.07	287,240,609.11	1,741,912,224.13	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,012,568,877.07	1,012,568,877.07	287,240,609.11	1,741,912,224.13	0.00
710	SOCIAL PROTECTION	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
7102	OLD AGE	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
71021	OLD AGE	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
011200300100 Imo State House of Assembly						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	5,947,721,981.49	5,947,721,981.49	1,817,604,295.83	8,389,901,950.60	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	5,947,721,981.49	5,947,721,981.49	1,817,604,295.83	8,389,901,950.60	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,947,721,981.49	5,947,721,981.49	1,817,604,295.83	8,389,901,950.60	0.00

011200400100 House of Assembly Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	255,711,595.75	255,711,595.75	124,651,235.38	950,734,923.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	255,711,595.75	255,711,595.75	124,651,235.38	950,734,923.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	255,711,595.75	255,711,595.75	124,651,235.38	950,734,923.00	0.00
012300100100 Ministry Of Information, Public Orietation and S						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	1,498,434,345.96	1,498,434,345.96	3,271,784,439.13	1,953,189,328.93	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,498,434,345.96	1,498,434,345.96	3,271,784,439.13	1,953,189,328.93	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,498,434,345.96	1,498,434,345.96	3,271,784,439.13	1,953,189,328.93	0.00
710	SOCIAL PROTECTION	8,705,393.25	8,705,393.25	5,116,179.75	22,634,022.45	0.00
7102	OLD AGE	8,705,393.25	8,705,393.25	5,116,179.75	22,634,022.45	0.00
71021	OLD AGE	8,705,393.25	8,705,393.25	5,116,179.75	22,634,022.45	0.00
012400100100 Ministry Of Homeland Security and Vigilante Aff						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	319,416,093.57	319,416,093.57	67,170,398.03	2,208,542,477.50	0.00
7031	POLICE SERVICES	200,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
70311	POLICE SERVICES	200,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	119,416,093.57	119,416,093.57	67,170,398.03	1,708,542,477.50	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	119,416,093.57	119,416,093.57	67,170,398.03	1,708,542,477.50	0.00
710	SOCIAL PROTECTION	501,000,000.00	501,000,000.00	750,000.00	4,500,000.00	0.00
7102	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	4,500,000.00	0.00
71021	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	4,500,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	500,000,000.00	500,000,000.00	0.00	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	500,000,000.00	500,000,000.00	0.00	0.00	0.00

012500100100 Office Of The Head Of Service						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	388,012,216.57	388,012,216.57	318,464,906.18	2,572,709,801.48	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	0.00	0.00	0.00	24,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	0.00	24,000,000.00	0.00
7013	GENERAL SERVICES	301,012,216.57	301,012,216.57	218,464,906.18	1,198,709,801.48	0.00
70131	GENERAL PERSONNEL SERVICES	301,012,216.57	301,012,216.57	218,464,906.18	1,198,709,801.48	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	87,000,000.00	87,000,000.00	100,000,000.00	1,350,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	87,000,000.00	87,000,000.00	100,000,000.00	1,350,000,000.00	0.00
709	EDUCATION	0.00	0.00	0.00	22,000,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	0.00	0.00	0.00	22,000,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	0.00	0.00	0.00	22,000,000.00	0.00
710	SOCIAL PROTECTION	6,248,723,167.00	6,248,723,167.00	8,100,145,345.51	21,034,034,765.20	0.00
7102	OLD AGE	6,248,723,167.00	6,248,723,167.00	8,100,145,345.51	21,034,034,765.20	0.00
71021	OLD AGE	6,248,723,167.00	6,248,723,167.00	8,100,145,345.51	21,034,034,765.20	0.00
014000100100 Office Of The Auditor General - State						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	232,203,855.72	232,203,855.72	74,960,187.17	1,371,342,523.15	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	232,203,855.72	232,203,855.72	74,960,187.17	1,371,342,523.15	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	232,203,855.72	232,203,855.72	74,960,187.17	1,371,342,523.15	0.00
014000300100 Audit Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	310,949,456.16	310,949,456.16	40,364,387.50	425,246,980.85	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	310,949,456.16	310,949,456.16	40,364,387.50	425,246,980.85	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	310,949,456.16	310,949,456.16	40,364,387.50	425,246,980.85	0.00
710	SOCIAL PROTECTION	17,908,070.00	17,908,070.00	13,431,052.50	107,448,420.00	0.00
7102	OLD AGE	17,908,070.00	17,908,070.00	13,431,052.50	107,448,420.00	0.00
71021	OLD AGE	17,908,070.00	17,908,070.00	13,431,052.50	107,448,420.00	0.00

014700100100 Civil Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	165,243,622.93	165,243,622.93	59,776,016.66	879,886,657.40	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCI	0.00	0.00	0.00	250,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	0.00	250,000,000.00	0.00
7013	GENERAL SERVICES	165,243,622.93	165,243,622.93	59,776,016.66	629,886,657.40	0.00
70131	GENERAL PERSONNEL SERVICES	165,243,622.93	165,243,622.93	59,776,016.66	629,886,657.40	0.00
710	SOCIAL PROTECTION	2,500,000.00	2,500,000.00	1,875,000.00	15,000,000.00	0.00
7102	OLD AGE	2,500,000.00	2,500,000.00	1,875,000.00	15,000,000.00	0.00
71021	OLD AGE	2,500,000.00	2,500,000.00	1,875,000.00	15,000,000.00	0.00
014900100100 Local Government Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	179,951,282.93	179,951,282.93	99,571,394.15	1,442,909,894.10	0.00
7013	GENERAL SERVICES	179,951,282.93	179,951,282.93	99,571,394.15	442,909,894.10	0.00
70131	GENERAL PERSONNEL SERVICES	179,951,282.93	179,951,282.93	99,571,394.15	442,909,894.10	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	0.00	0.00	0.00	1,000,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	0.00	0.00	0.00	1,000,000,000.00	0.00
710	SOCIAL PROTECTION	5,000,000.00	5,000,000.00	2,850,000.00	12,500,000.00	0.00
7102	OLD AGE	5,000,000.00	5,000,000.00	2,850,000.00	12,500,000.00	0.00
71021	OLD AGE	5,000,000.00	5,000,000.00	2,850,000.00	12,500,000.00	0.00
014800100100 Imo State Independent Electoral Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	324,204,946.25	324,204,946.25	92,826,006.56	2,661,030,501.56	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	324,204,946.25	324,204,946.25	92,826,006.56	2,661,030,501.56	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	324,204,946.25	324,204,946.25	92,826,006.56	2,661,030,501.56	0.00
710	SOCIAL PROTECTION	700,000.00	700,000.00	525,000.00	35,000,000.00	0.00
7102	OLD AGE	700,000.00	700,000.00	525,000.00	35,000,000.00	0.00
71021	OLD AGE	700,000.00	700,000.00	525,000.00	35,000,000.00	0.00
016100100100 Office Of The Secretary To The State Govt						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	873,947,392.83	873,947,392.83	531,944,034.25	2,347,334,007.33	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCI	224,800,000.00	224,800,000.00	0.00	869,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	224,800,000.00	224,800,000.00	0.00	869,000,000.00	0.00
7013	GENERAL SERVICES	649,147,392.83	649,147,392.83	531,944,034.25	1,478,334,007.33	0.00
70133	OTHER GENERAL SERVICES	649,147,392.83	649,147,392.83	531,944,034.25	1,478,334,007.33	0.00
710	SOCIAL PROTECTION	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
7102	OLD AGE	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
71021	OLD AGE	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00

016200100100 Ministry of Special Projects						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	5,041,910,673.49	5,041,910,673.49	30,433,005.12	288,284,419.98	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCI	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0.00
7013	GENERAL SERVICES	41,910,673.49	41,910,673.49	30,433,005.12	288,284,419.98	0.00
70133	OTHER GENERAL SERVICES	41,910,673.49	41,910,673.49	30,433,005.12	288,284,419.98	0.00
709	EDUCATION	4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	0.00
7092	SECONDARY EDUCATION	4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	0.00
70922	UPPER-SECONDARY EDUCATION	4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	0.00
710	SOCIAL PROTECTION	1,000,000.00	1,000,000.00	750,000.00	5,000,000.00	0.00
7102	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	5,000,000.00	0.00
71021	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	5,000,000.00	0.00
016300100100 Ministry of Special Duties						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,129,302,516.33	4,129,302,516.33	31,197,202.00	928,604,489.75	0.00
7013	GENERAL SERVICES	4,129,302,516.33	4,129,302,516.33	31,197,202.00	928,604,489.75	0.00
70133	OTHER GENERAL SERVICES	4,129,302,516.33	4,129,302,516.33	31,197,202.00	928,604,489.75	0.00
710	SOCIAL PROTECTION	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
7102	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
71021	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
021500100100 Ministry Of Agriculture and Food Security						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	30,416,674,893.69	30,416,674,893.69	270,798,107.77	15,068,560,350.36	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	30,416,674,893.69	30,416,674,893.69	270,798,107.77	15,068,560,350.36	0.00
70421	AGRICULTURE	30,416,674,893.69	30,416,674,893.69	270,798,107.77	15,068,560,350.36	0.00
710	SOCIAL PROTECTION	2,100,000.00	2,100,000.00	1,575,000.00	6,300,000.00	0.00
7102	OLD AGE	2,100,000.00	2,100,000.00	1,575,000.00	6,300,000.00	0.00
71021	OLD AGE	2,100,000.00	2,100,000.00	1,575,000.00	6,300,000.00	0.00
027000100100 Ministry of Livestock Development						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	20,020,000,000.00	20,020,000,000.00	0.00	8,342,600,348.06	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABO	0.00	0.00	0.00	257,416,669.28	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	0.00	0.00	257,416,669.28	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	20,020,000,000.00	20,020,000,000.00	0.00	8,085,183,678.78	0.00
70421	AGRICULTURE	19,720,000,000.00	19,720,000,000.00	0.00	5,085,183,678.78	0.00
70423	FISHING AND HUNTING	300,000,000.00	300,000,000.00	0.00	3,000,000,000.00	0.00
710	SOCIAL PROTECTION	0.00	0.00	0.00	6,300,000.00	0.00
7102	OLD AGE	0.00	0.00	0.00	6,300,000.00	0.00
71021	OLD AGE	0.00	0.00	0.00	6,300,000.00	0.00

022000100100 Ministry Of Finance						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	7,867,675,138.39	7,867,675,138.39	23,041,313,453.69	61,210,827,049.66	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	4,571,885,534.03	4,571,885,534.03	1,301,401,702.00	28,337,130,417.18	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,571,885,534.03	4,571,885,534.03	1,301,401,702.00	28,337,130,417.18	0.00
7017	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	0.00
70171	PUBLIC DEBT TRANSACTIONS	3,295,789,604.36	3,295,789,604.36	21,739,911,751.69	32,873,696,632.48	0.00
710	SOCIAL PROTECTION	47,290,375.12	47,290,375.12	8,467,781.34	118,225,937.80	0.00
7102	OLD AGE	47,290,375.12	47,290,375.12	8,467,781.34	118,225,937.80	0.00
71021	OLD AGE	47,290,375.12	47,290,375.12	8,467,781.34	118,225,937.80	0.00
022000800100 Imo State Internal Revenue Service						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	353,333,375.31	353,333,375.31	322,571,647.58	885,040,855.31	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	353,333,375.31	353,333,375.31	322,571,647.58	885,040,855.31	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	353,333,375.31	353,333,375.31	322,571,647.58	885,040,855.31	0.00
704	ECONOMIC AFFAIRS	10,000,000.00	10,000,000.00	55,000,000.00	40,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABO	10,000,000.00	10,000,000.00	55,000,000.00	40,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10,000,000.00	10,000,000.00	55,000,000.00	40,000,000.00	0.00
022200100100 Ministry Of Trade, Commerce and Investment						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
704	ECONOMIC AFFAIRS	1,300,098,499.45	1,300,098,499.45	2,149,181,188.22	2,275,375,157.88	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABO	1,300,098,499.45	1,300,098,499.45	2,149,181,188.22	2,275,375,157.88	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,300,098,499.45	1,300,098,499.45	2,149,181,188.22	2,275,375,157.88	0.00
022800100100 Ministry Of Science, Technology and Innovation						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,000,000.00	1,000,000.00	0.00	801,400,000.00	0.00
7045	TRANSPORT	1,000,000.00	1,000,000.00	0.00	1,400,000.00	0.00
70451	ROAD TRANSPORT	1,000,000.00	1,000,000.00	0.00	1,400,000.00	0.00
7046	COMMUNICATION	0.00	0.00	0.00	800,000,000.00	0.00
70461	COMMUNICATION	0.00	0.00	0.00	800,000,000.00	0.00
709	EDUCATION	520,283,994.29	520,283,994.29	28,129,098.14	1,163,929,765.38	0.00
7098	EDUCATION N.E.C.	520,283,994.29	520,283,994.29	28,129,098.14	1,163,929,765.38	0.00
70981	EDUCATION N.E.C	520,283,994.29	520,283,994.29	28,129,098.14	1,163,929,765.38	0.00
710	SOCIAL PROTECTION	500,000.00	500,000.00	375,000.00	5,000,000.00	0.00
7102	OLD AGE	500,000.00	500,000.00	375,000.00	5,000,000.00	0.00
71021	OLD AGE	500,000.00	500,000.00	375,000.00	5,000,000.00	0.00

022900100100 Ministry Of Transport						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
7013	GENERAL SERVICES	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
70133	OTHER GENERAL SERVICES	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
704	ECONOMIC AFFAIRS	100,976,090,533.57	100,976,090,533.57	54,525,567.47	2,421,783,018.34	0.00
7043	FUEL AND ENERGY	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
70435	ELECTRICITY	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
7045	TRANSPORT	100,776,090,533.57	100,776,090,533.57	54,525,567.47	2,221,783,018.34	0.00
70451	ROAD TRANSPORT	100,776,090,533.57	100,776,090,533.57	54,525,567.47	1,221,783,018.34	0.00
70454	AIR TRANSPORT	0.00	0.00	0.00	1,000,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	100,000,000.00	100,000,000.00	0.00	0.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	100,000,000.00	100,000,000.00	0.00	0.00	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	100,000,000.00	100,000,000.00	0.00	0.00	0.00
710	SOCIAL PROTECTION	4,000,000.00	4,000,000.00	3,000,000.00	7,200,000.00	0.00
7102	OLD AGE	4,000,000.00	4,000,000.00	3,000,000.00	7,200,000.00	0.00
71021	OLD AGE	4,000,000.00	4,000,000.00	3,000,000.00	7,200,000.00	0.00
023200100100 MINISTRY OF PETROLEUM and Natural Gas Deve						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	154,393,185.00	154,393,185.00	4,500,000.00	428,035,000.00	0.00
7043	FUEL AND ENERGY	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00
70432	PETROLUUM AND NATURAL GAS	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTIO	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN M	44,393,185.00	44,393,185.00	4,500,000.00	318,035,000.00	0.00
709	EDUCATION	72,035,582.89	72,035,582.89	51,826,687.17	554,753,530.28	0.00
7098	EDUCATION N.E.C.	72,035,582.89	72,035,582.89	51,826,687.17	554,753,530.28	0.00
70981	EDUCATION N.E.C	72,035,582.89	72,035,582.89	51,826,687.17	554,753,530.28	0.00
710	SOCIAL PROTECTION	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
7102	OLD AGE	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
71021	OLD AGE	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
023300100100 MINISTRY OF SOLID MINERALS AND INDUSTRIES						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	0.00	0.00	206,942,550.00	100,000,000.00	0.00
7031	POLICE SERVICES	0.00	0.00	206,942,550.00	100,000,000.00	0.00
70311	POLICE SERVICES	0.00	0.00	206,942,550.00	100,000,000.00	0.00
704	ECONOMIC AFFAIRS	1,784,755,347.77	1,784,755,347.77	32,639,603,081.80	4,938,203,414.36	0.00
7043	FUEL AND ENERGY	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	0.00
70431	COAL AND OTHER SOLID MINERAL FUEL	3,195,083.00	3,195,083.00	2,396,312.25	22,365,581.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTIO	781,560,264.77	781,560,264.77	32,637,206,769.55	4,915,837,833.36	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN M	781,560,264.77	781,560,264.77	28,494,783,357.30	915,837,833.36	0.00
70442	MANUFACTURING	0.00	0.00	4,142,423,412.25	4,000,000,000.00	0.00
7047	OTHER INDUSTRIES	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
70473	TOURISM	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
023400100100 Ministry Of Works & Infrastrutural Development						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	330,157,891,316.49	330,157,891,316.49	255,977,323.87	699,936,063,107.85	0.00
7045	TRANSPORT	330,157,891,316.49	330,157,891,316.49	255,977,323.87	699,868,743,105.85	0.00
70451	ROAD TRANSPORT	330,157,891,316.49	330,157,891,316.49	255,977,323.87	693,868,743,105.85	0.00
70454	AIR TRANSPORT	0.00	0.00	0.00	6,000,000,000.00	0.00
7047	OTHER INDUSTRIES	0.00	0.00	0.00	67,320,002.00	0.00
70473	TOURISM	0.00	0.00	0.00	67,320,002.00	0.00
710	SOCIAL PROTECTION	4,000,000.00	4,000,000.00	3,000,000.00	24,000,000.00	0.00
7102	OLD AGE	4,000,000.00	4,000,000.00	3,000,000.00	24,000,000.00	0.00
71021	OLD AGE	4,000,000.00	4,000,000.00	3,000,000.00	24,000,000.00	0.00

023400200100 Office Of The Surveyor General						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	59,581,969.40	59,581,969.40	42,686,477.05	517,121,805.10	0.00
7045	TRANSPORT	59,581,969.40	59,581,969.40	42,686,477.05	517,121,805.10	0.00
70451	ROAD TRANSPORT	59,581,969.40	59,581,969.40	42,686,477.05	517,121,805.10	0.00
706	HOUSING AND COMMUNITY AMMENITIES	180,712,500.00	180,712,500.00	0.00	1,035,800,000.00	0.00
7061	HOUSING DEVELOPMENT	180,712,500.00	180,712,500.00	0.00	1,035,800,000.00	0.00
70611	HOUSING DEVELOPMENT	180,712,500.00	180,712,500.00	0.00	1,035,800,000.00	0.00
710	SOCIAL PROTECTION	1,300,000.00	1,300,000.00	975,000.00	10,400,000.00	0.00
7102	OLD AGE	1,300,000.00	1,300,000.00	975,000.00	10,400,000.00	0.00
71021	OLD AGE	1,300,000.00	1,300,000.00	975,000.00	10,400,000.00	0.00
023100100100 Ministry Of Power and Electrification						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	74,883,960,208.33	74,883,960,208.33	101,827,572.00	192,373,462,939.47	0.00
7043	FUEL AND ENERGY	74,821,736,939.00	74,821,736,939.00	55,160,120.00	191,481,418,786.09	0.00
70435	ELECTRICITY	74,821,736,939.00	74,821,736,939.00	55,160,120.00	191,481,418,786.09	0.00
7047	OTHER INDUSTRIES	62,223,269.33	62,223,269.33	46,667,452.00	892,044,153.38	0.00
70473	TOURISM	62,223,269.33	62,223,269.33	46,667,452.00	892,044,153.38	0.00
710	SOCIAL PROTECTION	1,000,000.00	1,000,000.00	750,000.00	12,000,000.00	0.00
7102	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	12,000,000.00	0.00
71021	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	12,000,000.00	0.00
023100100200 Imo State Electricity Regulatory Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,441,941,944.44	2,441,941,944.44	141,131,458.33	2,492,211,831.05	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCI	2,040,000,000.00	2,040,000,000.00	0.00	2,064,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,040,000,000.00	2,040,000,000.00	0.00	2,064,000,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	401,941,944.44	401,941,944.44	141,131,458.33	428,211,831.05	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	401,941,944.44	401,941,944.44	141,131,458.33	428,211,831.05	0.00
704	ECONOMIC AFFAIRS	196,644,000.00	196,644,000.00	75,283,000.00	520,252,342.78	0.00
7043	FUEL AND ENERGY	196,644,000.00	196,644,000.00	75,283,000.00	520,252,342.78	0.00
70435	ELECTRICITY	196,644,000.00	196,644,000.00	75,283,000.00	520,252,342.78	0.00
710	SOCIAL PROTECTION	30,000,000.00	30,000,000.00	22,500,000.00	90,000,000.00	0.00
7102	OLD AGE	30,000,000.00	30,000,000.00	22,500,000.00	90,000,000.00	0.00
71021	OLD AGE	30,000,000.00	30,000,000.00	22,500,000.00	90,000,000.00	0.00
023600100100 Ministry Of Tourism, Hospitality and Culture						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	600,438,006.12	600,438,006.12	215,118,097.41	1,597,663,358.65	0.00
7045	TRANSPORT	377,723,006.12	377,723,006.12	108,028,097.41	1,124,478,139.65	0.00
70451	ROAD TRANSPORT	377,723,006.12	377,723,006.12	108,028,097.41	1,124,478,139.65	0.00
7047	OTHER INDUSTRIES	222,715,000.00	222,715,000.00	107,090,000.00	473,185,219.00	0.00
70473	TOURISM	222,715,000.00	222,715,000.00	107,090,000.00	473,185,219.00	0.00
708	RECREATION, CULTURE AND RELIGION	8,100,000,000.00	8,100,000,000.00	100,000,000.00	1,200,000,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	8,100,000,000.00	8,100,000,000.00	100,000,000.00	1,200,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	8,100,000,000.00	8,100,000,000.00	100,000,000.00	1,200,000,000.00	0.00
710	SOCIAL PROTECTION	9,740,441.81	9,740,441.81	7,305,331.36	24,351,104.53	0.00
7102	OLD AGE	9,740,441.81	9,740,441.81	7,305,331.36	24,351,104.53	0.00
71021	OLD AGE	9,740,441.81	9,740,441.81	7,305,331.36	24,351,104.53	0.00

023800100100 Ministry Of Budget, Economic Planning & Statistics						
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	16,225,964,979.46	16,225,964,979.46	7,017,455,471.39	2,499,584,608.55	169,000,000.00
7013	GENERAL SERVICES	16,225,964,979.46	16,225,964,979.46	7,017,455,471.39	2,499,584,608.55	169,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,225,964,979.46	16,225,964,979.46	7,017,455,471.39	2,499,584,608.55	169,000,000.00
704	ECONOMIC AFFAIRS	50,000,000.00	50,000,000.00	4,676,646.28	50,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOR	50,000,000.00	50,000,000.00	4,676,646.28	50,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	50,000,000.00	50,000,000.00	4,676,646.28	50,000,000.00	0.00
710	SOCIAL PROTECTION	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
7102	OLD AGE	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
71021	OLD AGE	2,000,000.00	2,000,000.00	1,500,000.00	12,000,000.00	0.00
025200100100 Ministry Of Water Resources						
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	1,294,270,000.00	0.00
7032	FIRE PROTECTION SERVICES	0.00	0.00	0.00	1,294,270,000.00	0.00
70321	FIRE PROTECTION SERVICES	0.00	0.00	0.00	1,294,270,000.00	0.00
704	ECONOMIC AFFAIRS	20,510,000.00	20,510,000.00	1,144,115,000.00	13,597,301.30	0.00
7046	COMMUNICATION	20,510,000.00	20,510,000.00	1,144,115,000.00	13,597,301.30	0.00
70461	COMMUNICATION	20,510,000.00	20,510,000.00	1,144,115,000.00	13,597,301.30	0.00
705	ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	5,817,000,000.00	0.00
7051	WASTE MANAGEMENT	0.00	0.00	0.00	5,817,000,000.00	0.00
70511	WASTE MANAGEMENT	0.00	0.00	0.00	5,817,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	2,544,841,204.84	2,544,841,204.84	10,182,714,377.48	44,904,748,217.90	50,000,000.00
7063	WATER SUPPLY	2,544,841,204.84	2,544,841,204.84	10,182,714,377.48	44,904,748,217.90	50,000,000.00
70631	WATER SUPPLY	2,544,841,204.84	2,544,841,204.84	10,182,714,377.48	44,904,748,217.90	50,000,000.00
710	SOCIAL PROTECTION	29,351,104.53	29,351,104.53	22,013,328.40	73,377,761.32	0.00
7102	OLD AGE	29,351,104.53	29,351,104.53	22,013,328.40	73,377,761.32	0.00
71021	OLD AGE	29,351,104.53	29,351,104.53	22,013,328.40	73,377,761.32	0.00
025300100100 Ministry Of Housing, Urban Renewal and New Cities						
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	50,000,000.00	50,000,000.00	0.00	120,000,000.00	0.00
7045	TRANSPORT	50,000,000.00	50,000,000.00	0.00	120,000,000.00	0.00
70454	AIR TRANSPORT	50,000,000.00	50,000,000.00	0.00	120,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	8,056,634,135.98	8,056,634,135.98	106,300,113.93	10,667,316,627.78	0.00
7061	HOUSING DEVELOPMENT	8,056,634,135.98	8,056,634,135.98	106,300,113.93	10,667,316,627.78	0.00
70611	HOUSING DEVELOPMENT	8,056,634,135.98	8,056,634,135.98	106,300,113.93	10,667,316,627.78	0.00
710	SOCIAL PROTECTION	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
7102	OLD AGE	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
71021	OLD AGE	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00

026000100100 Ministry Of Lands and Physical Planning						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	2,298,043,661.60	2,298,043,661.60	322,100,760.02	3,149,336,270.38	10,000,000.00
7061	HOUSING DEVELOPMENT	2,298,043,661.60	2,298,043,661.60	322,100,760.02	3,149,336,270.38	10,000,000.00
70611	HOUSING DEVELOPMENT	2,298,043,661.60	2,298,043,661.60	322,100,760.02	3,149,336,270.38	10,000,000.00
027200100100 Ministry Of Entrepreneurship, Skill Acquisition &						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	6,471,550,285.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABO	0.00	0.00	0.00	6,471,550,285.00	0.00
70412	GENERAL LABOUR AFFAIRS	0.00	0.00	0.00	6,471,550,285.00	0.00
710	SOCIAL PROTECTION	0.00	0.00	0.00	3,893,789,050.38	0.00
7105	UNEMPLOYMENT	0.00	0.00	0.00	3,893,789,050.38	0.00
71051	UNEMPLOYMENT	0.00	0.00	0.00	3,893,789,050.38	0.00
027600100100 Ministry of Digital Economy and E-Government						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	660,000,000.00	660,000,000.00	0.00	0.00	0.00
7013	GENERAL SERVICES	660,000,000.00	660,000,000.00	0.00	0.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	660,000,000.00	660,000,000.00	0.00	0.00	0.00
704	ECONOMIC AFFAIRS	990,914,974.49	990,914,974.49	215,866,921.87	3,145,964,630.28	0.00
7046	COMMUNICATION	963,345,852.00	963,345,852.00	195,250,000.00	2,903,345,852.00	0.00
70461	COMMUNICATION	963,345,852.00	963,345,852.00	195,250,000.00	2,903,345,852.00	0.00
7049	ECONOMIC AFFAIRS N.E.C	27,569,122.49	27,569,122.49	20,616,921.87	242,618,778.28	0.00
70491	ECONOMIC AFFAIRS N.E.C.	27,569,122.49	27,569,122.49	20,616,921.87	242,618,778.28	0.00
031800100100 Judicial Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	2,109,786,960.48	2,109,786,960.48	180,223,352.37	1,823,194,362.75	0.00
7033	LAW COURTS	2,109,786,960.48	2,109,786,960.48	180,223,352.37	1,823,194,362.75	0.00
70331	LAW COURTS	2,109,786,960.48	2,109,786,960.48	180,223,352.37	1,823,194,362.75	0.00
710	SOCIAL PROTECTION	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
7102	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
71021	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	7,000,000.00	0.00
031800200100 Judiciary - High Court						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	5,684,515,584.51	5,684,515,584.51	4,219,929,906.88	19,181,887,082.67	0.00
7033	LAW COURTS	5,684,515,584.51	5,684,515,584.51	4,219,929,906.88	19,181,887,082.67	0.00
70331	LAW COURTS	5,684,515,584.51	5,684,515,584.51	4,219,929,906.88	19,181,887,082.67	0.00
710	SOCIAL PROTECTION	22,000,000.00	22,000,000.00	16,500,000.00	110,000,000.00	0.00
7102	OLD AGE	22,000,000.00	22,000,000.00	16,500,000.00	110,000,000.00	0.00
71021	OLD AGE	22,000,000.00	22,000,000.00	16,500,000.00	110,000,000.00	0.00

031800300100 Judiciary - Customary Court of Appeal						
Code	Description	2025 Approved Budget	2025 Final Budget	Income January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	2,881,583,799.34	2,881,583,799.34	1,108,536,380.81	10,577,786,057.11	0.00
7033	LAW COURTS	2,881,583,799.34	2,881,583,799.34	1,108,536,380.81	10,577,786,057.11	0.00
70331	LAW COURTS	2,881,583,799.34	2,881,583,799.34	1,108,536,380.81	10,577,786,057.11	0.00
710	SOCIAL PROTECTION	39,000,000.00	39,000,000.00	29,250,000.00	195,000,000.00	0.00
7102	OLD AGE	39,000,000.00	39,000,000.00	29,250,000.00	195,000,000.00	0.00
71021	OLD AGE	39,000,000.00	39,000,000.00	29,250,000.00	195,000,000.00	0.00
032600100100 Ministry Of Justice and Attorney General						
Code	Description	2025 Approved Budget	2025 Final Budget	Income January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,574,245,485.85	1,574,245,485.85	673,996,221.95	5,597,339,556.88	0.00
7033	LAW COURTS	1,574,245,485.85	1,574,245,485.85	673,996,221.95	5,597,339,556.88	0.00
70331	LAW COURTS	1,574,245,485.85	1,574,245,485.85	673,996,221.95	5,597,339,556.88	0.00
710	SOCIAL PROTECTION	4,000,000.00	4,000,000.00	3,000,000.00	16,000,000.00	0.00
7102	OLD AGE	4,000,000.00	4,000,000.00	3,000,000.00	16,000,000.00	0.00
71021	OLD AGE	4,000,000.00	4,000,000.00	3,000,000.00	16,000,000.00	0.00
032600200100 Law Reform Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	Income January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	69,096,459.90	69,096,459.90	41,857,172.43	156,166,043.60	0.00
7033	LAW COURTS	69,096,459.90	69,096,459.90	41,857,172.43	156,166,043.60	0.00
70331	LAW COURTS	69,096,459.90	69,096,459.90	41,857,172.43	156,166,043.60	0.00
710	SOCIAL PROTECTION	1,000,000.00	1,000,000.00	750,000.00	3,000,000.00	0.00
7102	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	3,000,000.00	0.00
71021	OLD AGE	1,000,000.00	1,000,000.00	750,000.00	3,000,000.00	0.00
045800100100 Ministry of Niger Delta						
Code	Description	2025 Approved Budget	2025 Final Budget	Income January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	0.00
7013	GENERAL SERVICES	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	66,082,800.00	66,082,800.00	4,500,000.00	150,221,000.00	0.00
705	ENVIRONMENTAL PROTECTION	28,024,876.53	28,024,876.53	21,178,657.40	93,690,707.40	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	28,024,876.53	28,024,876.53	21,178,657.40	93,690,707.40	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,024,876.53	28,024,876.53	21,178,657.40	93,690,707.40	0.00
708	RECREATION, CULTURE AND RELIGION	400,000,000.00	400,000,000.00	0.00	1,000,000,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	400,000,000.00	400,000,000.00	0.00	1,000,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	400,000,000.00	400,000,000.00	0.00	1,000,000,000.00	0.00
709	EDUCATION	0.00	0.00	17,250,000.00	1,600,000,000.00	0.00
7094	TERTIARY EDUCATION	0.00	0.00	17,250,000.00	1,600,000,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	17,250,000.00	1,600,000,000.00	0.00
710	SOCIAL PROTECTION	421,500,000.00	421,500,000.00	3,982,254,708.08	4,500,000.00	0.00
7102	OLD AGE	1,500,000.00	1,500,000.00	1,125,000.00	4,500,000.00	0.00
71021	OLD AGE	1,500,000.00	1,500,000.00	1,125,000.00	4,500,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	420,000,000.00	420,000,000.00	3,981,129,708.08	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	420,000,000.00	420,000,000.00	3,981,129,708.08	0.00	0.00

051300100100 Ministry of Youth Development and Talent Hunt						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	319,812,500.00	319,812,500.00	63,120,000.00	681,512,500.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	319,812,500.00	319,812,500.00	63,120,000.00	681,512,500.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	319,812,500.00	319,812,500.00	63,120,000.00	681,512,500.00	0.00
710	SOCIAL PROTECTION	78,076,589.37	78,076,589.37	32,256,851.34	1,070,881,279.98	0.00
7102	OLD AGE	4,157,879.07	4,157,879.07	2,818,409.30	20,789,395.36	0.00
71021	OLD AGE	4,157,879.07	4,157,879.07	2,818,409.30	20,789,395.36	0.00
7104	FAMILY AND CHILDREN	30,000,000.00	30,000,000.00	0.00	0.00	0.00
71041	FAMILY AND CHILDREN	30,000,000.00	30,000,000.00	0.00	0.00	0.00
7105	UNEMPLOYMENT	43,918,710.30	43,918,710.30	29,438,442.04	1,050,091,884.61	0.00
71051	UNEMPLOYMENT	43,918,710.30	43,918,710.30	29,438,442.04	1,050,091,884.61	0.00
051400100100 Ministry Of Women Affairs and Social Welfare						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
710	SOCIAL PROTECTION	860,061,447.65	860,061,447.65	379,430,332.93	2,813,679,496.18	235,000,000.00
7102	OLD AGE	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
71021	OLD AGE	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
7104	FAMILY AND CHILDREN	736,083,731.00	736,083,731.00	283,182,999.66	1,884,399,251.00	235,000,000.00
71041	FAMILY AND CHILDREN	736,083,731.00	736,083,731.00	283,182,999.66	1,884,399,251.00	235,000,000.00
7105	UNEMPLOYMENT	120,977,716.65	120,977,716.65	93,997,333.27	911,280,245.18	0.00
71051	UNEMPLOYMENT	120,977,716.65	120,977,716.65	93,997,333.27	911,280,245.18	0.00
051700100100 Ministry Of Education, Primary and Secondary						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	39,559,614,438.73	39,559,614,438.73	28,301,664,329.27	25,774,775,992.38	160,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	18,530,000,000.00	18,530,000,000.00	12,501,771,165.49	16,395,155,521.00	0.00
70912	PRIMARY EDUCATION	18,530,000,000.00	18,530,000,000.00	12,501,771,165.49	16,395,155,521.00	0.00
7092	SECONDARY EDUCATION	15,630,000,000.00	15,630,000,000.00	12,237,008,845.73	20,000,000.00	0.00
70921	LOWER SECONDARY EDUCATION	620,000,000.00	620,000,000.00	2,617,588,090.23	0.00	0.00
70922	UPPER-SECONDARY EDUCATION	15,010,000,000.00	15,010,000,000.00	9,619,420,755.50	20,000,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	150,000,000.00	150,000,000.00	0.00	1,000,000,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	150,000,000.00	150,000,000.00	0.00	1,000,000,000.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,120,000,000.00	1,120,000,000.00	0.00	0.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,120,000,000.00	1,120,000,000.00	0.00	0.00	0.00
7098	EDUCATION N.E.C.	4,129,614,438.73	4,129,614,438.73	3,562,884,318.05	8,359,620,471.38	160,000,000.00
70981	EDUCATION N.E.C	4,129,614,438.73	4,129,614,438.73	3,562,884,318.05	8,359,620,471.38	160,000,000.00
710	SOCIAL PROTECTION	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
7102	OLD AGE	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00
71021	OLD AGE	5,000,000.00	5,000,000.00	3,750,000.00	15,000,000.00	0.00

051700200100 Imo State Universal Basic Education Board						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	0.00	0.00	0.00	6,580,000,000.00	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	6,580,000,000.00	0.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	6,580,000,000.00	0.00
051700300100 Secondary Education Mgt Board						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	0.00	0.00	0.00	5,060,000,000.00	0.00
7092	SECONDARY EDUCATION	0.00	0.00	0.00	5,060,000,000.00	0.00
70922	UPPER-SECONDARY EDUCATION	0.00	0.00	0.00	5,060,000,000.00	0.00
057700100100 Ministry of Tertiary and Technical Education						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	17,425,775,556.88	17,425,775,556.88	5,943,948,043.04	40,056,636,686.18	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,800,000,000.00	3,800,000,000.00	100,000,000.00	0.00	0.00
70912	PRIMARY EDUCATION	3,800,000,000.00	3,800,000,000.00	100,000,000.00	0.00	0.00
7092	SECONDARY EDUCATION	0.00	0.00	28,750,000.00	32,708,000,000.00	0.00
70922	UPPER-SECONDARY EDUCATION	0.00	0.00	28,750,000.00	32,708,000,000.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	220,000,000.00	220,000,000.00	0.00	0.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	220,000,000.00	220,000,000.00	0.00	0.00	0.00
7098	EDUCATION N.E.C.	13,405,775,556.88	13,405,775,556.88	5,815,198,043.04	7,348,636,686.18	0.00
70981	EDUCATION N.E.C	13,405,775,556.88	13,405,775,556.88	5,815,198,043.04	7,348,636,686.18	0.00
710	SOCIAL PROTECTION	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00	0.00
7102	OLD AGE	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00	0.00
71021	OLD AGE	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00	0.00
057700200100 Imo State University, Owerri						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	0.00	0.00	0.00	3,300,000,000.00	0.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	3,300,000,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	1,000,000,000.00	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	2,300,000,000.00	0.00
057700300100 Imo State Polytechnic, Omuma						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	0.00	0.00	0.00	2,000,000,000.00	0.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	2,000,000,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	800,000,000.00	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	1,200,000,000.00	0.00
057700500100 Kingsley Ozurumba University, Ogboko						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	0.00	0.00	0.00	1,300,000,000.00	0.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	1,300,000,000.00	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	1,300,000,000.00	0.00

057700600100 University of Innovation, Science and Technology						
Code	Description	2025 Approved Budget	2025 Final Budget	Once January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	0.00	0.00	0.00	2,500,000,000.00	0.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	2,500,000,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	2,000,000,000.00	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	500,000,000.00	0.00
052100100100 Ministry Of Health						
Code	Description	2025 Approved Budget	2025 Final Budget	Once January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	58,649,966.00	58,649,966.00	57,000,000.00	299,114,826.60	299,114,826.60
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE	58,649,966.00	58,649,966.00	57,000,000.00	299,114,826.60	299,114,826.60
70112	FINANCIAL AND FISCAL AFFAIRS	58,649,966.00	58,649,966.00	57,000,000.00	299,114,826.60	299,114,826.60
707	HEALTH	27,757,829,162.49	27,757,829,162.49	180,457,112,635.76	60,132,229,508.68	1,635,850,000.00
7073	HOSPITAL SERVICES	6,368,625,362.49	6,368,625,362.49	2,088,106,353.76	11,852,341,046.28	0.00
70731	GENERAL HOSPITAL SERVICES	6,368,625,362.49	6,368,625,362.49	2,088,106,353.76	11,852,341,046.28	0.00
7074	PUBLIC HEALTH SERVICES	30,000,000.00	30,000,000.00	184,479,753.13	46,912,097,289.00	1,605,250,000.00
70741	PUBLIC HEALTH SERVICES	30,000,000.00	30,000,000.00	184,479,753.13	46,912,097,289.00	1,605,250,000.00
7076	HEALTH N.E.C.	21,359,203,800.00	21,359,203,800.00	178,184,526,528.87	1,367,791,173.40	30,600,000.00
70761	HEALTH N.E.C.	21,359,203,800.00	21,359,203,800.00	178,184,526,528.87	1,367,791,173.40	30,600,000.00
052100200100 Health Mgt Board						
Code	Description	2025 Approved Budget	2025 Final Budget	Once January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	250,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	250,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	250,000,000.00	0.00
707	HEALTH	0.00	0.00	0.00	250,000,000.00	0.00
7073	HOSPITAL SERVICES	0.00	0.00	0.00	250,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	0.00	0.00	250,000,000.00	0.00
052100300100 Imo State University Teaching Hospital, Orlu						
Code	Description	2025 Approved Budget	2025 Final Budget	Once January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	1,000,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	1,000,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	1,000,000,000.00	0.00
707	HEALTH	0.00	0.00	0.00	1,200,000,000.00	0.00
7073	HOSPITAL SERVICES	0.00	0.00	0.00	1,200,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	0.00	0.00	1,200,000,000.00	0.00
052100400100 Imo State Specialist Hospital, Umuguma						
Code	Description	2025 Approved Budget	2025 Final Budget	Once January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	600,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	600,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	600,000,000.00	0.00
707	HEALTH	0.00	0.00	0.00	2,100,000,000.00	0.00
7073	HOSPITAL SERVICES	0.00	0.00	0.00	2,100,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	0.00	0.00	2,100,000,000.00	0.00

052100500100 Imo State Primary Health Dev. Agency, Owerri						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
707	HEALTH	0.00	0.00	0.00	2,150,000,000.00	0.00
7073	HOSPITAL SERVICES	0.00	0.00	0.00	2,150,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	0.00	0.00	2,150,000,000.00	0.00
052100600100 Imo State Health Insurance Agency, Owerri						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	350,000,000.00	0.00
707	HEALTH	0.00	0.00	0.00	1,650,000,000.00	0.00
7073	HOSPITAL SERVICES	0.00	0.00	0.00	1,650,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	0.00	0.00	1,650,000,000.00	0.00
053500100100 Ministry Of Environment and Sanitation						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	200,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00
7013	GENERAL SERVICES	200,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00
70133	OTHER GENERAL SERVICES	200,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	21,363,186,564.26	21,363,186,564.26	3,118,967,814.69	11,306,422,167.64	0.00
7051	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	0.00	1,440,000,000.00	0.00
70511	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	0.00	1,440,000,000.00	0.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	800,000,000.00	0.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	800,000,000.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	350,000,000.00	350,000,000.00	0.00	7,510,000,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	350,000,000.00	350,000,000.00	0.00	7,510,000,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	20,993,186,564.26	20,993,186,564.26	3,118,967,814.69	1,556,422,167.64	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	20,993,186,564.26	20,993,186,564.26	3,118,967,814.69	1,556,422,167.64	0.00
710	SOCIAL PROTECTION	2,000,000.00	2,000,000.00	1,500,000.00	10,000,000.00	0.00
7102	OLD AGE	2,000,000.00	2,000,000.00	1,500,000.00	10,000,000.00	0.00
71021	OLD AGE	2,000,000.00	2,000,000.00	1,500,000.00	10,000,000.00	0.00

055400100100 Ministry of Humanitarian Affairs						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	1,300,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABO	0.00	0.00	0.00	1,300,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	0.00	0.00	1,300,000,000.00	0.00
710	SOCIAL PROTECTION	32,664,318.09	32,664,318.09	23,498,238.57	1,380,223,572.38	0.00
7102	OLD AGE	7,755,285.00	7,755,285.00	5,816,463.75	554,286,995.00	0.00
71021	OLD AGE	7,755,285.00	7,755,285.00	5,816,463.75	554,286,995.00	0.00
7109	SOCIAL PROTECTION N.E.C.	24,909,033.09	24,909,033.09	17,681,774.82	825,936,577.38	0.00
71091	SOCIAL PROTECTION N.E.C.	24,909,033.09	24,909,033.09	17,681,774.82	825,936,577.38	0.00
055100100100 Ministry of Local Govt, Community and Chiefdom Affairs						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	20,000,000.00	20,000,000.00	0.00	90,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	40,000,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	0.00	0.00	40,000,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	173,387,827.30	173,387,827.30	80,899,821.76	645,031,538.64	0.00
7062	COMMUNITY DEVELOPMENT	173,387,827.30	173,387,827.30	80,899,821.76	645,031,538.64	0.00
70621	COMMUNITY DEVELOPMENT	173,387,827.30	173,387,827.30	80,899,821.76	645,031,538.64	0.00
710	SOCIAL PROTECTION	13,690,603.31	13,690,603.31	10,267,952.48	54,762,413.24	0.00
7102	OLD AGE	13,690,603.31	13,690,603.31	10,267,952.48	54,762,413.24	0.00
71021	OLD AGE	13,690,603.31	13,690,603.31	10,267,952.48	54,762,413.24	0.00
055100100200 Ministry of Rural Development & Economic Empowerment						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	500,000,000.00	500,000,000.00	2,702,438,333.32	15,106,805,000.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	2,497,118,333.32	3,000,000,000.00	0.00
70435	ELECTRICITY	0.00	0.00	2,497,118,333.32	3,000,000,000.00	0.00
7045	TRANSPORT	0.00	0.00	200,000,000.00	12,106,805,000.00	0.00
70451	ROAD TRANSPORT	0.00	0.00	200,000,000.00	12,106,805,000.00	0.00
7047	OTHER INDUSTRIES	500,000,000.00	500,000,000.00	5,320,000.00	0.00	0.00
70473	TOURISM	500,000,000.00	500,000,000.00	5,320,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	7,790,401,946.95	7,790,401,946.95	47,022,510.10	313,968,156.58	0.00
7062	COMMUNITY DEVELOPMENT	7,790,401,946.95	7,790,401,946.95	47,022,510.10	313,968,156.58	0.00
70621	COMMUNITY DEVELOPMENT	7,790,401,946.95	7,790,401,946.95	47,022,510.10	313,968,156.58	0.00
710	SOCIAL PROTECTION	13,690,603.31	13,690,603.31	10,267,952.48	27,381,206.62	0.00
7102	OLD AGE	13,690,603.31	13,690,603.31	10,267,952.48	27,381,206.62	0.00
71021	OLD AGE	13,690,603.31	13,690,603.31	10,267,952.48	27,381,206.62	0.00
057400100100 Ministry Of Primary Health, Social Services and Housing						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	1,453,371,176.89	1,453,371,176.89	767,586,028.62	0.00	0.00
7073	HOSPITAL SERVICES	962,498,261.89	962,498,261.89	725,873,696.42	0.00	0.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	962,498,261.89	962,498,261.89	725,873,696.42	0.00	0.00
7074	PUBLIC HEALTH SERVICES	490,872,915.00	490,872,915.00	41,712,332.20	0.00	0.00
70741	PUBLIC HEALTH SERVICES	490,872,915.00	490,872,915.00	41,712,332.20	0.00	0.00
710	SOCIAL PROTECTION	11,014,000,000.00	11,014,000,000.00	750,000,000.00	0.00	0.00
7104	FAMILY AND CHILDREN	11,014,000,000.00	11,014,000,000.00	750,000,000.00	0.00	0.00
71041	FAMILY AND CHILDREN	11,014,000,000.00	11,014,000,000.00	750,000,000.00	0.00	0.00

057500100100 Ministry Of Religious Affairs						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	27,415,599.09	27,415,599.09	20,561,699.32	0.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	27,415,599.09	20,561,699.32	0.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	27,415,599.09	27,415,599.09	20,561,699.32	0.00	0.00
053900100100 Ministry of Sports						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	120,000,000.00	120,000,000.00	130,000,000.00	40,000,000.00	0.00
7047	OTHER INDUSTRIES	120,000,000.00	120,000,000.00	130,000,000.00	40,000,000.00	0.00
70473	TOURISM	120,000,000.00	120,000,000.00	130,000,000.00	40,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	1,049,055,535.45	1,049,055,535.45	405,348,287.48	1,446,400,159.98	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,049,055,535.45	1,049,055,535.45	405,348,287.48	1,446,400,159.98	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,049,055,535.45	1,049,055,535.45	405,348,287.48	1,446,400,159.98	0.00
708	RECREATION, CULTURE AND RELIGION	1,203,233,478.00	1,203,233,478.00	206,357,540.00	905,910,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	1,203,233,478.00	1,203,233,478.00	206,357,540.00	905,910,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	1,203,233,478.00	1,203,233,478.00	206,357,540.00	905,910,000.00	0.00
710	SOCIAL PROTECTION	4,500,000.00	4,500,000.00	3,375,000.00	6,750,000.00	0.00
7102	OLD AGE	4,500,000.00	4,500,000.00	3,375,000.00	6,750,000.00	0.00
71021	OLD AGE	4,500,000.00	4,500,000.00	3,375,000.00	6,750,000.00	0.00
053900200100 Imo State Sports Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	513,307,500.00	513,307,500.00	156,400,000.00	1,735,507,500.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	513,307,500.00	513,307,500.00	156,400,000.00	1,735,507,500.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	513,307,500.00	513,307,500.00	156,400,000.00	1,735,507,500.00	0.00
710	SOCIAL PROTECTION	212,017,875.21	212,017,875.21	172,669,351.92	1,534,059,482.40	0.00
7102	OLD AGE	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
71021	OLD AGE	3,000,000.00	3,000,000.00	2,250,000.00	18,000,000.00	0.00
7105	UNEMPLOYMENT	209,017,875.21	209,017,875.21	170,419,351.92	1,516,059,482.40	0.00
71051	UNEMPLOYMENT	209,017,875.21	209,017,875.21	170,419,351.92	1,516,059,482.40	0.00

011100100100 Office Of The Executive Governor						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
12	INDEPENDENT REVENUE	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
1201	TAX REVENUE	28,825,000.00	28,825,000.00	63,903,041.09	57,650,000.00	0.00
120101	PERSONAL TAXES	15,000,000.00	15,000,000.00	29,900.00	30,000,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	15,000,000.00	15,000,000.00	29,900.00	30,000,000.00	0.00
120103	OTHER TAXES	13,825,000.00	13,825,000.00	63,873,141.09	27,650,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	13,825,000.00	13,825,000.00	63,873,141.09	27,650,000.00	0.00
1202	NON-TAX REVENUE	4,118,665,600.00	4,118,665,600.00	85,999,852.00	8,934,457,000.00	3,380,000,000.00
120204	FEES - GENERAL	4,118,665,600.00	4,118,665,600.00	85,999,852.00	8,934,457,000.00	3,380,000,000.00
12020427	TENDER FEES	6,067,500.00	6,067,500.00	0.00	12,135,000.00	0.00
12020439	AGENCY FEES	4,112,598,100.00	4,112,598,100.00	85,999,852.00	8,225,196,200.00	3,380,000,000.00
12020453	APPLICATIONS FEES	0.00	0.00	0.00	697,125,800.00	0.00
011200300100 Imo State House of Assembly						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	889,893,750.00	889,893,750.00	2,581,000.00	892,519,750.00	0.00
12	INDEPENDENT REVENUE	889,893,750.00	889,893,750.00	2,581,000.00	892,519,750.00	0.00
1201	TAX REVENUE	886,454,250.00	886,454,250.00	0.00	887,340,704.25	0.00
120103	OTHER TAXES	886,454,250.00	886,454,250.00	0.00	887,340,704.25	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	886,454,250.00	886,454,250.00	0.00	887,340,704.25	0.00
1202	NON-TAX REVENUE	3,439,500.00	3,439,500.00	2,581,000.00	5,179,045.75	0.00
120204	FEES - GENERAL	2,763,000.00	2,763,000.00	1,843,000.00	2,765,763.00	0.00
12020427	TENDER FEES	960,000.00	960,000.00	0.00	960,960.00	0.00
12020453	APPLICATIONS FEES	833,000.00	833,000.00	1,843,000.00	833,833.00	0.00
12020464	HOSPITAL SERVICE CHARGES	970,000.00	970,000.00	0.00	970,970.00	0.00
120207	EARNINGS - GENERAL	676,500.00	676,500.00	738,000.00	2,413,282.75	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	676,500.00	676,500.00	738,000.00	2,413,282.75	0.00
011200400100 House of Assembly Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,995,000.00	1,995,000.00	0.00	2,004,740.00	0.00
12	INDEPENDENT REVENUE	1,995,000.00	1,995,000.00	0.00	2,004,740.00	0.00
1201	TAX REVENUE	1,105,000.00	1,105,000.00	0.00	1,215,500.00	0.00
120101	PERSONAL TAXES	1,105,000.00	1,105,000.00	0.00	1,215,500.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	1,105,000.00	1,105,000.00	0.00	1,215,500.00	0.00
1202	NON-TAX REVENUE	890,000.00	890,000.00	0.00	789,240.00	0.00
120204	FEES - GENERAL	45,000.00	45,000.00	0.00	49,500.00	0.00
12020453	APPLICATIONS FEES	45,000.00	45,000.00	0.00	49,500.00	0.00
120205	FINES - GENERAL	845,000.00	845,000.00	0.00	739,740.00	0.00
12020501	FINES/PENALTIES	845,000.00	845,000.00	0.00	739,740.00	0.00
012300100100 Ministry Of Information, Public Orietation and S						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	0.00
12	INDEPENDENT REVENUE	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	0.00
1201	TAX REVENUE	393,211,130.00	393,211,130.00	70,000.00	471,853,356.00	0.00
120103	OTHER TAXES	393,211,130.00	393,211,130.00	70,000.00	471,853,356.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	393,211,130.00	393,211,130.00	70,000.00	471,853,356.00	0.00
1202	NON-TAX REVENUE	584,138,520.00	584,138,520.00	27,946,510.50	694,880,049.00	0.00
120201	LICENCES - GENERAL	2,700,000.00	2,700,000.00	0.00	3,240,000.00	0.00
12020146	HIDE AND SKIN PERMIT LICENCE	2,700,000.00	2,700,000.00	0.00	3,240,000.00	0.00
120204	FEES - GENERAL	412,750,520.00	412,750,520.00	27,946,510.50	495,300,624.00	0.00
12020439	AGENCY FEES	1,550,000.00	1,550,000.00	25,180,527.00	1,860,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	98,320,620.00	98,320,620.00	2,567,187.50	117,984,744.00	0.00
12020453	APPLICATIONS FEES	312,879,900.00	312,879,900.00	198,796.00	375,455,880.00	0.00
120205	FINES - GENERAL	87,530,000.00	87,530,000.00	0.00	105,036,000.00	0.00
12020501	FINES/PENALTIES	87,530,000.00	87,530,000.00	0.00	105,036,000.00	0.00
120206	SALES - GENERAL	13,050,000.00	13,050,000.00	0.00	15,660,000.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	13,050,000.00	13,050,000.00	0.00	15,660,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	68,108,000.00	68,108,000.00	0.00	75,643,425.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	68,108,000.00	68,108,000.00	0.00	75,643,425.00	0.00

012400100100 Ministry Of Homeland Security and Vigilante Aff						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
<u>12</u>	INDEPENDENT REVENUE	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
1202	NON-TAX REVENUE	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
120204	FEES - GENERAL	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
12020442	ASSOCIATION FEES	0.00	0.00	0.00	60,500,000.00	0.00
12020450	INSPECTION FEES	0.00	0.00	0.00	1,929,994.00	0.00
12020453	APPLICATIONS FEES	163,625,000.00	163,625,000.00	2,880,000.00	145,820,000.00	0.00
012500100100 Office Of The Head Of Service						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	0.00	0.00	0.00	178,300,000.00	0.00
<u>12</u>	INDEPENDENT REVENUE	0.00	0.00	0.00	178,300,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	139,500,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	139,500,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	0.00	139,500,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	38,800,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	5,600,000.00	0.00
12020453	APPLICATIONS FEES	0.00	0.00	0.00	5,600,000.00	0.00
120206	SALES - GENERAL	0.00	0.00	0.00	27,800,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	0.00	0.00	27,800,000.00	0.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	5,400,000.00	0.00
12020710	EARNINGS FROM HIRE OF AIRCRAFT	0.00	0.00	0.00	5,400,000.00	0.00
014000100100 Office Of The Auditor General - State						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	62,150,000.00	62,150,000.00	0.00	16,720,000.00	0.00
<u>12</u>	INDEPENDENT REVENUE	62,150,000.00	62,150,000.00	0.00	16,720,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	15,600,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	15,600,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	0.00	15,600,000.00	0.00
1202	NON-TAX REVENUE	62,150,000.00	62,150,000.00	0.00	1,120,000.00	0.00
120204	FEES - GENERAL	62,150,000.00	62,150,000.00	0.00	1,120,000.00	0.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION	62,150,000.00	62,150,000.00	0.00	1,120,000.00	0.00
014000300100 Audit Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
<u>12</u>	INDEPENDENT REVENUE	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
1202	NON-TAX REVENUE	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
120204	FEES - GENERAL	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
12020453	APPLICATIONS FEES	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
014700100100 Civil Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	0.00
<u>12</u>	INDEPENDENT REVENUE	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	0.00
1202	NON-TAX REVENUE	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	0.00
120204	FEES - GENERAL	860,000.00	860,000.00	845,500.00	415,000.00	0.00
12020453	APPLICATIONS FEES	60,000.00	60,000.00	804,000.00	50,000.00	0.00
12020457	AFFILIATION CHARGES	800,000.00	800,000.00	41,500.00	365,000.00	0.00
120206	SALES - GENERAL	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00

014900100100 Local Government Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	0.00
12	INDEPENDENT REVENUE	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	0.00
1201	TAX REVENUE	2,900,000.00	2,900,000.00	0.04	2,300,000.00	0.00
120103	OTHER TAXES	2,900,000.00	2,900,000.00	0.04	2,300,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	2,900,000.00	2,900,000.00	0.04	2,300,000.00	0.00
1202	NON-TAX REVENUE	45,060,000.00	45,060,000.00	71,554,804.92	21,780,000.00	0.00
120204	FEES - GENERAL	17,560,000.00	17,560,000.00	50,661,779.92	7,580,000.00	0.00
12020427	TENDER FEES	17,500,000.00	17,500,000.00	10,100,000.00	7,500,000.00	0.00
12020453	APPLICATIONS FEES	60,000.00	60,000.00	0.00	80,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	0.00	0.00	40,561,779.92	0.00	0.00
120206	SALES - GENERAL	27,500,000.00	27,500,000.00	20,893,025.00	14,200,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	27,500,000.00	27,500,000.00	20,893,025.00	14,200,000.00	0.00
014800100100 Imo State Independent Electoral Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	11,217,250.00	11,217,250.00	0.00	3,027,220,000.00	0.00
12	INDEPENDENT REVENUE	11,217,250.00	11,217,250.00	0.00	3,027,220,000.00	0.00
1201	TAX REVENUE	2,845,250.00	2,845,250.00	0.00	768,217,500.00	0.00
120103	OTHER TAXES	2,845,250.00	2,845,250.00	0.00	768,217,500.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	2,845,250.00	2,845,250.00	0.00	768,217,500.00	0.00
1202	NON-TAX REVENUE	8,372,000.00	8,372,000.00	0.00	2,259,002,500.00	0.00
120204	FEES - GENERAL	8,372,000.00	8,372,000.00	0.00	2,259,002,500.00	0.00
12020426	COURT SUMMONS/OATH FEES	1,220,000.00	1,220,000.00	0.00	329,400,000.00	0.00
12020427	TENDER FEES	750,000.00	750,000.00	0.00	202,500,000.00	0.00
12020450	INSPECTION FEES	702,000.00	702,000.00	0.00	189,540,000.00	0.00
12020453	APPLICATIONS FEES	3,650,000.00	3,650,000.00	0.00	984,062,500.00	0.00
12020457	AFFILIATION CHARGES	1,050,000.00	1,050,000.00	0.00	283,500,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	1,000,000.00	1,000,000.00	0.00	270,000,000.00	0.00
016100100100 Office Of The Secretary To The State Govt						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	0.00
12	INDEPENDENT REVENUE	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	0.00
1201	TAX REVENUE	455,476,296.00	455,476,296.00	0.00	224,446,000.00	0.00
120101	PERSONAL TAXES	410,592,696.00	410,592,696.00	0.00	184,292,400.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	410,592,696.00	410,592,696.00	0.00	184,292,400.00	0.00
120103	OTHER TAXES	44,883,600.00	44,883,600.00	0.00	40,153,600.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	44,883,600.00	44,883,600.00	0.00	40,153,600.00	0.00
1202	NON-TAX REVENUE	94,205,000.00	94,205,000.00	2,538,076.05	55,904,000.00	0.00
120204	FEES - GENERAL	61,905,000.00	61,905,000.00	720,001.00	55,904,000.00	0.00
12020427	TENDER FEES	25,675,000.00	25,675,000.00	0.00	22,675,000.00	0.00
12020453	APPLICATIONS FEES	22,530,000.00	22,530,000.00	0.00	20,529,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	13,700,000.00	13,700,000.00	720,001.00	12,700,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	32,300,000.00	32,300,000.00	1,818,075.05	0.00	0.00
12020802	RENT ON GOVT.OFFICES	32,300,000.00	32,300,000.00	1,818,075.05	0.00	0.00
016300100100 Ministry of Special Duties						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	12,300,000.00	12,300,000.00	0.00	11,100,000.00	0.00
12	INDEPENDENT REVENUE	12,300,000.00	12,300,000.00	0.00	11,100,000.00	0.00
1201	TAX REVENUE	9,850,000.00	9,850,000.00	0.00	9,250,000.00	0.00
120101	PERSONAL TAXES	9,850,000.00	9,850,000.00	0.00	9,250,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	9,850,000.00	9,850,000.00	0.00	9,250,000.00	0.00
1202	NON-TAX REVENUE	2,450,000.00	2,450,000.00	0.00	1,850,000.00	0.00
120204	FEES - GENERAL	2,450,000.00	2,450,000.00	0.00	1,850,000.00	0.00
12020427	TENDER FEES	1,750,000.00	1,750,000.00	0.00	1,250,000.00	0.00
12020453	APPLICATIONS FEES	700,000.00	700,000.00	0.00	600,000.00	0.00

021500100100 Ministry Of Agriculture and Food Security						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	0.00
12	INDEPENDENT REVENUE	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	0.00
1201	TAX REVENUE	198,746,712.00	198,746,712.00	0.00	794,980,848.00	0.00
120101	PERSONAL TAXES	198,746,712.00	198,746,712.00	0.00	794,980,848.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	198,746,712.00	198,746,712.00	0.00	794,980,848.00	0.00
1202	NON-TAX REVENUE	1,002,504,288.00	1,002,504,288.00	23,279,000.00	3,964,817,152.00	0.00
120204	FEES - GENERAL	79,191,000.00	79,191,000.00	1,181,000.00	311,564,000.00	0.00
12020425	DISINFECTION OF PRODUCE FEES	71,300,000.00	71,300,000.00	0.00	280,200,000.00	0.00
12020427	TENDER FEES	4,351,000.00	4,351,000.00	0.00	17,204,000.00	0.00
12020450	INSPECTION FEES	3,540,000.00	3,540,000.00	1,181,000.00	14,160,000.00	0.00
120206	SALES - GENERAL	921,540,000.00	921,540,000.00	21,988,000.00	3,646,160,000.00	0.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	547,000,000.00	547,000,000.00	44,000.00	2,148,000,000.00	0.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	374,540,000.00	374,540,000.00	21,944,000.00	1,498,160,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	1,773,288.00	1,773,288.00	110,000.00	7,093,152.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	1,773,288.00	1,773,288.00	110,000.00	7,093,152.00	0.00
027000100100 Ministry of Livestock Development						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	0.00	0.00	0.00	61,245,000.00	0.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	61,245,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	23,400,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	23,400,000.00	0.00
12010306	10% WITHHOLDING TAX ON RENTS	0.00	0.00	0.00	23,400,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	37,845,000.00	0.00
120201	LICENCES - GENERAL	0.00	0.00	0.00	3,300,000.00	0.00
12020142	LICENCE FEES FOR LIVESTOCK/POULTRY FEES SALE	0.00	0.00	0.00	3,300,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	34,545,000.00	0.00
12020450	INSPECTION FEES	0.00	0.00	0.00	34,545,000.00	0.00
022000100100 Ministry Of Finance						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	293,504,037,559.00	293,504,037,559.00	266,678,039,493.46	542,879,386,628.66	0.00
11	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	293,154,121,949.00	265,731,262,605.95	541,515,870,422.00	0.00
1101	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	293,154,121,949.00	265,731,262,605.95	541,515,870,422.00	0.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REV	34,576,501,956.44	34,576,501,956.44	102,029,545,253.19	107,362,861,074.00	0.00
11010101	STATUTORY ALLOCATION	21,568,112,101.19	21,568,112,101.19	54,203,362,966.45	70,920,860,185.00	0.00
11010103	13% Derivation	13,008,389,855.25	13,008,389,855.25	47,826,182,286.74	36,442,000,889.00	0.00
110102	STATE GOVERNMENT SHARE OF VAT	75,368,036,619.38	75,368,036,619.38	76,001,471,835.60	104,196,115,900.00	0.00
11010201	SHARE OF VAT	75,368,036,619.38	75,368,036,619.38	76,001,471,835.60	104,196,115,900.00	0.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC RE	183,209,583,373.18	183,209,583,373.18	87,700,245,517.16	329,956,893,448.00	0.00
11010301	Excess Crude	0.00	0.00	177,083,416.14	0.00	0.00
11010302	Excess Non-Oil	0.00	0.00	47,949,219,610.35	0.00	0.00
11010303	Exchange Gain	49,936,708,237.48	49,936,708,237.48	6,492,709,852.35	13,132,761,046.00	0.00
11010304	Ecological Fund	0.00	0.00	29,324,324,324.16	0.00	0.00
11010305	Electronic Money Transfer Levy (EMTL)	3,116,053,135.30	3,116,053,135.30	3,507,677,794.50	316,249,803,337.00	0.00
11010307	FOREX Equalization Non-Mineral	130,000,000,000.00	130,000,000,000.00	249,230,519.66	149,328,866.00	0.00
11010308	Solid Mineral	0.00	0.00	0.00	425,000,199.00	0.00
11010312	Stabilization Funds	156,822,000.40	156,822,000.40	0.00	0.00	0.00
12	INDEPENDENT REVENUE	349,915,610.00	349,915,610.00	946,776,887.51	1,363,516,206.66	0.00
1201	TAX REVENUE	349,915,610.00	349,915,610.00	945,281,984.18	1,363,516,206.66	0.00
120101	PERSONAL TAXES	9,985,210.00	9,985,210.00	945,281,984.18	38,942,319.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	9,985,210.00	9,985,210.00	945,281,984.18	38,942,319.00	0.00
120103	OTHER TAXES	339,930,400.00	339,930,400.00	0.00	1,324,573,887.66	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	339,930,400.00	339,930,400.00	0.00	1,324,573,887.66	0.00
1202	NON-TAX REVENUE	0.00	0.00	1,494,903.33	0.00	0.00
120205	FINES - GENERAL	0.00	0.00	1,494,903.33	0.00	0.00
12020501	FINES/PENALTIES	0.00	0.00	1,494,903.33	0.00	0.00

022000800100 Imo State Internal Revenue Service						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	4,555,334,883.00	4,555,334,883.00	18,360,945,399.22	60,838,350,000.00	0.00
11	GOVERNMENT SHARE OF FAAC	0.00	0.00	87,730,271.58	0.00	0.00
1101	GOVERNMENT SHARE OF FAAC	0.00	0.00	87,730,271.58	0.00	0.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC RE	0.00	0.00	87,730,271.58	0.00	0.00
11010312	Stabilization Funds	0.00	0.00	87,730,271.58	0.00	0.00
12	INDEPENDENT REVENUE	4,555,334,883.00	4,555,334,883.00	18,273,215,127.64	60,838,350,000.00	0.00
1201	TAX REVENUE	3,339,740,000.00	3,339,740,000.00	16,974,050,559.47	44,418,542,000.00	0.00
120101	PERSONAL TAXES	2,325,000,000.00	2,325,000,000.00	13,087,673,382.89	30,922,500,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	2,325,000,000.00	2,325,000,000.00	13,087,673,378.89	30,922,500,000.00	0.00
12010104	PAY AS YOU EARN (ARREARS)	0.00	0.00	4.00	0.00	0.00
120103	OTHER TAXES	1,014,740,000.00	1,014,740,000.00	3,886,377,176.58	13,496,042,000.00	0.00
12010301	POOLS BETTING TAX (CURRENT)	70,010,000.00	70,010,000.00	469,375,419.82	931,133,000.00	0.00
12010302	POOLS BETTING TAX (ARREARS)	60,230,000.00	60,230,000.00	19,620,520.18	801,059,000.00	0.00
12010304	10% WITHHOLDING TAX ON DIVIDENDS	120,000,000.00	120,000,000.00	56,351,279.22	1,596,000,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	764,500,000.00	764,500,000.00	3,341,029,957.36	10,167,850,000.00	0.00
1202	NON-TAX REVENUE	1,215,594,883.00	1,215,594,883.00	1,299,164,568.17	16,419,808,000.00	0.00
120204	FEES - GENERAL	465,500,800.00	465,500,800.00	457,362,650.53	6,191,160,640.00	0.00
12020453	APPLICATIONS FEES	465,500,800.00	465,500,800.00	457,362,650.53	6,191,160,640.00	0.00
120205	FINES - GENERAL	16,515,000.00	16,515,000.00	723,611,893.97	219,649,500.00	0.00
12020501	FINES/PENALTIES	16,515,000.00	16,515,000.00	723,611,893.97	219,649,500.00	0.00
120207	EARNINGS - GENERAL	733,579,083.00	733,579,083.00	118,190,023.67	10,008,997,860.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	385,000,083.00	385,000,083.00	51,911,250.05	5,120,501,103.90	0.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,060,000.00	1,060,000.00	0.00	14,098,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	347,519,000.00	347,519,000.00	66,278,773.62	4,874,398,756.10	0.00
022200100100 Ministry Of Trade, Commerce and Investment						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	0.00
12	INDEPENDENT REVENUE	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	0.00
1201	TAX REVENUE	461,700,000.00	461,700,000.00	0.00	1,108,080,000.00	0.00
120103	OTHER TAXES	461,700,000.00	461,700,000.00	0.00	1,108,080,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	461,700,000.00	461,700,000.00	0.00	1,108,080,000.00	0.00
1202	NON-TAX REVENUE	998,853,260.00	998,853,260.00	61,887,975.00	2,416,824,486.46	0.00
120201	LICENCES - GENERAL	94,274,000.00	94,274,000.00	136,000.00	226,257,600.00	0.00
12020122	PRODUCE BUYING LICENCES	94,274,000.00	94,274,000.00	136,000.00	226,257,600.00	0.00
120204	FEES - GENERAL	682,417,260.00	682,417,260.00	48,985,175.00	1,657,378,086.46	0.00
12020430	PROFESSIONAL REGISTRATION FEES	145,450,000.00	145,450,000.00	1,112,000.00	368,656,662.46	0.00
12020449	BUSINESS/TRADE OPERATING FEES	397,589,260.00	397,589,260.00	39,494,000.00	954,214,224.00	0.00
12020453	APPLICATIONS FEES	52,839,000.00	52,839,000.00	0.00	126,813,600.00	0.00
12020459	RIGHT OF OCCUPANCY FEES	86,539,000.00	86,539,000.00	8,379,175.00	207,693,600.00	0.00
120207	EARNINGS - GENERAL	222,162,000.00	222,162,000.00	12,766,800.00	533,188,800.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	85,800,000.00	85,800,000.00	11,846,800.00	205,920,000.00	0.00
12020713	EARNINGS FROM LIBRARY SERVICES	136,362,000.00	136,362,000.00	920,000.00	327,268,800.00	0.00
022800100100 Ministry Of Science, Technology and Innovation						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	0.00
12	INDEPENDENT REVENUE	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	0.00
1201	TAX REVENUE	14,620,000.00	14,620,000.00	0.00	8,620,000.00	0.00
120101	PERSONAL TAXES	14,620,000.00	14,620,000.00	0.00	8,620,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	14,620,000.00	14,620,000.00	0.00	8,620,000.00	0.00
1202	NON-TAX REVENUE	74,030,000.00	74,030,000.00	30,000.00	46,630,000.00	0.00
120201	LICENCES - GENERAL	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00
12020122	PRODUCE BUYING LICENCES	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00
120204	FEES - GENERAL	65,920,000.00	65,920,000.00	30,000.00	40,520,000.00	0.00
12020427	TENDER FEES	42,210,000.00	42,210,000.00	0.00	24,210,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	5,750,000.00	5,750,000.00	30,000.00	3,750,000.00	0.00
12020450	INSPECTION FEES	10,700,000.00	10,700,000.00	0.00	5,300,000.00	0.00
12020453	APPLICATIONS FEES	7,260,000.00	7,260,000.00	0.00	7,260,000.00	0.00
120207	EARNINGS - GENERAL	6,860,000.00	6,860,000.00	0.00	4,860,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	6,860,000.00	6,860,000.00	0.00	4,860,000.00	0.00

022900100100 Ministry Of Transport						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	0.00
12	INDEPENDENT REVENUE	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	0.00
1201	TAX REVENUE	489,850,000.00	489,850,000.00	0.00	89,850,000.00	0.00
120101	PERSONAL TAXES	489,850,000.00	489,850,000.00	0.00	89,850,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	489,850,000.00	489,850,000.00	0.00	89,850,000.00	0.00
1202	NON-TAX REVENUE	1,390,054,543.00	1,390,054,543.00	306,331,020.85	682,183,000.00	0.00
120201	LICENCES - GENERAL	404,900,000.00	404,900,000.00	1,176,600.00	214,030,000.00	0.00
12020107	BOATS & CANOE (SMALL CRAFT) LICENCE	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
12020132	MOTOR VEHICLE LICENCES	397,900,000.00	397,900,000.00	1,176,600.00	207,030,000.00	0.00
120204	FEES - GENERAL	692,050,543.00	692,050,543.00	186,892,569.00	285,050,000.00	0.00
12020427	TENDER FEES	5,250,000.00	5,250,000.00	350,025.00	5,250,000.00	0.00
12020450	INSPECTION FEES	589,300,000.00	589,300,000.00	329,700.00	182,300,000.00	0.00
12020453	APPLICATIONS FEES	0.00	0.00	186,212,844.00	0.00	0.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION	97,500,543.00	97,500,543.00	0.00	97,500,000.00	0.00
120207	EARNINGS -GENERAL	293,104,000.00	293,104,000.00	118,261,851.85	183,103,000.00	0.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	287,604,000.00	287,604,000.00	113,549,150.85	177,603,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,500,000.00	5,500,000.00	4,712,701.00	5,500,000.00	0.00
023200100100 MINISTRY OF PETROLEUM and Natural Gas Deve						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	0.00
12	INDEPENDENT REVENUE	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	0.00
1201	TAX REVENUE	9,300,000.00	9,300,000.00	0.00	9,300,000.00	0.00
120103	OTHER TAXES	9,300,000.00	9,300,000.00	0.00	9,300,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	9,300,000.00	9,300,000.00	0.00	9,300,000.00	0.00
1202	NON-TAX REVENUE	704,450,000.00	704,450,000.00	208,600,000.00	297,260,000.00	0.00
120201	LICENCES - GENERAL	69,370,000.00	69,370,000.00	0.00	39,370,000.00	0.00
12020122	PRODUCE BUYING LICENCES	69,370,000.00	69,370,000.00	0.00	39,370,000.00	0.00
120204	FEES - GENERAL	282,680,000.00	282,680,000.00	204,300,000.00	152,490,000.00	0.00
12020427	TENDER FEES	78,630,000.00	78,630,000.00	0.00	52,630,000.00	0.00
12020450	INSPECTION FEES	87,750,000.00	87,750,000.00	0.00	36,560,000.00	0.00
12020453	APPLICATIONS FEES	67,000,000.00	67,000,000.00	0.00	23,000,000.00	0.00
12020460	BUILDING PLAN APPROVAL FEES	49,300,000.00	49,300,000.00	204,300,000.00	40,300,000.00	0.00
120207	EARNINGS -GENERAL	352,400,000.00	352,400,000.00	4,300,000.00	105,400,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	352,400,000.00	352,400,000.00	4,300,000.00	105,400,000.00	0.00
023300100100 MINISTRY OF SOLID MINERALS AND INDUSTRIES						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	0.00
12	INDEPENDENT REVENUE	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	0.00
1201	TAX REVENUE	63,000,000.00	63,000,000.00	0.00	86,625,000.00	0.00
120103	OTHER TAXES	63,000,000.00	63,000,000.00	0.00	86,625,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	63,000,000.00	63,000,000.00	0.00	86,625,000.00	0.00
1202	NON-TAX REVENUE	426,350,000.00	426,350,000.00	11,645,000.00	596,890,000.00	0.00
120204	FEES - GENERAL	194,420,000.00	194,420,000.00	4,105,000.00	272,188,000.00	0.00
12020427	TENDER FEES	132,500,000.00	132,500,000.00	4,005,000.00	185,500,000.00	0.00
12020441	LABORATORY FEES	2,920,000.00	2,920,000.00	0.00	4,088,000.00	0.00
12020453	APPLICATIONS FEES	59,000,000.00	59,000,000.00	100,000.00	82,600,000.00	0.00
120205	FINES - GENERAL	110,600,000.00	110,600,000.00	7,540,000.00	154,840,000.00	0.00
12020501	FINES/PENALTIES	110,600,000.00	110,600,000.00	7,540,000.00	154,840,000.00	0.00
120207	EARNINGS -GENERAL	58,000,000.00	58,000,000.00	0.00	81,200,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	58,000,000.00	58,000,000.00	0.00	81,200,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	63,330,000.00	63,330,000.00	0.00	88,662,000.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	63,330,000.00	63,330,000.00	0.00	88,662,000.00	0.00

023400100100 Ministry Of Works & Infrastrutural Development						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	3,813,475,274.00	3,813,475,274.00	6,412,775.00	17,360,607,814.00	0.00
12	INDEPENDENT REVENUE	3,813,475,274.00	3,813,475,274.00	6,412,775.00	17,360,607,814.00	0.00
1201	TAX REVENUE	3,786,210,074.00	3,786,210,074.00	0.00	17,146,914,414.00	0.00
120103	OTHER TAXES	3,786,210,074.00	3,786,210,074.00	0.00	17,146,914,414.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	3,786,210,074.00	3,786,210,074.00	0.00	17,146,914,414.00	0.00
1202	NON-TAX REVENUE	27,265,200.00	27,265,200.00	6,412,775.00	213,693,400.00	0.00
120204	FEES - GENERAL	27,265,200.00	27,265,200.00	6,412,775.00	213,693,400.00	0.00
12020427	TENDER FEES	10,005,200.00	10,005,200.00	5,849,700.00	75,023,400.00	0.00
12020441	LABORATORY FEES	3,700,000.00	3,700,000.00	0.00	36,650,000.00	0.00
12020450	INSPECTION FEES	5,300,000.00	5,300,000.00	0.00	44,850,000.00	0.00
12020453	APPLICATIONS FEES	8,260,000.00	8,260,000.00	563,075.00	57,170,000.00	0.00
023400200100 Office Of The Surveyor General						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	131,870,000.00	131,870,000.00	0.00	132,400,000.00	0.00
12	INDEPENDENT REVENUE	131,870,000.00	131,870,000.00	0.00	132,400,000.00	0.00
1201	TAX REVENUE	75,750,000.00	75,750,000.00	0.00	75,750,000.00	0.00
120103	OTHER TAXES	75,750,000.00	75,750,000.00	0.00	75,750,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	75,750,000.00	75,750,000.00	0.00	75,750,000.00	0.00
1202	NON-TAX REVENUE	56,120,000.00	56,120,000.00	0.00	56,650,000.00	0.00
120204	FEES - GENERAL	56,120,000.00	56,120,000.00	0.00	56,650,000.00	0.00
12020427	TENDER FEES	6,750,000.00	6,750,000.00	0.00	6,750,000.00	0.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	19,700,000.00	19,700,000.00	0.00	19,500,000.00	0.00
12020450	INSPECTION FEES	3,600,000.00	3,600,000.00	0.00	3,400,000.00	0.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	26,070,000.00	26,070,000.00	0.00	27,000,000.00	0.00
023100100100 Ministry Of Power and Electrification						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	306,453,936.00	306,453,936.00	0.00	424,107,228.00	0.00
12	INDEPENDENT REVENUE	306,453,936.00	306,453,936.00	0.00	424,107,228.00	0.00
1201	TAX REVENUE	199,003,036.00	199,003,036.00	0.00	276,604,250.40	0.00
120103	OTHER TAXES	199,003,036.00	199,003,036.00	0.00	276,604,250.40	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	199,003,036.00	199,003,036.00	0.00	276,604,250.40	0.00
1202	NON-TAX REVENUE	107,450,900.00	107,450,900.00	0.00	147,502,977.60	0.00
120204	FEES - GENERAL	20,000,900.00	20,000,900.00	0.00	26,072,977.60	0.00
12020427	TENDER FEES	6,500,900.00	6,500,900.00	0.00	8,172,977.60	0.00
12020450	INSPECTION FEES	13,500,000.00	13,500,000.00	0.00	17,900,000.00	0.00
120207	EARNINGS -GENERAL	87,450,000.00	87,450,000.00	0.00	121,430,000.00	0.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	87,450,000.00	87,450,000.00	0.00	121,430,000.00	0.00
023100100200 Imo State Electricity Regulatory Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	1,864,894,706.00	1,864,894,706.00	0.00	2,422,083,530.00	0.00
12	INDEPENDENT REVENUE	1,864,894,706.00	1,864,894,706.00	0.00	2,422,083,530.00	0.00
1201	TAX REVENUE	654,004,706.00	654,004,706.00	0.00	850,206,117.80	0.00
120103	OTHER TAXES	654,004,706.00	654,004,706.00	0.00	850,206,117.80	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	654,004,706.00	654,004,706.00	0.00	850,206,117.80	0.00
1202	NON-TAX REVENUE	1,210,890,000.00	1,210,890,000.00	0.00	1,571,877,412.20	0.00
120204	FEES - GENERAL	1,126,140,000.00	1,126,140,000.00	0.00	1,461,702,412.20	0.00
12020427	TENDER FEES	15,600,000.00	15,600,000.00	0.00	20,280,000.00	0.00
12020450	INSPECTION FEES	10,540,000.00	10,540,000.00	0.00	13,702,000.00	0.00
12020453	APPLICATIONS FEES	1,100,000,000.00	1,100,000,000.00	0.00	1,427,720,412.20	0.00
120207	EARNINGS -GENERAL	84,750,000.00	84,750,000.00	0.00	110,175,000.00	0.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	84,750,000.00	84,750,000.00	0.00	110,175,000.00	0.00

023600100100 Ministry Of Tourism, Hospitality and Culture						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	0.00
12	INDEPENDENT REVENUE	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	0.00
1201	TAX REVENUE	501,210,000.00	501,210,000.00	0.00	1,253,025,000.00	0.00
120103	OTHER TAXES	501,210,000.00	501,210,000.00	0.00	1,253,025,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	501,210,000.00	501,210,000.00	0.00	1,253,025,000.00	0.00
1202	NON-TAX REVENUE	506,640,000.00	506,640,000.00	8,219,960.00	1,421,662,500.00	0.00
120201	LICENCES - GENERAL	6,260,000.00	6,260,000.00	3,744,500.00	20,650,000.00	0.00
12020137	TRADE PERMIT LICENCES	6,260,000.00	6,260,000.00	3,744,500.00	20,650,000.00	0.00
120204	FEES - GENERAL	493,520,000.00	493,520,000.00	3,605,460.00	1,343,862,500.00	0.00
12020427	TENDER FEES	1,250,000.00	1,250,000.00	0.00	5,187,500.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	175,100,000.00	175,100,000.00	3,605,460.00	537,750,000.00	0.00
12020439	AGENCY FEES	312,120,000.00	312,120,000.00	0.00	780,300,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	5,050,000.00	5,050,000.00	0.00	20,625,000.00	0.00
120207	EARNINGS -GENERAL	6,860,000.00	6,860,000.00	870,000.00	57,150,000.00	0.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENT	6,860,000.00	6,860,000.00	870,000.00	57,150,000.00	0.00
023800100100 Ministry Of Budget, Economic Planning & Statist						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	471,356,854,014.00	471,356,854,014.00	1,826,000.00	600,997,590,257.93	0.00
12	INDEPENDENT REVENUE	0.00	0.00	1,826,000.00	48,000,000.00	0.00
1201	TAX REVENUE	0.00	0.00	1,826,000.00	48,000,000.00	0.00
120103	OTHER TAXES	0.00	0.00	1,826,000.00	48,000,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	1,826,000.00	48,000,000.00	0.00
13	AID AND GRANTS	43,217,692,793.84	43,217,692,793.84	0.00	196,399,699,317.25	0.00
1302	GRANTS	43,217,692,793.84	43,217,692,793.84	0.00	196,399,699,317.25	0.00
130201	DOMESTIC GRANTS	12,342,170,000.00	12,342,170,000.00	0.00	16,198,380,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	12,342,170,000.00	12,342,170,000.00	0.00	16,198,380,000.00	0.00
130202	FOREIGN GRANTS	30,875,522,793.84	30,875,522,793.84	0.00	180,201,319,317.25	0.00
13020201	CURRENT FOREIGN GRANTS	8,949,421,190.84	8,949,421,190.84	0.00	165,420,888,317.25	0.00
13020202	CAPITAL FOREIGN GRANTS	21,926,101,603.00	21,926,101,603.00	0.00	14,780,431,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
1403	LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FI	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
025200100100 Ministry Of Water Resources						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	0.00
12	INDEPENDENT REVENUE	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	0.00
1201	TAX REVENUE	1,142,041,914.00	1,142,041,914.00	0.00	2,219,277,454.22	0.00
120101	PERSONAL TAXES	486,787,750.00	486,787,750.00	0.00	973,575,500.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	486,787,750.00	486,787,750.00	0.00	973,575,500.00	0.00
120103	OTHER TAXES	655,254,164.00	655,254,164.00	0.00	1,245,701,954.22	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	655,254,164.00	655,254,164.00	0.00	1,245,701,954.22	0.00
1202	NON-TAX REVENUE	543,620,000.00	543,620,000.00	17,846,850.00	1,087,240,000.00	0.00
120204	FEES - GENERAL	445,620,000.00	445,620,000.00	10,400,550.00	891,240,000.00	0.00
12020427	TENDER FEES	89,500,000.00	89,500,000.00	0.00	179,000,000.00	0.00
12020428	FIRE SAFETY CERTIFICATE FEES	7,600,000.00	7,600,000.00	5,237,075.00	15,200,000.00	0.00
12020450	INSPECTION FEES	158,700,000.00	158,700,000.00	1,531,200.00	317,400,000.00	0.00
12020453	APPLICATIONS FEES	189,820,000.00	189,820,000.00	3,632,275.00	379,640,000.00	0.00
120207	EARNINGS -GENERAL	98,000,000.00	98,000,000.00	7,446,300.00	196,000,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	98,000,000.00	98,000,000.00	7,446,300.00	196,000,000.00	0.00
025300100100 Ministry Of Housing, Urban Renewal and New Ci						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	0.00
12	INDEPENDENT REVENUE	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	0.00
1201	TAX REVENUE	150,244.62	150,244.62	0.00	1,262,054.81	0.00
120103	OTHER TAXES	150,244.62	150,244.62	0.00	1,262,054.81	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	150,244.62	150,244.62	0.00	1,262,054.81	0.00
1202	NON-TAX REVENUE	289,083,545.00	289,083,545.00	192,017,966.24	2,424,185,325.19	0.00
120204	FEES - GENERAL	192,543,410.00	192,543,410.00	150,819,668.24	1,613,248,191.19	0.00
12020427	TENDER FEES	8,000,210.00	8,000,210.00	0.00	67,201,764.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	18,012,000.00	18,012,000.00	0.00	151,300,800.00	0.00
12020439	AGENCY FEES	138,221,200.00	138,221,200.00	149,219,668.24	1,156,941,627.19	0.00
12020453	APPLICATIONS FEES	28,310,000.00	28,310,000.00	1,600,000.00	237,804,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	96,540,135.00	96,540,135.00	41,198,298.00	810,937,134.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	96,540,135.00	96,540,135.00	41,198,298.00	810,937,134.00	0.00

026000100100 Ministry Of Lands and Physical Planning						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	0.00
I2	INDEPENDENT REVENUE	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	0.00
1201	TAX REVENUE	72,700,000.00	72,700,000.00	0.00	4,587,680,775.00	0.00
120103	OTHER TAXES	72,700,000.00	72,700,000.00	0.00	4,587,680,775.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	72,700,000.00	72,700,000.00	0.00	4,587,680,775.00	0.00
1202	NON-TAX REVENUE	2,124,414,725.00	2,124,414,725.00	973,857,236.50	121,091,639,325.00	0.00
120204	FEES - GENERAL	1,749,414,725.00	1,749,414,725.00	928,970,838.50	99,716,639,325.00	0.00
12020427	TENDER FEES	7,500,000.00	7,500,000.00	0.00	427,500,000.00	0.00
12020437	DEEDS REGISTRATION FEES	135,000,000.00	135,000,000.00	0.00	7,695,000,000.00	0.00
12020439	AGENCY FEES	582,714,724.00	582,714,724.00	204,634,136.92	33,214,739,268.00	0.00
12020445	CHANGE OF OWNERSHIP FEES	605,400,001.00	605,400,001.00	200,000.00	34,507,800,057.00	0.00
12020450	INSPECTION FEES	10,500,000.00	10,500,000.00	589,857,041.48	598,500,000.00	0.00
12020453	APPLICATIONS FEES	200,000,000.00	200,000,000.00	100,080,000.00	11,400,000,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	208,300,000.00	208,300,000.00	34,199,660.10	11,873,100,000.00	0.00
120205	FINES - GENERAL	253,000,000.00	253,000,000.00	21,920,580.00	14,421,000,000.00	0.00
12020501	FINES/PENALTIES	253,000,000.00	253,000,000.00	21,920,580.00	14,421,000,000.00	0.00
120207	EARNINGS - GENERAL	2,000,000.00	2,000,000.00	1,860,000.00	114,000,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000.00	2,000,000.00	1,860,000.00	114,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	120,000,000.00	120,000,000.00	21,105,818.00	6,840,000,000.00	0.00
12020901	RENT ON GOVT. LAND	120,000,000.00	120,000,000.00	21,105,818.00	6,840,000,000.00	0.00
027200100100 Ministry Of Entrepreneurship, Skill Acquisition &						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	0.00	0.00	2,788,004.00	4,000,000.00	0.00
I2	INDEPENDENT REVENUE	0.00	0.00	2,788,004.00	4,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	2,788,004.00	4,000,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	2,788,004.00	4,000,000.00	0.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION	0.00	0.00	2,612,004.00	2,500,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	0.00	0.00	176,000.00	1,500,000.00	0.00
027600100100 Ministry of Digital Economy and E-Government						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	626,199,999.00	626,199,999.00	0.00	2,900,800,000.00	0.00
I2	INDEPENDENT REVENUE	626,199,999.00	626,199,999.00	0.00	2,900,800,000.00	0.00
1201	TAX REVENUE	408,733,331.00	408,733,331.00	0.00	1,922,199,994.00	0.00
120103	OTHER TAXES	408,733,331.00	408,733,331.00	0.00	1,922,199,994.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	408,733,331.00	408,733,331.00	0.00	1,922,199,994.00	0.00
1202	NON-TAX REVENUE	217,466,668.00	217,466,668.00	0.00	978,600,006.00	0.00
120204	FEES - GENERAL	217,466,668.00	217,466,668.00	0.00	978,600,006.00	0.00
12020427	TENDER FEES	217,466,668.00	217,466,668.00	0.00	978,600,006.00	0.00
031800100100 Judicial Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	1,580,000.00	1,580,000.00	36,000.00	8,081,000.00	0.00
I2	INDEPENDENT REVENUE	1,580,000.00	1,580,000.00	36,000.00	8,081,000.00	0.00
1201	TAX REVENUE	1,195,000.00	1,195,000.00	0.00	6,094,500.00	0.00
120103	OTHER TAXES	1,195,000.00	1,195,000.00	0.00	6,094,500.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	1,195,000.00	1,195,000.00	0.00	6,094,500.00	0.00
1202	NON-TAX REVENUE	385,000.00	385,000.00	36,000.00	1,986,500.00	0.00
120204	FEES - GENERAL	385,000.00	385,000.00	36,000.00	1,986,500.00	0.00
12020427	TENDER FEES	385,000.00	385,000.00	36,000.00	1,986,500.00	0.00
031800200100 Judiciary - High Court						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	200,237,500.00	200,237,500.00	184,451,874.07	215,100,000.00	0.00
I2	INDEPENDENT REVENUE	200,237,500.00	200,237,500.00	184,451,874.07	215,100,000.00	0.00
1201	TAX REVENUE	2,000,000.00	2,000,000.00	0.00	2,038,750.00	0.00
120101	PERSONAL TAXES	2,000,000.00	2,000,000.00	0.00	2,038,750.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	2,000,000.00	2,000,000.00	0.00	2,038,750.00	0.00
1202	NON-TAX REVENUE	198,237,500.00	198,237,500.00	184,451,874.07	213,061,250.00	0.00
120204	FEES - GENERAL	192,007,500.00	192,007,500.00	184,451,874.07	206,208,250.00	0.00
12020401	COURT FEES	89,700,000.00	89,700,000.00	184,451,874.07	98,670,000.00	0.00
12020426	COURT SUMMONS/OATH FEES	97,500,000.00	97,500,000.00	0.00	102,250,000.00	0.00
12020427	TENDER FEES	4,000,500.00	4,000,500.00	0.00	4,400,500.00	0.00
12020457	AFFILIATION CHARGES	807,000.00	807,000.00	0.00	887,700.00	0.00
120205	FINES - GENERAL	6,230,000.00	6,230,000.00	0.00	6,853,000.00	0.00
12020501	FINES/PENALTIES	6,230,000.00	6,230,000.00	0.00	6,853,000.00	0.00
031800300100 Judiciary - Customary Court of Appeal						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	167,300,000.00	167,300,000.00	41,865,920.11	22,850,000.00	0.00
I2	INDEPENDENT REVENUE	167,300,000.00	167,300,000.00	41,865,920.11	22,850,000.00	0.00
1201	TAX REVENUE	95,142,000.00	95,142,000.00	0.00	7,142,000.00	0.00
120103	OTHER TAXES	95,142,000.00	95,142,000.00	0.00	7,142,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	95,142,000.00	95,142,000.00	0.00	7,142,000.00	0.00
1202	NON-TAX REVENUE	72,158,000.00	72,158,000.00	41,865,920.11	15,708,000.00	0.00
120204	FEES - GENERAL	72,158,000.00	72,158,000.00	41,865,920.11	15,708,000.00	0.00
12020401	COURT FEES	15,390,000.00	15,390,000.00	41,865,920.11	5,390,000.00	0.00
12020427	TENDER FEES	750,000.00	750,000.00	0.00	300,000.00	0.00
12020453	APPLICATIONS FEES	56,018,000.00	56,018,000.00	0.00	10,018,000.00	0.00

032600100100 Ministry Of Justice and Attorney General						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	313,705,000.00	313,705,000.00	16,991,770.97	509,665,000.00	0.00
12	INDEPENDENT REVENUE	313,705,000.00	313,705,000.00	16,991,770.97	509,665,000.00	0.00
1201	TAX REVENUE	92,935,000.00	92,935,000.00	0.00	148,696,000.00	0.00
120103	OTHER TAXES	92,935,000.00	92,935,000.00	0.00	148,696,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	92,935,000.00	92,935,000.00	0.00	148,696,000.00	0.00
1202	NON-TAX REVENUE	220,770,000.00	220,770,000.00	16,991,770.97	360,969,000.00	0.00
120204	FEES - GENERAL	207,070,000.00	207,070,000.00	16,991,770.97	339,049,000.00	0.00
12020401	COURT FEES	3,900,000.00	3,900,000.00	16,991,770.97	6,240,000.00	0.00
12020427	TENDER FEES	172,150,000.00	172,150,000.00	0.00	275,440,000.00	0.00
12020453	APPLICATIONS FEES	31,020,000.00	31,020,000.00	0.00	57,369,000.00	0.00
120206	SALES - GENERAL	13,700,000.00	13,700,000.00	0.00	21,920,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	13,700,000.00	13,700,000.00	0.00	21,920,000.00	0.00
032600200100 Law Reform Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	47,359,589.00	47,359,589.00	0.00	35,715,000.00	0.00
12	INDEPENDENT REVENUE	47,359,589.00	47,359,589.00	0.00	35,715,000.00	0.00
1201	TAX REVENUE	5,935,500.00	5,935,500.00	0.00	2,935,000.00	0.00
120103	OTHER TAXES	5,935,500.00	5,935,500.00	0.00	2,935,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	5,935,500.00	5,935,500.00	0.00	2,935,000.00	0.00
1202	NON-TAX REVENUE	41,424,089.00	41,424,089.00	0.00	32,780,000.00	0.00
120204	FEES - GENERAL	900,000.00	900,000.00	0.00	900,000.00	0.00
12020427	TENDER FEES	900,000.00	900,000.00	0.00	900,000.00	0.00
120206	SALES - GENERAL	40,524,089.00	40,524,089.00	0.00	31,880,000.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	38,265,089.00	38,265,089.00	0.00	30,245,000.00	0.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	2,259,000.00	2,259,000.00	0.00	1,635,000.00	0.00
032600300100 Legal Aid Council						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	13,170,000.00	13,170,000.00	0.00	4,610,000.00	0.00
12	INDEPENDENT REVENUE	13,170,000.00	13,170,000.00	0.00	4,610,000.00	0.00
1201	TAX REVENUE	12,150,000.00	12,150,000.00	0.00	3,610,000.00	0.00
120103	OTHER TAXES	12,150,000.00	12,150,000.00	0.00	3,610,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	12,150,000.00	12,150,000.00	0.00	3,610,000.00	0.00
1202	NON-TAX REVENUE	1,020,000.00	1,020,000.00	0.00	1,000,000.00	0.00
120204	FEES - GENERAL	1,020,000.00	1,020,000.00	0.00	1,000,000.00	0.00
12020427	TENDER FEES	1,020,000.00	1,020,000.00	0.00	1,000,000.00	0.00
045800100100 Ministry of Niger Delta						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
12	INDEPENDENT REVENUE	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
1202	NON-TAX REVENUE	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
120204	FEES - GENERAL	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
12020450	INSPECTION FEES	85,000,000.00	85,000,000.00	0.00	40,450,000.00	0.00
12020453	APPLICATIONS FEES	68,100,000.00	68,100,000.00	0.00	21,100,000.00	0.00

051300100100 Ministry of Youth Development and Talent Hunt						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	0.00
12	INDEPENDENT REVENUE	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	0.00
1201	TAX REVENUE	63,000,000.00	63,000,000.00	0.00	55,008,000.00	0.00
120103	OTHER TAXES	63,000,000.00	63,000,000.00	0.00	55,008,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	63,000,000.00	63,000,000.00	0.00	55,008,000.00	0.00
1202	NON-TAX REVENUE	63,210,000.00	63,210,000.00	533,150.00	58,220,200.00	0.00
120204	FEES - GENERAL	7,950,000.00	7,950,000.00	0.00	7,950,200.00	0.00
12020427	TENDER FEES	6,750,000.00	6,750,000.00	0.00	6,750,200.00	0.00
12020453	APPLICATIONS FEES	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
120207	EARNINGS -GENERAL	55,010,000.00	55,010,000.00	533,150.00	50,020,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	55,010,000.00	55,010,000.00	533,150.00	50,020,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	250,000.00	250,000.00	0.00	250,000.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	250,000.00	250,000.00	0.00	250,000.00	0.00
051400100100 Ministry Of Women Affairs and Social Welfare						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	0.00
12	INDEPENDENT REVENUE	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	0.00
1201	TAX REVENUE	68,000,000.00	68,000,000.00	0.00	14,000,000.00	0.00
120103	OTHER TAXES	68,000,000.00	68,000,000.00	0.00	14,000,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	68,000,000.00	68,000,000.00	0.00	14,000,000.00	0.00
1202	NON-TAX REVENUE	12,935,000.00	12,935,000.00	2,082,500.00	6,165,000.00	0.00
120204	FEES - GENERAL	12,935,000.00	12,935,000.00	2,082,500.00	6,165,000.00	0.00
12020427	TENDER FEES	1,070,000.00	1,070,000.00	0.00	900,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	1,140,000.00	1,140,000.00	1,090,000.00	1,040,000.00	0.00
12020439	AGENCY FEES	9,000,000.00	9,000,000.00	146,500.00	3,000,000.00	0.00
12020450	INSPECTION FEES	400,000.00	400,000.00	120,000.00	200,000.00	0.00
12020453	APPLICATIONS FEES	1,325,000.00	1,325,000.00	726,000.00	1,025,000.00	0.00
051700100100 Ministry Of Education, Primary and Secondary						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	0.00
12	INDEPENDENT REVENUE	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	0.00
1201	TAX REVENUE	203,000,000.00	203,000,000.00	0.00	487,200,000.00	0.00
120103	OTHER TAXES	203,000,000.00	203,000,000.00	0.00	487,200,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	203,000,000.00	203,000,000.00	0.00	487,200,000.00	0.00
1202	NON-TAX REVENUE	1,837,149,212.00	1,837,149,212.00	850,301,808.00	4,296,802,684.20	0.00
120204	FEES - GENERAL	1,318,919,212.00	1,318,919,212.00	850,301,808.00	3,165,406,108.80	0.00
12020427	TENDER FEES	3,500,212.00	3,500,212.00	156,249,336.00	8,400,508.80	0.00
12020439	AGENCY FEES	1,122,125,000.00	1,122,125,000.00	321,631,952.00	2,693,100,000.00	0.00
12020450	INSPECTION FEES	29,220,000.00	29,220,000.00	130,795,520.00	70,128,000.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	130,000,000.00	130,000,000.00	0.00	312,000,000.00	0.00
12020453	APPLICATIONS FEES	32,934,000.00	32,934,000.00	241,625,000.00	79,041,600.00	0.00
12020464	HOSPITAL SERVICE CHARGES	1,140,000.00	1,140,000.00	0.00	2,736,000.00	0.00
120207	EARNINGS -GENERAL	518,230,000.00	518,230,000.00	0.00	1,131,396,575.40	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	518,230,000.00	518,230,000.00	0.00	1,131,396,575.40	0.00

057700100100 Ministry of Tertiary and Technical Education						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	0.00
12	INDEPENDENT REVENUE	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	0.00
1201	TAX REVENUE	203,000,000.00	203,000,000.00	762,295.44	3,105,900,000.00	0.00
120103	OTHER TAXES	203,000,000.00	203,000,000.00	762,295.44	3,105,900,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	203,000,000.00	203,000,000.00	762,295.44	3,105,900,000.00	0.00
1202	NON-TAX REVENUE	1,313,671,101.05	1,313,671,101.05	1,401,751,454.01	20,154,207,996.00	0.00
120204	FEES - GENERAL	795,441,100.00	795,441,100.00	1,401,751,454.01	12,225,288,979.94	0.00
12020427	TENDER FEES	3,500,212.00	3,500,212.00	0.00	53,553,243.60	0.00
12020439	AGENCY FEES	598,646,888.00	598,646,888.00	2,390,000.00	9,159,297,386.40	0.00
12020450	INSPECTION FEES	29,220,000.00	29,220,000.00	200,000.00	447,066,000.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	130,000,000.00	130,000,000.00	1,398,717,454.01	1,989,000,000.00	0.00
12020453	APPLICATIONS FEES	32,934,000.00	32,934,000.00	200,000.00	558,930,349.93	0.00
12020464	HOSPITAL SERVICE CHARGES	1,140,000.00	1,140,000.00	244,000.00	17,442,000.00	0.00
120207	EARNINGS -GENERAL	518,230,001.05	518,230,001.05	0.00	7,928,919,016.07	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	518,230,001.05	518,230,001.05	0.00	7,928,919,016.07	0.00
052100100100 Ministry Of Health						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	0.00
12	INDEPENDENT REVENUE	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	0.00
1201	TAX REVENUE	1,759,623,354.00	1,759,623,354.00	3,000.00	2,463,472,695.60	0.00
120103	OTHER TAXES	1,759,623,354.00	1,759,623,354.00	3,000.00	2,463,472,695.60	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	1,759,623,354.00	1,759,623,354.00	3,000.00	2,463,472,695.60	0.00
1202	NON-TAX REVENUE	2,690,683,842.90	2,690,683,842.90	38,138,375.26	3,823,873,012.40	0.00
120201	LICENCES - GENERAL	123,073,050.00	123,073,050.00	5,922,831.50	172,302,270.00	0.00
12020144	ROAD WORTHINESS	58,800,000.00	58,800,000.00	5,667,831.50	82,320,000.00	0.00
12020145	LOADING PERMIT LICENCE	64,273,050.00	64,273,050.00	255,000.00	89,982,270.00	0.00
120204	FEES - GENERAL	2,519,210,792.90	2,519,210,792.90	17,447,664.76	3,583,810,742.40	0.00
12020427	TENDER FEES	9,750,000.00	9,750,000.00	0.00	13,650,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	16,560,000.00	16,560,000.00	7,601,250.00	23,184,000.00	0.00
12020439	AGENCY FEES	2,341,613,702.90	2,341,613,702.90	1,120,490.76	3,278,259,184.06	0.00
12020450	INSPECTION FEES	84,532,500.00	84,532,500.00	5,202,924.00	118,345,500.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	66,754,590.00	66,754,590.00	3,523,000.00	150,372,058.34	0.00
120206	SALES - GENERAL	15,900,000.00	15,900,000.00	285,000.00	22,260,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	15,900,000.00	15,900,000.00	285,000.00	22,260,000.00	0.00
120207	EARNINGS -GENERAL	32,500,000.00	32,500,000.00	14,482,879.00	45,500,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	32,500,000.00	32,500,000.00	14,482,879.00	45,500,000.00	0.00
053500100100 Ministry Of Environment and Sanitation						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	0.00
12	INDEPENDENT REVENUE	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	0.00
1201	TAX REVENUE	381,350,000.00	381,350,000.00	0.00	915,240,000.00	0.00
120103	OTHER TAXES	381,350,000.00	381,350,000.00	0.00	915,240,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	381,350,000.00	381,350,000.00	0.00	915,240,000.00	0.00
1202	NON-TAX REVENUE	229,880,000.00	229,880,000.00	30,378,021.00	550,630,000.00	0.00
120201	LICENCES - GENERAL	79,330,000.00	79,330,000.00	597,010.00	190,392,000.00	0.00
12020122	PRODUCE BUYING LICENCES	37,080,000.00	37,080,000.00	597,010.00	88,992,000.00	0.00
12020143	HOTELS AND LODGING LICENCE FEES	42,250,000.00	42,250,000.00	0.00	101,400,000.00	0.00
120204	FEES - GENERAL	121,300,000.00	121,300,000.00	6,662,600.00	290,038,000.00	0.00
12020427	TENDER FEES	34,000,000.00	34,000,000.00	0.00	81,600,000.00	0.00
12020450	INSPECTION FEES	53,500,000.00	53,500,000.00	4,132,600.00	127,318,000.00	0.00
12020453	APPLICATIONS FEES	33,800,000.00	33,800,000.00	2,530,000.00	81,120,000.00	0.00
120205	FINES - GENERAL	23,250,000.00	23,250,000.00	23,118,411.00	55,800,000.00	0.00
12020501	FINES/PENALTIES	23,250,000.00	23,250,000.00	23,118,411.00	55,800,000.00	0.00
120207	EARNINGS -GENERAL	6,000,000.00	6,000,000.00	0.00	14,400,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	6,000,000.00	6,000,000.00	0.00	14,400,000.00	0.00

055100100100		Ministry of Local Govt, Community and Chieftaincy				
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	76,081,000.00	76,081,000.00	40,699,408.75	26,220,000.00	0.00
12	INDEPENDENT REVENUE	76,081,000.00	76,081,000.00	40,699,408.75	26,220,000.00	0.00
1201	TAX REVENUE	38,701,000.00	38,701,000.00	0.00	11,700,000.00	0.00
120103	OTHER TAXES	38,701,000.00	38,701,000.00	0.00	11,700,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	38,701,000.00	38,701,000.00	0.00	11,700,000.00	0.00
1202	NON-TAX REVENUE	37,380,000.00	37,380,000.00	40,699,408.75	14,520,000.00	0.00
120204	FEES - GENERAL	37,380,000.00	37,380,000.00	40,699,408.75	14,520,000.00	0.00
12020427	TENDER FEES	9,500,000.00	9,500,000.00	4,450,000.00	4,700,000.00	0.00
12020450	INSPECTION FEES	0.00	0.00	5,294,000.00	0.00	0.00
12020453	APPLICATIONS FEES	21,480,000.00	21,480,000.00	21,284,676.17	7,420,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	6,400,000.00	6,400,000.00	9,670,732.58	2,400,000.00	0.00
055100100200		Ministry of Rural Development & Economic Empowerment				
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
12	INDEPENDENT REVENUE	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
1202	NON-TAX REVENUE	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
120204	FEES - GENERAL	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
12020450	INSPECTION FEES	40,699,999.43	40,699,999.43	0.00	187,219,997.38	0.00
12020453	APPLICATIONS FEES	34,000,000.00	34,000,000.00	0.00	155,340,002.62	0.00
057400100100		Ministry Of Primary Health, Social Services and Housing				
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,461,763,473.00	2,461,763,473.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	2,461,763,473.00	2,461,763,473.00	0.00	0.00	0.00
1201	TAX REVENUE	9,360,472.00	9,360,472.00	0.00	0.00	0.00
120103	OTHER TAXES	9,360,472.00	9,360,472.00	0.00	0.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	9,360,472.00	9,360,472.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	2,452,403,001.00	2,452,403,001.00	0.00	0.00	0.00
120204	FEES - GENERAL	2,452,403,001.00	2,452,403,001.00	0.00	0.00	0.00
12020450	INSPECTION FEES	29,366,667.00	29,366,667.00	0.00	0.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	58,733,334.00	58,733,334.00	0.00	0.00	0.00
12020453	APPLICATIONS FEES	2,364,303,000.00	2,364,303,000.00	0.00	0.00	0.00
053900100100		Ministry of Sports				
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
12	INDEPENDENT REVENUE	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
1202	NON-TAX REVENUE	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
120204	FEES - GENERAL	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
12020450	INSPECTION FEES	245,000,000.00	245,000,000.00	0.00	10,000,000.00	0.00
12020453	APPLICATIONS FEES	300,750,000.00	300,750,000.00	0.00	15,750,000.00	0.00
053900200100		Imo State Sports Commission				
Code	Description	2025 Approved Budget	2025 Final Budget	Actuals to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	156,780,000.00	156,780,000.00	1,924,125.00	22,028,000.00	0.00
12	INDEPENDENT REVENUE	156,780,000.00	156,780,000.00	1,924,125.00	22,028,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	7,028,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	7,028,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	0.00	7,028,000.00	0.00
1202	NON-TAX REVENUE	156,780,000.00	156,780,000.00	1,924,125.00	15,000,000.00	0.00
120204	FEES - GENERAL	81,090,000.00	81,090,000.00	18,000.00	12,300,000.00	0.00
12020427	TENDER FEES	79,360,000.00	79,360,000.00	0.00	1,200,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	1,580,000.00	1,580,000.00	18,000.00	1,080,000.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	150,000.00	150,000.00	0.00	10,020,000.00	0.00
120206	SALES - GENERAL	27,040,000.00	27,040,000.00	0.00	2,450,000.00	0.00
12020616	SALES OF FORMS	27,040,000.00	27,040,000.00	0.00	2,450,000.00	0.00
120207	EARNINGS - GENERAL	19,400,000.00	19,400,000.00	0.00	0.00	0.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	19,400,000.00	19,400,000.00	0.00	0.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	29,250,000.00	29,250,000.00	1,906,125.00	250,000.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	29,250,000.00	29,250,000.00	1,906,125.00	250,000.00	0.00

011100100100 Office Of The Executive Governor						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
12	INDEPENDENT REVENUE	4,147,490,600.00	4,147,490,600.00	149,902,893.09	8,992,107,000.00	3,380,000,000.00
1201	TAX REVENUE	28,825,000.00	28,825,000.00	63,903,041.09	57,650,000.00	0.00
120101	PERSONAL TAXES	15,000,000.00	15,000,000.00	29,900.00	30,000,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	15,000,000.00	15,000,000.00	29,900.00	30,000,000.00	0.00
120103	OTHER TAXES	13,825,000.00	13,825,000.00	63,873,141.09	27,650,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	13,825,000.00	13,825,000.00	63,873,141.09	27,650,000.00	0.00
1202	NON-TAX REVENUE	4,118,665,600.00	4,118,665,600.00	85,999,852.00	8,934,457,000.00	3,380,000,000.00
120204	FEES - GENERAL	4,118,665,600.00	4,118,665,600.00	85,999,852.00	8,934,457,000.00	3,380,000,000.00
12020427	TENDER FEES	6,067,500.00	6,067,500.00	0.00	12,135,000.00	0.00
12020439	AGENCY FEES	4,112,598,100.00	4,112,598,100.00	85,999,852.00	8,225,196,200.00	3,380,000,000.00
12020453	APPLICATIONS FEES	0.00	0.00	0.00	697,125,800.00	0.00
011200300100 Imo State House of Assembly						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	889,893,750.00	889,893,750.00	2,581,000.00	892,519,750.00	0.00
12	INDEPENDENT REVENUE	889,893,750.00	889,893,750.00	2,581,000.00	892,519,750.00	0.00
1201	TAX REVENUE	886,454,250.00	886,454,250.00	0.00	887,340,704.25	0.00
120103	OTHER TAXES	886,454,250.00	886,454,250.00	0.00	887,340,704.25	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	886,454,250.00	886,454,250.00	0.00	887,340,704.25	0.00
1202	NON-TAX REVENUE	3,439,500.00	3,439,500.00	2,581,000.00	5,179,045.75	0.00
120204	FEES - GENERAL	2,763,000.00	2,763,000.00	1,843,000.00	2,765,763.00	0.00
12020427	TENDER FEES	960,000.00	960,000.00	0.00	960,960.00	0.00
12020453	APPLICATIONS FEES	833,000.00	833,000.00	1,843,000.00	833,833.00	0.00
12020464	HOSPITAL SERVICE CHARGES	970,000.00	970,000.00	0.00	970,970.00	0.00
120207	EARNINGS - GENERAL	676,500.00	676,500.00	738,000.00	2,413,282.75	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	676,500.00	676,500.00	738,000.00	2,413,282.75	0.00
011200400100 House of Assembly Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,995,000.00	1,995,000.00	0.00	2,004,740.00	0.00
12	INDEPENDENT REVENUE	1,995,000.00	1,995,000.00	0.00	2,004,740.00	0.00
1201	TAX REVENUE	1,105,000.00	1,105,000.00	0.00	1,215,500.00	0.00
120101	PERSONAL TAXES	1,105,000.00	1,105,000.00	0.00	1,215,500.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	1,105,000.00	1,105,000.00	0.00	1,215,500.00	0.00
1202	NON-TAX REVENUE	890,000.00	890,000.00	0.00	789,240.00	0.00
120204	FEES - GENERAL	45,000.00	45,000.00	0.00	49,500.00	0.00
12020453	APPLICATIONS FEES	45,000.00	45,000.00	0.00	49,500.00	0.00
120205	FINES - GENERAL	845,000.00	845,000.00	0.00	739,740.00	0.00
12020501	FINES/PENALTIES	845,000.00	845,000.00	0.00	739,740.00	0.00

012300100100 Ministry Of Information, Public Orientation and S						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	0.00
12	INDEPENDENT REVENUE	977,349,650.00	977,349,650.00	28,016,510.50	1,166,733,405.00	0.00
1201	TAX REVENUE	393,211,130.00	393,211,130.00	70,000.00	471,853,356.00	0.00
120103	OTHER TAXES	393,211,130.00	393,211,130.00	70,000.00	471,853,356.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	393,211,130.00	393,211,130.00	70,000.00	471,853,356.00	0.00
1202	NON-TAX REVENUE	584,138,520.00	584,138,520.00	27,946,510.50	694,880,049.00	0.00
120201	LICENCES - GENERAL	2,700,000.00	2,700,000.00	0.00	3,240,000.00	0.00
12020146	HIDE AND SKIN PERMIT LICENCE	2,700,000.00	2,700,000.00	0.00	3,240,000.00	0.00
120204	FEES - GENERAL	412,750,520.00	412,750,520.00	27,946,510.50	495,300,624.00	0.00
12020439	AGENCY FEES	1,550,000.00	1,550,000.00	25,180,527.00	1,860,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	98,320,620.00	98,320,620.00	2,567,187.50	117,984,744.00	0.00
12020453	APPLICATIONS FEES	312,879,900.00	312,879,900.00	198,796.00	375,455,880.00	0.00
120205	FINES - GENERAL	87,530,000.00	87,530,000.00	0.00	105,036,000.00	0.00
12020501	FINES/PENALTIES	87,530,000.00	87,530,000.00	0.00	105,036,000.00	0.00
120206	SALES - GENERAL	13,050,000.00	13,050,000.00	0.00	15,660,000.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	13,050,000.00	13,050,000.00	0.00	15,660,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	68,108,000.00	68,108,000.00	0.00	75,643,425.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	68,108,000.00	68,108,000.00	0.00	75,643,425.00	0.00
012400100100 Ministry Of Homeland Security and Vigilante Aff						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
12	INDEPENDENT REVENUE	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
1202	NON-TAX REVENUE	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
120204	FEES - GENERAL	163,625,000.00	163,625,000.00	2,880,000.00	208,249,994.00	0.00
12020442	ASSOCIATION FEES	0.00	0.00	0.00	60,500,000.00	0.00
12020450	INSPECTION FEES	0.00	0.00	0.00	1,929,994.00	0.00
12020453	APPLICATIONS FEES	163,625,000.00	163,625,000.00	2,880,000.00	145,820,000.00	0.00
012500100100 Office Of The Head Of Service						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	0.00	0.00	0.00	178,300,000.00	0.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	178,300,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	139,500,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	139,500,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	0.00	139,500,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	38,800,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	5,600,000.00	0.00
12020453	APPLICATIONS FEES	0.00	0.00	0.00	5,600,000.00	0.00
120206	SALES - GENERAL	0.00	0.00	0.00	27,800,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	0.00	0.00	27,800,000.00	0.00
120207	EARNINGS - GENERAL	0.00	0.00	0.00	5,400,000.00	0.00
12020710	EARNINGS FROM HIRE OF AIRCRAFT	0.00	0.00	0.00	5,400,000.00	0.00
014000100100 Office Of The Auditor General - State						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	62,150,000.00	62,150,000.00	0.00	16,720,000.00	0.00
12	INDEPENDENT REVENUE	62,150,000.00	62,150,000.00	0.00	16,720,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	15,600,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	15,600,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	0.00	15,600,000.00	0.00
1202	NON-TAX REVENUE	62,150,000.00	62,150,000.00	0.00	1,120,000.00	0.00
120204	FEES - GENERAL	62,150,000.00	62,150,000.00	0.00	1,120,000.00	0.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION	62,150,000.00	62,150,000.00	0.00	1,120,000.00	0.00
014000300100 Audit Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
12	INDEPENDENT REVENUE	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
1202	NON-TAX REVENUE	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
120204	FEES - GENERAL	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
12020453	APPLICATIONS FEES	7,050,000.00	7,050,000.00	0.00	600,000.00	0.00
014700100100 Civil Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	0.00
12	INDEPENDENT REVENUE	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	0.00
1202	NON-TAX REVENUE	7,860,000.00	7,860,000.00	845,500.00	7,415,000.00	0.00
120204	FEES - GENERAL	860,000.00	860,000.00	845,500.00	415,000.00	0.00
12020453	APPLICATIONS FEES	60,000.00	60,000.00	804,000.00	50,000.00	0.00
12020457	AFFILIATION CHARGES	800,000.00	800,000.00	41,500.00	365,000.00	0.00
120206	SALES - GENERAL	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00

014900100100 Local Government Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	0.00
12	INDEPENDENT REVENUE	47,960,000.00	47,960,000.00	71,554,804.96	24,080,000.00	0.00
1201	TAX REVENUE	2,900,000.00	2,900,000.00	0.04	2,300,000.00	0.00
120103	OTHER TAXES	2,900,000.00	2,900,000.00	0.04	2,300,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	2,900,000.00	2,900,000.00	0.04	2,300,000.00	0.00
1202	NON-TAX REVENUE	45,060,000.00	45,060,000.00	71,554,804.92	21,780,000.00	0.00
120204	FEES - GENERAL	17,560,000.00	17,560,000.00	50,661,779.92	7,580,000.00	0.00
12020427	TENDER FEES	17,500,000.00	17,500,000.00	10,100,000.00	7,500,000.00	0.00
12020453	APPLICATIONS FEES	60,000.00	60,000.00	0.00	80,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	0.00	0.00	40,561,779.92	0.00	0.00
120206	SALES - GENERAL	27,500,000.00	27,500,000.00	20,893,025.00	14,200,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	27,500,000.00	27,500,000.00	20,893,025.00	14,200,000.00	0.00
014800100100 Imo State Independent Electoral Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	11,217,250.00	11,217,250.00	0.00	3,027,220,000.00	0.00
12	INDEPENDENT REVENUE	11,217,250.00	11,217,250.00	0.00	3,027,220,000.00	0.00
1201	TAX REVENUE	2,845,250.00	2,845,250.00	0.00	768,217,500.00	0.00
120103	OTHER TAXES	2,845,250.00	2,845,250.00	0.00	768,217,500.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	2,845,250.00	2,845,250.00	0.00	768,217,500.00	0.00
1202	NON-TAX REVENUE	8,372,000.00	8,372,000.00	0.00	2,259,002,500.00	0.00
120204	FEES - GENERAL	8,372,000.00	8,372,000.00	0.00	2,259,002,500.00	0.00
12020426	COURT SUMMONS/OATH FEES	1,220,000.00	1,220,000.00	0.00	329,400,000.00	0.00
12020427	TENDER FEES	750,000.00	750,000.00	0.00	202,500,000.00	0.00
12020450	INSPECTION FEES	702,000.00	702,000.00	0.00	189,540,000.00	0.00
12020453	APPLICATIONS FEES	3,650,000.00	3,650,000.00	0.00	984,062,500.00	0.00
12020457	AFFILIATION CHARGES	1,050,000.00	1,050,000.00	0.00	283,500,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	1,000,000.00	1,000,000.00	0.00	270,000,000.00	0.00
016100100100 Office Of The Secretary To The State Govt						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	0.00
12	INDEPENDENT REVENUE	549,681,296.00	549,681,296.00	2,538,076.05	280,350,000.00	0.00
1201	TAX REVENUE	455,476,296.00	455,476,296.00	0.00	224,446,000.00	0.00
120101	PERSONAL TAXES	410,592,696.00	410,592,696.00	0.00	184,292,400.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	410,592,696.00	410,592,696.00	0.00	184,292,400.00	0.00
120103	OTHER TAXES	44,883,600.00	44,883,600.00	0.00	40,153,600.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	44,883,600.00	44,883,600.00	0.00	40,153,600.00	0.00
1202	NON-TAX REVENUE	94,205,000.00	94,205,000.00	2,538,076.05	55,904,000.00	0.00
120204	FEES - GENERAL	61,905,000.00	61,905,000.00	720,001.00	55,904,000.00	0.00
12020427	TENDER FEES	25,675,000.00	25,675,000.00	0.00	22,675,000.00	0.00
12020453	APPLICATIONS FEES	22,530,000.00	22,530,000.00	0.00	20,529,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	13,700,000.00	13,700,000.00	720,001.00	12,700,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	32,300,000.00	32,300,000.00	1,818,075.05	0.00	0.00
12020802	RENT ON GOVT.OFFICES	32,300,000.00	32,300,000.00	1,818,075.05	0.00	0.00
016300100100 Ministry of Special Duties						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	12,300,000.00	12,300,000.00	0.00	11,100,000.00	0.00
12	INDEPENDENT REVENUE	12,300,000.00	12,300,000.00	0.00	11,100,000.00	0.00
1201	TAX REVENUE	9,850,000.00	9,850,000.00	0.00	9,250,000.00	0.00
120101	PERSONAL TAXES	9,850,000.00	9,850,000.00	0.00	9,250,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	9,850,000.00	9,850,000.00	0.00	9,250,000.00	0.00
1202	NON-TAX REVENUE	2,450,000.00	2,450,000.00	0.00	1,850,000.00	0.00
120204	FEES - GENERAL	2,450,000.00	2,450,000.00	0.00	1,850,000.00	0.00
12020427	TENDER FEES	1,750,000.00	1,750,000.00	0.00	1,250,000.00	0.00
12020453	APPLICATIONS FEES	700,000.00	700,000.00	0.00	600,000.00	0.00

021500100100 Ministry Of Agriculture and Food Security						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	0.00
I2	INDEPENDENT REVENUE	1,201,251,000.00	1,201,251,000.00	23,279,000.00	4,759,798,000.00	0.00
1201	TAX REVENUE	198,746,712.00	198,746,712.00	0.00	794,980,848.00	0.00
120101	PERSONAL TAXES	198,746,712.00	198,746,712.00	0.00	794,980,848.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	198,746,712.00	198,746,712.00	0.00	794,980,848.00	0.00
1202	NON-TAX REVENUE	1,002,504,288.00	1,002,504,288.00	23,279,000.00	3,964,817,152.00	0.00
120204	FEES - GENERAL	79,191,000.00	79,191,000.00	1,181,000.00	311,564,000.00	0.00
12020425	DISINFECTION OF PRODUCE FEES	71,300,000.00	71,300,000.00	0.00	280,200,000.00	0.00
12020427	TENDER FEES	4,351,000.00	4,351,000.00	0.00	17,204,000.00	0.00
12020450	INSPECTION FEES	3,540,000.00	3,540,000.00	1,181,000.00	14,160,000.00	0.00
120206	SALES - GENERAL	921,540,000.00	921,540,000.00	21,988,000.00	3,646,160,000.00	0.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	547,000,000.00	547,000,000.00	44,000.00	2,148,000,000.00	0.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	374,540,000.00	374,540,000.00	21,944,000.00	1,498,160,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	1,773,288.00	1,773,288.00	110,000.00	7,093,152.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	1,773,288.00	1,773,288.00	110,000.00	7,093,152.00	0.00
027000100100 Ministry of Livestock Development						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	0.00	0.00	0.00	61,245,000.00	0.00
I2	INDEPENDENT REVENUE	0.00	0.00	0.00	61,245,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	23,400,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	23,400,000.00	0.00
12010306	10% WITHHOLDING TAX ON RENTS	0.00	0.00	0.00	23,400,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	37,845,000.00	0.00
120201	LICENCES - GENERAL	0.00	0.00	0.00	3,300,000.00	0.00
12020142	LICENCE FEES FOR LIVESTOCK/POULTRY FEES SALE	0.00	0.00	0.00	3,300,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	34,545,000.00	0.00
12020450	INSPECTION FEES	0.00	0.00	0.00	34,545,000.00	0.00
022000100100 Ministry Of Finance						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	293,504,037,559.00	293,504,037,559.00	266,678,039,493.46	542,879,386,628.66	0.00
I1	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	293,154,121,949.00	265,731,262,605.95	541,515,870,422.00	0.00
1101	GOVERNMENT SHARE OF FAAC	293,154,121,949.00	293,154,121,949.00	265,731,262,605.95	541,515,870,422.00	0.00
110101	STATE GOVERNMENT SHARE OF STATUTORY RE	34,576,501,956.44	34,576,501,956.44	102,029,545,253.19	107,362,861,074.00	0.00
11010101	STATUTORY ALLOCATION	21,568,112,101.19	21,568,112,101.19	54,203,362,966.45	70,920,860,185.00	0.00
11010103	13% Derivatoin	13,008,389,855.25	13,008,389,855.25	47,826,182,286.74	36,442,000,889.00	0.00
110102	STATE GOVERNMENT SHARE OF VAT	75,368,036,619.38	75,368,036,619.38	76,001,471,835.60	104,196,115,900.00	0.00
11010301	SHARE OF VAT	75,368,036,619.38	75,368,036,619.38	76,001,471,835.60	104,196,115,900.00	0.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC RE	183,209,583,373.18	183,209,583,373.18	87,700,245,617.15	329,956,893,448.00	0.00
11010301	Excess Crude	0.00	0.00	177,083,416.14	0.00	0.00
11010302	Excess Non-Oil	0.00	0.00	47,949,219,610.35	0.00	0.00
11010303	Exchange Gain	49,936,708,237.48	49,936,708,237.48	6,492,709,852.35	13,132,761,046.00	0.00
11010304	Ecological Fund	0.00	0.00	29,324,324,324.16	0.00	0.00
11010305	Electronic Money Transfer Levy (EMTL)	3,116,053,135.30	3,116,053,135.30	3,507,677,794.50	316,249,803,337.00	0.00
11010307	FOREX Equalization Non-Mineral	130,000,000,000.00	130,000,000,000.00	249,230,519.66	149,328,866.00	0.00
11010308	Solid Mineral	0.00	0.00	0.00	425,000,199.00	0.00
11010312	Stabilization Funds	156,822,000.40	156,822,000.40	0.00	0.00	0.00
I2	INDEPENDENT REVENUE	349,915,610.00	349,915,610.00	946,776,887.51	1,363,516,206.66	0.00
1201	TAX REVENUE	349,915,610.00	349,915,610.00	945,281,984.18	1,363,516,206.66	0.00
120101	PERSONAL TAXES	9,985,210.00	9,985,210.00	945,281,984.18	38,942,319.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	9,985,210.00	9,985,210.00	945,281,984.18	38,942,319.00	0.00
120103	OTHER TAXES	339,930,400.00	339,930,400.00	0.00	1,324,573,887.66	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	339,930,400.00	339,930,400.00	0.00	1,324,573,887.66	0.00
1202	NON-TAX REVENUE	0.00	0.00	1,494,903.33	0.00	0.00
120205	FINES - GENERAL	0.00	0.00	1,494,903.33	0.00	0.00
12020501	FINES/PENALTIES	0.00	0.00	1,494,903.33	0.00	0.00
022000800100 Imo State Internal Revenue Service						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
I	REVENUE	4,555,334,883.00	4,555,334,883.00	18,360,945,399.22	60,838,350,000.00	0.00
I1	GOVERNMENT SHARE OF FAAC	0.00	0.00	87,730,271.58	0.00	0.00
1101	GOVERNMENT SHARE OF FAAC	0.00	0.00	87,730,271.58	0.00	0.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC RE	0.00	0.00	87,730,271.58	0.00	0.00
11010312	Stabilization Funds	0.00	0.00	87,730,271.58	0.00	0.00
I2	INDEPENDENT REVENUE	4,555,334,883.00	4,555,334,883.00	18,273,215,127.64	60,838,350,000.00	0.00
1201	TAX REVENUE	3,339,740,000.00	3,339,740,000.00	16,974,050,559.47	44,418,542,000.00	0.00
120101	PERSONAL TAXES	2,325,000,000.00	2,325,000,000.00	13,087,673,382.89	30,922,500,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	2,325,000,000.00	2,325,000,000.00	13,087,673,378.89	30,922,500,000.00	0.00
12010104	PAY AS YOU EARN (ARREARS)	0.00	0.00	4.00	0.00	0.00
120103	OTHER TAXES	1,014,740,000.00	1,014,740,000.00	3,886,377,176.58	13,496,042,000.00	0.00
12010301	POOLS BETTING TAX (CURRENT)	70,010,000.00	70,010,000.00	469,375,419.82	931,133,000.00	0.00
12010302	POOLS BETTING TAX (ARREARS)	60,230,000.00	60,230,000.00	19,620,520.18	801,059,000.00	0.00
12010304	10% WITHHOLDING TAX ON DIVIDENDS	120,000,000.00	120,000,000.00	56,351,279.22	1,596,000,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	764,500,000.00	764,500,000.00	3,341,029,957.36	10,167,850,000.00	0.00
1202	NON-TAX REVENUE	1,215,594,883.00	1,215,594,883.00	1,299,164,568.17	16,419,808,000.00	0.00
120204	FEES - GENERAL	465,500,800.00	465,500,800.00	457,362,650.53	6,191,160,640.00	0.00
12020453	APPLICATIONS FEES	465,500,800.00	465,500,800.00	457,362,650.53	6,191,160,640.00	0.00
120205	FINES - GENERAL	16,515,000.00	16,515,000.00	723,611,893.97	219,649,500.00	0.00
12020501	FINES/PENALTIES	16,515,000.00	16,515,000.00	723,611,893.97	219,649,500.00	0.00
120207	EARNINGS - GENERAL	733,579,083.00	733,579,083.00	118,190,023.67	10,008,997,860.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	385,000,083.00	385,000,083.00	51,911,250.05	5,120,501,103.90	0.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,060,000.00	1,060,000.00	0.00	14,098,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	347,519,000.00	347,519,000.00	66,278,773.62	4,874,398,756.10	0.00

022200100100 Ministry Of Trade, Commerce and Investment						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	0.00
12	INDEPENDENT REVENUE	1,460,553,260.00	1,460,553,260.00	61,887,975.00	3,524,904,486.46	0.00
1201	TAX REVENUE	461,700,000.00	461,700,000.00	0.00	1,108,080,000.00	0.00
120103	OTHER TAXES	461,700,000.00	461,700,000.00	0.00	1,108,080,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	461,700,000.00	461,700,000.00	0.00	1,108,080,000.00	0.00
1202	NON-TAX REVENUE	998,853,260.00	998,853,260.00	61,887,975.00	2,416,824,486.46	0.00
120201	LICENCES - GENERAL	94,274,000.00	94,274,000.00	136,000.00	226,257,600.00	0.00
12020122	PRODUCE BUYING LICENCES	94,274,000.00	94,274,000.00	136,000.00	226,257,600.00	0.00
120204	FEES - GENERAL	682,417,260.00	682,417,260.00	48,985,175.00	1,657,378,086.46	0.00
12020430	PROFESSIONAL REGISTRATION FEES	145,450,000.00	145,450,000.00	1,112,000.00	368,656,662.46	0.00
12020449	BUSINESS/TRADE OPERATING FEES	397,589,260.00	397,589,260.00	39,494,000.00	954,214,224.00	0.00
12020453	APPLICATIONS FEES	52,839,000.00	52,839,000.00	0.00	126,813,600.00	0.00
12020459	RIGHT OF OCCUPANCY FEES	86,539,000.00	86,539,000.00	8,379,175.00	207,693,600.00	0.00
120207	EARNINGS -GENERAL	222,162,000.00	222,162,000.00	12,766,800.00	533,188,800.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	85,800,000.00	85,800,000.00	11,846,800.00	205,920,000.00	0.00
12020713	EARNINGS FROM LIBRARY SERVICES	136,362,000.00	136,362,000.00	920,000.00	327,268,800.00	0.00
022800100100 Ministry Of Science, Technology and Innovation						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	0.00
12	INDEPENDENT REVENUE	88,650,000.00	88,650,000.00	30,000.00	55,250,000.00	0.00
1201	TAX REVENUE	14,620,000.00	14,620,000.00	0.00	8,620,000.00	0.00
120101	PERSONAL TAXES	14,620,000.00	14,620,000.00	0.00	8,620,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	14,620,000.00	14,620,000.00	0.00	8,620,000.00	0.00
1202	NON-TAX REVENUE	74,030,000.00	74,030,000.00	30,000.00	46,630,000.00	0.00
120201	LICENCES - GENERAL	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00
12020122	PRODUCE BUYING LICENCES	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00
120204	FEES - GENERAL	65,920,000.00	65,920,000.00	30,000.00	40,520,000.00	0.00
12020427	TENDER FEES	42,210,000.00	42,210,000.00	0.00	24,210,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	5,750,000.00	5,750,000.00	30,000.00	3,750,000.00	0.00
12020450	INSPECTION FEES	10,700,000.00	10,700,000.00	0.00	5,300,000.00	0.00
12020453	APPLICATIONS FEES	7,260,000.00	7,260,000.00	0.00	7,260,000.00	0.00
120207	EARNINGS -GENERAL	6,860,000.00	6,860,000.00	0.00	4,860,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	6,860,000.00	6,860,000.00	0.00	4,860,000.00	0.00
022900100100 Ministry Of Transport						
Code	Description	2025 Approved Budget	2025 Final Budget	ence January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	0.00
12	INDEPENDENT REVENUE	1,879,904,543.00	1,879,904,543.00	306,331,020.85	772,033,000.00	0.00
1201	TAX REVENUE	489,850,000.00	489,850,000.00	0.00	89,850,000.00	0.00
120101	PERSONAL TAXES	489,850,000.00	489,850,000.00	0.00	89,850,000.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	489,850,000.00	489,850,000.00	0.00	89,850,000.00	0.00
1202	NON-TAX REVENUE	1,390,054,543.00	1,390,054,543.00	306,331,020.85	682,183,000.00	0.00
120201	LICENCES - GENERAL	404,900,000.00	404,900,000.00	1,176,600.00	214,030,000.00	0.00
12020107	BOATS & CANOE (SMALL CRAFT) LICENCE	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
12020132	MOTOR VEHICLE LICENCES	397,900,000.00	397,900,000.00	1,176,600.00	207,030,000.00	0.00
120204	FEES - GENERAL	692,050,543.00	692,050,543.00	186,892,569.00	285,050,000.00	0.00
12020427	TENDER FEES	5,250,000.00	5,250,000.00	350,025.00	5,250,000.00	0.00
12020450	INSPECTION FEES	589,300,000.00	589,300,000.00	329,700.00	182,300,000.00	0.00
12020453	APPLICATIONS FEES	0.00	0.00	186,212,844.00	0.00	0.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION	97,500,543.00	97,500,543.00	0.00	97,500,000.00	0.00
120207	EARNINGS -GENERAL	293,104,000.00	293,104,000.00	118,261,851.85	183,103,000.00	0.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	287,604,000.00	287,604,000.00	113,549,150.85	177,603,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,500,000.00	5,500,000.00	4,712,701.00	5,500,000.00	0.00

023200100100 MINISTRY OF PETROLEUM and Natural Gas Deve						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	0.00
12	INDEPENDENT REVENUE	713,750,000.00	713,750,000.00	208,600,000.00	306,560,000.00	0.00
1201	TAX REVENUE	9,300,000.00	9,300,000.00	0.00	9,300,000.00	0.00
120103	OTHER TAXES	9,300,000.00	9,300,000.00	0.00	9,300,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	9,300,000.00	9,300,000.00	0.00	9,300,000.00	0.00
1202	NON-TAX REVENUE	704,450,000.00	704,450,000.00	208,600,000.00	297,260,000.00	0.00
120201	LICENCES - GENERAL	69,370,000.00	69,370,000.00	0.00	39,370,000.00	0.00
12020122	PRODUCE BUYING LICENCES	69,370,000.00	69,370,000.00	0.00	39,370,000.00	0.00
120204	FEES - GENERAL	282,680,000.00	282,680,000.00	204,300,000.00	152,490,000.00	0.00
12020427	TENDER FEES	78,630,000.00	78,630,000.00	0.00	52,630,000.00	0.00
12020450	INSPECTION FEES	87,750,000.00	87,750,000.00	0.00	36,560,000.00	0.00
12020453	APPLICATIONS FEES	67,000,000.00	67,000,000.00	0.00	23,000,000.00	0.00
12020460	BUILDING PLAN APPROVAL FEES	49,300,000.00	49,300,000.00	204,300,000.00	40,300,000.00	0.00
120207	EARNINGS - GENERAL	352,400,000.00	352,400,000.00	4,300,000.00	105,400,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	352,400,000.00	352,400,000.00	4,300,000.00	105,400,000.00	0.00
023300100100 MINISTRY OF SOLID MINERALS AND INDUSTRIES						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	0.00
12	INDEPENDENT REVENUE	489,350,000.00	489,350,000.00	11,645,000.00	683,515,000.00	0.00
1201	TAX REVENUE	63,000,000.00	63,000,000.00	0.00	86,625,000.00	0.00
120103	OTHER TAXES	63,000,000.00	63,000,000.00	0.00	86,625,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	63,000,000.00	63,000,000.00	0.00	86,625,000.00	0.00
1202	NON-TAX REVENUE	426,350,000.00	426,350,000.00	11,645,000.00	596,890,000.00	0.00
120204	FEES - GENERAL	194,420,000.00	194,420,000.00	4,105,000.00	272,188,000.00	0.00
12020427	TENDER FEES	132,500,000.00	132,500,000.00	4,005,000.00	185,500,000.00	0.00
12020441	LABORATORY FEES	2,920,000.00	2,920,000.00	0.00	4,088,000.00	0.00
12020453	APPLICATIONS FEES	59,000,000.00	59,000,000.00	100,000.00	82,600,000.00	0.00
120205	FINES - GENERAL	110,600,000.00	110,600,000.00	7,540,000.00	154,840,000.00	0.00
12020501	FINES/PENALTIES	110,600,000.00	110,600,000.00	7,540,000.00	154,840,000.00	0.00
120207	EARNINGS - GENERAL	58,000,000.00	58,000,000.00	0.00	81,200,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	58,000,000.00	58,000,000.00	0.00	81,200,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	63,330,000.00	63,330,000.00	0.00	88,662,000.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	63,330,000.00	63,330,000.00	0.00	88,662,000.00	0.00
023400100100 Ministry Of Works & Infrastrutural Development						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,813,475,274.00	3,813,475,274.00	6,412,775.00	17,360,607,814.00	0.00
12	INDEPENDENT REVENUE	3,813,475,274.00	3,813,475,274.00	6,412,775.00	17,360,607,814.00	0.00
1201	TAX REVENUE	3,786,210,074.00	3,786,210,074.00	0.00	17,146,914,414.00	0.00
120103	OTHER TAXES	3,786,210,074.00	3,786,210,074.00	0.00	17,146,914,414.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	3,786,210,074.00	3,786,210,074.00	0.00	17,146,914,414.00	0.00
1202	NON-TAX REVENUE	27,265,200.00	27,265,200.00	6,412,775.00	213,693,400.00	0.00
120204	FEES - GENERAL	27,265,200.00	27,265,200.00	6,412,775.00	213,693,400.00	0.00
12020427	TENDER FEES	10,005,200.00	10,005,200.00	5,849,700.00	75,023,400.00	0.00
12020441	LABORATORY FEES	3,700,000.00	3,700,000.00	0.00	36,650,000.00	0.00
12020450	INSPECTION FEES	5,300,000.00	5,300,000.00	0.00	44,850,000.00	0.00
12020453	APPLICATIONS FEES	8,260,000.00	8,260,000.00	563,075.00	57,170,000.00	0.00
023400200100 Office Of The Surveyor General						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	131,870,000.00	131,870,000.00	0.00	132,400,000.00	0.00
12	INDEPENDENT REVENUE	131,870,000.00	131,870,000.00	0.00	132,400,000.00	0.00
1201	TAX REVENUE	75,750,000.00	75,750,000.00	0.00	75,750,000.00	0.00
120103	OTHER TAXES	75,750,000.00	75,750,000.00	0.00	75,750,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	75,750,000.00	75,750,000.00	0.00	75,750,000.00	0.00
1202	NON-TAX REVENUE	56,120,000.00	56,120,000.00	0.00	56,650,000.00	0.00
120204	FEES - GENERAL	56,120,000.00	56,120,000.00	0.00	56,650,000.00	0.00
12020427	TENDER FEES	6,750,000.00	6,750,000.00	0.00	6,750,000.00	0.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	19,700,000.00	19,700,000.00	0.00	19,500,000.00	0.00
12020450	INSPECTION FEES	3,600,000.00	3,600,000.00	0.00	3,400,000.00	0.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	26,070,000.00	26,070,000.00	0.00	27,000,000.00	0.00

023100100100 Ministry Of Power and Electrification						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	306,453,936.00	306,453,936.00	0.00	424,107,228.00	0.00
12	INDEPENDENT REVENUE	306,453,936.00	306,453,936.00	0.00	424,107,228.00	0.00
1201	TAX REVENUE	199,003,036.00	199,003,036.00	0.00	276,604,250.40	0.00
120103	OTHER TAXES	199,003,036.00	199,003,036.00	0.00	276,604,250.40	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	199,003,036.00	199,003,036.00	0.00	276,604,250.40	0.00
1202	NON-TAX REVENUE	107,450,900.00	107,450,900.00	0.00	147,502,977.60	0.00
120204	FEES - GENERAL	20,000,900.00	20,000,900.00	0.00	26,072,977.60	0.00
12020427	TENDER FEES	6,500,900.00	6,500,900.00	0.00	8,172,977.60	0.00
12020450	INSPECTION FEES	13,500,000.00	13,500,000.00	0.00	17,900,000.00	0.00
120207	EARNINGS -GENERAL	87,450,000.00	87,450,000.00	0.00	121,430,000.00	0.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	87,450,000.00	87,450,000.00	0.00	121,430,000.00	0.00
023100100200 Imo State Electricity Regulatory Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,864,894,706.00	1,864,894,706.00	0.00	2,422,083,520.00	0.00
12	INDEPENDENT REVENUE	1,864,894,706.00	1,864,894,706.00	0.00	2,422,083,520.00	0.00
1201	TAX REVENUE	654,004,706.00	654,004,706.00	0.00	850,206,117.80	0.00
120103	OTHER TAXES	654,004,706.00	654,004,706.00	0.00	850,206,117.80	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	654,004,706.00	654,004,706.00	0.00	850,206,117.80	0.00
1202	NON-TAX REVENUE	1,210,890,000.00	1,210,890,000.00	0.00	1,571,877,412.20	0.00
120204	FEES - GENERAL	1,126,140,000.00	1,126,140,000.00	0.00	1,461,702,412.20	0.00
12020427	TENDER FEES	15,600,000.00	15,600,000.00	0.00	20,280,000.00	0.00
12020450	INSPECTION FEES	10,540,000.00	10,540,000.00	0.00	13,702,000.00	0.00
12020453	APPLICATIONS FEES	1,100,000,000.00	1,100,000,000.00	0.00	1,427,720,412.20	0.00
120207	EARNINGS -GENERAL	84,750,000.00	84,750,000.00	0.00	110,175,000.00	0.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	84,750,000.00	84,750,000.00	0.00	110,175,000.00	0.00
023600100100 Ministry Of Tourism, Hospitality and Culture						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	0.00
12	INDEPENDENT REVENUE	1,007,850,000.00	1,007,850,000.00	8,219,960.00	2,674,687,500.00	0.00
1201	TAX REVENUE	501,210,000.00	501,210,000.00	0.00	1,253,025,000.00	0.00
120103	OTHER TAXES	501,210,000.00	501,210,000.00	0.00	1,253,025,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	501,210,000.00	501,210,000.00	0.00	1,253,025,000.00	0.00
1202	NON-TAX REVENUE	506,640,000.00	506,640,000.00	8,219,960.00	1,421,662,500.00	0.00
120201	LICENCES - GENERAL	6,260,000.00	6,260,000.00	3,744,500.00	20,650,000.00	0.00
12020137	TRADE PERMIT LICENCES	6,260,000.00	6,260,000.00	3,744,500.00	20,650,000.00	0.00
120204	FEES - GENERAL	493,520,000.00	493,520,000.00	3,605,460.00	1,343,862,500.00	0.00
12020427	TENDER FEES	1,250,000.00	1,250,000.00	0.00	5,187,500.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	175,100,000.00	175,100,000.00	3,605,460.00	537,750,000.00	0.00
12020439	AGENCY FEES	312,120,000.00	312,120,000.00	0.00	780,300,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	5,050,000.00	5,050,000.00	0.00	20,625,000.00	0.00
120207	EARNINGS -GENERAL	6,860,000.00	6,860,000.00	870,000.00	57,150,000.00	0.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENT	6,860,000.00	6,860,000.00	870,000.00	57,150,000.00	0.00
023800100100 Ministry Of Budget, Economic Planning & Statistics						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	471,356,854,014.00	471,356,854,014.00	1,826,000.00	600,997,590,257.93	0.00
12	INDEPENDENT REVENUE	0.00	0.00	1,826,000.00	48,000,000.00	0.00
1201	TAX REVENUE	0.00	0.00	1,826,000.00	48,000,000.00	0.00
120103	OTHER TAXES	0.00	0.00	1,826,000.00	48,000,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	1,826,000.00	48,000,000.00	0.00
13	AID AND GRANTS	43,217,692,793.84	43,217,692,793.84	0.00	196,399,699,317.25	0.00
1302	GRANTS	43,217,692,793.84	43,217,692,793.84	0.00	196,399,699,317.25	0.00
130201	DOMESTIC GRANTS	12,342,170,000.00	12,342,170,000.00	0.00	16,198,380,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	12,342,170,000.00	12,342,170,000.00	0.00	16,198,380,000.00	0.00
130202	FOREIGN GRANTS	30,875,522,793.84	30,875,522,793.84	0.00	180,201,319,317.25	0.00
13020201	CURRENT FOREIGN GRANTS	8,949,421,190.84	8,949,421,190.84	0.00	165,420,888,317.25	0.00
13020202	CAPITAL FOREIGN GRANTS	21,926,101,603.00	21,926,101,603.00	0.00	14,780,431,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
1403	LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FH	428,139,161,220.16	428,139,161,220.16	0.00	404,549,890,940.68	0.00
025200100100 Ministry Of Water Resources						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	0.00
12	INDEPENDENT REVENUE	1,685,661,914.00	1,685,661,914.00	17,846,850.00	3,306,517,454.22	0.00
1201	TAX REVENUE	1,142,041,914.00	1,142,041,914.00	0.00	2,219,277,454.22	0.00
120101	PERSONAL TAXES	486,787,750.00	486,787,750.00	0.00	973,575,500.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	486,787,750.00	486,787,750.00	0.00	973,575,500.00	0.00
120103	OTHER TAXES	655,254,164.00	655,254,164.00	0.00	1,245,701,954.22	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	655,254,164.00	655,254,164.00	0.00	1,245,701,954.22	0.00
1202	NON-TAX REVENUE	543,620,000.00	543,620,000.00	17,846,850.00	1,087,240,000.00	0.00
120204	FEES - GENERAL	445,620,000.00	445,620,000.00	10,400,550.00	891,240,000.00	0.00
12020427	TENDER FEES	89,500,000.00	89,500,000.00	0.00	179,000,000.00	0.00
12020428	FIRE SAFETY CERTIFICATE FEES	7,600,000.00	7,600,000.00	5,237,075.00	15,200,000.00	0.00
12020450	INSPECTION FEES	158,700,000.00	158,700,000.00	1,531,200.00	317,400,000.00	0.00
12020453	APPLICATIONS FEES	189,820,000.00	189,820,000.00	3,632,275.00	379,640,000.00	0.00
120207	EARNINGS -GENERAL	98,000,000.00	98,000,000.00	7,446,300.00	196,000,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	98,000,000.00	98,000,000.00	7,446,300.00	196,000,000.00	0.00

025300100100 Ministry Of Housing, Urban Renewal and New Ci						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	0.00
<u>12</u>	INDEPENDENT REVENUE	289,233,789.62	289,233,789.62	192,017,966.24	2,425,447,380.00	0.00
1201	TAX REVENUE	150,244.62	150,244.62	0.00	1,262,054.81	0.00
120103	OTHER TAXES	150,244.62	150,244.62	0.00	1,262,054.81	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	150,244.62	150,244.62	0.00	1,262,054.81	0.00
1202	NON-TAX REVENUE	289,083,545.00	289,083,545.00	192,017,966.24	2,424,185,325.19	0.00
120204	FEES - GENERAL	192,543,410.00	192,543,410.00	150,819,668.24	1,613,248,191.19	0.00
12020427	TENDER FEES	8,000,210.00	8,000,210.00	0.00	67,201,764.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	18,012,000.00	18,012,000.00	0.00	151,300,800.00	0.00
12020439	AGENCY FEES	138,221,200.00	138,221,200.00	149,219,668.24	1,156,941,627.19	0.00
12020453	APPLICATIONS FEES	28,310,000.00	28,310,000.00	1,600,000.00	237,804,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	96,540,135.00	96,540,135.00	41,198,298.00	810,937,134.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	96,540,135.00	96,540,135.00	41,198,298.00	810,937,134.00	0.00
026000100100 Ministry Of Lands and Physical Planning						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	0.00
<u>12</u>	INDEPENDENT REVENUE	2,197,114,725.00	2,197,114,725.00	973,857,236.50	125,679,320,100.00	0.00
1201	TAX REVENUE	72,700,000.00	72,700,000.00	0.00	4,587,680,775.00	0.00
120103	OTHER TAXES	72,700,000.00	72,700,000.00	0.00	4,587,680,775.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	72,700,000.00	72,700,000.00	0.00	4,587,680,775.00	0.00
1202	NON-TAX REVENUE	2,124,414,725.00	2,124,414,725.00	973,857,236.50	121,091,639,325.00	0.00
120204	FEES - GENERAL	1,749,414,725.00	1,749,414,725.00	928,970,838.50	99,716,639,325.00	0.00
12020427	TENDER FEES	7,500,000.00	7,500,000.00	0.00	427,500,000.00	0.00
12020437	DEEDS REGISTRATION FEES	135,000,000.00	135,000,000.00	0.00	7,695,000,000.00	0.00
12020439	AGENCY FEES	582,714,724.00	582,714,724.00	204,634,136.92	33,214,739,268.00	0.00
12020445	CHANGE OF OWNERSHIP FEES	605,400,001.00	605,400,001.00	200,000.00	34,507,800,057.00	0.00
12020450	INSPECTION FEES	10,500,000.00	10,500,000.00	589,857,041.48	598,500,000.00	0.00
12020453	APPLICATIONS FEES	200,000,000.00	200,000,000.00	100,080,000.00	11,400,000,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	208,300,000.00	208,300,000.00	34,199,660.10	11,873,100,000.00	0.00
120205	FINES - GENERAL	253,000,000.00	253,000,000.00	21,920,580.00	14,421,000,000.00	0.00
12020501	FINES/PENALTIES	253,000,000.00	253,000,000.00	21,920,580.00	14,421,000,000.00	0.00
120207	EARNINGS -GENERAL	2,000,000.00	2,000,000.00	1,860,000.00	114,000,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000.00	2,000,000.00	1,860,000.00	114,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	120,000,000.00	120,000,000.00	21,105,818.00	6,840,000,000.00	0.00
12020901	RENT ON GOVT. LAND	120,000,000.00	120,000,000.00	21,105,818.00	6,840,000,000.00	0.00
027200100100 Ministry Of Entrepreneurship, Skill Acquisition &						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	0.00	0.00	2,788,004.00	4,000,000.00	0.00
<u>12</u>	INDEPENDENT REVENUE	0.00	0.00	2,788,004.00	4,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	2,788,004.00	4,000,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	2,788,004.00	4,000,000.00	0.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION	0.00	0.00	2,612,004.00	2,500,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	0.00	0.00	176,000.00	1,500,000.00	0.00
027600100100 Ministry of Digital Economy and E-Government						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	626,199,999.00	626,199,999.00	0.00	2,900,800,000.00	0.00
<u>12</u>	INDEPENDENT REVENUE	626,199,999.00	626,199,999.00	0.00	2,900,800,000.00	0.00
1201	TAX REVENUE	408,733,331.00	408,733,331.00	0.00	1,922,199,994.00	0.00
120103	OTHER TAXES	408,733,331.00	408,733,331.00	0.00	1,922,199,994.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	408,733,331.00	408,733,331.00	0.00	1,922,199,994.00	0.00
1202	NON-TAX REVENUE	217,466,668.00	217,466,668.00	0.00	978,600,006.00	0.00
120204	FEES - GENERAL	217,466,668.00	217,466,668.00	0.00	978,600,006.00	0.00
12020427	TENDER FEES	217,466,668.00	217,466,668.00	0.00	978,600,006.00	0.00

031800100100 Judicial Service Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	1,580,000.00	1,580,000.00	36,000.00	8,081,000.00	0.00
12	INDEPENDENT REVENUE	1,580,000.00	1,580,000.00	36,000.00	8,081,000.00	0.00
1201	TAX REVENUE	1,195,000.00	1,195,000.00	0.00	6,094,500.00	0.00
120103	OTHER TAXES	1,195,000.00	1,195,000.00	0.00	6,094,500.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	1,195,000.00	1,195,000.00	0.00	6,094,500.00	0.00
1202	NON-TAX REVENUE	385,000.00	385,000.00	36,000.00	1,986,500.00	0.00
120204	FEES - GENERAL	385,000.00	385,000.00	36,000.00	1,986,500.00	0.00
12020427	TENDER FEES	385,000.00	385,000.00	36,000.00	1,986,500.00	0.00
031800200100 Judiciary - High Court						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	200,237,500.00	200,237,500.00	184,451,874.07	215,100,000.00	0.00
12	INDEPENDENT REVENUE	200,237,500.00	200,237,500.00	184,451,874.07	215,100,000.00	0.00
1201	TAX REVENUE	2,000,000.00	2,000,000.00	0.00	2,038,750.00	0.00
120101	PERSONAL TAXES	2,000,000.00	2,000,000.00	0.00	2,038,750.00	0.00
12010101	DIRECT ASSESSMENT TAX (CURRENT)	2,000,000.00	2,000,000.00	0.00	2,038,750.00	0.00
1202	NON-TAX REVENUE	198,237,500.00	198,237,500.00	184,451,874.07	213,061,250.00	0.00
120204	FEES - GENERAL	192,007,500.00	192,007,500.00	184,451,874.07	206,208,250.00	0.00
12020401	COURT FEES	89,700,000.00	89,700,000.00	184,451,874.07	98,670,000.00	0.00
12020426	COURT SUMMONS/OATH FEES	97,500,000.00	97,500,000.00	0.00	102,250,000.00	0.00
12020427	TENDER FEES	4,000,500.00	4,000,500.00	0.00	4,400,550.00	0.00
12020457	AFFILIATION CHARGES	807,000.00	807,000.00	0.00	887,700.00	0.00
120205	FINES - GENERAL	6,230,000.00	6,230,000.00	0.00	6,853,000.00	0.00
12020501	FINES/PENALTIES	6,230,000.00	6,230,000.00	0.00	6,853,000.00	0.00
031800300100 Judiciary - Customary Court of Appeal						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	167,300,000.00	167,300,000.00	41,865,920.11	22,850,000.00	0.00
12	INDEPENDENT REVENUE	167,300,000.00	167,300,000.00	41,865,920.11	22,850,000.00	0.00
1201	TAX REVENUE	95,142,000.00	95,142,000.00	0.00	7,142,000.00	0.00
120103	OTHER TAXES	95,142,000.00	95,142,000.00	0.00	7,142,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	95,142,000.00	95,142,000.00	0.00	7,142,000.00	0.00
1202	NON-TAX REVENUE	72,158,000.00	72,158,000.00	41,865,920.11	15,708,000.00	0.00
120204	FEES - GENERAL	72,158,000.00	72,158,000.00	41,865,920.11	15,708,000.00	0.00
12020401	COURT FEES	15,390,000.00	15,390,000.00	41,865,920.11	5,390,000.00	0.00
12020427	TENDER FEES	750,000.00	750,000.00	0.00	300,000.00	0.00
12020453	APPLICATIONS FEES	56,018,000.00	56,018,000.00	0.00	10,018,000.00	0.00
032600100100 Ministry Of Justice and Attorney General						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	313,705,000.00	313,705,000.00	16,991,770.97	509,665,000.00	0.00
12	INDEPENDENT REVENUE	313,705,000.00	313,705,000.00	16,991,770.97	509,665,000.00	0.00
1201	TAX REVENUE	92,935,000.00	92,935,000.00	0.00	148,696,000.00	0.00
120103	OTHER TAXES	92,935,000.00	92,935,000.00	0.00	148,696,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	92,935,000.00	92,935,000.00	0.00	148,696,000.00	0.00
1202	NON-TAX REVENUE	220,770,000.00	220,770,000.00	16,991,770.97	360,969,000.00	0.00
120204	FEES - GENERAL	207,070,000.00	207,070,000.00	16,991,770.97	339,049,000.00	0.00
12020401	COURT FEES	3,900,000.00	3,900,000.00	16,991,770.97	6,240,000.00	0.00
12020427	TENDER FEES	172,150,000.00	172,150,000.00	0.00	275,440,000.00	0.00
12020453	APPLICATIONS FEES	31,020,000.00	31,020,000.00	0.00	57,369,000.00	0.00
120206	SALES - GENERAL	13,700,000.00	13,700,000.00	0.00	21,920,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	13,700,000.00	13,700,000.00	0.00	21,920,000.00	0.00

032600200100 Law Reform Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	47,359,589.00	47,359,589.00	0.00	35,715,000.00	0.00
12	INDEPENDENT REVENUE	47,359,589.00	47,359,589.00	0.00	35,715,000.00	0.00
1201	TAX REVENUE	5,935,500.00	5,935,500.00	0.00	2,935,000.00	0.00
120103	OTHER TAXES	5,935,500.00	5,935,500.00	0.00	2,935,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	5,935,500.00	5,935,500.00	0.00	2,935,000.00	0.00
1202	NON-TAX REVENUE	41,424,089.00	41,424,089.00	0.00	32,780,000.00	0.00
120204	FEES - GENERAL	900,000.00	900,000.00	0.00	900,000.00	0.00
12020427	TENDER FEES	900,000.00	900,000.00	0.00	900,000.00	0.00
120206	SALES - GENERAL	40,524,089.00	40,524,089.00	0.00	31,880,000.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	38,265,089.00	38,265,089.00	0.00	30,245,000.00	0.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	2,259,000.00	2,259,000.00	0.00	1,635,000.00	0.00
032600300100 Legal Aid Council						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	13,170,000.00	13,170,000.00	0.00	4,610,000.00	0.00
12	INDEPENDENT REVENUE	13,170,000.00	13,170,000.00	0.00	4,610,000.00	0.00
1201	TAX REVENUE	12,150,000.00	12,150,000.00	0.00	3,610,000.00	0.00
120103	OTHER TAXES	12,150,000.00	12,150,000.00	0.00	3,610,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	12,150,000.00	12,150,000.00	0.00	3,610,000.00	0.00
1202	NON-TAX REVENUE	1,020,000.00	1,020,000.00	0.00	1,000,000.00	0.00
120204	FEES - GENERAL	1,020,000.00	1,020,000.00	0.00	1,000,000.00	0.00
12020427	TENDER FEES	1,020,000.00	1,020,000.00	0.00	1,000,000.00	0.00
045800100100 Ministry of Niger Delta						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
12	INDEPENDENT REVENUE	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
1202	NON-TAX REVENUE	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
120204	FEES - GENERAL	153,100,000.00	153,100,000.00	0.00	61,550,000.00	0.00
12020450	INSPECTION FEES	85,000,000.00	85,000,000.00	0.00	40,450,000.00	0.00
12020453	APPLICATIONS FEES	68,100,000.00	68,100,000.00	0.00	21,100,000.00	0.00
051300100100 Ministry of Youth Development and Talent Hunt						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	0.00
12	INDEPENDENT REVENUE	126,210,000.00	126,210,000.00	533,150.00	113,228,200.00	0.00
1201	TAX REVENUE	63,000,000.00	63,000,000.00	0.00	55,008,000.00	0.00
120103	OTHER TAXES	63,000,000.00	63,000,000.00	0.00	55,008,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	63,000,000.00	63,000,000.00	0.00	55,008,000.00	0.00
1202	NON-TAX REVENUE	63,210,000.00	63,210,000.00	533,150.00	58,220,200.00	0.00
120204	FEES - GENERAL	7,950,000.00	7,950,000.00	0.00	7,950,200.00	0.00
12020427	TENDER FEES	6,750,000.00	6,750,000.00	0.00	6,750,200.00	0.00
12020453	APPLICATIONS FEES	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
120207	EARNINGS - GENERAL	55,010,000.00	55,010,000.00	533,150.00	50,020,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	55,010,000.00	55,010,000.00	533,150.00	50,020,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	250,000.00	250,000.00	0.00	250,000.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	250,000.00	250,000.00	0.00	250,000.00	0.00
051400100100 Ministry Of Women Affairs and Social Welfare						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	0.00
12	INDEPENDENT REVENUE	80,935,000.00	80,935,000.00	2,082,500.00	20,165,000.00	0.00
1201	TAX REVENUE	68,000,000.00	68,000,000.00	0.00	14,000,000.00	0.00
120103	OTHER TAXES	68,000,000.00	68,000,000.00	0.00	14,000,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	68,000,000.00	68,000,000.00	0.00	14,000,000.00	0.00
1202	NON-TAX REVENUE	12,935,000.00	12,935,000.00	2,082,500.00	6,165,000.00	0.00
120204	FEES - GENERAL	12,935,000.00	12,935,000.00	2,082,500.00	6,165,000.00	0.00
12020427	TENDER FEES	1,070,000.00	1,070,000.00	0.00	900,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	1,140,000.00	1,140,000.00	1,090,000.00	1,040,000.00	0.00
12020439	AGENCY FEES	9,000,000.00	9,000,000.00	146,500.00	3,000,000.00	0.00
12020450	INSPECTION FEES	400,000.00	400,000.00	120,000.00	200,000.00	0.00
12020453	APPLICATIONS FEES	1,325,000.00	1,325,000.00	726,000.00	1,025,000.00	0.00

051700100100 Ministry Of Education, Primary and Secondary						
Code	Description	2025 Approved Budget	2025 Final Budget	Income January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	0.00
12	INDEPENDENT REVENUE	2,040,149,212.00	2,040,149,212.00	850,301,808.00	4,784,002,684.20	0.00
1201	TAX REVENUE	203,000,000.00	203,000,000.00	0.00	487,200,000.00	0.00
120103	OTHER TAXES	203,000,000.00	203,000,000.00	0.00	487,200,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	203,000,000.00	203,000,000.00	0.00	487,200,000.00	0.00
1202	NON-TAX REVENUE	1,837,149,212.00	1,837,149,212.00	850,301,808.00	4,296,802,684.20	0.00
120204	FEES - GENERAL	1,318,919,212.00	1,318,919,212.00	850,301,808.00	3,165,406,108.80	0.00
12020427	TENDER FEES	3,500,212.00	3,500,212.00	156,249,336.00	8,400,508.80	0.00
12020439	AGENCY FEES	1,122,125,000.00	1,122,125,000.00	321,631,952.00	2,693,100,000.00	0.00
12020450	INSPECTION FEES	29,220,000.00	29,220,000.00	130,795,520.00	70,128,000.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	130,000,000.00	130,000,000.00	0.00	312,000,000.00	0.00
12020453	APPLICATIONS FEES	32,934,000.00	32,934,000.00	241,625,000.00	79,041,600.00	0.00
12020464	HOSPITAL SERVICE CHARGES	1,140,000.00	1,140,000.00	0.00	2,736,000.00	0.00
120207	EARNINGS -GENERAL	518,230,000.00	518,230,000.00	0.00	1,131,396,575.40	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	518,230,000.00	518,230,000.00	0.00	1,131,396,575.40	0.00
057700100100 Ministry of Tertiary and Technical Education						
Code	Description	2025 Approved Budget	2025 Final Budget	Income January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	0.00
12	INDEPENDENT REVENUE	1,516,671,101.05	1,516,671,101.05	1,402,513,749.45	23,260,107,996.00	0.00
1201	TAX REVENUE	203,000,000.00	203,000,000.00	762,295.44	3,105,900,000.00	0.00
120103	OTHER TAXES	203,000,000.00	203,000,000.00	762,295.44	3,105,900,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	203,000,000.00	203,000,000.00	762,295.44	3,105,900,000.00	0.00
1202	NON-TAX REVENUE	1,313,671,101.05	1,313,671,101.05	1,401,751,454.01	20,154,207,996.00	0.00
120204	FEES - GENERAL	795,441,100.00	795,441,100.00	1,401,751,454.01	12,225,288,979.94	0.00
12020427	TENDER FEES	3,500,212.00	3,500,212.00	0.00	53,553,243.60	0.00
12020439	AGENCY FEES	598,646,888.00	598,646,888.00	2,390,000.00	9,159,297,386.40	0.00
12020450	INSPECTION FEES	29,220,000.00	29,220,000.00	200,000.00	447,066,000.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	130,000,000.00	130,000,000.00	1,398,717,454.01	1,989,000,000.00	0.00
12020453	APPLICATIONS FEES	32,934,000.00	32,934,000.00	200,000.00	558,930,349.93	0.00
12020464	HOSPITAL SERVICE CHARGES	1,140,000.00	1,140,000.00	244,000.00	17,442,000.00	0.00
120207	EARNINGS -GENERAL	518,230,001.05	518,230,001.05	0.00	7,928,919,016.07	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	518,230,001.05	518,230,001.05	0.00	7,928,919,016.07	0.00
052100100100 Ministry Of Health						
Code	Description	2025 Approved Budget	2025 Final Budget	Income January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	0.00
12	INDEPENDENT REVENUE	4,450,307,196.90	4,450,307,196.90	38,141,375.26	6,287,345,708.00	0.00
1201	TAX REVENUE	1,759,623,354.00	1,759,623,354.00	3,000.00	2,463,472,695.60	0.00
120103	OTHER TAXES	1,759,623,354.00	1,759,623,354.00	3,000.00	2,463,472,695.60	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	1,759,623,354.00	1,759,623,354.00	3,000.00	2,463,472,695.60	0.00
1202	NON-TAX REVENUE	2,690,683,842.90	2,690,683,842.90	38,138,375.26	3,823,873,012.40	0.00
120201	LICENCES - GENERAL	123,073,050.00	123,073,050.00	5,922,831.50	172,302,270.00	0.00
12020144	ROAD WORTHINESS	58,800,000.00	58,800,000.00	5,667,831.50	82,320,000.00	0.00
12020145	LOADING PERMIT LICENCE	64,273,050.00	64,273,050.00	255,000.00	89,982,270.00	0.00
120204	FEES - GENERAL	2,519,210,792.90	2,519,210,792.90	17,447,664.76	3,583,810,742.40	0.00
12020427	TENDER FEES	9,750,000.00	9,750,000.00	0.00	13,650,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	16,560,000.00	16,560,000.00	7,601,250.00	23,184,000.00	0.00
12020439	AGENCY FEES	2,341,613,702.90	2,341,613,702.90	1,120,490.76	3,278,259,184.06	0.00
12020450	INSPECTION FEES	84,532,500.00	84,532,500.00	5,202,924.00	118,345,500.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	66,754,590.00	66,754,590.00	3,523,000.00	150,372,058.34	0.00
120206	SALES - GENERAL	15,900,000.00	15,900,000.00	285,000.00	22,260,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	15,900,000.00	15,900,000.00	285,000.00	22,260,000.00	0.00
120207	EARNINGS -GENERAL	32,500,000.00	32,500,000.00	14,482,879.00	45,500,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	32,500,000.00	32,500,000.00	14,482,879.00	45,500,000.00	0.00

053500100100 Ministry Of Environment and Sanitation						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	0.00
12	INDEPENDENT REVENUE	611,230,000.00	611,230,000.00	30,378,021.00	1,465,870,000.00	0.00
1201	TAX REVENUE	381,350,000.00	381,350,000.00	0.00	915,240,000.00	0.00
120103	OTHER TAXES	381,350,000.00	381,350,000.00	0.00	915,240,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	381,350,000.00	381,350,000.00	0.00	915,240,000.00	0.00
1202	NON-TAX REVENUE	229,880,000.00	229,880,000.00	30,378,021.00	550,630,000.00	0.00
120201	LICENCES - GENERAL	79,330,000.00	79,330,000.00	597,010.00	190,392,000.00	0.00
12020122	PRODUCE BUYING LICENCES	37,080,000.00	37,080,000.00	597,010.00	88,992,000.00	0.00
12020143	HOTELS AND LODGING LICENCE FEES	42,250,000.00	42,250,000.00	0.00	101,400,000.00	0.00
120204	FEES - GENERAL	121,300,000.00	121,300,000.00	6,662,600.00	290,038,000.00	0.00
12020427	TENDER FEES	34,000,000.00	34,000,000.00	0.00	81,600,000.00	0.00
12020450	INSPECTION FEES	53,500,000.00	53,500,000.00	4,132,600.00	127,318,000.00	0.00
12020453	APPLICATIONS FEES	33,800,000.00	33,800,000.00	2,530,000.00	81,120,000.00	0.00
120205	FINES - GENERAL	23,250,000.00	23,250,000.00	23,118,411.00	55,800,000.00	0.00
12020501	FINES/PENALTIES	23,250,000.00	23,250,000.00	23,118,411.00	55,800,000.00	0.00
120207	EARNINGS -GENERAL	6,000,000.00	6,000,000.00	0.00	14,400,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	6,000,000.00	6,000,000.00	0.00	14,400,000.00	0.00

055100100100 Ministry of Local Govt, Community and Chieftan						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	76,081,000.00	76,081,000.00	40,699,408.75	26,220,000.00	0.00
12	INDEPENDENT REVENUE	76,081,000.00	76,081,000.00	40,699,408.75	26,220,000.00	0.00
1201	TAX REVENUE	38,701,000.00	38,701,000.00	0.00	11,700,000.00	0.00
120103	OTHER TAXES	38,701,000.00	38,701,000.00	0.00	11,700,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	38,701,000.00	38,701,000.00	0.00	11,700,000.00	0.00
1202	NON-TAX REVENUE	37,380,000.00	37,380,000.00	40,699,408.75	14,520,000.00	0.00
120204	FEES - GENERAL	37,380,000.00	37,380,000.00	40,699,408.75	14,520,000.00	0.00
12020427	TENDER FEES	9,500,000.00	9,500,000.00	4,450,000.00	4,700,000.00	0.00
12020450	INSPECTION FEES	0.00	0.00	5,294,000.00	0.00	0.00
12020453	APPLICATIONS FEES	21,480,000.00	21,480,000.00	21,284,676.17	7,420,000.00	0.00
12020464	HOSPITAL SERVICE CHARGES	6,400,000.00	6,400,000.00	9,670,732.58	2,400,000.00	0.00

055100100200 Ministry of Rural Development & Economic Emp						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
12	INDEPENDENT REVENUE	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
1202	NON-TAX REVENUE	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
120204	FEES - GENERAL	74,699,999.43	74,699,999.43	0.00	342,560,000.00	0.00
12020450	INSPECTION FEES	40,699,999.43	40,699,999.43	0.00	187,219,997.38	0.00
12020453	APPLICATIONS FEES	34,000,000.00	34,000,000.00	0.00	155,340,002.62	0.00

057400100100 Ministry Of Primary Health, Social Services and H						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,461,763,473.00	2,461,763,473.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	2,461,763,473.00	2,461,763,473.00	0.00	0.00	0.00
1201	TAX REVENUE	9,360,472.00	9,360,472.00	0.00	0.00	0.00
120103	OTHER TAXES	9,360,472.00	9,360,472.00	0.00	0.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	9,360,472.00	9,360,472.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	2,452,403,001.00	2,452,403,001.00	0.00	0.00	0.00
120204	FEES - GENERAL	2,452,403,001.00	2,452,403,001.00	0.00	0.00	0.00
12020450	INSPECTION FEES	29,366,667.00	29,366,667.00	0.00	0.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	58,733,334.00	58,733,334.00	0.00	0.00	0.00
12020453	APPLICATIONS FEES	2,364,303,000.00	2,364,303,000.00	0.00	0.00	0.00

053900100100 Ministry of Sports						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
12	INDEPENDENT REVENUE	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
1202	NON-TAX REVENUE	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
120204	FEES - GENERAL	545,750,000.00	545,750,000.00	0.00	25,750,000.00	0.00
12020450	INSPECTION FEES	245,000,000.00	245,000,000.00	0.00	10,000,000.00	0.00
12020453	APPLICATIONS FEES	300,750,000.00	300,750,000.00	0.00	15,750,000.00	0.00

053900200100 Imo State Sports Commission						
Code	Description	2025 Approved Budget	2025 Final Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	156,780,000.00	156,780,000.00	1,924,125.00	22,028,000.00	0.00
12	INDEPENDENT REVENUE	156,780,000.00	156,780,000.00	1,924,125.00	22,028,000.00	0.00
1201	TAX REVENUE	0.00	0.00	0.00	7,028,000.00	0.00
120103	OTHER TAXES	0.00	0.00	0.00	7,028,000.00	0.00
12010305	10% WITHHOLDING TAX ON BANK INTEREST	0.00	0.00	0.00	7,028,000.00	0.00
1202	NON-TAX REVENUE	156,780,000.00	156,780,000.00	1,924,125.00	15,000,000.00	0.00
120204	FEES - GENERAL	81,090,000.00	81,090,000.00	18,000.00	12,300,000.00	0.00
12020427	TENDER FEES	79,360,000.00	79,360,000.00	0.00	1,200,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	1,580,000.00	1,580,000.00	18,000.00	1,080,000.00	0.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION	150,000.00	150,000.00	0.00	10,020,000.00	0.00
120206	SALES - GENERAL	27,040,000.00	27,040,000.00	0.00	2,450,000.00	0.00
12020616	SALES OF FORMS	27,040,000.00	27,040,000.00	0.00	2,450,000.00	0.00
120207	EARNINGS -GENERAL	19,400,000.00	19,400,000.00	0.00	0.00	0.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHE	19,400,000.00	19,400,000.00	0.00	0.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	29,250,000.00	29,250,000.00	1,906,125.00	250,000.00	0.00
12020906	RENTS ON GOVT. PROPERTIES	29,250,000.00	29,250,000.00	1,906,125.00	250,000.00	0.00

01100100100									
Office Of The Executive Governor									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Descr	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					270,200,000.00	270,200,000.00	2,298,597,883.13	66,520,000,000.00	0.00
13100125000100 - Reform of Government and Governance - General	RECONSTRUCTION OF NICES BANQUET HALL, GOVERNMENT HOUSE	23020118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	300,000,000.00	300,000,000.00		300,000,000.00	0.00
13100125000200 - Reform of Government and Governance - General	COMPLETION OF 1NO STOREY BUILDING (STAFF QUARTERS, ADC, CSO,	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	250,000,000.00	250,000,000.00	61,430,000.00	250,000,000.00	0.00
13100125000300 - Reform of Government and Governance - General	CONSTRUCTION OF 1NO. WAREHOUSE IN GOVERNMENT HOUSE, OWE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
13100125000400 - Reform of Government and Governance - General	CONSTRUCTION OF FIRE SERVICE STATION AND OFFICE FOR FIRE MACH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	120,200,000.00	120,200,000.00	0.00	200,000,000.00	0.00
13100125000400 - Reform of Government and Governance - General	RENOVATION OF STAFF CANTEEN AND TO PROVIDE FOR NEW RESTAUR	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	120,000,000.00	0.00
13100125000400 - Reform of Government and Governance - General	REINSTATEMENT OF RIGID PAVEMENT (CONCRETE WORK) AT THE PUB	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	35,000,000.00	0.00
13100125000400 - Reform of Government and Governance - General	ESTABLISHMENT OF STATE WATER PROJECTS ACROSS THE STATE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41642800 - State Wide	0.00	0.00	1,963,918,750.00	65,415,000,000.00	0.00
011200300100									
Imo State House of Assembly									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Descr	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					273,000,000.00	273,000,000.00	0.00	1,621,560,000.00	0.00
13100123017100 - Reform of Government and Governance - General	PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER,	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124007300 - Reform of Government and Governance - General	PURCHASE OF 2 SETS OF EXECUTIVE COUCH, 6 NO. AIR CONDITIONER,	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100124007700 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL BOREHOLE IN IMO HOSE OF ASSEMBL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
13100123017800 - Reform of Government and Governance - General	PURCHASE OF AND EACH OF CCTV DECODER, MODERN METAL DETECTO	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
13100123018000 - Reform of Government and Governance - General	PURCHASE AND INSTALLATION OF INTERNET FACILITIES IN THE IMO ST	23010154 - PURCHASE OF INFORMATION, EDUCATION AND COMMUNI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00	0.00	30,000,000.00	0.00
13100123018100 - Reform of Government and Governance - General	PURCHASE AND INSTALLATION OF 40 NO.INTERCOM IN IMO HOUSE OF	23010154 - PURCHASE OF INFORMATION, EDUCATION AND COMMUNI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	23,000,000.00	23,000,000.00	0.00	23,000,000.00	0.00
13100125003200 - Reform of Government and Governance - General	ESTABLISHMENT OF MINI PRESS FOR IMO STATE HOUSE OF ASSEMBLY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
13100125003300 - Reform of Government and Governance - General	CONSTRUCTION OF IMO STATE HOUSE OF ASSEMBLY LAWN TENNIS CO	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
13100124008800 - Reform of Government and Governance - General	RENOVATION OF THE CLERK OF THE HOUSE ASSEMBLY QUARTERS IN N	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
13100125003400 - Reform of Government and Governance - General	REPLACEMENT OF 1NO SUMEC FIRMAN GENERATING SET 8000E AT TH	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
13100125003500 - Reform of Government and Governance - General	PURCHASE OF 1NO GENERATING SET FOR SPEAKERS LODGE	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00	0.00	30,000,000.00	0.00
13100125003600 - Reform of Government and Governance - General	PURCHASE OF 1NO GENERATING SET FOR DEPUTY SPEAKERS LODGE	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	15,000,000.00	15,000,000.00	0.00	30,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	RENOVATION OF CHAPEL AT IMO STATE HOUSE OF ASSEMBLY, NEW O	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	PURCHASE OF 10 OFFICE PHOTOCOPIING MACHINES, SCANNERS, PRINT	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	88,560,000.00	0.00
13100125003700 - Reform of Government and Governance - General	PURCHASE OF ITEMS FOR LEGISLATIVE/SPECIAL PROJECT BY HON. MEM	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	100,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	PURCHASE OF 27 PRADO JEEPS FOR HOUSE MEMBERS	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	555,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	EXPANSION AND PURCHASE OF MEDICAL EQUIPMENT) 10 WEIGHING M	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	100,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	PURCHASE OF 20 TRANSCRIPTION MACHINES FOR REPORTERS	23010154 - PURCHASE OF INFORMATION, EDUCATION AND COMMUNI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	10,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	PURCHASE OF 20 LAPTOPS AND ACCESSORIES FOR LEGISLATIVE BUDG	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	5,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	PURCHASE AND INSTALLATION OF SOLAR ENERGY STREET LIGHT WITH	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	5,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	RENOVATION OF DEPUTY SPEAKERS LODGE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	150,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	PURCHASE OF 650KVA PERKINS GENERATING SET FOR THE HOUSE OF A	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
011200400100	House of Assembly Service Commission								
Total					71,004,000.00	71,004,000.00	0.00	87,987,000.00	0.00
13100125004200 - Reform of Government and Governance - General	REINFORCEMENT OF EXISTING OFFICE COMPLEX FOR IMO STATE HOUSE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	71,004,000.00	71,004,000.00	0.00	87,987,000.00	0.00
012300100100	Ministry Of Information, Public Orientation and Strategy								
Total					840,000,000.00	840,000,000.00	2,098,572,200.00	576,170,260.00	0.00
13100124011100 - Reform of Government and Governance - General	DIGITIZATION OF IMO NEWSPAPER IN NEW OWERRI	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	200,000,000.00	200,000,000.00	32,900,000.00	0.00	0.00
13100124011700 - Reform of Government and Governance - General	PURCHASE OF 100 LAPTOPS AND INTERNET ACCESSORIES FOR THE DIGITIZATION OF IMO NEWSPAPER	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	41642800 - State Wide	250,000,000.00	250,000,000.00	0.00	324,170,260.00	0.00
13100125005300 - Reform of Government and Governance - General	ESTABLISHMENT OF PUBLIC ENLIGHTENMENT CENTRE IN THE THREE ZONES	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100125005300 - Reform of Government and Governance - General	ESTABLISHMENT OF VIDEO PRODUCTION AND EXHIBITION VIEW CENTRE	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100125005400 - Reform of Government and Governance - General	DIGITALISATION OF GOVERNMENT PRINTING PRESS OWERRI	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	60,000,000.00	60,000,000.00	2,025,672,200.00	0.00	0.00
13100125005500 - Reform of Government and Governance - General	CRITICAL OPERATING NEEDS AT IBC FM RADIO STATION OWERRI	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	150,000,000.00	150,000,000.00	0.00	0.00	0.00
13100125005600 - Reform of Government and Governance - General	RE-ENGINEERING OF CORD MACHINE AND GUILLOTINE MACHINE GOVERNMENT PRINTING PRESS OWERRI	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
13100125005700 - Reform of Government and Governance - General	ESTABLISHMENT OF ICT CENTER AT THE NINE ZONAL DIRECTORATES AND DISTRICTS	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	30,000,000.00	30,000,000.00	0.00	0.00	0.00
13100125005800 - Reform of Government and Governance - General	PURCHASE OF 2 NO. PLANT AND MACHINERY(250KWVA)	23010119 - PURCHASE OF POWER GENERATING SET	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	70,000,000.00	70,000,000.00	0.00	0.00	0.00
13100125005900 - Reform of Government and Governance - General	PROCUREMENT OF 2 NO. VEHICLES FOR MOJINORINATION	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SERVICES	41612500 - OWERRI MUNICIPAL	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100125005900 - Reform of Government and Governance - General	ESTABLISHMENT OF ICT CENTRES AT HEADQUARTERS (SECRETARIAT), OFFICES AND DISTRICTS	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	41642800 - State Wide	0.00	0.00	0.00	54,000,000.00	0.00
13100125005900 - Reform of Government and Governance - General	ESTABLISHMENT OF DIGITAL LIBRARY AT MOIS HEADQUARTERS	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	41642800 - State Wide	0.00	0.00	40,000,000.00	200,000,000.00	0.00
012400100100	Ministry Of Homeland Security and Vigilante Affairs								
Total					700,000,000.00	700,000,000.00	0.00	500,000,000.00	0.00
13100123009600 - Reform of Government and Governance - General	PURCHASE AND INSTALLATION OF 100 NO. CCTV CAMERAS ACROSS THE STATE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	41642800 - State Wide	200,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
13100123009900 - Reform of Government and Governance - General	ESTABLISHMENT OF STATE DRUG REHABILITATION CENTRE IN THE THREE ZONES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70891 - SOCIAL PROTECTION N.E.C.	41612700 - OWERRI WEST	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100125000900 - Reform of Government and Governance - General	PURCHASE OF TOYOTA SIENNA VANS FOR IMO CIVIL CORPS	23010106 - PURCHASE OF VANS	71091 - SOCIAL PROTECTION N.E.C.	41642800 - State Wide	400,000,000.00	400,000,000.00	0.00	0.00	0.00
012500100100	Office Of The Head Of Service								
Total					87,000,000.00	87,000,000.00	100,000,000.00	1,396,000,000.00	0.00
13100123006900 - Reform of Government and Governance - General	PURCHASE OF COMPUTERS AND ACCESSORIES FOR COMPUTERIZATION	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100123007300 - Reform of Government and Governance - General	REHABILITATION OF 20 NO. TOILETS IN THE IMO STATE SECRETARIAT	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00
13100123007400 - Reform of Government and Governance - General	CONSTRUCTION/EQUIPPING OF PRISON SECRETARIAT IN NEW OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100123007500 - Reform of Government and Governance - General	ESTABLISHMENT OF A CENTRE FOR ID CARD ISSUANCE AND REPLACEMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	10,000,000.00	10,000,000.00	0.00	0.00	0.00
13100123007600 - Reform of Government and Governance - General	REHABILITATION OF ROADS AND CAR PARKS WITHIN THE SECRETARIAT	23030113 - REHABILITATION / REPAIRS - ROADS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	12,000,000.00	12,000,000.00	0.00	14,000,000.00	0.00
13100125000700 - Reform of Government and Governance - General	ESTABLISHMENT OF E-LIBRARY FOR THE OFFICE OF THE HOS, NEW OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41612700 - OWERRI WEST	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100125000700 - Reform of Government and Governance - General	CONSTRUCTION OF PERMANENT OFFICE COMPLEX FOR SDC AT NEW OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	0.00	0.00	100,000,000.00	50,000,000.00	0.00
13100125000700 - Reform of Government and Governance - General	REHABILITATION OF WALKWAYS WITHIN THE SECRETARIAT	23030113 - REHABILITATION / REPAIRS - ROADS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	0.00	0.00	0.00	30,000,000.00	0.00
13100125000700 - Reform of Government and Governance - General	PURCHASE OF OFFICE SOFAS, TABLES & SEATS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	24,000,000.00	0.00
13100125000700 - Reform of Government and Governance - General	CONSTRUCTION OF THREE STOREY CONFERENCE HALL FOR THE OFFICE OF THE HOS, NEW OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	0.00	0.00	0.00	1,200,000,000.00	0.00
13100125000700 - Reform of Government and Governance - General	REHABILITATION OF STATE LIBRARY	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41642800 - State Wide	0.00	0.00	0.00	22,000,000.00	0.00
13100125000700 - Reform of Government and Governance - General	PURCHASE OF COMPUTERS & ACCESSORIES FOR COMPUTERIZATION OF THE OFFICE	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	0.00	0.00	0.00	50,000,000.00	0.00
014000100100	Office Of The Auditor General - State								
Total					100,000,000.00	100,000,000.00	0.00	589,000,000.00	0.00
13100124003400 - Reform of Government and Governance - General	CONSTRUCTION OF 2 NO OFFICE BUILDINGS FOR AUDITOR-GENERAL OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	100,000,000.00	100,000,000.00	0.00	589,000,000.00	0.00
014000300100	Audit Service Commission								
Total					150,000,000.00	150,000,000.00	0.00	0.00	0.00
13100123013600 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BUILDING WITH 8 OFFICES IN NEW OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41612700 - OWERRI WEST	150,000,000.00	150,000,000.00	0.00	0.00	0.00
014700100100	Civil Service Commission								
Total					0.00	0.00	0.00	250,000,000.00	0.00
13100125000100 - Reform of Government and Governance - General	CONSTRUCTION OF CIVIL SERVICE COMMISSION, COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	250,000,000.00	0.00
014900100100	Local Government Service Commission								
Total					0.00	0.00	0.00	1,000,000,000.00	0.00
13100123016900 - Reform of Government and Governance - General	CONSTRUCTION OF LOCAL GOVERNMENT SERVICE COMMISSION SECRETARIAT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	0.00	0.00	0.00	800,000,000.00	0.00
13100124006700 - Reform of Government and Governance - General	ESTABLISHMENT OF ONLINE COMPUTERISATION/BIOMETRIC DATABASE	23050101 - RESEARCH AND DEVELOPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00
014800100100	Imo State Independent Electoral Commission								
Total					132,132,000.00	132,132,000.00	0.00	340,000,000.00	0.00
13100124009100 - Reform of Government and Governance - General	RENOVATION/REHABILITATION OF OFFICE BUILDING AT IMO STATE HOUSE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	132,132,000.00	132,132,000.00	0.00	240,000,000.00	0.00
13100124009100 - Reform of Government and Governance - General	BUILDING AN ULTRA-MODERN SECRETARIAT AT THE COMMISSION'S HEADQUARTERS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41642800 - State Wide	0.00	0.00	0.00	300,000,000.00	0.00
016100100100	Office Of The Secretary To The State Govt								
Total					224,800,000.00	224,800,000.00	0.00	869,000,000.00	0.00
13100123008400 - Reform of Government and Governance - General	REHABILITATION OF GOVERNOR'S LODGE, LAGOS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	50,000,000.00	50,000,000.00	0.00	400,000,000.00	0.00
13100124001300 - Reform of Government and Governance - General	RENOVATION OF 3 NO OF TWO-STOREY BUILDINGS OF 6 FLATS (STAFF QUARTERS)	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	80,000,000.00	80,000,000.00	0.00	180,000,000.00	0.00
13100124001700 - Reform of Government and Governance - General	CONSTRUCTION OF PERIMETER WALL FENCE OF IMO STATE LAND AT NEW OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	20,000,000.00	20,000,000.00	0.00	25,000,000.00	0.00
13100124001900 - Reform of Government and Governance - General	PROCUREMENT AND INSTALLATION OF CLOSED CIRCUIT TELEVISION IN THE OFFICE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	4,800,000.00	4,800,000.00	0.00	9,000,000.00	0.00
13100125000800 - Reform of Government and Governance - General	PROCUREMENT OF 2 NO 18 SEATER TOYOTA HIACE BUSES FOR THE PLAGO	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	70,000,000.00	70,000,000.00	0.00	0.00	0.00
13100125000800 - Reform of Government and Governance - General	REINFORCEMENT OF OFFICE BUILDING BASEMENT, ROOF AND OTHER PARTS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	80,000,000.00	0.00
13100125000800 - Reform of Government and Governance - General	RENOVATION/CONVERSION OF SOME FLOORS OF OFFICE COMPLEX TO RESIDENTIAL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41642800 - State Wide	0.00	0.00	0.00	175,000,000.00	0.00

016200100100		Ministry of Special Projects				2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc						
Total					9,000,000,000.00	9,000,000,000.00	9.00	9,000,000,000.00	9.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR THE CLERK - RENOVATION OF 1 NO. SEC	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41611100 - MBAITOLI	1,465,000,000.00	1,465,000,000.00	0.00	1,465,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41610100 - ABOM MBAS	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41610200 - AHAZU MBA	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41610400 - EZINHITE M	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41610800 - IKEDURU	147,000,000.00	147,000,000.00	0.00	147,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41611100 - MBAITOLI	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41611200 - NIGOR/DKPA	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41612500 - OWERRI MUJ	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41612600 - OWERRI NOR	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41612700 - OWERRI WES	147,000,000.00	147,000,000.00	0.00	147,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41620300 - HIMME MBAN	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41620700 - EHITE UBOW	147,000,000.00	147,000,000.00	0.00	147,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41620900 - ISIALA MBAN	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41621600 - OGBOWO	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41621900 - OKIGWE	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41622000 - ONUIMO	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41630500 - IDEATO NOR	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41630600 - IDEATO SOUT	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41631000 - ISU	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41631300 - NJABA	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41631400 - NKWANGELE	147,000,000.00	147,000,000.00	0.00	147,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41631500 - NKWERRE	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41631600 - OGUTA	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41631800 - OHAJI/IGBEN	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41632100 - ORLU	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41632200 - ORSU	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41632300 - ORU	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006400 - Reform of Government and Governance - General	CONSTITUENCY PROJECTS FOR HON MEMBER - RENOVATION OF 1 NO.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41632400 - ORU WEST	142,000,000.00	142,000,000.00	0.00	142,000,000.00	0.00	
13100125006500 - Reform of Government and Governance - General	COMPLETION OF MULTI-LAYER PARKING LOT AT 2 POINTS IN OWERRI	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41612500 - OWERRI MUJ	3,000,000,000.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00	
13100125006600 - Reform of Government and Governance - General	RECONSTRUCTION OF MULTI-PURPOSE HALL (IIC)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41612500 - OWERRI MUJ	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	
Total					4,060,000,000.00	4,060,000,000.00	0.00	4,060,000,000.00	0.00	
13100125000500 - Reform of Government and Governance - General	RENOVATION OF 3NO. SCHOOL BUILDINGS & DRILLING OF BOREHOLE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	0.00	
13100123006400 - Reform of Government and Governance - General	DESIGN AND CONSTRUCTION OF 3NOS GOVERNMENT COOKING GAS P	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	500,000,000.00	0.00	
13100125000600 - Reform of Government and Governance - General	REHABILITATION OF OKIGWE STADIUM AT OKIGWE LGA	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41621900 - OKIGWE	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	
Total					4,060,000,000.00	4,060,000,000.00	0.00	4,560,000,000.00	0.00	
Total					9,000,000,000.00	9,000,000,000.00	9.00	9,000,000,000.00	9.00	
Total					30,000,000,000.00	30,000,000,000.00	0.00	13,506,503,669.28	0.00	
01010124000100 - Legal, policy, regulations and standards, guidelines a	SCHOOL FARM AGRIC PROJECTIN THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	105,120,000.00	105,120,000.00	0.00	105,120,000.00	0.00	
010107224000100 - Youth and women in agriculture empowerment & sm	GRADUATE & YOUTH AGRICULTURAL EMPOWERMENT PROGRAMME A	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	
01030124000300 - Crop value chains and food systems promotion (food	ESTABLISHMENT OF PLANTATION OF CASSAVA, RICE AND MAIZE IN OH	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	1,500,000,000.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00	
01030125000100 - Crop value chains and food systems promotion (food	PRESIDENTIAL INITIATIVE ON RUBBER PRODUCTION UTILIZATION AND	23010213 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41612500 - OWERRI MUJ	225,000,000.00	225,000,000.00	0.00	225,000,000.00	0.00	
01030125000200 - Crop value chains and food systems promotion (food	SURVEY AND ASSESSMENT OF IMO FARMERS	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	130,000,000.00	130,000,000.00	0.00	130,000,000.00	0.00	
01030125000300 - Crop value chains and food systems promotion (food	PROCUREMENT OF 4 NOS. CASSAVA PROCESSING MACHINES FOR CASSA	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41642800 - State Wide	0.00	0.00	0.00	320,000,000.00	0.00	
01030125000400 - Crop value chains and food systems promotion (food	DEVELOPMENT OF 2 HAECTER CASSAVA PLOT IN EACH OF THE 27 LGA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	510,000,000.00	510,000,000.00	0.00	510,000,000.00	0.00	
01030125000500 - Crop value chains and food systems promotion (food	PROCUREMENT OF 10 NOS TRACTORS TO SUPPORT AGRICULTURAL &	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41642800 - State Wide	17,988,041,220.00	17,988,041,220.00	0.00	1,696,973,669.28	0.00	
01030124000500 - Crop value chains and food systems promotion (food	PROCUREMENT OF 5 NOS SOIL TESTING EQUIPMENT FOR IMO STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41642800 - State Wide	0.00	0.00	0.00	160,000,000.00	0.00	
01030125001200 - Crop value chains and food systems promotion (food	STRENGTHENING AND REHABILITATION OF 10 CO-OPERATIVE SOCIETIE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	27,000,000.00	27,000,000.00	0.00	27,000,000.00	0.00	
01030125000600 - Crop value chains and food systems promotion (food	FUNDS FOR IMPROVEMENT OF YELLOW ROOT CASSAVA PRODUCTION	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	302,574,000.00	302,574,000.00	0.00	302,574,000.00	0.00	
01030125000700 - Crop value chains and food systems promotion (food	FUNDS FOR COCOA DEVELOPMENT SCHEME	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	217,000,000.00	217,000,000.00	0.00	217,000,000.00	0.00	
01030125000800 - Crop value chains and food systems promotion (food	FUNDS FOR IMPLEMENTATION OF FADAMA - CARES (RESULT AREA 2)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
01030125000900 - Crop value chains and food systems promotion (food	PROCUREMENT OF 10 NOS. COMMERCIAL MAIZE HARVESTING MACHIN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41642800 - State Wide	135,000,000.00	135,000,000.00	0.00	135,000,000.00	0.00	
01030124000800 - Crop value chains and food systems promotion (food	PROCUREMENT OF TRACTOR IMPLEMENTS (2 NO. PLOUGHS, 2 NO. HAR	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41642800 - State Wide	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	
01030124001700 - Crop value chains and food systems promotion (food	MEDICINAL PLANT PRODUCTION	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	
01030125001000 - Crop value chains and food systems promotion (food	PURCHASE OF 10NO TRACTOR HEADS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41642800 - State Wide	100,000,000.00	100,000,000.00	0.00	1,200,000,000.00	0.00	
01030124001000 - Crop value chains and food systems promotion (food	RE-ESTABLISHMENT OF AGRO-SERVICE CENTER @ OKIGWE, ORLU AND	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	49,000,000.00	49,000,000.00	0.00	49,000,000.00	0.00	
01030125001100 - Crop value chains and food systems promotion (food	PROCUREMENT OF500 WEIGHING SCALES, 500 BLOOD GLUCOS METER	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41642800 - State Wide	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	
01030124001100 - Crop value chains and food systems promotion (food	PROCUREMENT OF AGRICULTURAL WORKSHOP TOOL/MACHINERY FOR	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	
01030125001300 - Crop value chains and food systems promotion (food	SUPPORT TO SMALL HOLDER OIL PALM PROJECT/MANAGEMENT UNIT	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	
01030125001400 - Crop value chains and food systems promotion (food	PROCUREMENT OF AGRO - METEOROLOGICAL & HYDROLOGICAL SERVIC	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
01030125001500 - Crop value chains and food systems promotion (food	AGRICULTURAL LAND DEVELOPMENT & FARM MANAGEMENT PROJECT	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	130,000,000.00	130,000,000.00	0.00	130,000,000.00	0.00	
01030125001600 - Crop value chains and food systems promotion (food	SUPPORT TO RICE PRODUCTION IN IHITTE UBOMA AND IDEATO NORT	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	200,000,000.00					

027000100100		Ministry of Livestock Development									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging		
Total					20,600,000,000.00	20,600,000,000.00	0.00		7,000,000,000.00	0.00	
01020525000100 - Animal health and livestock diseases management	CONSTRUCTION OF STATE OF THE ART VETERINARY CLINIC IN OWERRI	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70423 - FISHING AND HUNTING	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	1,500,000,000.00	0.00	0.00	
01020525000200 - Animal health and livestock diseases management	CATTLE CONTROL POST AND VETERINARY PUBLIC HEALTH AT OKIGWE	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	530,000,000.00	530,000,000.00	0.00	0.00	0.00	0.00	
01020125000100 - Ruminant (cattle, sheep & goats) production and mar	RABIES CONTROL PROGRAMME	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	
01020525000300 - Animal health and livestock diseases management	VETERINARY TRAINING CENTRE ACHARA UBOWERRI NORTH LGA	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	
01050125000100 - Commercial aquaculture development (fish products)	FISH CULTURES AND MANAGEMENT, IMO FISH FARM, OGUTA	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	
01050125000200 - Commercial aquaculture development (fish products)	FINGERLINGS PRODUCTION, IMO FISH FARM, OGUTA	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	
01050125000300 - Commercial aquaculture development (fish products)	FISH CULTURES AND MANAGEMENT - FISH FARM HATCHERY ABUKWUA	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	
01050125000400 - Commercial aquaculture development (fish products)	FINGERLINGS PRODUCTION - FISH FARM HATCHERY ABUKWUA UMUJOBO	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	14,000,000.00	14,000,000.00	0.00	0.00	0.00	0.00	
01050125000500 - Commercial aquaculture development (fish products)	RECONSTRUCTION AND REHABILITATION OF FISH FARM PROJECT UZOMA	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41612500 - OWERRI MUJ	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	
01050125000600 - Commercial aquaculture development (fish products)	FISH CULTURES AND MANAGEMENT - FISH FARM PROJECT UMUNA, ON	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	
01050125000700 - Commercial aquaculture development (fish products)	ARTISANAL FISHERIES, EGBEMA FISHERIES STATION, HIJOMA FISHERY ST	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00	
01050125000800 - Commercial aquaculture development (fish products)	FISHERIES EXTENSION SERVICES, FISHERIES DEPARTMENT AND FISHERIE	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	
01020625000100 - Livestock feeds development	LIVESTOCK PROJECT AND EXTENSION - LIVESTOCK POLYTECHNIO EXTENSIO	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	
01020125000200 - Ruminant (cattle, sheep & goats) production and mar	PIG, GOAT AND POULTRY MULTIPLICATION PROJECT	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	
0102025000100 - Poultry, pig, and micro livestock production	IMPROVING EGBU ROAD HATCHERY SITE AND INSTALLATION OF HATCH	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	
01020125000400 - Ruminant (cattle, sheep & goats) production and mar	IMO STATE REGIONAL CATTLE AND OTHER ANCILLARY BUSINESS MARK	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	285,000,000.00	285,000,000.00	0.00	0.00	0.00	0.00	
01020125000500 - Ruminant (cattle, sheep & goats) production and mar	COMPLETION OF THE CONSTRUCTION OF IMO STATE ABATOIR AT NA	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70423 - FISHING AND HUNTING	41612500 - OWERRI MUJ	200,000,000.00	200,000,000.00	0.00	1,500,000,000.00	0.00	0.00	
01020525000400 - Animal health and livestock diseases management	LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT 'L-PRES	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	
01020125000600 - Ruminant (cattle, sheep & goats) production and mar	UPGRADE AND REHABILITATION OF URIE UVURU ULTRA MODERN ABA	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41612500 - OWERRI MUJ	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	
01020625000200 - Livestock feeds development	LIVESTOCK DEVELOPMENT IN IMO STATE	23030127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41612500 - OWERRI MUJ	18,100,000,000.00	18,100,000,000.00	0.00	0.00	0.00	0.00	
01020625000200 - Livestock feeds development	ESTABLISHMENT OF HATCHERY FACILITY IN IMO STATE FOR DAY OLD C	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41642800 - State Wide	0.00	0.00	0.00	3,000,000,000.00	0.00	0.00	
01020625000200 - Livestock feeds development	ESTABLISHMENT OF STANDARD FEED MILL FOR COMMERCIAL FEED PR	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41642800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00	
Total					318,000,000.00	318,000,000.00	0.00	17,440,000,000.00	0.00	0.00	
13100123012200 - Reform of Government and Governance - General	REHABILITATION OF 27 NO.SUB TREASURES AND 27 NO. REVENUE OFF	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	80,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	
13100123012500 - Reform of Government and Governance - General	CONSTRUCTION OF ASPHALT ROADS WITHIN THE AG'S PREMISES, OWE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	70,000,000.00	70,000,000.00	0.00	60,000,000.00	0.00	0.00	
13100123012600 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BUILDINGS IN DFIC, NEW OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	50,000,000.00	50,000,000.00	0.00	60,000,000.00	0.00	0.00	
13100123012700 - Reform of Government and Governance - General	RENOVATION OF AG'S OFFICE BUILDING, OWERRI MUNICIPAL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41612500 - OWERRI MUJ	50,000,000.00	50,000,000.00	0.00	110,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	ESTABLISHMENT OF MINISTRY OF FINANCE COMPUTER CENTRE, OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41612500 - OWERRI MUJ	68,000,000.00	68,000,000.00	0.00	68,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	PURCHASE OF 200 NO. TOYOTA COROLA (2020 MODEL) FOR ALL MDAs	23030105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	10,138,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	PURCHASE OF IPAS SOFTWARE FOR STAFF TRAINING AND DEPLOYMEN	23030154 - PURCHASE OF INFORMATION, EDUCATION AND COMMUN	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	250,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	ESTABLISHMENT OF IMO STATE MICRO CREDIT DEVELOPMENT FUND	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	3,500,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	RECAPITALIZATION OF IMO STATE MICRO FINANCE BANK	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	2,367,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	PURCHASE OF LICENSE FOR FINANCO STOCK BROKERS	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	10,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	DEVELOPMENT OF IMO MICROFINANCE PROJECT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	347,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	ESTABLISHMENT OF IMO STATE LOTTERIES AND GAMING AUTHORITY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	30,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	PURCHASE OF OFFICE SOFAS, TABLES AND SEATS	23020112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	250,000,000.00	0.00	0.00	
13100123012800 - Reform of Government and Governance - General	REHABILITATION OF SUB TREASURES AND REVENUE OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41642800 - State Wide	0.00	0.00	0.00	250,000,000.00	0.00	0.00	
022200100100	Ministry of Trade, Commerce and Investment										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging		
Total					541,000,000.00	541,000,000.00	1,828,348,975.00	650,000,000.00	0.00	0.00	
12100125000100 - Growing the Private Sector - General	CONSTRUCTION OF 13 NO. PRODUCE CHECK POST IN THE THREE GEO-	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	27,000,000.00	27,000,000.00	0.00	0.00	0.00	0.00	
12100124000200 - Growing the Private Sector - General	CONSTRUCTION OF PRODUCE TRAINING SCHOOL IN OKIGWE	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	30,000,000.00	30,000,000.00	0.00	1,928,348,975.00	0.00	0.00	
12100125000200 - Growing the Private Sector - General	RENOVATION AND REMODELLING OF ALL THE MARKETS IN IMO STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	
12100125000300 - Growing the Private Sector - General	CONSTRUCTION AND EQUIPMENT OF 3NO STANDARD PRODUCE LABO	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	
12100124000400 - Growing the Private Sector - General	ESTABLISHMENT OF INTERNATIONAL MARKET OKIGWE (FORMER CATT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	
12100123000500 - Growing the Private Sector - General	DEVELOPMENT OF TRADE FAIR/EXHIBITION CENTRE IN OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	
12100124001400 - Growing the Private Sector - General	DEVELOPMENT & EQUIPMENT OF A STANDARD PEST CONTROL LABORA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	
12100124001500 - Growing the Private Sector - General	ESTABLISHMENT OF TIMBER AND ALLIED MARKET, NAZE IN OWERRI NG	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	
12100124001800 - Growing the Private Sector - General	CONSTRUCTION OF CENTRAL PRODUCE BEACHES IN OWERRI, ORLU AN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	
12100123000900 - Growing the Private Sector - General	RENOVATION OF OKIGWE AND ORLU ZONAL COOPERATIVE OFFICES	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	32,000,000.00	32,000,000.00	0.00	0.00	0.00	0.00	
12100123001100 - Growing the Private Sector - General	DEVELOPMENT OF A PEST CONTROL AND CROP STORAGE TRAINING SC	23040103 - WILDLIFE CONSERVATION	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	
12100125000500 - Growing the Private Sector - General	PROVISION OF 4NO. UTILITY VEHICLES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	95,000,000.00	95,000,000.00	0.00	0.00	0.00	0.00	
12100125000600 - Growing the Private Sector - General	PROVISION OF ANOTHER SITE FOR THE BUILDING OF A NEW COOPERA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	
12100125000700 - Growing the Private Sector - General	RENOVATION OF IMO MARKETING WAREHOUSE AT ONITSHA ROAD	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	
12100125000800 - Growing the Private Sector - General	CONSTRUCTION OF INTERNAL ROADS INSIDE EGBEDA MARKET W	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	
09100125000400 - Environmental Improvement - General	PROVISION OF ACCESS ROAD TO UMUJOBYALI INDUSTRIAL MARKET M	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612500 - OWERRI MUJ	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	
09100125000400 - Environmental Improvement - General	PROCUREMENT OF 80 LAPTOPS AND FORENSIC AUDIT EQUIPMENT FOR	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	150,000,000.00	0.00	0.00	
09100125000400 - Environmental Improvement - General	REHABILITATION OF SHOPS AT IMO INTERNATIONAL CLUSTER MARKET	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41612600 - OWERRI NOR	0.00	0.00	0.00	200,000,000.00	0.00	0.00	
09100125000400 - Environmental Improvement											

023200100100									
MINISTRY OF PETROLEUM and Natural Gas Development									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00
21100124000100 - Oil and Gas Infrastructure - General	PROCUREMENT OF 20LAPTOPS FOR PETROLEUM SECTOR ENUMERATED	23010113 - PURCHASE OF COMPUTERS	70432 - PETROLEUM AND NATURAL GAS	41642800 - State Wide	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
21100124000200 - Oil and Gas Infrastructure - General	PROCUREMENT OF 3NOS HILUX VANS AS UTILITY VEHICLES FOR THE MI	23010106 - PURCHASE OF VANS	70432 - PETROLEUM AND NATURAL GAS	41642800 - State Wide	90,000,000.00	90,000,000.00	0.00	90,000,000.00	0.00
023300100100									
MINISTRY OF SOLID MINERALS AND INDUSTRIES									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,490,000,000.00	1,490,000,000.00	32,815,161,620.82	4,270,000,000.00	4.20
09100123000100 - Environmental Improvement - General	RECLAMATION AND REHABILITATION OF 2NO ABANDONED MINES AND	23050103 - MONITORING AND EVALUATION	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUN	200,000,000.00	200,000,000.00	0.00	0.00	0.00
09100123000200 - Environmental Improvement - General	ESTABLISHMENT OF 2NO GEO-SCIENCE DATA GATHERING/INVENTORY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUN	40,000,000.00	40,000,000.00	28,193,191,800.00	0.00	0.00
09100123000300 - Environmental Improvement - General	CONDUCT OF GONO GEO PHYSICAL /GEOLOGICAL SURVEYS IN THE STATE	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUN	60,000,000.00	60,000,000.00	72,300,118.20	0.00	0.00
09100123000400 - Environmental Improvement - General	ROAD CONSTRUCTION WITHIN THE INDUSTRIAL LAYOUT OF ONITSHA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70473 - TOURISM	41612500 - OWERRI MUN	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
09100123000500 - Environmental Improvement - General	ESTABLISHMENT OF 14KM MINING BAY IN OWERRI	23050103 - MONITORING AND EVALUATION	70441 - MINING OF MINERAL RESOURCES OTHER	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	200,000,000.00	0.00	0.00
09100123000600 - Environmental Improvement - General	RE-ENFORCEMENT OF ROAD INFRASTRUCTURE AT NAZE INDUSTRIAL LA	23030113 - REHABILITATION / REPAIRS - ROADS	70442 - MANUFACTURING	41612600 - OWERRI NOR	0.00	0.00	3,345,272,142.59	1,000,000,000.00	0.00
09100123000700 - Environmental Improvement - General	PROVISION OF INITIAL INFRASTRUCTURE (PERIMETER FENCING AND P	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70442 - MANUFACTURING	41642800 - State Wide	0.00	0.00	23,670,000.00	1,000,000,000.00	0.00
09100123000800 - Environmental Improvement - General	CONSTRUCTION OF ROAD INFRASTRUCTURE WITHIN ONITSHA ROAD IN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70442 - MANUFACTURING	41642800 - State Wide	0.00	0.00	1,500,000,000.00	0.00	0.00
09100123000900 - Environmental Improvement - General	CONSTRUCTION OF POLICE STATION AT ONITSHA ROAD INDUSTRIAL LA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70311 - POLICE SERVICES	41612600 - OWERRI NOR	0.00	0.00	206,942,550.00	100,000,000.00	0.00
09100123001000 - Environmental Improvement - General	FENCING OF ONITSHA ROAD INDUSTRIAL LAYOUT	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70442 - MANUFACTURING	41612600 - OWERRI NOR	0.00	0.00	773,481,269.68	500,000,000.00	0.00
09100123001100 - Environmental Improvement - General	ESTABLISHMENT OF 240M MINING BAY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70441 - MINING OF MINERAL RESOURCES OTHER	41642800 - State Wide	0.00	0.00	303,740.52	170,000,000.00	0.00
023400100100									
Ministry of Works & Infrastructural Development									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					329,664,312,778.00	329,664,312,778.00	0.00	638,163,918,484.12	0.00
17100123000300 - Road - General	CONSTRUCTION OF ORLU -JIRUALLA-AKOWA/UGA ROAD (22.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	150,563,651,178.00	150,563,651,178.00	0.00	0.00	0.00
17100123000400 - Road - General	CONSTRUCTION OF UMUOYE/UKWU/ANNEKE ODOKWU/MBASE BRIDGE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	840,000,000.00	840,000,000.00	0.00	0.00	0.00
17100123000500 - Road - General	CONSTRUCTION OF AWO - OBOSIMA - ETEKWURU ROAD (24.8KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	23,000,000,000.00	23,000,000,000.00	0.00	0.00	0.00
17100123000600 - Road - General	CONSTRUCTION OF ROAD 5 EXTENSION, OLD AKANAWU STREET IHO	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	400,000,000.00	400,000,000.00	0.00	0.00	0.00
17100123000700 - Road - General	PROCUREMENT OF 2 no. BULDOZER, 2 no.PAYLOADER and 2 no.LOWB	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,000,000,000.00	3,000,000,000.00	0.00	0.00	0.00
17100123000800 - Road - General	CONSTRUCTION OF SKM RURAL ROADS IN EACH 27 LGA (135KM IN ALL)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	5,800,000,000.00	5,800,000,000.00	0.00	0.00	0.00
17100123000900 - Road - General	CONSTRUCTION OF OKAWA-ATTA- NYUME ROAD(8.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	2,000,000,000.00	2,000,000,000.00	0.00	0.00	0.00
17100123001000 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE ALLED MARKET EGBU ROAD	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	4,056,723,000.00	4,056,723,000.00	0.00	0.00	0.00
17100123001100 - Road - General	CONSTRUCTION OF CHUKWUMA NYOHA - ORJI FLOYER ROAD(7KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,746,735,500.00	3,746,735,500.00	0.00	0.00	0.00
17100123001200 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEEDED	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	6,823,457,250.00	6,823,457,250.00	0.00	0.00	0.00
17100123001300 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123001400 - Road - General	CONSTRUCTION OF NKWO-MBASE ISAMA AMUMBARA ROAD 1.3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123001500 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	80,000,000.00	80,000,000.00	0.00	0.00	0.00
17100123001600 - Road - General	CONSTRUCTION OF OKAWA-ATTA- NYUME ROAD(8.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	2,580,000,000.00	2,580,000,000.00	0.00	0.00	0.00
17100123001700 - Road - General	CONSTRUCTION OF CHUKWUMA NYOHA - ORJI FLOYER ROAD(7KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,746,735,500.00	3,746,735,500.00	0.00	0.00	0.00
17100123001800 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEEDED	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	6,823,457,250.00	6,823,457,250.00	0.00	0.00	0.00
17100123001900 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123002000 - Road - General	CONSTRUCTION OF NKWO-MBASE ISAMA AMUMBARA ROAD 1.3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123002100 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	80,000,000.00	80,000,000.00	0.00	0.00	0.00
17100123002200 - Road - General	CONSTRUCTION OF OKAWA-ATTA- NYUME ROAD(8.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	2,580,000,000.00	2,580,000,000.00	0.00	0.00	0.00
17100123002300 - Road - General	CONSTRUCTION OF CHUKWUMA NYOHA - ORJI FLOYER ROAD(7KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,746,735,500.00	3,746,735,500.00	0.00	0.00	0.00
17100123002400 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEEDED	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	6,823,457,250.00	6,823,457,250.00	0.00	0.00	0.00
17100123002500 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123002600 - Road - General	CONSTRUCTION OF NKWO-MBASE ISAMA AMUMBARA ROAD 1.3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123002700 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	80,000,000.00	80,000,000.00	0.00	0.00	0.00
17100123002800 - Road - General	CONSTRUCTION OF OKAWA-ATTA- NYUME ROAD(8.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	2,580,000,000.00	2,580,000,000.00	0.00	0.00	0.00
17100123002900 - Road - General	CONSTRUCTION OF CHUKWUMA NYOHA - ORJI FLOYER ROAD(7KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,746,735,500.00	3,746,735,500.00	0.00	0.00	0.00
17100123003000 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEEDED	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	6,823,457,250.00	6,823,457,250.00	0.00	0.00	0.00
17100123003100 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123003200 - Road - General	CONSTRUCTION OF NKWO-MBASE ISAMA AMUMBARA ROAD 1.3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123003300 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	80,000,000.00	80,000,000.00	0.00	0.00	0.00
17100123003400 - Road - General	CONSTRUCTION OF OKAWA-ATTA- NYUME ROAD(8.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	2,580,000,000.00	2,580,000,000.00	0.00	0.00	0.00
17100123003500 - Road - General	CONSTRUCTION OF CHUKWUMA NYOHA - ORJI FLOYER ROAD(7KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,746,735,500.00	3,746,735,500.00	0.00	0.00	0.00
17100123003600 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEEDED	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	6,823,457,250.00	6,823,457,250.00	0.00	0.00	0.00
17100123003700 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123003800 - Road - General	CONSTRUCTION OF NKWO-MBASE ISAMA AMUMBARA ROAD 1.3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123003900 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	80,000,000.00	80,000,000.00	0.00	0.00	0.00
17100123004000 - Road - General	CONSTRUCTION OF OKAWA-ATTA- NYUME ROAD(8.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	2,580,000,000.00	2,580,000,000.00	0.00	0.00	0.00
17100123004100 - Road - General	CONSTRUCTION OF CHUKWUMA NYOHA - ORJI FLOYER ROAD(7KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,746,735,500.00	3,746,735,500.00	0.00	0.00	0.00
17100123004200 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEEDED	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	6,823,457,250.00	6,823,457,250.00	0.00	0.00	0.00
17100123004300 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123004400 - Road - General	CONSTRUCTION OF NKWO-MBASE ISAMA AMUMBARA ROAD 1.3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123004500 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	80,000,000.00	80,000,000.00	0.00	0.00	0.00
17100123004600 - Road - General	CONSTRUCTION OF OKAWA-ATTA- NYUME ROAD(8.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	2,580,000,000.00	2,580,000,000.00	0.00	0.00	0.00
17100123004700 - Road - General	CONSTRUCTION OF CHUKWUMA NYOHA - ORJI FLOYER ROAD(7KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	3,746,735,500.00	3,746,735,500.00	0.00	0.00	0.00
17100123004800 - Road - General	CONSTRUCTION/REHABILITATION OF NAZE (POLY JUNCTION) - NEEDED	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	6,823,457,250.00	6,823,457,250.00	0.00	0.00	0.00
17100123004900 - Road - General	AFOR-ERIKI -AKPODIM-AMUMBARA-ITA ROAD(2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100123005000 - Road - General	CONSTRUCTION OF NKWO-MBASE ISAMA AMUMBARA ROAD 1.3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41612500 - OWERRI MUN	100,000,000.00	100,000,000.00	0.00	0.00	0.00

02600010010		Ministry Of Lands and Physical Planning				2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Descr	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					1,110,000,000.00	1,110,000,000.00	0.00	520,000,000.00	0.00	
0610012300200 - Housing and Urban Development - General	ESTABLISHMENT OF ACQUISITION OF LAND AT NGOR OKPALA FOR THE	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	300,000,000.00	300,000,000.00	0.00	0.00	0.00	
0610012300300 - Housing and Urban Development - General	ACQUISITION OF LAND AT UMLILAKU UMLUKIWE OKUKU, OWERRI WES	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	130,000,000.00	130,000,000.00	0.00	130,000,000.00	0.00	
0610012300400 - Housing and Urban Development - General	ACQUISITION OF LAND FOR ESTABLISHMENT OF INDUSTRIAL PARK	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41631800 - OHAU/EGBEEN	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	
0610012300500 - Housing and Urban Development - General	PURCHASE OF LAND REGISTRY COMPUTER SYSTEM	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	56,500,000.00	56,500,000.00	0.00	0.00	0.00	
0610012300550 - Housing and Urban Development - General	PURCHASE OF SURVEY INSTRUMENT 15NO. THEODOLITE, 3 NO. 30SC	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	90,000,000.00	90,000,000.00	0.00	100,000,000.00	0.00	
0610012400100 - Housing and Urban Development - General	ESTABLISHMENT OF AERIAL MAPPING OF IMO STATE	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/RIGHT OF WAYS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	100,000,000.00	100,000,000.00	0.00	0.00	0.00	
0610012300600 - Housing and Urban Development - General	ESTABLISHMENT OF PHOTOGRAMMETRIC CENTRE FOR THE STATE	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	45,000,000.00	45,000,000.00	0.00	0.00	0.00	
0610012300700 - Housing and Urban Development - General	PROCUREMENT OF DRAWING OFFICE EQUIPMENT MINISTRY OF LANDS	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	37,500,000.00	37,500,000.00	0.00	0.00	0.00	
0610012400200 - Housing and Urban Development - General	ESTABLISHMENT OF SURVEY GROUND CONTROL IN THE MINISTRY OF	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/RIGHT OF WAYS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	22,000,000.00	22,000,000.00	0.00	0.00	0.00	
0610012400300 - Housing and Urban Development - General	FENCING OF IMGS LAYOUTS (OLD/NEW)	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/RIGHT OF WAYS	70611 - HOUSING DEVELOPMENT	41642800 - State Wide	0.00	0.00	0.00	500,000,000.00	0.00	
0610012500100 - Housing and Urban Development - General	ACQUISITION OF LAND AT EME ABAN OKOLOCHI FOR LAND SWAP WITH	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	250,000,000.00	250,000,000.00	0.00	0.00	0.00	
0610012500200 - Housing and Urban Development - General	SUPPORT TO IMO STATE GEOGRAPHICAL INFORMATION	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	46,500,000.00	46,500,000.00	0.00	0.00	0.00	
0610012500500 - Housing and Urban Development - General	ESTABLISHMENT OF LAND INFORMATION SYSTEM IN OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	22,500,000.00	22,500,000.00	0.00	0.00	0.00	
0610012500600 - Housing and Urban Development - General	CONSTRUCTION OF ZONAL OFFICE BLOCK FOR THE MINISTRY IN OWER	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	30,000,000.00	30,000,000.00	0.00	0.00	0.00	
0610012500700 - Housing and Urban Development - General	INSTALLATION OF SOLAR ENERGY SYSTEM IN THE MINISTRY OWERRI	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70611 - HOUSING DEVELOPMENT	41612500 - OWERRI MUR	30,000,000.00	30,000,000.00	0.00	0.00	0.00	
Total					1,110,000,000.00	1,110,000,000.00	0.00	520,000,000.00	0.00	
027200100100										
Ministry Of Entrepreneurship, Skill Acquisition & Social Responsibility		Economic Code and Description				2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	6,471,550,285.00	0.00	
0810010000000 - Youth - General	RENOVATION OF ARTISANS MODERN VILLAGE AT NAZE/NEKEDE INDUS	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70412 - GENERAL LABOUR AFFAIRS	41612500 - OWERRI MUR	0.00	0.00	0.00	3,000,000,000.00	0.00	
0810010000000 - Youth - General	RENOVATION OF AVU MECHANIC VILLAGE	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70412 - GENERAL LABOUR AFFAIRS	41612500 - OWERRI MUR	0.00	0.00	0.00	3,471,550,285.00	0.00	
Total					0.00	0.00	0.00	6,471,550,285.00	0.00	
027500100100										
Ministry of Digital Economy and E-Government		Economic Code and Description				2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,310,000,000.00	1,310,000,000.00	0.00	2,750,000,000.00	0.00	
1310012401180 - Reform of Government and Governance - General	RENOVATION OF 4 NOS HALL IN THE MINISTRY OF DIGITAL ECONOMY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL	41612500 - OWERRI MUR	300,000,000.00	300,000,000.00	0.00	0.00	0.00	
1310012402000 - Reform of Government and Governance - General	PURCHASE OF 2 UNITS OF VIDEO TELECONFERENCE DEVICES FOR TE	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL	41612500 - OWERRI MUR	60,000,000.00	60,000,000.00	0.00	0.00	0.00	
1310012403200 - Reform of Government and Governance - General	PROCUREMENT AND INSTALLATION OF 4 STATE OWNED FIBRE OPTIC	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	41642800 - State Wide	100,000,000.00	100,000,000.00	0.00	500,000,000.00	0.00	
1310012500610 - Reform of Government and Governance - General	CONSTRUCTION AND EQUIPMENT OF IMO STATE COMMUNITY DIGIT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL	41642800 - State Wide	250,000,000.00	250,000,000.00	0.00	0.00	0.00	
1310012500620 - Reform of Government and Governance - General	PROCUREMENT AND DEVELOPMENT OF IMO COMMUNITY DIGIT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	41642800 - State Wide	550,000,000.00	550,000,000.00	0.00	750,000,000.00	0.00	
1310012500630 - Reform of Government and Governance - General	DIGITALIZATION & E-GOVERNMENT PLATFORM CREATION OF GOVERN	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL	41612500 - OWERRI MUR	50,000,000.00	50,000,000.00	0.00	0.00	0.00	
1310012500630 - Reform of Government and Governance - General	PROCUREMENT OF LAPTOPS AND INTERNET ACCESSORIES FOR THE DIG	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	41642800 - State Wide	0.00	0.00	0.00	1,500,000,000.00	0.00	
Total					1,310,000,000.00	1,310,000,000.00	0.00	2,750,000,000.00	0.00	
031800100100										
Judicial Service Commission		Economic Code and Description				2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					276,000,000.00	276,000,000.00	0.00	340,000,000.00	0.00	
13100123016500 - Reform of Government and Governance - General	RENOVATION OF JUDICIAL SERVICE COMMISSION OFFICE BUILDING IN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	41642800 - State Wide	240,000,000.00	240,000,000.00	0.00	245,000,000.00	0.00	
13100123016600 - Reform of Government and Governance - General	RE-ROOFING AND RENOVATION OF CONFERENCE HALL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	41642800 - State Wide	36,000,000.00	36,000,000.00	0.00	45,000,000.00	0.00	
13100123016700 - Reform of Government and Governance - General	PROCUREMENT AND INSTALLATION OF SOLAR WITH 30KVA BATTERY TO	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70331 - LAW COURTS	41642800 - State Wide	0.00	0.00	0.00	50,000,000.00	0.00	
Total					276,000,000.00	276,000,000.00	0.00	340,000,000.00	0.00	
031800200100										
Judiciary - High Court		Economic Code and Description				2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,485,000,000.00	1,485,000,000.00	2,138,311,375.00	1,130,000,000.00	0.00	
13100123013900 - Reform of Government and Governance - General	RENOVATION OF HONOURABLE CHIEF JUDGE'S QUARTERS IN NEW OWO	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	41642800 - State Wide	50,000,000.00	50,000,000.00	0.00	70,000,000.00	0.00	
13100123014000 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ISU LGA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631100 - ISU	25,000,000.00	25,000,000.00	55,800,000.00	25,000,000.00	0.00	
13100123014100 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ORLU LGA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41632100 - ORLU	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123014200 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OGITA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631700 - OGITA	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123014300 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ISALA MBANO	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41620900 - ISALA MBAN	20,000,000.00	20,000,000.00	24,954,500.00	20,000,000.00	0.00	
13100123014400 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN URUALA, IDEATO	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41630500 - IDEATO NOR	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123014500 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN AWAKA, OWERRI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41621600 - OWERRI NOR	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123014600 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN NGOR OKPALA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631200 - NGOR/OKPAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123014700 - Reform of Government and Governance - General	CONSTRUCTION OF HIGH COURT BUILDING IN UMLUKIWE, OHAU PL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41633800 - OHAU/EGBEEN	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123014800 - Reform of Government and Governance - General	CONSTRUCTION OF HIGH COURT BUILDING IN AWAKA, OWERRI NORTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41621600 - OWERRI NOR	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123014900 - Reform of Government and Governance - General	CONSTRUCTION OF HIGH COURT BUILDING IN ABOH MBAISE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41610100 - ABOH MBAISE	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	
13100123015000 - Reform of Government and Governance - General	CONSTRUCTION OF HIGH COURT BUILDING IN ISALA MBANO	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41620900 - ISALA MBAN	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100123015100 - Reform of Government and Governance - General	CONSTRUCTION OF HIGH COURT BUILDING IN OGITA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41633700 - OGITA	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100123015200 - Reform of Government and Governance - General	CONSTRUCTION OF HIGH COURT BUILDING IN ARAZU MBAISE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41610200 - ARAZU MBA	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100123015300 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN DEKENALAI, IDEA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41630600 - IDEATO SOLU	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123015400 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OBOWO	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41621600 - OBOWO	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100123015500 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN EZAMA, NKWERE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631500 - NKWERE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100123015600 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN NKWERE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631500 - NKWERE	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	
13100123015700 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN UMLUKIWE, NGOR	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631200 - NGOR/OKPAL	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	
13100123015800 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OKPALA, NGOR	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631200 - NGOR/OKPAL	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	
13100123015900 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN EGBEMA, OHAU	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631800 - OHAU/EGBEEN	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100123016000 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN ATTA, NABAGLIG	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631300 - NJABA	20,000,000.00	20,000,000.00	0.00	175,000,000.00	0.00	
13100123016100 - Reform of Government and Governance - General	CONSTRUCTION OF MAGISTRATE COURT BUILDING IN OKE ULUVURU, IBI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41610100 - ABOH MBAISE	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	
13100125001300 - Reform of Government and Governance - General	RENOVATION/REEROOFING OF HIGH COURT BUILDING ETTI, ISINWKE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	41620700 - IHTE UBOM	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100125001400 - Reform of Government and Governance - General	CONSTRUCTION OF A NEW HIGH COURT BUILDING, IHO IKEDURU LGA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41610800 - IKEDURU	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	
13100125001500 - Reform of Government and Governance - General	RENOVATION/REEROOFING OF HIGH COURT BUILDING, ORLU	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	41632100 - ORLU	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	
13100125001600 - Reform of Government and Governance - General	CONSTRUCTION OF NEW MAGISTRATE COURT BUILDING OGWA, MBAI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41631100 - MBAITOLI	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	
13100125001700 - Reform of Government and Governance - General	CONSTRUCTION OF A NEW HIGH COURT OGWA, MBAITOLI LGA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	41611100 - MBAITOLI	20,000,000.0					

051700200100									
Imo State Universal Basic Education Board									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	0.00	0.00
0505010000000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610100 - ABOH MBAIS	0.00	0.00	0.00	660,000,000.00	0.00
0505010000000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610200 - AHIAZU MBA	0.00	0.00	0.00	660,000,000.00	0.00
0505010000000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610400 - EZINHITE M	0.00	0.00	0.00	660,000,000.00	0.00
0505010000000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 14 UNITS OF MODERN PRIMARY SCHOOL BUILDING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610800 - IKEDURU	0.00	0.00	0.00	860,000,000.00	0.00
0505010000000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 11 UNITS OF MODERN PRIMARY SCHOOL BUILDING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	0.00	0.00	0.00	660,000,000.00	0.00
051700300100									
Secondary Education Mgt Board									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	3,200,000,000.00	0.00
05030326000100 - Education sector coordination mechanisms	RENOVATION OF THE FOUR TECHNICAL COLLEGES LOCATED IN AHIAZU	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
05030326000200 - Education sector coordination mechanisms	ESTABLISHMENT OF 3NO NEW TECHNICAL SCHOOLS IN EACH OF THE ZONES	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	1,200,000,000.00	0.00
05030326000300 - Education sector coordination mechanisms	PURCHASE OF 100 NOS LAPTOPS, 100 NOS PROJECTORS AND PROJECTORS	23020113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
057700100100									
Ministry of Tertiary and Technical Education									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,620,000,000.00	4,620,000,000.00	128,750,000.00	32,700,000,000.00	0.00
05030226000100 - Special education	CONSTRUCTION OF ULTRA MODERN LECTURE THEATRE IN IMO STATE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610100 - ABOH MBAIS	720,000,000.00	720,000,000.00	100,000,000.00	0.00	0.00
05030226000200 - Special education	0	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610200 - AHIAZU MBA	720,000,000.00	720,000,000.00	0.00	0.00	0.00
05030226000300 - Special education	0	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610400 - EZINHITE M	720,000,000.00	720,000,000.00	0.00	0.00	0.00
05030226000400 - Special education	0	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41610800 - IKEDURU	920,000,000.00	920,000,000.00	0.00	0.00	0.00
05030226000500 - Special education	0	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41611100 - MBAITOLI	720,000,000.00	720,000,000.00	0.00	0.00	0.00
05060225000100 - Research and development	SETTING UP OF CENTRE FOR TECHNICAL RESEARCH AND INCUBATION	23020102 - PURCHASE OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41612500 - OWERRI MUJ	120,000,000.00	120,000,000.00	0.00	0.00	0.00
05010425000100 - Integrated supportive supervision	PURCHASE OF 1 NO TOYOTA COROLLA (2024 MODEL) AS OFFICIAL VEHICLE	23020105 - PURCHASE OF MOTOR VEHICLES	70961 - SUBSIDIARY SERVICES TO EDUCATION	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	0.00	0.00
05010425000100 - Integrated supportive supervision	CONSTRUCTION OF IMO STATE POLYTECHNIC TO AWO-MMAMMA FOR	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	15,000,000,000.00	0.00
05010425000100 - Integrated supportive supervision	RENOVATION OF THE 2 VOCATIONAL SCHOOLS AT IMO STATE-WOMEN	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
05010425000100 - Integrated supportive supervision	RENOVATION OF IMO STATE LIBRARY BOARD, OWERRI FOR IMMEDIATE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	28,750,000.00	1,380,000,000.00	0.00
05010425000100 - Integrated supportive supervision	CONSTRUCTION OF CENTRE FOR TECHNICAL RESEARCH AND INCUBATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	128,000,000.00	0.00
05010425000100 - Integrated supportive supervision	ESTABLISHMENT OF THE NEW UNIVERSITY OF INNOVATION, SCIENCE A	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	15,200,000,000.00	0.00
057700200100									
Imo State University, Owerri									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	1,000,000,000.00	0.00
05050100000000 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF HOSTELS/QUARTERS IN IMSU OWERRI, UAES UMUM	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
057700300100									
Imo State Polytechnic, Omuma									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	800,000,000.00	0.00
05050100000000 - Schools' infrastructure construction and rehabilitation	PURCHASE OF 200 NOS OFFICE TABLES AND SEATS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	800,000,000.00	0.00
057700600100									
University of Innovation, Science and Technology, Omuama									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	2,000,000,000.00	0.00
05050100000000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF ADMIN BLOCK FOR TAKE-OFF OF UNIVERSITY OF IN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41642800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
052100100100									
Ministry Of Health									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					20,619,234,000.00	20,619,234,000.00	177,890,056,289.00	45,306,847,289.00	0.00
04060212000103 - Vaccines supply chain	PURCHASE OF 2 NO. VENTILATORS (COVID-19) FOR IMSUTH ORLU	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	0.00	0.00
04050124000103 - Functional health facilities	REHABILITATION OF IMO STATE UNIVERSITY TEACHING HOSPITAL ORLU	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
04060123000103 - Sustainable drug supply	ESTABLISHMENT OF OPERATION ROLL BACK MALARIA INITIATIVE IN IM	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	643,310,000.00	643,310,000.00	0.00	0.00	0.00
04050125000503 - Functional health facilities	PURCHASE OF 150 NOS DESKTOP COMPUTERS AND CONSULTANCY DICI	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	800,000,000.00	800,000,000.00	32,230,233,472.41	0.00	0.00
04060122000103 - Sustainable drug supply	PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE MANAGEN	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	20,000,000.00	20,000,000.00	0.00	0.00	0.00
04010124000103 - Legal, policy, regulations and standards, guidelines and	PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR HEALTH REHAB	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	90,000,000.00	90,000,000.00	0.00	0.00	0.00
04050124000503 - Functional health facilities	PURCHASE AND INSTALLATION OF REFRIGERATORS AND RELATED EQUI	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	300,000,000.00	300,000,000.00	0.00	0.00	0.00
04030632000103 - Nutrition	ESTABLISHMENT OF INITIATIVE ON MICRO-NUTRIENT DEFICIENCY CON	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	45,000,000.00	45,000,000.00	0.00	0.00	0.00
04050124000803 - Functional health facilities	ESTABLISHMENT AND EQUIPMENT OF 3NO ZONAL SPECIALIST HOSPITA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	900,000,000.00	900,000,000.00	0.00	0.00	0.00
04050122000203 - Functional health facilities	PURCHASE OF 5 NO. MICROSCOPE, 5 NO. CENTRIFUGES, 6 NO. INCUBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	200,000,000.00	200,000,000.00	0.00	0.00	0.00
04030324000103 - Adolescent health	ESTABLISHMENT OF FAMILY PLANNING PROGRAMME/SAFE MOTHERHO	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	149,150,000.00	149,150,000.00	0.00	0.00	0.00
04050124000103 - Functional health facilities	CONSTRUCTION AND UPGRADING OF SCHOOLS OF MIDWIFERY (AWO	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	150,000,000.00	150,000,000.00	0.00	0.00	0.00
04050124000103 - Functional health facilities	REHABILITATION OF IMO STATE SPECIALIST HOSPITAL OWERRI	23030101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	1,500,000,000.00	1,500,000,000.00	0.00	0.00	0.00
04050125000603 - Functional health facilities	REHABILITATION OF IMO STATE UNIVERSITY TEACHING HOSPITAL, ORL	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	2,000,000,000.00	2,000,000,000.00	0.00	0.00	0.00
04030425000103 - Communicable diseases	PROCUREMENT OF RELEVANT HEALTH ITEMS FOR INFECTIOUS DISEAS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	200,000,000.00	200,000,000.00	0.00	160,000,000.00	0.00
04030632000103 - Nutrition	PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE PROMOTIO	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	45,000,000.00	45,000,000.00	0.00	70,911,529,781.00	0.00
04050124002603 - Functional health facilities	CONSTRUCTION AND EQUIPING OF IMO STATE ESSENTIAL DRUGS SER	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	150,000,000.00	150,000,000.00	0.00	200,000,000.00	0.00
04050124002703 - Functional health facilities	CONSTRUCTION AND RELOCATION OF SCHOOL OF NURSING OWERRI	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	0.00	0.00	9,875,000,000.00	0.00	0.00
04050124002803 - Functional health facilities	ESTABLISHMENT OF LEPROSY REFERRAL CENTRE (OKIGWE)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	300,000,000.00	0.00
04050124002903 - Functional health facilities	CONSTRUCTION OF 3NO INCINERATORS FOR PHARMACEUTICAL/MEDI	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	150,000,000.00	150,000,000.00	0.00	1,890,000,000.00	0.00
04050124003003 - Functional health facilities	CONSTRUCTION AND ESTABLISHMENT OF EYE CLINIC IN GENERAL HOS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	150,000,000.00	150,000,000.00	0.00	5,254,624,591.16	0.00
04050124003103 - Functional health facilities	REHABILITATION OF IMO STATE UNIVERSITY TEACHING HOSPITAL, ORL	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	2,000,000,000.00	2,000,000,000.00	0.00	51,366,000.00	0.00
04050122000303 - Functional health facilities	PROVIDE OPERATIONAL FUNDS FOR IMO STATE COVID-19 RESEARCH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	0.00	0.00	4,384,524,598.54	0.00	0.00
04050124002303 - Functional health facilities	SUPPORT TO TUBERCULOSIS CONTROL PROGRAMME IN IMO STATE	23050103 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	0.00	0.00	2,050,000,000.00	0.00	0.00
04050124003303 - Functional health facilities	PROCUREMENT OF VECTOR CONTROL EQUIPMENT IN 9NO GENERAL H	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	50,000,000.00	50,000,000.00	0.00	6,244,243,391.09	0.00
04050123000603 - Functional health facilities	ESTABLISHMENT OF CIVIL SERVICE STAFF CLINIC NEW OWERRI	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	15,000,000.00	15,000,000.00	91,498,670.15	0.00	0.00

0405012500702 - Functional health facilities	MOBILE CLINICS PROJECT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	200,000,000.00	200,000,000.00	0.00	0.00	0.00
0405012500803 - Functional health facilities	REHABILITATION OF DILAPIDATED HOSPITAL STRUCTURES IN 10 GENERAL HOSPITALS	23010127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	2,400,000,000.00	2,400,000,000.00	1,800,000,000.00	0.00	0.00
0405012500903 - Functional health facilities	Construction and equipping of 3 zonal diagnostic and specialized care centres	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	2,400,000,000.00	2,400,000,000.00	1,815,800,000.00	0.00	0.00
0405012400303 - Functional health facilities	PROCUREMENT AND SUPPLY OF NARCOTIC DRUGS AND GENERAL HOSPITALS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	16,531,000.00	16,531,000.00	1,102,826,945.78	0.00	0.00
0405012400303 - Functional health facilities	ESTABLISHMENT AND EMERGENCY OBSTETRIC CARE IN OWERRI.	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	166,000,000.00	0.00	0.00
0405012300703 - Functional health facilities	ESTABLISHMENT OF LEPROSY AND BURULLI ALCER CONTROL PROGRAM	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	0.00	0.00	4,050,000,000.00	0.00	0.00
0405012400373 - Functional health facilities	THE REHABILITATION OF SCHOOL OF POST BASIC MIDWIFERY AWO OM	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	0.00	0.00	300,000,000.00	0.00	0.00
0405012300803 - Functional health facilities	Purchase of 30 seaters bus for supportive supervision, advocacy visits and	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	40,000,000.00	40,000,000.00	203,528,589.00	0.00	0.00
0405012300903 - Functional health facilities	Infectious Disease surveillance, control and treatment in 4NO LGAS OF	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	200,000,000.00	200,000,000.00	6,119,677,019.06	0.00	0.00
0405012400103 - Communicable diseases	CONTROL OF NON-COMMUNICABLE DISEASES IN OWERRI SPECIALIST	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	1,000,000.00	1,000,000.00	0.00	0.00	0.00
0405012500103 - Functional health facilities	CONSTRUCTION OF CONNECTING ROADS TO SCHOOL OF MIDWIFERY AWO	23010114 - CONSTRUCTION / PROVISION OF ROADS	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	500,000,000.00	500,000,000.00	1,966,000,000.00	0.00	0.00
04050125001103 - Functional health facilities	PROCUREMENT OF ESSENTIAL DRUG SERVICES FOR 2ND GENERAL HOSPITAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	400,000,000.00	0.00	0.00
04010325000203 - Health sector coordination mechanisms	Production and Distribution of Information, Education and Communication	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	56,438,000.00	56,438,000.00	0.00	0.00	0.00
04070325000203 - Research and development (Institutional Review Board)	Design and Production of Medical Instruments	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	20,000,000.00	20,000,000.00	203,528,589.00	0.00	0.00
04050125001203 - Functional health facilities	PROCUREMENT OF JINDO MODERN MEDICAL LABORATORY EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	50,000,000.00	50,000,000.00	4,025,808,000.00	0.00	0.00
04030225000403 - Child health	CONDUCT OF BABY FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILDREN	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	5,631,480,151.18	0.00	0.00
04050125001303 - Functional health facilities	Establishment of Psychiatric Hospital inclusive of a School of Psychiatric	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	700,000,000.00	700,000,000.00	831,500,000.00	0.00	0.00
04050125001403 - Functional health facilities	Purchase of 30 seaters bus for supportive supervision, advocacy visits and	23010108 - PURCHASE OF BUSES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	40,000,000.00	40,000,000.00	12,908,795,874.50	0.00	0.00
04050125001503 - Functional health facilities	CONSTRUCTION OF CONNECTING ROADS TO SCHOOL OF MIDWIFERY AWO	23010114 - CONSTRUCTION / PROVISION OF ROADS	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	101,560,000.00	101,560,000.00	2,438,026,960.00	0.00	0.00
04050125001603 - Functional health facilities	Reconstruction of 9 General Hospital buildings in Imo State	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	2,900,000,000.00	2,900,000,000.00	0.00	0.00	0.00
04050125001703 - Functional health facilities	CONDUCT OF ILMIS Report collection / review, validation and data entry	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	42,000,000.00	42,000,000.00	18,550,000.00	0.00	0.00
04050125001803 - Functional health facilities	CONDUCT OF Integrated Last Mile Distribution of health commodities	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	4,245,000.00	4,245,000.00	0.00	0.00	0.00
04050125001903 - Functional health facilities	PURCHASE OF LMCO office equipment in owerrri specialist hospitals	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	10,000,000.00	10,000,000.00	0.00	0.00	0.00
04050125002003 - Functional health facilities	CONSTRUCTION OF HEALTH STAFF QUARTERS IN 10 GENERAL HOSPITALS	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	750,000,000.00	750,000,000.00	0.00	0.00	0.00
04050125002103 - Functional health facilities	RECONSTRUCTION OF BUILDINGS IN 10 GENERAL HOSPITALS (UMUOKO)	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	500,000,000.00	500,000,000.00	132,400,000.00	0.00	0.00
04050125002203 - Functional health facilities	PROCUREMENT OF AMBULANCES FOR IMO STATE HEALTH EMERGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	41612500 - OWERRI MUJ	980,000,000.00	980,000,000.00	0.00	0.00	0.00
04050125002303 - Functional health facilities	INSTALLATION OF INCINERATORS IN 120 HEALTH FACILITIES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70743 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	3,190,000,000.00	0.00	0.00
04050125002203 - Functional health facilities	RENOVATION OF OLD HMB BLOCK FOR IMSHA OFFICES	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	5,842,901,037.48	0.00	0.00
04050125002203 - Functional health facilities	CONSTRUCTION AND UPGRADING OF 25 HEALTH FACILITIES	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	56,500,000.00	0.00	0.00
04050125002203 - Functional health facilities	PROCUREMENT OF MATERIALS FOR MICRO-NUTRIENT DEFICIENCY CONTROL	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	159,000,000.00	0.00	0.00
04050125002203 - Functional health facilities	CONSTRUCTION AND UPGRADING OF SCHOOL OF MIDWIFERY (ABOH M)	23021007 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	1,550,765,000.00	0.00	0.00
04050125002203 - Functional health facilities	CONSTRUCTION OF 10 NEW HEALTH FACILITIES ACROSS THE STATE	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	1,384,000,000.00	0.00	0.00
04050125002203 - Functional health facilities	ACQUISITION OF 500 WEIGHING SCALES, 1000 BODY GLUCOS MONITORS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	9,892,000.00	0.00	0.00
04050125002203 - Functional health facilities	ACQUISITION OF 1000 THERMOMETER, 1000 WEIGHT WEIGHING SCALES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	850,000,000.00	0.00	0.00
04050125002203 - Functional health facilities	ACQUISITION OF 1500 MEDICAL AND SCREENING MACHINES FOR THE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	140,205,400.00	0.00	0.00
04050125002203 - Functional health facilities	ACQUISITION OF RAPID DIAGNOSIS TEST READERS FOR THE IMPLEMENTATION	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	3,643,360,000.00	0.00	0.00
04050125002203 - Functional health facilities	ACQUISITION OF INFANT RADIANT WARMERS, WEIGHING SCALES, STERILIZERS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	20,951,753.13	0.00	0.00
04050125002203 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF RADIOLOGY COMPLEX AT IMO STATE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	23,026,917,651.52	0.00	0.00
04050125002203 - Functional health facilities	PURCHASE OF 2ND BRAND NEW TOYOTA HIACE BUSES	23010108 - PURCHASE OF BUSES	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	22,500,000.00	0.00	0.00
04050125002203 - Functional health facilities	PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE IMPLEMENTATION	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	600,000,000.00	0.00	0.00
04050125002203 - Functional health facilities	RENOVATION OF 147 HEALTH FACILITIES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41642800 - State Wide	0.00	0.00	23,270,000.00	0.00	0.00
052100200100	Health Mgt Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	250,000,000.00	0.00
04050126000102 - Functional health facilities	REHABILITATION OF DILAPIDATED HOSPITAL STRUCTURES IN 10 GENERAL HOSPITALS	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	250,000,000.00	0.00
052100300100	Imo State University Teaching Hospital, Orlu								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	4,200,000,000.00	0.00
04050126000203 - Functional health facilities	PURCHASE OF 2 NO. VENTILATORS (COVID-19) FOR IMSUTH, ORLU	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	250,000,000.00	0.00
04050126000303 - Functional health facilities	REHABILITATION OF IMO STATE SPECIALIST HOSPITAL, OWERRI	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	950,000,000.00	0.00
052100400100	Imo State Specialist Hospital, Umuguma								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	2,100,000,000.00	0.00
04050126000403 - Functional health facilities	PURCHASE OF MICROSCOPES, X-RAY MACHINES, CT-SCAN MACHINES, AND	22030122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	500,000,000.00	0.00
04050126000503 - Functional health facilities	ESTABLISHMENT OF EMERGENCY OBSTETRIC CARE IN NEW OWERRI	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
04050126000603 - Functional health facilities	ESTABLISHMENT AND EQUIPMENT OF 3NO ZONAL SPECIALIST HOSPITALS	23021006 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	600,000,000.00	0.00
052100500100	Imo State Primary Health Dev. Agency, Owerrri								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	2,150,000,000.00	0.00
04050126000701 - Functional health facilities	CONDUCT OF INTEGRATED MANAGEMENT OF CHILDHOOD ILLNESS (IMCI)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	1,140,000,000.00	0.00
04050126000801 - Functional health facilities	CONDUCT OF BABY FRIENDLY INITIATIVE (BFI) INFANT AND YOUNG CHILDREN	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	325,000,000.00	0.00
04050126000901 - Functional health facilities	PROCUREMENT OF BASIC HEALTH EQUIPMENT (150 THERMOMETER, 1500	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	685,000,000.00	0.00
052100600100	Imo State Health Insurance Agency, Owerrri								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	1,650,000,000.00	0.00
04050126001004 - Functional health facilities	PROCUREMENT OF 27 NOS AMBULANCES FOR IMO STATE HEALTH EMERGENCY	23010106 - PURCHASE OF VANS	70731 - GENERAL HOSPITAL SERVICES	41642800 - State Wide	0.00	0.00	0.00	1,650,000,000.00	0.00

95350010010		Ministry Of Environment and Sanitation											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging				
Total					21,130,000,000.00	21,130,000,000.00	2,470,000,000.00	2,690,000,000.00	0.00				
0100125000500 - Environmental Improvement - General	ELAOCHA OKWE EROSION CONTROL ONUIMO LGA	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	0.00	0.00				
0100123000600 - Environmental Improvement - General	UMUESHIEVELLE OWALOA AVUVUJ EROSION SITE IKEDURU LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	1,700,000,000.00	1,700,000,000.00	0.00	0.00	0.00				
0100124000900 - Environmental Improvement - General	SCHOOL OF NURSING AMAGBO EROSION CONTROL N'WANGALLE LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	850,000,000.00	850,000,000.00	0.00	0.00	0.00				
0100125000600 - Environmental Improvement - General	LUXE NNEBI EROSION CONTROL ISIALA MBANO LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00				
0100125000700 - Environmental Improvement - General	OKPALA AMAKOHA EROSION CONTROL IKEDURU LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	2,100,000,000.00	2,100,000,000.00	370,000,000.00	0.00	0.00				
0100124001000 - Environmental Improvement - General	WATERSHED MANAGEMENT AIMED AT ESTABLISHMENT OF FOREST RESERVE IN 40 BUSTOP OLD ROAD NEKEDE EROSION CONTROL IN OWERRI WEST LGA	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	100,000,000.00	100,000,000.00	0.00	0.00	0.00				
0100123000700 - Environmental Improvement - General	ONWELLE EROSION CONTROL AND ROAD REHABILITATION IN ONUIMO STATE	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	650,000,000.00	650,000,000.00	0.00	0.00	0.00				
0100125000800 - Environmental Improvement - General	RECLAMATION OF FOREST RESERVES FROM DONORS (EKUGBA FOREST)	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	250,000,000.00	250,000,000.00	0.00	0.00	0.00				
0100124001300 - Environmental Improvement - General	DESIGN AND CONSTRUCTION OF STONE-PITCHING AT 20 EROSION SITES	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70541 - PROTECTION OF BIODIVERSITY AND LAND	41642800 - State Wide	300,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00				
0100124001500 - Environmental Improvement - General	ESTABLISHMENT OF INDIGENOUS FRUIT TREE CULTIVATION CENTRE	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	400,000,000.00	400,000,000.00	0.00	0.00	0.00				
0100124001600 - Environmental Improvement - General	UGIR IKE EROSION CONTROL IKEDURU LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	3,400,000,000.00	3,400,000,000.00	0.00	0.00	0.00				
0100124001700 - Environmental Improvement - General	DEVELOPMENT OF 3NO SANITARY LANDFILL SITES IN IMO STATE	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70541 - PROTECTION OF BIODIVERSITY AND LAND	41642800 - State Wide	150,000,000.00	150,000,000.00	0.00	260,000,000.00	0.00				
0100124001800 - Environmental Improvement - General	UGELLE EROSION CONTROL IN ISAKOTO SOUTH LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	2,500,000,000.00	2,500,000,000.00	0.00	0.00	0.00				
0100125000800 - Environmental Improvement - General	REHABILITATION OF IMO ENVIRONMENTAL LABORATORY OWERRI	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41642800 - State Wide	200,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00				
0100125000900 - Environmental Improvement - General	UMUDURUGEBAGURU FOREST RESERVE IN ONUIMO LGA	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	50,000,000.00	50,000,000.00	0.00	0.00	0.00				
0100125001000 - Environmental Improvement - General	LEVECHI FOREST RESERVE IN OKIGWE	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	30,000,000.00	30,000,000.00	0.00	0.00	0.00				
0100125001000 - Environmental Improvement - General	ESTABLISHMENT OF ORGANIC FERTILIZER PLANT (WASTE TO WEALTH)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70511 - WASTE MANAGEMENT	41642800 - State Wide	0.00	0.00	0.00	940,000,000.00	0.00				
0100124002100 - Environmental Improvement - General	ESTABLISHMENT OF URBAN FORESTRY MANAGEMENT UNIT IN OWERRI	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	120,000,000.00	120,000,000.00	0.00	0.00	0.00				
0100124002300 - Environmental Improvement - General	DEVELOPMENT OF EROSION & WATERSHED MANAGEMENT SYSTEM	23050101 - RESEARCH AND DEVELOPMENT	70511 - WASTE MANAGEMENT	41642800 - State Wide	20,000,000.00	20,000,000.00	0.00	500,000,000.00	0.00				
0100123001000 - Environmental Improvement - General	UGIRINNA EROSION CONTROL ISIALA MBANO LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	1,200,000,000.00	1,200,000,000.00	0.00	0.00	0.00				
0100123001100 - Environmental Improvement - General	OCHEI OGWA EROSION CONTROL MBAITOLI LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	500,000,000.00	500,000,000.00	0.00	0.00	0.00				
0100125001200 - Environmental Improvement - General	EGALOR FOREST RESERVE IN OKIGWE LGA	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	70,000,000.00	70,000,000.00	0.00	0.00	0.00				
0100125001100 - Environmental Improvement - General	ORIGBO OKOFOFOR FOREST RESERVE OMAI FREGMA LGA	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	70,000,000.00	70,000,000.00	0.00	0.00	0.00				
0100125001200 - Environmental Improvement - General	ANJUIURU FOREST RESERVE IN OGUTA LGA	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	30,000,000.00	30,000,000.00	0.00	0.00	0.00				
0100125001300 - Environmental Improvement - General	OBANA EROSION CONTROL ORU WEST LGA	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	1,500,000,000.00	1,500,000,000.00	0.00	0.00	0.00				
0100125001400 - Environmental Improvement - General	LANDSCAPING OF THE ENTIRE IMO STATE HOUSE OF ASSEMBLY COM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	250,000,000.00	250,000,000.00	0.00	0.00	0.00				
0100125001500 - Environmental Improvement - General	UMUDELE EROSION CONTROL N'ABAI	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	250,000,000.00	250,000,000.00	0.00	0.00	0.00				
0100125001600 - Environmental Improvement - General	UNAJURURU EROSION CONTROL/ROAD CONTROL PROJECT ONUIMO	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	250,000,000.00	250,000,000.00	0.00	0.00	0.00				
0100125001700 - Environmental Improvement - General	RECLAMATION OF FOREST RESERVES FROM DONORS (EKUGBA FOREST)	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	400,000,000.00	400,000,000.00	0.00	0.00	0.00				
0100125001800 - Environmental Improvement - General	ESTABLISHMENT OF NWORIE WATERSHED AREA OWERRI	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	200,000,000.00	200,000,000.00	0.00	0.00	0.00				
0100125001900 - Environmental Improvement - General	ESTABLISHMENT OF SECTION OF OTAMARI WATER SHED AREA OWERRI	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	300,000,000.00	300,000,000.00	0.00	0.00	0.00				
0100125002000 - Environmental Improvement - General	ESTABLISHMENT OF 1 HECTAR CONSERVATION PLOT IN EACH OF THE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	270,000,000.00	270,000,000.00	0.00	0.00	0.00				
0100125002100 - Environmental Improvement - General	ESTABLISHMENT OF Policy, Roadmap/Action Plan and Legal Instrument	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	200,000,000.00	200,000,000.00	0.00	0.00	0.00				
0100125002200 - Environmental Improvement - General	CONDUCT OF Education/Sensitization/Awareness creation on climate	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	150,000,000.00	150,000,000.00	0.00	0.00	0.00				
0100125002300 - Environmental Improvement - General	Setting up Governance Structure for Climate Change at the State, LGA	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	350,000,000.00	350,000,000.00	2,500,000,000.00	0.00	0.00				
0100125002400 - Environmental Improvement - General	Desilting and repairs of major surface and underground sewers and drains	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	750,000,000.00	750,000,000.00	0.00	0.00	0.00				
0100125002500 - Environmental Improvement - General	Greenery Management within the OCA (Jan. 2025 - Aug. 2025)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	240,000,000.00	240,000,000.00	0.00	0.00	0.00				
0100125002600 - Environmental Improvement - General	Greenery Management within the OCA (Sep. 2025 - Dec. 2025)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	140,000,000.00	140,000,000.00	0.00	0.00	0.00				
0100125002700 - Environmental Improvement - General	BUILDING OF 30 PUBLIC TOILETS IN THE THREE ZONES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C	41612500 - OWERRI MUJ	90,000,000.00	90,000,000.00	0.00	0.00	0.00				
0100125002700 - Environmental Improvement - General	CONSTRUCTION OF REINFORCED CONCRETE WALLS FOR REMEDIATION	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70541 - PROTECTION OF BIODIVERSITY AND LAND	41642800 - State Wide	0.00	0.00	0.00	7,000,000,000.00	0.00				
0100125002700 - Environmental Improvement - General	REHABILITATION OF EXISTING SURFACE SEWAGE/DRAINAGE/DESILTING	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70521 - WASTE WATER MANAGEMENT	41642800 - State Wide	0.00	0.00	0.00	800,000,000.00	0.00				
Total					0.00	0.00	0.00	1,800,000,000.00	0.00				
0101002500100 - Poverty Alleviation - General	PROCUREMENT OF SMES EQUIPMENTS (1000 SEWING MACHINES, 100	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL	41642800 - State Wide	0.00	0.00	0.00	300,000,000.00	0.00				
0101002500200 - Poverty Alleviation - General	CONSTRUCTION OF CATERING IN OBUKU (NEW) COMMERCIAL	23020121 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL	41642800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00				
0101002500300 - Poverty Alleviation - General	CONSTRUCTION OF ELDERLY CARE CENTER DEVELOPMENT PROJECT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71023 - OLD AGE	41642800 - State Wide	0.00	0.00	0.00	500,000,000.00	0.00				
Total					0.00	0.00	0.00	1,800,000,000.00	0.00				
955100100100	Ministry of Local Govt, Community and Chieftaincy Affairs												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging				
Total					20,000,000.00	20,000,000.00	0.00	40,000,000.00	0.00				
13100123011700 - Reform of Government and Governance - General	RENOVATION/FURNISHING OF 3NO. BUILDINGS IN TRADITIONAL RUL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C	41611100 - MBAITOLI	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00				
13100123011700 - Reform of Government and Governance - General	DEVELOPMENT OF IMO STATE COMMUNITY CHARTER OF PLANS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL	41642800 - State Wide	0.00	0.00	0.00	40,000,000.00	0.00				
Total					20,000,000.00	20,000,000.00	0.00	90,000,000.00	0.00				
955100100200	Ministry of Rural Development & Economic Empowerment												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging				
Total					500,000,000.00	500,000,000.00	2,702,438,333.32	15,106,805,000.00	0.00				
13100125006000 - Reform of Government and Governance - General	RURAL FEEDER, ROAD REHABILITATION AND EXPANSION IN SNO COM	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70473 - TOURISM	41612500 - OWERRI MUJ	500,000,000.00	500,000,000.00	5,320,000.00	0.00	0.00				
13100125006000 - Reform of Government and Governance - General	PROCUREMENT OF 305 SOLAR ENERGY PANEL AND BATTERIES FOR 20	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41642800 - State Wide	0.00	0.00	2,497,118,333.32	3,000,000,000.00	0.00				
13100125006000 - Reform of Government and Governance - General	SKM EACH FOR THE IMO STATE 27 L.G.A. SPECIAL RURAL ROADS CONS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41642800 - State Wide	0.00	0.00	200,000,000.00	12,106,805,000.00	0.00				
Total					500,000,000.00	500,000,000.00	2,702,438,333.32	15,106,805,000.00	0.00				
074000100100	Ministry of Primary Health, Social Services and Health Insurance												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Desc	2025 Approved Budget	2025 Final Budget	Performance January to September	2026 Approved Budget	2026 Nutrition Tagging				
Total					11,014,000,000.00	11,014,000,000.00	750,000,000.00	0.00	0.00				
0403025000101 - Sustainable drug supply	PROCUREMENT OF RELEVANT MATERIALS FOR THE IMPLEMENTATION	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUJ	50,000,000.00	50,000,000.00	0.00	0.00	0.00				
0403025000101 - Child health	PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUJ	20,000,000.00	20,000,000.00	0.00	0.00	0.00				
04020125000101 - Community interventions	PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUJ	15,000,000.00	15,000,000.00	0.00	0.00	0.00				
0403025000101 - Nutrition	PROCUREMENT OF RELEVANT HEALTH MATERIALS FOR THE CONDUCT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUJ	400,000,000.00	400,000,000.00	0.00	0.00	0.00				
04040225000101 - Human and institutional capacity performance man	PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUJ	7,000,000.00	7,000,000.00	0.00	0.00	0.00				
0403025000101 - Adolescent health	PROCUREMENT OF RELEVANT HEALTH ITEMS FOR THE CONDUCT OF I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41612500 - OWERRI MUJ	50,000,000.00	50,000,000.00	0.00	0.00	0.00				
0403025000201 - Adolescent health	PROC												

