		IMO STATE G		OF NIGERIA			
	RE	VISED ESTIMA	ATES - 2020				
	S	UMMARY OF F	REVENUE				
HEAD	DETAILS OF REVENUE	APPROVED ESTIMATES 2019	APPROVED ESTIMATES 2020	REVISED ESTIMATES 2020	COVID-19 RESPONSIVE		
401	TAXES	20,680,344,430	26,432,875,562	20,769,708,166	-	TAXES	26,432,875,562
402	FINES AND FEES	1,945,073,000	6,840,806,566	8,903,075,566	-	FINES AND FEES	6,840,806,566
403	LICENCES	227,800,000	468,395,000	467,595,000	-	LICENCES	468,395,000
404	EARNINGS AND SALES	1,634,132,720	2,793,276,784	1,418,620,193	-	EARNINGS AND SALES	2,793,276,784
405	RENT ON GOVERNMENT PROPERTY	1,276,531,512	106,400,000	89,200,000	-	RENT ON GOVERNMEN	106,400,000
406	INTERESTS, REPAYMENTS & DIVIDENDS	_	5,000,000	_	_	INTERESTS, REPAYMEN	5,000,000
407	REIMBURSEMENTS	_	-	_	_	REIMBURSEMENTS -	3,000,000
408	MISCELLANEOUS	-	-	-	-	MISCELLANEOUS -	
	SUB-TOTAL: INTERNAL REVENUE	25,763,881,662	36,646,753,912	31,648,198,925	-		
409	STATUTORY ALLOCATION FROM FEDERATION ACCOUNT	50,000,000,000	58,700,000,000	33,288,448,381	-	STATUTORY ALLOCATIC	58,700,000,000
410	VALUE ADDED TAX	12,000,000,000	13,000,000,000	18,428,598,226	-	VALUE ADDED TAX	13,000,000,000
411	EXCESS CRUDE FUND	3,000,000,000	-	-	-	EXCESS CRUDE FUND -	
412	13% DERIVATION FUND	6,000,000,000	10,000,000,000	5,360,590,597	-	13% DERIVATION FUND	10,000,000,000
413	OTHER EXTERNAL REVENUE	1,113,395,185	22,070,000,000	2,219,000,000	-	OTHER EXTERNAL REV	22,170,000,000
414	RURAL ELECTRIFICATION REFUND	-	-	-	-	RURAL ELECTRIFICATIC 10e	
415	ECOLOGICAL FUND/ECOLOGICAL REFUND	-	-	10e		ECOLOGICAL FUND/EC(10e	
416	TRANSFER OF BOND INTEREST	-	-	-	-	TRANSFER OF BOND IN -	
417	BUDGET AUGUMENTATION		-	10e	-	BUDGET AUGUMENTATI -	
418	REFUND FOR FEDERAL ROAD CONSTRUCTION	-	-	10e	-	REFUND FOR FEDERAL -	
419	EXCHANGE GAIN DIFFERENCE	1,000,000,000	70,000,000	49,000,000		EXCHANGE GAIN DIFFE	70,000,000

420	NNPC REFUND	-	-	10e	-	NNPC REFUND 10e
421	SOVEREIGN WEALTH FUND	-	3,000,000,000	2,100,000,000	-	SOVEREIGN WEALTH FI 3,000,000,000
422	OTHERS: FOREX EQUALZATION ACCOUNT	-	-	70,000,000	-	OTHERS: LNLG (\$150m) -
423	JAAC (IMO STATE UNIVERSAL BASIC EDUCATION BOARD)	-	19,000,000,000	-	-	INTEREST ON FIXED DE -
424	EXCESS BANK CHARGES	113,395,185		10e	-	EXCESS BANK CHARGE 10e
425	OTHERS: EXCESS PETROLEUM PROFIT TAX	-	-	-	ı	OTHERS: EXCESS PETF -
426	OTHERS:	-	-	-	-	OTHERS: PARIS CLUB R -
	SUB-TOTAL: EXTERNAL REVENUE	72,113,395,185	103,770,000,000	59,296,637,205	-	JAAC (IMO STATE UNIVE 19,000,000,000
	TOTAL: REVENUE	97,776,778,847	140,416,753,912	90,944,836,130	-	

		MO STATE GO	OVERNMENT	OF NIGER	ΙΔ			(a) IM	O STATE (	OVERNMEN.	Γ OF NIGERIA
		WO SIAIL G						IIVIC	JOIAIL	30 V LIKINILIN	I OI MOLINA
			KEVIS	ED ESTIMA	163 - 2020						
		INITED	NALIV GENE	EDATED DE	VENUE - BY	MINISTRY					
			NALLI OLIN		VENUE - DI	WIII O I IX I					
S/NO	DESCRIPTION	TAXES	FINES & FEES	LICENCES	EARNINGS & SALES	RENT ON GOVT PROP.	INTEREST REPAYMENTS DIVIDENDS	REIMBSMNTS	MISC	TOTAL BUDGET	
1	Ministry Of Agriculture and Food Security	264,122,500	135,055,000	670,000	348,016,000	-	-	-	-	747,863,500	
2	Ministry of Livestock Development	-	62,602,500	-	97,253,600	-	-	-	-	159,856,100	
3	Ministry Of Environment and Natural Resources	411,668,750	1,215,150,000	5,000,000	1,250,000	-	-	-	-	1,633,068,750	
	Ministry Of Commerce and Industry	697,550,000	880,469,600	-	9,100,000	-	-	-	-	1,587,119,600	
	Ministry Of Public Utilities	160,000,000	1,202,200,000	-	11,250,000	-	-	-	-	1,373,450,000	
	Ministry For Lands, Survey and Physical Planning	556,775,331	2,212,640,979	500,000	40,500,000	88,400,000	-	-	-	2,898,816,310	
	Office Of the Surveyor General	36,290,000	165,500,000	-	13,350,000	-	-	-	-	215,140,000	
	Ministry Of Housing and Urban Development	515,800,000	339,480,000	-	206,393,793	-	-	-	-	1,061,673,793	
	Ministry Of Works Ministry Of Transport	334,050,000	24,300,000 188,360,000	-	4,250,000	-	-	-	-	362,600,000 263,860,000	
	Ministry Of Transport  Ministry Of Technology Development	75,500,000 965,000	6,150,000	-	-	-	-	-	-	7,115,000	
	Ministry of Technology Development  Ministry of Entrepreneurship & Skill Acquisition	4,000,000	6,150,000	-	-	-	-	-	-	4,000,000	
11	Total Economic Sector	3,056,721,581	6,431,908,079	6,170,000	731,363,393	88,400,000	-	-	-	10,314,563,053	
12	Ministry Of Education	851,500,000	456,450,000	6,170,000	1,000,000	66,400,000	-	-	-	1,308,950,000	
	Ministry Of Health	10,000,000	37,867,500	18,700,000	1,000,000	<u>-</u>	<u> </u>	-   		66,567,500	
	Ministry Of Gender and Vulnerable Groups	270,550,000	6,510,000	-	_	_		_	-	277,060,000	
	Ministry of Social Welfare and Sanitation	-	-	-	-	-	_	-	_	-	
	Ministry Of Tourism, Creative Arts and Culture	23,733,308	1,178,849,000	-	31,040,000	800,000	_	- 1	_	1,234,422,308	
	Imo State Sports Commission	18,970,500	123,000,000	-	20,930,000	-	-	-	-	162,900,500	
	Ministry Of Youth and Social Development	19,470,500	3,400,000	- 1	500,000	-	-	- 1	-	23,370,500	
	Total Social Services Sector	1,194,224,308	1,806,076,500	18,700,000	53,470,000	800,000	-	-	-	3,073,270,808	
19	Office Of The Executive Governor	791,569,347	5,200,000	-	450,000	-	-	-	-	797,219,347	OFFICE OF THE GOVERNOR
20	Office Of The Deputy Governor	61,000,000	100,000	-	2,053,000	-	-	-	-	63,153,000	OFFICE OF THE DEPUTY GOVERNOR
21	Ministry of Special Duties	-	-	-	-	-	-	-	-	-	MINISTRY OF SPECIAL DUTIES
	Ministry of Special Projects	-	-	-	-	-	-	-	-	-	MINISTRY OF SPECIAL PROJECTS
	Bureau For Local Government and Chieftaincy Affairs	100,000,000	33,050,000	-	-	-	-	-	-	133,050,000	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
	Imo State Bureau of Statistics	23,500,000	-	-	5,400,000	-	-	-	-	28,900,000	IMO STATE BUREAU OF STATISTICS
	Minstry Of Budget, Economic Planning and Statistics	15,280,000	600,000	-	-	-	-	-	-	15,880,000	MINISTRY OF BUDGET AND ECONOMIC PLANNING
	Ministry of Foreign and International Affairs	-	-	-	-	-	-	-	-	-	MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS
	Office Of The Secretary To The State Government	16,830,000	46,250,000	-	-	-	-	-	-	63,080,000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT
28	Office Of The Head Of Service	1,500,000	1,100,000	-	-	-	-	-	-	2,600,000	OFFICE OF THE HEAD OF SERVICE
	Ministry Of Finance Ministry Of Justice	43,750,000 115,739,500	61,000,000 15,555,000	-	-	-	-	-	-	104,750,000 131,294,500	MINISTRY OF FINANCE MINISTRY OF JUSTICE
	Ministry Of Justice  Ministry Of Information and Strategy	5,851,850	8,230,000	2,725,000	6,355,800	-	<u> </u>	-   -	-	23,162,650	MINISTRY OF JUSTICE  MINISTRY OF INFORMATION AND STRATEGY
	Office Of The Auditor General - State	1,750,000	750,000	2,723,000	0,000,000	<u>-</u>	<u> </u>	<u> </u>	<u>-</u>	2,500,000	OFFICE OF THE AUDITOR GENERAL - STATE
33	Office Of The Auditor General - Local Government	-	500,000		_	_		_	_	500,000	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT
34	Civil Service Commission	1 . 1	550,000	-	3,500,000	-	_	-	_	4,050,000	CIVIL SERVICE COMMISSION
35	Judiciary - High Court	70,000,000	98,350,000	-	-	-	-	-	-	168,350,000	JUDICIARY - HIGH COURT
36	Judiciary - Customary Court Of Appeal	35,090,000	19,171,987	-	-	-	-	-	-	54,261,987	JUDICIARY - CUSTOMARY COURT OF APPEAL
37	Judicial Service Commission	2,209,900	900,000	-	-		-	-	-	3,109,900	JUDICIAL SERVICE COMMISSION
38	Local Government Service Commission	550,000	550,000	-	-	-	-	-	-	1,100,000	LOCAL GOVERNMENT SERVICE COMMISSION
	Imo State Internal Revenue Service	14,961,162,795	255,000,000	440,000,000	614,800,000	-	-	-	-	16,270,962,795	IMO INTERNAL REVENUE SERVICE
40	Imo State House of Assembly	211,671,385	4,220,000	-	1,228,000	-	-	-	-	217,119,385	IMO STATE HOUSE OF ASSEMBLY
41	House of Assembly Service Commission	20,000,000	1,230,000	-	-	-	-	-	-	21,230,000	HOUSE OF ASSEMBLY SERVICE COMMISSION
42	Imo State Independent Electoral Commission	41,307,500	112,784,000	-	-	-	-	-	-	154,091,500	IMO STATE INDEPENDENT ELECTORAL COMMISSION
	Total General Administration	16,518,762,277	665,090,987	442,725,000	633,786,800	-	-	-	-	18,260,365,064	
	GRAND TOTAL	20,769,708,166	8,903,075,566	467,595,000	1,418,620,193	89,200,000	-	-	-	31,648,198,925	

		IMO STATE GO	OVERNMENT	OF NIGERIA								
	REVISED ESTIMATES - 2020											
	MINIC	TERIAL REVENU	E DETAIL									
	IVIIIVI	ILNIAL KLVLINO	LULIAIL									
		HEAD 0401 - TAX	ES									
Sub-Head	Details of Revenue	Revised Estimates	Approved Estimates	Actual Rev.	Actual Rev							
		2020	2019	2019	2018							
		SUMMARY, 401 - TAX	ES									
O412	OFFICE OF THE GOVERNOR	791,569,347	1,025,975,274	-	-							
0412-1	OFFICE OF THE DEPUTY GOVERNOR	61,000,000	31,200,000	-	-							
0412-1D	MINISTRY OF SPECIAL DUTIES	-	-	-	-							
0412-1C	MINISTRY OF SPECIAL PROJECTS	-	-	-	-							
0412-1A	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	100,000,000	100,000,000	_	-							
O412-1B	IMO STATE BUREAU OF STATISTICS	23,500,000	5,343,750	-	-							
0412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS	15,280,000	14,100,000	-	-							

0412-2A	MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS	-	-	-	-	
O413	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	16,830,000	-	-	-	
0413-1	OFFICE OF THE HEAD OF SERVICE	1,500,000	-	-	-	
O417	MINISTRY OF FINANCE	43,750,000	7,293,937	<u>-</u>	_	
O420	MINISTRY OF JUSTICE	115,739,500	-	_	-	
O419	MINISTRY OF INFORMATION AND STRATEGY	5,851,850	-	-	-	
O423	OFFICE OF THE AUDITOR GENERAL - STATE	1,750,000	-	1	-	
0423-1	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT	-	-	1	ı	
O424	CIVIL SERVICE COMMISSION	-	-	1	-	
O425	JUDICIARY - HIGH COURT	70,000,000	-	1	-	
0425-1	JUDICIARY - CUSTOMARY COURT OF APPEAL	35,090,000	23,750,000	ı	-	
O426	JUDICIAL SERVICE COMMISSION	2,209,900	_	-	_	
O427	LOCAL GOVERNMENT SERVICE COMMISSION	550,000	550,000	-	_	
O428	IMO STATE INTERNAL REVENUE SERVICE	14,961,162,795	19,009,500,000	_	-	

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O429	IMO STATE HOUSE OF ASSEMBLY	211,671,385	10,500,000	-	-	
O432	HOUSE OF ASSEMBLY SERVICE COMMISSION	20,000,000	<u>-</u>	-	-	
O433	IMO STATE INDEPENDENT ELECTORAL COMMISSION	41,307,500	3,350,000	-	_	
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	264,122,500	74,060,000	1	-	
0414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	1	-	
0414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	411,668,750	15,000,000	1	-	
O415	MINISTRY OF COMMERCE AND INDUSTRY	697,550,000	1,928,125	-	-	
0419-2	MINISTRY OF WATER RESOURCES	160,000,000	-	-	-	
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	556,775,331	68,131,000	ı	-	
0421-1A	OFFICE OF THE SURVEYOR GENERAL	36,290,000	-	ı	-	
0421-1	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	515,800,000	-	ı	-	
422	MINISTRY OF WORKS	334,050,000	270,000,000	ı	-	
0422-1	MINISTRY OF TRANSPORT	75,500,000	3,697,500	_	_	
0416-1	MINISTRY OF TECHNOLOGY DEVELOPMENT	965,000	_	_	_	

0415-1	MINISTRY OF ENTREPRENUERSHP AND SKILLS DEVELOPMENT	4,000,000	-	-	-		
O416	MINISTRY OF EDUCATION	851,500,000	1,151,563	-	-		
O418	MINISTRY OF HEALTH	10,000,000	8,000,000	-	-		
0418-1	MINISTRY OF GENDER AND VULNERABLE GROUPS	270,550,000	1,884,375	-	-		
0418-2	MINISTRY OF SOCIAL WELFARE AND SANITATION	_	-	-	_		
0419-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE	23,733,308	3,000,000	-	-		
0431-1	IMO STATE SPORTS COMMISSION	18,970,500	ı	-	-		
O431	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT	19,470,500	1,928,906	-	_		
	TOTAL	19,498,345,371	20,680,344,430	-	-		
	OFFICE OF THE GOVERNOR						
3	5% W/HOLDING TAX ON CONTRACTS	685,512,347	1,025,975,274		-		
2	10% TAX ON CONSULTANTS	87,200,000	-	-	-		
	5% TAX ON CONTRACTORS SDGS	18,857,000					

	SUBTOTAL	791,569,347	1,025,975,274	-	-	
		OFFICE OF THE DEP	UTY GOVERNOR			
3	5% W/HOLDING TAX ON CONTRACTS	61,000,000	31,200,000	-	-	
2	10% TAX ON CONSULTANTS	-		-	-	

			-		-	
	SUBTOTAL	61,000,000	31,200,000	•	•	
		MINISTRY OF SPE	CIAL DUTIES			
3	5% W/HOLDING TAX ON CONTRACTS			-	-	
2	10% TAX ON CONSULTANTS	-		-	-	

		-		-	
SUBTOTAL	-	-	-	-	

		MINISTRY OF SPEC	CIAL PROJECTS			
3	5% W/HOLDING TAX ON CONTRACTS			-	-	
2	10% TAX ON CONSULTANTS	-		-	-	

					•	
			-		-	
	SUBTOTAL	•	•	•	-	
	BUREAU OF L	OCAL GOVERNMEN	T AND CHIEFTAINCY	AFFAIRS		
3	5% W/HOLDING TAX ON CONTRACTS	100,000,000	100,000,000		-	
2	10% TAX ON CONSULTANTS		10e		-	

			1		-	
	SUBTOTAL	100,000,000	100,000,000	-	-	
		IMO STATE BUREAU	OF STATISTICS			
3	5% W/HOLDING TAX ON CONTRACTS	22,500,000	5,343,750	-	-	
2	10% TAX ON CONSULTANTS	1,000,000		-	-	

	-	-	

SUBTOTAL	23,500,000	5,343,750	-	-	
MINISTRY C	OF BUDGET, ECONOMIC	C PLANNING AND ST	ATISTICS		
5% W/HOLDING TAX ON CONTRACTS	13,250,000	14,000,000		-	
10% TAX ON CONSULTANTS	2,030,000	100,000		-	

SUBTOTAL	15,280,000	14,100,000	-	-	
MINISTRY OF FOREIGN AND INTERNATIONAL AFFAIRS					

5% W/HOLDING TAX ON CONTRACTS		ı	
10% TAX ON CONSULTANTS		-	

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	SUBTOTAL	-	-	-	-	
	OFFICE OF	THE SECRETARY TO	THE STATE GOVER	NMENT		
3	5% W/HOLDING TAX ON CONTRACTS	14,800,000	-	-		
2	10% TAX ON CONSULTANTS	2,030,000	-	-		

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SUBTOTAL	16,830,000	-	-	ı	
	OFFICE OF THE HE	AD OF SERVICE			
5% W/HOLDING TAX ON CONTRACTS	500,000	-		-	
10% TAX ON CONSULTANTS	1,000,000	-	-		
1					
	5% W/HOLDING TAX ON CONTRACTS	OFFICE OF THE HEAT SWINDLING TAX ON CONTRACTS 500,000	OFFICE OF THE HEAD OF SERVICE  5% W/HOLDING TAX ON CONTRACTS  500,000 -	OFFICE OF THE HEAD OF SERVICE  5% W/HOLDING TAX ON CONTRACTS  500,000  -	OFFICE OF THE HEAD OF SERVICE  5% W/HOLDING TAX ON CONTRACTS  500,000

	SUBTOTAL	1,500,000	-	-	_	
		MINISTRY OF	FINANCE			
3	5% W/HOLDING TAX ON CONTRACTS	3,500,000	1,545,840	-	-	
2	10% TAX ON CONSULTANTS	35,000,000	54,000	-	-	
	10% TAX ON CONSULTANCY	1,050,000	10e	-		
3	PAYE (PAY AS YOU EARN)	4,200,000	5,694,097	-		
_						

		-			-	
			-	-		
	SUBTOTAL	43,750,000	7,293,937	-	-	
		MINISTRY OF	JUSTICE			
3	5% W/HOLDING TAX ON CONTRACTS	115,739,500	-		-	

2	10% TAX ON CONSULTANTS	ı	-	-	

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	SUBTOTAL	5,851,850	-	-	-	
	OFF	ICE OF THE AUDITO	R GENERAL - STATE			
3	5% W/HOLDING TAX ON CONTRACTS	1,750,000	-			
2	10% TAX ON CONSULTANTS	-	-			

SUBTOTAL	1,750,000	-	-	-	

	OFFICE O	THE AUDITOR GENE	RAL - LOCAL GOVER	RNMENT	
3	5% W/HOLDING TAX ON CONTRACTS		-	-	
2	10% TAX ON CONSULTANTS	-	-	-	

	_				
SUBTOTAL	•	-	•	•	
	CIVIL SERVICE C	OMMISSION			
5% W/HOLDING TAX ON CONTRACTS	-	-	-	-	
10% TAX ON CONSULTANTS	-	-	-		

					•	
	SUBTOTAL	-	-	-	-	
		JUDICIARY - HI	IGH COURT			
3	5% W/HOLDING TAX ON CONTRACTS	70,000,000	-		-	
2	10% TAX ON CONSULTANTS	10e	-		-	

	SUBTOTAL	70,000,000	-	-	-	
	JUDIO	CIARY - CUSTOMAR	Y COURT OF APPEA	L		
3	5% W/HOLDING TAX ON CONTRACTS	35,090,000	23,750,000	-		
2	10% TAX ON CONSULTANTS	-	-	-		

SUBTOTAL	35,090,000	23,750,000	-	-	

	JUDICIAL SERVICE COMMISSION						
3	5% W/HOLDING TAX ON CONTRACTS	2,209,900	-	-	-		
2	10% TAX ON CONSULTANTS	-	-	-	-		

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	SUBTOTAL	2,209,900	-	-	-	
	LOCA	AL GOVERNMENT SE	RVICE COMMISSION			
3	5% W/HOLDING TAX ON CONTRACTS	1	-		-	
2	10% TAX ON CONSULTANTS	550,000	550,000		-	

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	SUBTOTAL	550,000	550,000	-	-	
	IMC	STATE INTERNAL F	REVENUE SERVICE			
3	5% W/HOLDING TAX ON CONTRACTS	1,400,000,000	500,000,000			
7	PAY AS YOU EARN (PAYE) CURRENT	5,525,362,795	6,000,000,000			
8	PAY AS YOU EARN (PAYE) ARREARS	1,400,000,000	1,000,000,000			
9	DIRECT ASSESSMENT TAX (CURRENT)	4,900,000,000	7,700,000,000			
10	DIRECT ASSESSMENT TAX ARREARS	700,000,000	3,300,000,000			
11	10% W/HOLDING TAX ON DIRECTORS FEES	350,000,000	3,500,000			
12	10% W/HOLDING TAX ON DIVIDENDS	100,000,000	60,000,000			
13	10% W/HOLDING TAX ON BANK INTEREST	140,000,000	150,000,000			

14	10% W/HOLDING TAX ON RENTS	7,000,000	9,000,000		
16	10% W/HOLDING TAX ON ROYALTIES	10e	10e		
19	CAPITAL GAINS TAX	210,000,000	10e		
24	DEVELOPMENT LEVY	84,000,000	30,000,000		
17	PENALITIES	3,400,000	5,000,000		
17a	WHT ON CONSULTANCY	140,000,000	-		
25	OTHERS	1,400,000	2,000,000		
15	PLANT/EQUIPMENT	-	10e		
17b	CAPITAL TRANSFER TAX	10e	250,000,000		
18	APPEALS	10e	10e		

	SUBTOTAL	14,961,162,795	19,009,500,000	-	-	
		POOLS BETTING	AND GAMING			
3	W/HOLDING POOLS ACTIVITIES	24,000,000	-			
7	W/HOLDING LOTTERY GAMES	30,000,000	-			
8						
9						
10						
11						
12						
13						
14						
16						
19						
24						
17						

17a						
25						
15						
17b						
18						
	SUBTOTAL	54,000,000	-	-	-	

IMO STATE HOUSE OF ASSEMBLY						
5% W/HOLDING TAX ON CONTRACTS	201,971,385	3,000,000		-		
10% TAX ON CONSULTANTS	9,700,000	7,500,000		-		
	+					
		5% W/HOLDING TAX ON CONTRACTS 201,971,385	5% W/HOLDING TAX ON CONTRACTS 201,971,385 3,000,000	5% W/HOLDING TAX ON CONTRACTS 201,971,385 3,000,000		

	SUBTOTAL	211,671,385	10,500,000	-	ı	
	но	USE OF ASSEMBLY SE	ERVICE COMMISSION	V		
3	5% W/HOLDING TAX ON CONTRACTS	20,000,000	-		-	
2	10% TAX ON CONSULTANTS	_	-		_	

SUBTOTAL	20,000,000	-	-	ı	
IMO STA	TE INDEPENDENT EL	LECTORAL COMMISS	SION		
5% W/HOLDING TAX ON CONTRACTS	39,807,500	3,250,000		-	
10% TAX ON CONSULTANTS	1,500,000	100,000		-	

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	SUBTOTAL	41,307,500	3,350,000	-	-	
	MINIST	RY OF AGRICULTURE	E AND FOOD SECUR	ITY		
3	5% W/HOLDING TAX ON CONTRACTS	228,472,500	2,000,000			
2	10% TAX ON CONSULTANTS	200,000	10e			
1	CATTLE TAX	30,000,000	72,000,000			
29	HORSE TAX	10e	-			
30	DOG TAX	5,400,000	30,000			
31	SHEEP/GOAT TAX	50,000	30,000			

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SUBT	OTAL	264,122,500	74,060,000	-	-		
	MINISTRY OF LIVESTOCK DEVELOPMENT						

5% W/HOL	DING TAX ON CONTRACTS	-	-	-	
10% TAX C	N CONSULTANTS	-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-		

	SUBTOTAL	-	-	-	ı	
	MINISTRY	OF ENVIRONMENT A	ND NATURAL RESO	JRCES		
3	5% W/HOLDING TAX ON CONTRACTS	10e	15,000,000	_	_	
2	10% TAX ON CONSULTANTS	411,668,750	-	-	-	
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	SUBTOTAL	411,668,750	15,000,000	-	-	
	MII	NISTRY OF COMMER	CE AND INDUSTRY			
3	5% W/HOLDING TAX ON CONTRACTS	696,550,000	928,125		-	
2	10% TAX ON CONSULTANTS	1,000,000	1,000,000		-	

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	SUBTOTAL		1,928,125	_	_	
		697,550,000				
		MINISTRY OF WATE	R RESOURCES			
3	5% W/HOLDING TAX ON CONTRACTS	150,000,000		-	-	
2	10% TAX ON CONSULTANTS	10,000,000		-	-	

	SUBTOTAL	160,000,000	-	-	•	
	MINISTRY F	OR LANDS, SURVEY	AND PHYSICAL PLA	ANNING		
3	5% W/HOLDING TAX ON CONTRACTS	556,355,331	43,131,000	-	-	

2	10% TAX ON CONSULTANTS	420,000	25,000,000	-	-	

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SUBTOTAL	556,775,331	68,131,000	-	-	
C	OFFICE OF THE SURVI	EYOR GENERAL			
5% W/HOLDING TAX ON CONTRACTS	36,290,000	EYOR GENERAL	<u>-</u>	_	
			-	-	
5% W/HOLDING TAX ON CONTRACTS			-	-	
5% W/HOLDING TAX ON CONTRACTS			-	-	
5% W/HOLDING TAX ON CONTRACTS			-	-	
	SUBTOTAL	SUBTOTAL 556,775,331	SUBTOTAL 556,775,331 68,131,000	SUBTOTAL 556,775,331 68,131,000 -	SUBTOTAL 556,775,331 68,131,000

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	SUBTOTAL	36,290,000	-	-	-	
	MINISTF	RY OF HOUSING AND	URBAN DEVELOPM	ENT		
3	5% W/HOLDING TAX ON CONTRACTS	505,800,000		-	-	
2	10% TAX ON CONSULTANTS	10,000,000		-	-	

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 SUBTOTAL	515,800,000	-	ı	ı	

		MINISTRY OF	WORKS	 	
3	5% W/HOLDING TAX ON CONTRACTS	284,050,000	250,000,000	-	
2	10% TAX ON CONSULTANTS	50,000,000	20,000,000	-	

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	SUBTOTAL	334,050,000	270,000,000	-	-	
		MINISTRY OF T	RANSPORT			
3	5% W/HOLDING TAX ON CONTRACTS	75,500,000	2,387,500		-	
2	10% TAX ON CONSULTANTS	-	1,310,000		-	

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	SUBTOTAL	75,500,000	3,697,500	-	-	
	міі	NISTRY OF TECHNOLO	OGY DEVELOPMENT			
3	5% W/HOLDING TAX ON CONTRACTS	965,000	-	ı	-	
2	10% TAX ON CONSULTANTS	_	-	ı	-	
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	SUBTOTAL	965,000	-	-	-	
	MINISTRY OF	ENTREPRENUERSHI	P AND SKILLS DEVE	LOPMENT	<del>-</del>	
3	5% W/HOLDING TAX ON CONTRACTS	3,650,000	-	-	-	
2	10% TAX ON CONSULTANTS	350,000	-	-	-	

SUBTOTAL	4,000,000	-	-	-	

	MINISTRY OF EDUCATION						
3	5% W/HOLDING TAX ON CONTRACTS	849,500,000	951,563	-	-		
2	10% TAX ON CONSULTANTS	2,000,000	200,000	-	-		
	5% VAT	-					
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SUBTOTAL 851,500,000 1,151,563		· · · · · · · · · · · · · · · · · · ·						
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SUBTOTAL 851,500,000 1,151,563								
SUBTOTAL 851,500,000 1,151,563								
		SUBTOTAL	851,500,000	1,151,563	-	-		
MINISTRY OF HEALTH			MINISTRY OF	HEALTH				
3 5% W/HOLDING TAX ON CONTRACTS 5,000,000 5,000,000 -	3	5% W/HOLDING TAX ON CONTRACTS	5,000,000	5,000,000		-		
	2	10% TAX ON CONSULTANTS	5,000,000	3,000,000		-		
2 10% TAX ON CONSULTANTS 5,000,000 3,000,000 -	1							

	SUBTOTAL	10,000,000	8,000,000	-	-			
	MINISTRY OF GENDER AND VULNERABLE GROUPS							
3	5% W/HOLDING TAX ON CONTRACTS	270,550,000	1,884,375	-	-			
2	10% TAX ON CONSULTANTS	-		-	-			

	SUBTOTAL	270,550,000	1,884,375	-	-	
	MINIST	RY OF SOCIAL WEL	FARE AND SANITATION	ON		
3	5% W/HOLDING TAX ON CONTRACTS				-	
2	10% TAX ON CONSULTANTS	-	-		-	

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SUBTOTAL	-	-	-	-	

	MINISTRY	OF TOURISM, CREA	TIVE ARTS AND CUL	TURE		
3	5% W/HOLDING TAX ON CONTRACTS	23,483,308	2,500,000		-	
2	10% TAX ON CONSULTANTS	250,000	500,000		-	

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	SUBTOTAL	23,733,308	3,000,000	-	-	
		IMO STATE SPORTS	S COMMISSION			
3	5% W/HOLDING TAX ON CONTRACTS	18,970,500			-	
2	10% TAX ON CONSULTANTS				-	

	SUBTOTAL	18,970,500	-	-	-			
	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT							
3	5% W/HOLDING TAX ON CONTRACTS	18,970,500	1,878,906		-			
2	10% TAX ON CONSULTANTS	500,000	50,000		-			

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SUBTOTAL	19,470,500	1,928,906	-	_	
GOD TO IAL	10,410,000	1,020,000			

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		IMO STATE G	OVERNMENT	OF NIGERIA		
		SED ESTIMATE	S - 2020	'		
	MINIOTI		IE DETAIL			
	IVIINISTI	ERIAL REVENU	JE DE IAIL			
	HEAD	0402 - FINES A	ND FEES			
Sub-Head	Details of Revenue	Revised Estimates	Approved Estimates	Actual Rev.	Actual Rev	
		2020	2019	2019	2018	
	SUMI	MARY, 402 - FINES AI	ND FEES			
						1
O412	OFFICE OF THE GOVERNOR	5,200,000	108,680,000	-	-	
0412-1	OFFICE OF THE DEPUTY GOVERNOR	100,000	13,000	-	-	
0412-1A	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	33,050,000	607,000,000	-	-	
0412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS	600,000	9,120,000	-	-	
O413	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	46,250,000	-	-	-	
0413-1	OFFICE OF THE HEAD OF SERVICE	1,100,000	-	-	-	
O417	MINISTRY OF FINANCE	61,000,000	54,000	<u>-</u>	<u>-</u>	

O420	MINISTRY OF JUSTICE	15,555,000	29,375,000	<u>-</u>	_	
O419	MINISTRY OF INFORMATION AND STRATEGY	8,230,000	-	-	-	
O423	OFFICE OF THE AUDITOR GENERAL - STATE	750,000	600,000	-	-	
0423-1	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT	500,000	300,000	-	-	
O424	CIVIL SERVICE COMMISSION	550,000	-	-	-	
O425	JUDICIARY - HIGH COURT	98,350,000	-	-	-	
0425-1	JUDICIARY - CUSTOMARY COURT OF APPEAL	19,171,987	19,050,000	-	-	
O426	JUDICIAL SERVICE COMMISSION	900,000	1,500,000	-	-	
0427	LOCAL GOVERNMENT SERVICE COMMISSION	550,000	200,000	-	-	
O428	IMO STATE INTERNAL REVENUE SERVICE	255,000,000	150,000,000	-	-	
O429	IMO STATE HOUSE OF ASSEMBLY	4,220,000	560,000	-	-	
O432	HOUSE OF ASSEMBLY SERVICE COMMISSION	1,230,000	125,000	-	-	
O433	IMO STATE INDEPENDENT ELECTORAL COMMISSION	112,784,000	2,125,000	_	-	

O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	135,055,000	5,320,000	_	_	
0414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	62,602,500	5,460,000			
0414-2		02,002,300	5,460,000	-	-	
0414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	1,215,150,000	750,000	-	-	
O415	MINISTRY OF COMMERCE AND INDUSTRY	880,469,600	183,283,500	-	-	
0419-2	MINISTRY OF WATER RESOURCES	1,202,200,000	-	-	-	
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	2,212,640,979	511,050,000	<u>-</u>	_	
0421-1A	OFFICE OF THE SURVEYOR GENERAL	165,500,000	90,000,000	<u>-</u>	-	
0421-1	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	339,480,000	12,180,000	<u>-</u>	-	
422	MINISTRY OF WORKS	24,300,000	8,060,000	<u>-</u>	-	
0422-1	MINISTRY OF TRANSPORT	188,360,000	15,370,000	-	-	
0416-1	MINISTRY OF TECHNOLOGY DEVELOPMENT	6,150,000	-	-	-	
O416	MINISTRY OF EDUCATION	456,450,000	133,452,500	-	-	
O418	MINISTRY OF HEALTH	37,867,500	42,430,000	-	-	

0418-1	MINISTRY OF GENDER AND VULNERABLE GROUPS	6,510,000	4,905,000	<u>-</u>	-	
0418-2	MINISTRY OF SOCIAL WELFARE AND SANITATION	-	-	<u>-</u>	-	
0419-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE	1,178,849,000	3,860,000	-	-	
0431-1	IMO STATE SPORTS COMMISSION	123,000,000	-	_	-	
O431	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT	3,400,000	250,000	-	-	
	TOTAL	8,903,075,566	1,945,073,000	-	-	
	CHECK	-	-	-	-	
0412	OFFICE OF THE GOVERNOR					
	COMPUTERISATION		-	-	-	
301	HOUSING CODING		-	-	-	
300	TENDER FEES	3,750,000	107,250,000	-	-	
	AFFLIATION FEES/RENEWAL	10e	1,430,000	-	-	
	POVERTY ALLEVIATION FEES		-	-	-	

3	TENDER FEES (SDG'S)	1,250,000	-	-	_	
2	AFFILIATION OF CONTRACTORS (SDG'S)	200,000	-	-	-	
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	SUBTOTAL	5,200,000	108,680,000	-	_	
0412-1		OFFICE OF THE DEP	UTY GOVERNOR		,	
	COMPUTERISATION	_	-	-	-	
	HOUSING CODING	_	-	_	_	
	TENDER FEES	_	_	_	_	
	RENEWAL OF AFFLIATION FEES	_	_	-	_	
	AFFLIATION FEES	100,000	13,000	_	_	
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	SUBTOTAL	100,000	13,000	-	-	
0412-1A	BUREAU OF L	OCAL GOVERNMEN	T AND CHIEFTAINCY	AFFAIRS		
	MARRIAGE ORDINANCE FEES	-	-		-	
	OATH FEES	-	-		-	
	APPLICATION FEES - CREATION OF AUTONOMOUS COMMUNITIES	-	-		-	
	RECOGNITION OF TRADITIONAL RULERS	-	-		-	
	STAFF OF OFFICE OF AN EZE	15,300,000	-		-	
	APPLICATION FOR SUBMISSION FEES	-	-		-	
	REGISTRATION - NEW AUTONOMOUS COMMUNITIES	3,750,000	_		-	
453	TENDER FEES	500,000	5,500,000		-	
	REGISTRATION OF TOWN UNIONS	7,500,000	-		-	
	PETITIONS	-	-		-	
_	REGISTRATION OF TOWN UNIONS EXECUTIVES	-	-		-	

	CERTIFIED TRUE COPIES OF DOCUMENTS	700,000	-	-	
	RENEWAL OF REG. CHURCHES FOR THE CONDUCT OFMARRIAGES	-	-	-	
	CERTIFICATION OF CHIEFTAINCY TITLES	200,000	-	-	
57	AFFLIATION FEE FOR CONTRACTORS	500,000	600,000,000	-	
58	APPROVAL FOR AUTHORITY TO ISSUE MARRIAGE CERTIFICATE BY FAITH-BASED	1,500,000	1,500,000	-	
	PROCESSING FEES	500,000			
	SPOT LIGHT ON IMO COMMUNITIES	600,000			
	CUSTOMIZED VEHICLE PLATE NUMBER	2,000,000	-	-	

	SUBTOTAL	33,050,000	607,000,000	-	-	
0412-2	MINISTRY OF	BUDGET, ECONOMIC	C PLANNING AND ST	ATISTICS		
	TENDER FEES	600,000	2,250,000			
	ADJUSTMENT		370,000			

SUBTOTAL	600,000	5,870,000	-	-	

0413-1	OFFICE OF	THE SECRETARY TO	THE STATE GOVER	NMENT		
56	TENDER FEES	7,500,000	-	-	-	
302	OATHS FEES	-	-	-	-	
303	ISSUE OF CERTIFICATE OF ORIGIN	20,000,000	-	-	-	
	ACCEPTANCE FEE FOR PILGRIMAGE	-	-	-	-	
	PROCESSING OF PILGRIMS FORMS	750,000	-	-	-	
	PILGRIMS OK FEES	-	-	-	-	
	INSPECTION/VETTING FEE FOR NGOs, CSOs	-	-	-	-	
	NEW IMO INTERNATIONAL CONFERENCE CENTRE (SMALL)	3,000,000				
	NEW IMO INTERNATIONAL CONFERENCE CENTRE (BIG)	15,000,000				

0413-2		OFFICE OF THE HEA	AD OF SERVICE			
		, ,				
	SUBTOTAL	46,250,000	_	_	_	

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56	TENDER FEES	750,000		-	
	TUITION FEES			-	
118	FEES FOR COURSE CONDUCTED FOR EXTERNAL BODIES				
110	EXTERNAL BODIES			<u>-</u>	
142	CIVIL SERVICE EXAMINATION FEES	100,000		-	
143	STAFF DEVELOPMENT CENTRE FEES	10e		-	
157	COMPRO EXAMINATION FEES	10e		-	
	PENSION FUND ADMIN. FEES	10e		-	
	PENSION ID CARD	250,000		-	
	COMMON SERVICES OPERATORS			-	
	APPLICATION FORM FOR TEMPORARY STORES			-	
	COMMERCIAL OPERATORS IN SECRETARIAT			-	
	COMPUTER TRAINING FEES(RESCURE MISSION COMPUTER TRAINING CENTRE)			-	

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	SUBTOTAL	1,100,000	-	-	-	
0418		MINISTRY OF	FINANCE			
56	TENDER FEES		54,000	-	-	
58	DIRECTORSHIP FEES PAID TO PUBLIC OFFICER		_	-	-	
	DUE DILIGENCE FEE	10e	10e	_	_	

CONTRACTS WORTH N2M & BELOW	1,000,000	-	_	<u>-</u>	
CONTRACTS WORTH N2M & BELOW N5M	-	-	-	-	
CONTRAS WORTH N5M BUT BELOW N10M	10,000,000	-	-	-	
CONTRAS WORTH N10M AND ABOVE	50,000,000	10e	-	-	
		-	-	-	

	SUBTOTAL	61,000,000	54,000	-	-	
0424		MINISTRY OF	JUSTICE			
2	OATH FEES	30,000	100,000	-	-	
81	ESTATE ADMINISTRATION FEES	2,000,000	2,000,000	-	-	
83	COURT AWARDS			-	-	
84	TRUST FEES	500,000	500,000	-	-	
163	FIAT FEES	2,000,000	1,500,000	-	-	
	TENDER FEE	6,000,000	5,250,000	_	_	

164	LEGAL SERVICES (CONTRACT FEE)	2,000,000	10e	ı	-	
	CERTIFICATION FEES	25,000	25,000	-	-	
	FINES & FEES		-	-	-	
	JUSTICE OF PEACE	3,000,000	20,000,000	_	_	

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	SUBTOTAL	15,555,000	29,375,000	-	-	
0421	MIN	ISTRY OF INFORMATIO	ON AND STRATEGY			
56	TENDER FEES	1,260,000			-	
73	REGISTRATION OF NEWSPAPER AGENTS				-	
74	RENEWAL OF REG. OF NEWSPAPER PUBLISHERS	150,000			-	
	OPERATIONAL FEE FOR NEWSPAPER PUBLISWHERS FEE	150,000				
75	VIDEO RECORDING AND DUPLICATIONS	200,000			-	
76	REG. & RENEWAL OF SUPPLY. OF PRINT MATERIAL	_			-	
77	REG. & RENEWAL OF STATIONERY SUPPLIERS	-			-	
	SALE OF INVENTORY CARD	700,000			-	
100	SEARCHERS FEES				-	

140	REGISTRATION OF CULTURAL GROUPS			_	
	RENEWAL OF CULTURAL GROUPS			-	
	REGISTRATION OF PRIVATE PRINTERS	4,000,000		1	
315	VIDEO COVERAGE			-	
	VIDEO PRODUCTION	-		-	
	OPERATIONAL FEE FOR ELECTRONICMEDIA HOUSES	1,000,000		-	
	RENEWAL OF OPERATIONAL FEES OF ELECTRONIC MEDIA HOUSES	500,000		-	
	REGISTRATION OF FILM PRODUCERS	-		-	
	SPOTLIGHT ON IMO COMMUNITIES	-		-	
	AFFILIATION OF CONTRACTORS	-		-	
	SPOTLIGHT ON IMO COMMUNITIES	270,000		-	
	PRIVATE RADIO/TV OPERATIONAL FEES			-	
	APPLICATION FEE FOR HOTEL REGISTRATION			-	
	INSPECTION FEE FOR NEW HOTELS			<u>-</u>	
	STREET LIGHT POLE ADVERT FEES			-	
	WATER CONCESSIONING DOWNPAYMENT			-	
	INSPECTION FEE FOR EVENT CENTRES			_	
	REGISTRATION FEE FOR EVENT CENTRES			-	

	APPLICATION FOR EATERIES				-	
	INSPECTION FEE FOR EATERIES				-	
	REGISTRATION FEE FOR EATERIES				-	
	MONTHLY PAYMENT BY CONCESSIONAIRE				-	
	SUBTOTAL	8,230,000	•	-	-	
0430-1	OFF	ICE OF THE AUDITO	R GENERAL - STATE			
113	REGISTRATION OF FIRMS OF CHARTERED ACCOUNTS				-	
114	RENEWAL OF FIRMS OF CHARTERED ACCOUNTS				-	
	ARREARS OF AUDIT FEES				-	
	REGISTRATION OF AUDIT FIRMS	200,000	200,000		-	
	REENEWAL OF AUDIT FIRMS	400,000	400,000			
	TENDE FEES	150,000				

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	SUBTOTAL	750,000	600,000	-	-	
0430-2	OFFICE OF	THE AUDITOR GENE	RAL - LOCAL GOVER	RNMENT		
	REGISTRATION OF CHARTERED ACCOUNTS	-	-		-	
	REGISTRATION OF AUDIT FIRMS	200,000	10e			
	RENEWAL OF AUDIT FIRMS	300,000	300,000			
	RENEWAL OF FIRMS OF CHARTERED ACCOUNTANTS		-		-	
136	ARREARS OF AUDIT FEES	-	-		-	
	AUDIT FEES (LG) INSPECTIONS	-	-		-	

SUBTOTAL	500,000	300,000	-	-	

0431		CIVIL SERVICE C	OMMISSION		
	SALE OF EMPLOYMENT FORM	-	-	-	
	PETITION FEES	500,000			
	INTER TRANSFER OF SERVICE	50,000			

	SUBTOTAL	550,000	-	-	-	
0432-1		JUDICIARY - HI	GH COURT			
56	TENDER FEES	2,400,000		ı	-	

120	COURT FINES	500,000	-	-	
121	COURT FEES	5,000,000	1	-	
122	PROBATE FEES	90,000,000	-	-	
134	COURT FINES (ENVIR. SANITATION COURTS)	200,000	-	-	
135	COURT FEES (ENVIR. SANITATION COURTS)	250,000	-	-	
145	ELECTION TRIBUNAL FEES		-	-	
	AFFILIATION OF CONTRATORS			-	

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	SUBTOTAL	98,350,000	-	-	-	
0432-2	JUDI	CIARY - CUSTOMAR	Y COURT OF APPEA	L		
	TENDER FEES	7,500,000	3,750,000		-	
	REGISTRATION & RENEWAL FEES: CONTRACTORS		-		-	
	COURT FINES	300,000	300,000		-	
	COURT FEES	10,711,987	15,000,000		-	

AFFILIATION FEES	660,000		-	

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		-		-	
SUBTOTAL	19,171,987	19,050,000	-	-	
	JUDICIAL SERVICE	COMMISSION			
TENDER FEES	900,000	1,500,000	-	-	
APPLICATION FEES	-	-	-	-	
COURT FINES	-	-	-	-	
COURT FEES	-	-	-	-	
FINES FOR SANITATION OFFENCES	_	ı	-		
	TENDER FEES  APPLICATION FEES  COURT FINES  COURT FEES	TENDER FEES 900,000  APPLICATION FEES -  COURT FINES -  COURT FEES -	SUBTOTAL   19,171,987   19,050,000	SUBTOTAL	SUBTOTAL   19,171,987   19,050,000   -   -   -

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SUBTOTAL	900,000	1,500,000	-	-	
LOCA	AL GOVERNMENT SE	ERVICE COMMISSION	N		
REGISTRATION OF CONSULTANTS			-	-	
LOCAL GOVT. SERVICE EXAMINATION FEES	-	-	-	-	
OATH FEES (L.G.S.C.)	-	-	-	-	
REGISTRATION OF CONTRACTORS	-	-	-	-	
CONSULTANCY FEE	550,000	200,000	ı	<u>-</u>	
	REGISTRATION OF CONSULTANTS  LOCAL GOVT. SERVICE EXAMINATION FEES  OATH FEES (L.G.S.C.)  REGISTRATION OF CONTRACTORS	LOCAL GOVERNMENT SE  REGISTRATION OF CONSULTANTS  LOCAL GOVT. SERVICE EXAMINATION FEES  - OATH FEES (L.G.S.C.)  - REGISTRATION OF CONTRACTORS  -	LOCAL GOVERNMENT SERVICE COMMISSION REGISTRATION OF CONSULTANTS  LOCAL GOVT. SERVICE EXAMINATION FEES  OATH FEES (L.G.S.C.)  REGISTRATION OF CONTRACTORS	LOCAL GOVERNMENT SERVICE COMMISSION           REGISTRATION OF CONSULTANTS         -         -         -           LOCAL GOVT. SERVICE EXAMINATION FEES         -         -         -         -           OATH FEES (L.G.S.C.)         -         -         -         -           REGISTRATION OF CONTRACTORS         -         -         -         -	LOCAL GOVERNMENT SERVICE COMMISSION           REGISTRATION OF CONSULTANTS         -         -         -           LOCAL GOVT. SERVICE EXAMINATION FEES         -         -         -         -           OATH FEES (L.G.S.C.)         -         -         -         -           REGISTRATION OF CONTRACTORS         -         -         -         -

	SUBTOTAL	550,000	200,000	-	-	
0435	IMO	O STATE INTERNAL F	REVENUE SERVICE			
59	STAMP DUTIES AND PENALTIES	150,000,000	74,000,000		-	
115	IDENTIFICATION OF MOTOR-VEHICLES	100,000,000	71,000,000		-	
	ROAD TRAFFIC EXAMINATION FEES	5,000,000	5,000,000		-	
	APPLICATION FORMS FOR DRIVER'S LICENCES	-	-		-	

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	SUBTOTAL	255,000,000	150,000,000	-	-	
0436		IMO STATE HOUSE	OF ASSEMBLY			
56	TENDER FEES	3,600,000	500,000		-	
104	AFFLIATION FEE OF CONTRACTORS	120,000	60,000		-	
159	WARRANT OF ARREST				-	
306	APPLICATION FEE FOR NEW AUTONOMOUS COMMUNITIES	500,000			-	

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				-	
SUBTOTAL	4,220,000	560,000	-	-	

0439	HOUS	E OF ASSEMBLY SE	RVICE COMMISSION	N		
3	TENDER FEES				-	
2	AFFILLIATION OF CONTRACTORS  TRAINING OF LEGISLATIVE STAFF 3 EACH FROM 27 LGAs	50,000	50,000		-	
	CONVERSION EXAM JUNIOR & SENIOR		-		-	
	IDENTIFICATION OF CONTRACTORS		-		-	
	NON REFUNDABLE TENDER FEES	1,180,000	75,000		-	

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	SUBTOTAL	1,230,000	125,000	-	-	
0438	IMO STA	TE INDEPENDENT EI	ECTORAL COMMISS	SION		
56	TENDER FEES	3,200,000	1,625,000		-	
321	APPLICATION FEE FOR WARD CREATION		-		-	

200	APPLICATION FOR REVALIDATION OF ISIEC	24 000 000	100		
322	WARDS 296 CANDIDATE NOMINATION FEES	24,000,000	10e		
323	(CHAIRMAN)	12,150,000	-	- 1	
	CANDIDATE NOMINATION FEES (COUNCILLORSHIP)	61,200,000	-	_	
	ISIEC CONTRACTORS/AFFILIATION FEE		-	_	
	AFFILIATION OF CONTRACTORS	560,000	-	_	
	PRE-ELECTION SEMINAR/ WORKSHOP FOR STATE EXECUTIVES OF PARTIES		-	_	
	PRE-ELECTION SEMINAR/ WORKSHOP FOR COUNCILLORSHIP CANDIDATES	7,200,000	-	_	
	PRE-ELECTION SEMINAR/ WORKSHOP FOR LGA/WARD PARTY OFFICERS		-	_	
	PRE-ELECTION SEMINAR/ WORKSHOP ON REVALIDATION		-	_	
	PRE-ELECTION SEMINAR/ WORKSHOP FOR CHAIRMANSHIP CANDIDATES & STATE	810,000	_	_	
	REVALIDATION OF 200 ISIEC WARDS		_	_	
	PRE-ELECTION SEMINAR FOR CONTESTANTS		-	-	
	CERTIFICATION OF ISIEC DOCUMENTS	994,000	500,000	-	
	POST ELECTION SEMINAR/WORKSHOP FOR COUNCILLORS-ELECT	2,400,000	10e	-	
	POST ELECTION SEMINAR/WORKSHOP FOR CHAIRMAN	270,000	10e	_	

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	SUBTOTAL	112,784,000	2,125,000	-	-	
0414	MINIST	RY OF AGRICULTURI	E AND FOOD SECUR	ITY	,	
	PEST CONTROL/FUMIGATION SERV.	500,000	50,000			
	INVESTIGATION/ REGISTRATION OF TREE	333,330	33,330			
	CROP PLANTATION	250,000	100,000			
	RENEWAL OF REGISTERED OF COMMERCIAL FARMERS	1,000,000				
			5 000 000			
	TENDER FEES	8,280,000	5,000,000			
	AGRICULTURE CONTROL POST	-	-			

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	REGISTRATION OF AGRO-CHEMICAL DEALERS/SERVICE PROVIDERS	400,000	120,000			
	REGISTRATION OF COMMERCIAL FARMERS	100,000	50,000			
	RENEWAL OF PRODUCE MERCHANTS	200,000	-		-	
15	REGISTRATION OF PRODUCE MERCHANTS	325,000	ı		-	
17	PALM-OIL: PRODUCE INSPECTION FEES	3,000,000	-		_	
18	PALM KERNEL: PRODUCE INSPECTION FEES	2,000,000	-		-	
19	COCOA: PRODUCE INSPECTION FEES	10,500,000	-		-	
20	RUBBER: PRODUCE INSPECTION FEES	500,000	-		-	
72	CASHEW: PRODUCE INSPECTION FEES	3,000,000	ı		-	
	CENTRAL PRODUCE BEACH	10e	ı		-	
	EXPRESS BEACH (RENT) COMMODITY PURCHASE FEES	10e	-		-	
	COMMODITY PURCHASE FEES	80,000,000	ı		-	
190	AGRICULTURAL CONTROL POST	25,000,000	i	-	-	
193	COCOA PRODUCE INSPECTION FEES		ı	-	-	

	SUBTOTAL	135,055,000	5,320,000	-	-	
0435-1	MIR	NISTRY OF LIVESTO	CK DEVELOPMENT			
3	VETERINARY CLINIC, TREATMENT FEES	5,000,000	300,000	-	-	
5	VETERINARY PROPHYLACTIC TREATMENT	3,500,000	100,000	-	-	
6	MEAT INSPECTION FEES	5,000,000	3,000,000	-	-	
7	FISH POND INSPECTION FEES	600,000	150,000	-	-	
8	SPORT FISHERY FEES	10e	-	-	-	
10	REGISTRATION OF BUTCHERS	90,000	100,000	-	-	
56	REGISTRATION OF PRIVATE SLAUGHTER HOUSES	30,000	100,000	ı	-	
80	REGISTRATION OF FISH FARMS/ HATCHERIES	540,000	50,000	-	-	

112	REGISTRATION OF HOMESTEAD FISH POND	50,000	10e	-	-	
119	REGISTRATION OF FISH MARKETER	10e	10e	-	-	
127	FISH INSPECTION FEES	240,000	150,000	-	-	
130	REGISTRATION OF FEED MILLERS	140,000	30,000	-	-	
131	REGISTRATION OF PIGGERIES	60,000	100,000	-	-	
184	REGISTRATION OF POULTRIES	2,000,000	100,000	-	-	
	REGISTRATION OF POULTRY HATCHERIES	30,000	20,000	-	-	
191	VETERINARY CATTLE LAIRAGE	45,000,000	1,000,000	-	-	
191	REGISTRATION OF PRIVATE VETRINARY CLINICS	250,000	250,000	-	-	
	RENEWAL OF FEED MILLERS	12,500	10,000	-	-	
	QUARANTINE SERVICES	10,000				
	INSEPTION OF ABATTOIR	50,000				
178	REGIONAL/CATTLE MARKETS: APPL./ ALLOCATION FEES		-	-	-	

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	SUBTOTAL	62,602,500	5,460,000	•	-	
0415	MINISTRY	OF ENVIRONMENT A	ND NATURAL RESOL	JRCES		
	TENDER FEES	3,600,000	750,000			
	REVIEW OF ENVIRONMENTAL IMPACT ASSESSMENT AND CERTIFICATION FEE	400,000				
	RENEWAL OF INDUSTRIAL WASTE DISCHARGE PERMIT	500,000				
	POLLUTION/EFFLUENT DISCHARGE FEES	32,000,000				
	REGISTRATION OF CONSULTANTS	500,000				
	REGISTRATION OF INDUSTRAL WASTE DISCHARGE PERMIT	500,000				
	AFFILIATION FEES	100,000				
	RENEWAL OF CONSULTANTS	100,000				
	APPLCATON FORMS FOR CONSULTANTS AND CONTRACTORS	40,000				
	ENVRONMENTAL AUDT REPORT	1,200,000				
	CERTIFICATION/RENEWAL OF SMALL SCALE FOOD	1,000,000				

REG. OF PEST CONTROL & FUMIGA				
SERVICE PROVIDERS BURROW PITS/SAND MINNING SITE	1,000,000			
EXCAVATION PERMIT	1,000,000			
ZOO FEES	25,000,000			
FOREST OFFENCES	100,000			
ENVIRONMENTAL DEV./SUSTANABI	LITY FEE 600,000			
REG. OF SURFACE KEROSENE TAN	NK 250,000			
REG/RENEWAL OF SCRAP/WASTE BUSINESS PREMISES	500,000			
REG./RENEWAL OF LIQUIEFIED PETROLEUM GAS DEALER	1,260,000			
ENVIRONMENTAL SUSTAINABILITY FOR PETROLUEM	FEE 500,000			
SIGNAGE AGENCY FEES	1,145,000,000			
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	SUBTOTAL	1,215,150,000	750,000	-	-	
0416	MIN	ISTRY OF COMMERC	CE AND INDUSTRY			
12	COOPERATIVE AUDIT & SUPERVISION FEES (ASF)	3,100,000	-		-	
13	ARREARS OF COOP. AUDIT & SUPERVISION FEES	1,045,000	-		-	
	REGISTRATION OF PESTICIDE FUMIGATION OPERATORS	100,000				
16	PESTICIDES /FUMIGATION SERVICE	1,090,000	-		-	
	RE-CERTIFICATION FEES FOR COOP- SOCIETIES	3,650,000	-		-	
	MINERAL PRODUCE FEES	80,000,000	-		-	
56	TENDER FEES	1,850,000	-		-	
155	REGISTRATION FEE FOR COOPERATIVE SOCIETIES	1,200,000	-		-	
156	REGISTRATION/RENEWAL FEES FOR BUSINESS PREMISES	500,000,000	-		-	
	STATUTORY ENQUIRY FEE	15,000	-		-	
	TRADE FAIR	4,000,000	-		-	
	HIRE OF CANTEEN	24,000	-	-	-	
178	IMO INTERNATIONAL MARKET ORLU STALL AGE FEES	13,500,000	-	-	-	
	ARBRITRARY FEE	25,000				

LIQUIDA	TION FEES	10,000	-			
BUILDIN	G MATERIAL MARKET, ORLU	2,500,000	-			
ELECTR ORLU	ICAL AND AUTO PARTS MARKET,	1,300,000	-			
RELIEF I	MARKET, UMOWA	10e	-			
MGBIDI	MODERN MARKET	10e	-			
IMO RES	SCUE MARKET, UMUNGWA	25,000,000	-			
EGBEAD	A MARKET EXTENSION	6,000,000				
COOPEF (ASF) CU	RATIVE ANNUAL SUPERVISION FEE JRRENT	3,100,000	-			
MINERA	L PRODUCE(3RD SCHEDLE)	80,000,000				
REGISTI SOCIETI	RATION FEE FOR COOPERATIV E ES	1,200,000	-			
	RATIVE APPLICATION FOR RATION FEE	510,000	-			
	R CLUSTER DEVELOPMENT T (INFLAMAG)	1,000,000	-	-	_	
	ITSHA PARK SHOPPING MALL,	825,000				
ADJUST	MENT		183,283,500			
SITE & S VILLAGE	ERVICES FEE IN THE MECHANIC	7,425,600	-	-	-	
INSPECT CLUSTE	TION FEES FOR ALLOTTEES IN RS	5,000,000	-	_	_	
PROCES ACCESS	SSING FEES FOR MATCHING FUND	50,000,000	-	-	_	
	NA INVESTMENT AND TRADE	87,000,000	-	-	-	
	SUBTOTAL	880,469,600	183,283,500	-	-	

0423		MINISTRY OF WATE	R RESOURCES		
	TENDER FEE	200,000			
	OKIGWE WATER SCHEME	500,000,000			
	OWERRI-EBEIRI WATER SCHEME	2,000,000			
	EMEKUKU WATER SCHEME	400,000,000			
	ACHINGALI WATER SCHEME	300,000,000			

0425	MINISTRY F	OR LANDS, SURVEY	AND PHYSICAL PLA	ANNING		
		-,,,				
	SUBTOTAL	1,202,200,000	-	-	-	

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56	TENDER FEES	751,220,979	6,750,000	-	
87	DEED FEES	119,000,000	200,000,000	-	
88	APPLICATION FEES: CERTIFICATE OF OCCUPANCY	3,000,000	9,000,000	_	
89	FEES: ALLOCATION OF STATE LANDS	80,000,000	-	-	
90	SURVEY FEES	20,000,000	20,000,000	-	
91	STAMPS DUTY ON CERT. OF OCCUPANCY	-	-	-	
92	CHARTING FEES FOR CERT. OF OCCUPANCY	10,000,000	40,000,000	-	
93	SEARCH FEES	10,000,000	10,000,000	-	
94	FEES FOR PLANS DEPOSIT BY L/ SURVEYOR	17,880,000	8,000,000	-	
	ENQUIRY FEES ON LAYOUTS	-	-	-	
95	FEES FOR VALUATION OF PROPERTY	10,000,000	5,000,000	-	
96	RE-ESTABLISHMENT OF PILLARS	500,000	2,000,000	-	
97	FEES FOR PROCESS. APPL. FOR PETROL F/STAT.	5,000,000	1,600,000	-	
98	BASE STATION FOR TELECOM MASTS	-	-	-	
	INSPECTION FEES FOR CERTIFICATES OF OCCUPANCY	13,140,000	56,000,000	-	
99	PUBLICATION FEES FOR CERT. OF OCCUPANCY	2,500,000	15,000,000	_	
166	CONSENT FEES FOR APPROVAL OF CONVEYANCE	300,000,000	25,000,000	-	
200	LOST RECORDS/ADMINISTRATION FEES	-	-	-	
	REGISTRATION OF DEVELOPERS	-	-	-	
204	APPLICATION FEE FOR APPROVAL OF VARIATION	30,000,000	11,000,000	_	

APPROVAL FOR VARIATION	-	5,000,000		-	
APPLICATION FOR CHANGING OF PURPOSE CLAUSE	50,000,000	6,000,000		-	
APPROVAL FOR CHANGING OF PURPOSE		, ,		_	
OCDA (BOT)		_		_	
PLOT DEVELOPMENT FEES	20.000.000	20.000.000		_	
RE-CERTIFICATION OF CERTIFICATES OF OCCUPANCY(IGIS)				_	
PRINTING		_		-	
CROSSING PIPE WITHOUT APPROVAL	_	-		_	
SEARCH FEE ON PLOTS	_	-		_	
AFFILIATION FEE ON CONTRACTORS		200,000		-	
OTHERS (GROUND RENT)		-		_	
SUBTOTAL	2,162,240,979	455,550,000	-	-	
Contd - MINIST	RY OF LANDS, SURV	/EY AND PHYSICAL I	PLANNING		
CERTIFIED TRUE COPY (CTC)	5,000,000	10,000,000		-	
PENALTY FOR DEV. WITHOUT APPROVAL		10e		_	
CAVEAT FEES	400,000	500,000		-	
	APPLICATION FOR CHANGING OF PURPOSE CLAUSE APPROVAL FOR CHANGING OF PURPOSE CLAUSE OCDA (BOT) PLOT DEVELOPMENT FEES RE-CERTIFICATION OF CERTIFICATES OF OCCUPANCY(IGIS) PRINTING  CROSSING PIPE WITHOUT APPROVAL SEARCH FEE ON PLOTS AFFILIATION FEE ON CONTRACTORS OTHERS (GROUND RENT)  SUBTOTAL  Contd - MINIST CERTIFIED TRUE COPY (CTC) PENALTY FOR DEV. WITHOUT APPROVAL	APPLICATION FOR CHANGING OF PURPOSE CLAUSE  APPROVAL FOR CHANGING OF PURPOSE CLAUSE  CLAUSE  COUNTY  PLOT DEVELOPMENT FEES  20,000,000  RE-CERTIFICATION OF CERTIFICATES OF OCCUPANCY(IGIS)  PRINTING  CROSSING PIPE WITHOUT APPROVAL  SEARCH FEE ON PLOTS  AFFILIATION FEE ON CONTRACTORS  OTHERS (GROUND RENT)  SUBTOTAL  CONTRACTORS  CERTIFIED TRUE COPY (CTC)  PENALTY FOR DEV. WITHOUT APPROVAL  CAVEAT FEES  50,000,000  50,000,000  50,000,000  50,000,00	APPLICATION FOR CHANGING OF PURPOSE CLAUSE APPROVAL FOR CHANGING OF PURPOSE CLAUSE CLAUSE 20,000,000 15,000,000 CCDA (BOT)  PLOT DEVELOPMENT FEES 20,000,000 RE-CERTIFICATION OF CERTIFICATES OF OCCUPANCY(IGIS)  PRINTING  CROSSING PIPE WITHOUT APPROVAL SEARCH FEE ON PLOTS AFFILIATION FEE ON CONTRACTORS OTHERS (GROUND RENT)  SUBTOTAL  Contd - MINISTRY OF LANDS, SURVEY AND PHYSICAL I  CERTIFIED TRUE COPY (CTC) PENALTY FOR DEV. WITHOUT APPROVAL 10e CAVEAT EEES	APPLICATION FOR CHANGING OF PURPOSE CLAUSE  APPROVAL FOR CHANGING OF PURPOSE CLAUSE  CODA (BOT)  PLOT DEVELOPMENT FEES  RE-CERTIFICATION OF CERTIFICATES OF OCCUPANCY(IGIS)  PRINTING  CROSSING PIPE WITHOUT APPROVAL  SEARCH FEE ON PLOTS  AFFILIATION FEE ON CONTRACTORS  OTHERS (GROUND RENT)  SUBTOTAL  CONTIS - 10,000,000  PENALTY FOR DEV. WITHOUT APPROVAL  100  CONTIS - 10,000,000  10,000,000  PENALTY FOR DEV. WITHOUT APPROVAL  100  CONTIS - 10,000,000  10,000,000  PENALTY FOR DEV. WITHOUT APPROVAL	APPLICATION FOR CHANGING OF PURPOSE 50,000,000 6,000,000

 WORLD BANK DEVELOPMENT SEARCH FEE	-	-	-	
SURVEY AUTHENTICATION FEE	-	-	_	
APPLICATION FEE FOR SEARCH	-	-	_	
HANDLING CHARGES	-	-	_	
APPLICATION FOR LAYOUT VARIATION	15,000,000	15,000,000	_	
CHANGE OF NAME OF ALLOTTEES ON COMPENSATION OR CONCESSIONAL	30,000,000	-	-	
ADOPTION OF PRIVATE LAYOUT	_	_	_	
REMOVAL OF CAVEAT PLACED ON PROPERTY		-	-	
NON-REFUNDABLE APPLICATION FEE FOR RELEASE OF STATE LAND		30,000,000	-	
BUILDING PLAN REVALIDATION FEE		-	-	
TENDER FEES		-	-	
AFFILLIATION OF CONTRACTORS		_	_	
APPLICATION FEE TO BE A REGISTERED CONTRACTOR		-	-	
APPLICATION FEE TO BE A DEVELOPER	_	-	_	
APPLICATION FEE FOR RENOVATION & AMENDMENT OF BUILDING	-		-	
APPLICATION FEE FOR LAYING OF PIPES ACROSS THE ROAD	-	-	-	
 APPROVAL OF RENOVATION	-	_	-	
PAYMENT FOR CERTIFICATION OF DOCUMENTS	-	-	-	

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	SUBTOTAL	50,400,000	55,500,000	-	-	
0425-1A		OFFICE OF THE SUR	/EYOR GENERAL			
56	TENDER FEES		-		-	
87	CHARTING FEES	40,000,000	40,000,000		-	
89	SURVEY AUTHENTICATION FEE		1		-	
90	SURVEY HANDLING CHARGES (SURVEY FEES)		20,000,000		-	
94	FEES FOR PLANS DEPOSIT BY L/ SURVEYOR	100,000,000	-		-	
	PRINTING		-		-	

PAYMENT FOR CERTIFICATI DOCUMENTS	ON OF	-	-	
SEARCH FEES	10,000,00	0 10,000,000	-	
FEES FOR PLAN DEPOSITION	DN	8,000,000	-	
CERTIFIED TRUE COPY	10,000,00	0 10,000,000	-	
FEES FOR RE-ESTABVLISHI PILLAR	MENT OF	2,000,000	-	
SITE AND FIELD INSPECTIO	N 3,500,00	0		
RE-ESTABLISHMENT OF PIL	LAR 2,000,00	0		

	SUBTOTAL	165,500,000	90,000,000		-	
0426	MINISTR	Y OF HOUSING AND	URBAN DEVELOPM	ENT		
	REGISTRATION OF DEVELOPERS	2,500,000	1,500,000		-	
	APPLICATION FEE TO BE A DEVELOPER	500,000	2,500,000		-	
	SEARCH FEE ON PLOTS	400,000	400,000		-	
	FEE FOR AFFILIATION OF CONTRACTORS	1,140,000	30,000		-	
	PLANS ADOPTION FEES	2,000,000	2,000,000		-	
	NEW ESTATE AGBALA HOUSING ESTATE	300,000,000	10e		-	
	FENCING FEES	500,000	5,000,000		-	
	APPLICATION FEE FOR RENOVATION & AMENDMENT OF BUILDING	240,000	10e			
	APPLICATION FEE FOR LAYING OF PIPES ACROSS THE ROAD	200,000	10e			

APPROVAL OF RENOVATION	1,000,000	10e	_	
CROSSING PIPE WITH APPROVAL	1,000,000	10e		
HOUSE NUMBERING FEE	1,500,000	750,000		
TENDER FEES	28,500,000	-	-	

	SUBTOTAL	339,480,000	12,180,000	-	-	
0427		MINISTRY OF	WORKS			
56	TENDER FEES	10,000,000	4,000,000	-	-	
101	FIRE CERTIFICATE REPORTS		-	-	-	
102	FIRE SERVICE TRAINING FEES		-	-	-	
103	ANNUAL FIRE INSPECTION FEES		-	-	-	
104	REGISTRATION OF CONTRACTORS	10,500,000	3,500,000	-	-	
	FERRY FEES		-	-	-	
106	FEES FOR APPROVAL OF PETROL STATIONS	1,000,000	-	-	-	
	FEES FOR HEAVY VEHICLE PERMITS		1	-	-	
107	FEES FOR CLOSING OF ROADS IN URBAN AREAS		ı	-	-	
108	PENALTY FOR HEAVY VEH. WITH LOAD LIMIT		1	-	-	
	TRADE TEST FEES		ı	-	-	
110	REGISTRATION FEES FOR AUCTIONEERS	50,000	50,000	-	-	

141	APPLICATION FORMS FOR REGISTRATION AND RENEWAL OF CONTRACTORS	_ [	35,000	_	_	
149	RENEWAL FEES FOR CONTRACTORS	2,000,000	200,000			
167	RENEWAL FEES FOR EXISTING PETROL STATIONS: LOCAL MARKETERS	2,000,000	200,000	<u>-</u>		
168	RENEWAL FEES FOR EXISTING PETROL STATION: INDEPENDENT MARKETRS		_	-	_	
183	RENEWAL FEES FOR EXISTING PETROL STATION: MULTINATIONALS		-	-	-	
197	RENEWAL FEES FOR AUCTIONEERS	100,000	100,000	-	-	
	INSPECTION FEES FOR PRIVATE MECHANIC WORKSHOPS	500,000	25,000	-	-	
196	RENEWAL FEES FOR PRIVATE MECHANIC WORKSHOPS	150,000	150,000	-	-	
329	STREET LIGHT POLE ADVERTISEMENT FEES	-	-	-	-	
	V.I.O OFFENCES	-	-	-	-	
	HIRE OF PLANTS AND EQUIPMENT		-	-	-	
3	TENDERS FEE	-	-	-	-	
2	AFFILIATION FEE FOR CONTRACTORS	-	-	-	-	
105	FERRY FEES	-	-	-	-	
109	TRADE TEST FEES	-	-	-	-	
149	TRAINING OF DRIVERS	-	-	-	-	
330	VEHICLE INSPECTION FEES (ROAD WORTHINESS)	-	-	-	-	
	COMMUTERS MANIFEST INSURANCE COMMISSION	-	-	-	-	

	FEES FROM DRIVING SCHOOL	-	-	-	-	
	SUBTOTAL	24,300,000	8,060,000	-	-	
0428		MINISTRY OF TR	ANSPORT			
	TENDER FEES	5,250,000	1,350,000		_	
	FERRY FEES	1,200,000	2,400,000		-	
	FEES FOR HEAVY VEHICLED PERMIT		330,000		_	
	REGISTRATION OF MASS TRANST COMPANES	7,500,000				
	REENEWAL OF MASS TRANST COMPANES	1,000,000				
	PENALTY FOR HEAVY VEHICLES WITHOUT LOAD LIMIT		110,000		_	
	DAILY COLLECTION FEES FOR KEKE OPERATORS		2,100,000		-	
	DAILY COLLECTION FEES FOR TAXIMO/ BUSIMO OPERATORS	26,400,000	4,500,000		_	
	VIO OFFENCES	6,000,000	500,000		-	
	VEHICLE INSPECTION FEES (ROAD WORTHINESS CERTIFICATE)	5,800,000	2,130,000		_	
	COMMUTRS MANIFEST INSURANCE SCHEME	6,000,000	1		-	
	FEES FOR DRIVING SCHOOL	3,000,000	400,000		_	
	RENEWAL FEES FOR DRIVING SCHOOL	1,000,000	200,000		-	
	RESISTRATION OF PARKS	7,500,000	600,000		_	
	RENEWAL OF PARKS	1,500,000	250,000		-	

DRIVING TEST FEES	1,000,000	500,000		-	
AFFILIATION FEES	210,000				
ISSUANCE OF EMBLEMS [HANDLED BY CONSULTANT	115,000,000				
SUBTOTAL	188,360,000	15,370,000	-	-	

0429		MINISTRY OF TECHNOLOGY D	EVELOPMENT	
3	TENDER FEES	6,150,000	-	
2		-	-	

	SUBTOTAL	6,150,000	-	-	-	
0417		MINISTRY OF E	DUCATION			
	BASIC EDUCATION CERT. EXAM.	150,000,000	-			
	SUBJECT/EXAM APPROVAL INSP. FEE	1,900,000	2,000,000			
	ESTAB. FEE FOR NUSERY SCHOOLS	2,400,000	3,200,000			

T	T		T	1
ESTAB. FEE FOR PRIVATE PRI. SCHOOLS	4,900,000	15,050,000		
ESTAB. FEE FOR NEW PRIVATE SEC.				
SCHOOLS	4,000,000	4,000,000		
REG. FEE FOR NEW NUSERY SCHOOLS	3,200,000	6,400,000		
REG. FEE FOR NEW PRIVATE PRI.	3,200,000	0,400,000		
SCHOOLS	8,400,000	10,000,000		
REG. FEE FOR NEW PRIV. SEC. SCH.	4,200,000	4,800,000		
RENEWAL FEE FOR PRIV. NUSERY				
SCHOOLS	1,500,000	10,050,000		
RENEWAL FEE FOR PRIV. PRIMARY SCHOOLS	2,400,000	18,480,000		
RENEWAL FEE FOR PRIV. SEC. SCHOOLS	10,320,000	19,680,000		
TENDER FEE, 20,000-250,000 FOR VARIOUS CATIGORIES	22,950,000	2,250,000		
OTHERS: (UNCLASSIFIED ITEMS)		-		
CHANGE OF SCHOOL (INTRA/INTER) FEE	600,000	502,500		
APPROV. INSPEC. FEE FOR NUSERY SCHOOLS	1,800,000	4,050,000		
APPROVAL INSPEC. FEE FOR PRIMARY SCHOOLS		6,300,000		
APPROVAL INSPEC. FEE FOR PRIVATE SECONDARY SCHOOLS		1,600,000		
APPROVAL FEE: ADDITION OF PRIMARY SIX(6)	2,250,000	1,500,000		
APPROV. INSPEC. FEE FOR UP-GRADE TO SENIOR STATUS	1,150,000	2,000,000		
RE-INSPEC. FEE FOR PRIVATE NUSERY SCHOOLS	3,790,000	3,790,000		
RE-INSPEC. FEE FOR PRIVATE PRIMARY SCHOOLS	7,580,000	7,580,000		
RE-INSPEC. FEE FOR PRIVATE SECONDARY SCHOOLS	8,820,000	8,820,000		
FEE FOR IDENTIFICATION OF CONTRACTORS		- -		

	CERTIFICATE EVAL. FWW O'LEVEL; A'	400.000				
	LEVEL ETC REGISTRATION OF COMPUTER TRAINING	100,000	-			
	(APPRECIATION) INSTITUTE	500,000	-			
	WOMEN EDUC SKILL ACQUISITION FORMS/	600,000				
	ACCOM TEACHERS GRADE I CERTIFICATE EXAM	600,000				
26	FEES				-	
27	TEACHERS GRADE II CERTIFICATE EXAM FEES				_	
	REGISTRATION OF CATERING INSTITUTE		-		-	
	EDC OTHER REVENUE SOURCES	200,000,000			-	
	CONTRACTORS AFFLATON FEES	330,000			-	
	SUBTOTAL	443,690,000	132,052,500	-	-	
0417		Contd - MINISTRY OF	EDUCATION		_	
31	CONFIRMATION OF LOST POST-WAR CERT.				_	
33	REGISTRATION OF PRIVATE VOCATIONAL SCHOOLS	500,000			_	
	RENEWAL OF PRIVATE VOCATIONAL	333,333				
34	SCHOOLS	200,000			-	
38	APPLICATION FEE - ESTABLISHMENT OF PRIVATE VOCATIONAL SCHOOLS	500,000				
39	JUNIOR SCHOOLS CERT. EXAM. FEES				-	
40	EXAM. APPROVAL INSP. FEES FOR PRIVATE SCHS.					

	APPL. FEES FOR ESTAB. OF NURSERY				
43	SCHS.			-	
	APPL. FEES FOR ESTAB. OF PRIV. PRIM.				
44	SCHS.			-	
45	APPL. FEES FOR ESTAB. OF NEW PRIV. SEC. SCH.			_	
	APPLI. FEES FOR ESTAB. OF NEW PROF.				
46	INST.	600,000		-	
47	REGISTRATION OF NURSERY SCHOOLS			_	
	REGISTRATION OF PRIVATE PRIMARY				
48	SCHOOLS			-	
49	REGISTRATION OF PRIVATE SECONDARY SCHOOLS			-	
	REGISTRATION OF PRIVATE				
50	PROFESSIONAL INSTITUTE	400,000		-	
51	REGISTRATION/RENEWAL - PRIVATE NURSERY SCHOOLS			_	
	REGISTRATION/RENEWAL - PRIVATE				
52	PRIMARY SCHOOLS			-	
53	REGISTRATION/RENEWAL - PRIVATE SECONDARY SCHOOLS			_	
54	REGISTRATION/RENEWAL - PRIVATE PROFESSIONAL INSTITUTE			_	
	OTHERS			-	
56	TENDER FEES			-	
	IDENTIFICATION OF CONTRACTORS			_	
	SALE OF APPL. FORMS INTO CONST. EDUC.				
61	CENTRE	400,000		-	
126	SEMINAR W/SHOPS FOR PROF. OF NURSERY SCHS.			_	
148	PROCESSING FEE FOR CERT. EVALUATION			_	
151	FSLC/CONT. ASSESS. PROCESSING FEE APPROVAL/INSPECTION FEES FOR	- +	 <del>-</del>	-	
	PRIVATE PRI. SCHs	4,900,000			

	APPROVAL/INSPECTION FEES FOR PRIVATE SEC. SCHs	2,800,000	-	-	
	APPROVAL/INSPECTION FEES FOR UP- GRADING TO SENIOR STATUS	, ,	-	-	
3	TENDER FEES		-	-	
	REGISTRATION FEE FOR NEW COMM/ VOCATIONAL SCHOOL		-	-	
	ESTABLISHMENT OF PROFESSIONAL INSTITUTE		-	-	
	SUBTOTAL	10,300,000	-		
0417	Contd - MINISTRY OF EDUCATION				
	RENEWAL FEE FOR PROFESSIONAL INSTITUTE		-	_	
	CERTIFICATE EVALUATION FEE ('O' LEVEL/'A' LEVEL & DIP/DEGREES)		100,000	-	
	APPROVAL/INSPECTION FEE FOR COMM/ VOCATIONAL SCHOOL	200,000	-	_	
	APPROVED/INSPECTION FEE FOR PRIVATE PROFESSIONAL INSTITUTE	600,000	-	_	
	APPLICATION FEE FOR ESTABLISHMENT OF COMPUTER TRAINING INSTITUTES	500,000	-	_	
	APPROVAL/INSPECTION FEE FOR COMPUTER TRAINING INSTITUTE	400,000	-	_	
	REGISTRATION OF COMPUTER TRAINING (APPRECIATION) INSTITUTE		-	-	
	RENEWAL FEE FOR COMPUTER CENTRES	500,000	-	<u>-</u>	
	REINSPECTION FEE FOR COMM/ VOCATIONAL SCHOOLS	60,000			

ESTAB. FEE FOR PROFESSIONAL				
INSTITUTIONS		600,000	-	
REG FEE FOR PROF. INSTITUTIONS		400,000	-	
RENEWAL FEE FOR PROF. INSTITUTIONS	200,000	200,000		
APROVAL FEE FOR PROFESSIONAL	200,000	200,000		
INSTITUTIONS		100,000	-	
APPLICATION FEE FOR ESTAB. OF COMPUTER TRAINING CENTERS		<u>-</u>	_	
APPROVAL INSP. FEE FOR COMPUTER TRAINING CENTERS		-	_	
RENEWAL FEE FOR COMPUTER TRAINING CENTERS		1	-	
SCHOOL EVALUATION		-	-	
RENEWAL FEE FOR COMM/VOCATIONAL SCHOOL		-	-	
ESTABLISHMENT FEE FOR PRIVATE COMM/ VOCATIONAL SCHOOL		ı	-	

	SUBTOTAL	2,460,000	1,400,000	-	-	
0419		MINISTRY OF	HEALTH			
56	REG. OF PATENT & PROPRIETARY VENDOR LICENCES (REG & RENEWAL)		5,000,000			
	RENEWAL OF PATENT & PROPRIETARY VENDOR LICENCES (REG & RENEWAL)		1,000,000			
	FOOD VENDOR LICENCES		3,000,000			
	APPLICATION FEE FOR REG. OF TRADO MEDICAL LICENCES	5,000,000	1,000,000			
	REG. OF VECTOR CONTROL SERVICES (FUMIGATION OF HOMES)	100,000	10e			
57	TENDER FEES	500,000	500,000			
	OTHERS (REG. OF PETTY WORKS)	60,000	60,000			
62	REGISTRATION OF NEW HEALTH INSTITUTIONS	3,000,000	3,000,000			
64	RENEWAL OF HEALTH INSTITUTIONS	4,807,500	20,000,000			
65	PUBLIC HEALTH ENTRANCE EXAM. FEES	-	-			
66	NURSING/MIDWIFERY ENTRANCE EXAM. FEES	250,000	250,000			
68	HOSTEL FEES FOR ACCOM. OF TRAINEE NURSES	-	-			

70	FEES FOR APPL. FORMS FOR ESTAB. OF HEALTH/INSTITUTION	500,000	500,000			
		000,000	333,333			
71	FEES FOR INNOCULATIONS	- +	-		<u> </u>	
143	FUMIGATION OF HOMES AND PREMISES	1,500,000	10e			
160	CONTINUING EDUCATION FOR NURSES	-	-			
162	INSP. FEE FOR REG. OF NEW HEALTH INSTITUTIONS	300,000	1,800,000			
328	PUBLIC HEALTH LAB. FEES	10,500,000				
	APPL. FEE FOR POST-BASIC MIDWIFERY COURSE	-	-			
324	ACCEPTANCE FEES (SCHOOL OF NURSING)	-	<u>-</u>			
325	SCHOOL FEES (SCHOOL OF NURSING)		-			
326	REGISTRATION FEES (FOR USE OF LIBRARY)		-			
	ACCOMMODATION FEES - SCHOOL OF HEALTH TECHNOLOGY		-			
	SCHOOL FEES - SCHOOL OF HEALTH TECHNOLOGY		-			
327	TUITION FEES SCHOOL OF POST BASIC MIDWIFERY		1,000,000			
328	PUBLIC HEALTH LAB. FEES		2,400,000			
329	APPLICATION FEES FOR POST BASIC MIDWIFERY COURSE		-			
330	ACCEPTANCE FEES (SCHOOL OF POST BASIC MIDWIFERY, AWO-OMAMMA)		120,000			
	ACCOMODATION FEES (SCHOOL OF POST BASIC MIDWIFERY, AWO-OMAMMA)		1,600,000			
	OTHERS(REG. OF PETTY WORKS)			_	-	

	HIRE OF FSP HALL			-	-	
	SUBTOTAL	26,517,500	41,230,000	-	-	
0419		Contd - MINISTRY	OF HEALTH			
	INTERVIEW		100,000	-	-	
	APPROVAL FEES FOR BUILDING PLANS	2,000,000	-	-	-	
	RENEWAL OF TRADO MEDICAL LICENCE	2,500,000	1,000,000	-	-	
	FEES FROM LOCATION APPROVAL FOR PATENT AND PROPRIETARY MEDICINE	5,500,000	-	-	-	
	INSPECTION FEE ON NEW PHARMACIES EMBARKING ON DISTRIBUTION/	1,000,000	100,000	-	-	
56	INSPECTION FEE ON NEW PHARMACIES EMBARKING ON RETAIL SERVICES	350,000		-	-	
100	REGISTRATION OF SOCIAL CLUBS AND ORGANIZATIONS			-	-	
154	ADOPTION FEES			-	-	
181	REGISTRATION OF DAYCARE CENTRES			-	-	
	APPLICATION FEE FOR DAY CARE CENTRE			-	-	
	INSPECTION FEES FOR DAYCARE CENTRE			-	-	
	PROCESSING FEES FOR DAYCARE CENTRE			_	-	
	REGISTRATION FEE FOR ORPHANAGE HOMES			-	-	
	APPLICATION FEE FOR ORPHANAGE HOME			-	_	
	SITE INSPECTION FOR ORPHANAGE			-	-	

PROCESSING FEES FOR ORPHANAGE			-	-	
RENEWAL OF ORPHANAGE HOME			-	-	
APPLICATION FEES FOR NGOs			-	-	
INSPECTION FEES FOR NGOs			-	-	
PROCESSING FEES FOR NGOs			-	-	
RENEWAL OF SOCIAL CLUBS			-	-	
REGISTRATION FEE FOR CRECHE			ı	-	
RENEWAL OF DAY CARE CENTRE			-	-	
INSPECTION FEES FORCRÈCHE			-	-	
RENEWAL FEE FOR CRÈCHE			_	_	
PROCESSING FEES FOR CRÈCHE			_	_	
REGISTRATION OF NGOs			-	_	
			-	-	
			_	_	
SUBTOTAL	11,350,000	1,200,000	-	_	
	, ,	.,,			

0420	MINISTRY OF GENDER AND VULNERABLE GROUPS						
	MATRIMONIAL CASE	300,000	100,000	-	-		
	TENDER FEES	2,850,000	3,000,000	-	-		
	SITE INSPECTION OF ORPHANAGE		80,000	-	-		
	FACILITY INSPECTION OF ORPHANAGE	100,000	80,000	-	-		
	APPLICATION FEE FOR ORPHANAGE	100,000	100,000	-	-		
	REGISTRATION OF ORPHANAGE	180,000	300,000	-	-		
	PROCESSING FEE FOR ORPHANAGE	200,000	160,000	-	-		
	FINAL APPROVAL FEE FOR ORPHANAGE	135,000	120,000	-	_		
	RENEWAL FEE FOR ORPHANAGE	825,000	375,000	-	-		
	APPLICATION FEE FOR NGOS	50,000	40,000	-	-		
	REGISTRATION OF NGOS	100,000	30,000	-	-		
	INSPECTION FEE FOR NGOS	50,000	30,000	-	-		
	PROCESSING FEE FOR NGOS	50,000	30,000	-	-		
	RENEWAL FEE FOR NGOS	50,000	100,000	-	-		
	APPLICATION FEE FOR DAY CARE CENTRES/CRECHE	50,000	80,000	-	-		
	REGISTRATION OF DAY CARE CENTRES	100,000	60,000	-	-		
	INSPECTION FEE FOR DAY CARE CENTRES/CRECHE	50,000	40,000	-	-		
	APPROVAL FEE FOR DAY CARE CENTRES	50,000	40,000	-	_		

	PROCESSING FEE FOR DAY CARE					
	CENTRES/CRECHE	50,000	40,000	-	-	
	RENEWAL FEE FOR DAY CARE CENTRES/ CRECHE	1,150,000	100,000	-	-	
	REGISTRATION OF SOCIAL CLUB AND ORGANIZATIONS	10,000	10e	-	-	
	FINAL APPROVAL FEE FOR NGO	60,000				
	SUBTOTAL	6,510,000	4,905,000	-	-	
0437-1	MINIST	RY OF SOCIAL WELI	FARE AND SANITATION	ON		


	SUBTOTAL	-	-	-	-	
0422	MINISTRY	OF TOURISM, CREA	TIVE ARTS AND CUL	TURE		
	TENDER FEES	1,250,000	1,000,000		-	
	REGISTRATION OF CONTRACTORS	-	10e		-	
	AFFILIATION OF CONTRACTORS	399,000	100,000		-	
	WORKSHOP/SEMINAR FOR TOURISM & HOSPITALITY	1,200,000	500,000		-	

PRIOR YEAR ADJUSTMENTS	-	2,260,000	-	
INSPECTION FEE FOR NEW HOTEL	80,000,000		-	
RECERTIFICATION FEE FOR NEW HOTEL	10,000,000		-	
HOTEL OPERATIONAL PERMIT OWERRI METROPOLIS	750,000,000		-	
HOTEL OPERATIONAL PERMIT OWERRI/ OKIGWE/ORLU	225,000,000		-	
APPLICATION FEE FOR MOTELS	750,000		-	
OPERATIONAL PERMIT FEE FOR MOTELS	17,500,000		-	
INSPECTION FEE FOR MOTELS	2,500,000		-	
REGISTRATION FEE FOR MOTELS	1,500,000		-	
INSPECTION FEE FOR URBAN GUEST HOUSE	1,250,000		_	
OPERATIONAL PERMIT FOR URBAN GUEST HOUSE	6,250,000		_	
APPLICATION FEE FOR URBAN GUEST HOUSE	750,000		_	
REGISTRATION FEE FOR URBAN GUEST HOUSE	500,000			
APPLICATION FEE FOR RURAL GUEST HOUSE	500,000			
INSPECTION FEE FOR RURAL GUEST HOUSE	1,000,000			
REGISTRATION FEE FOR RURAL GUEST HOUSE	1,000,000			
OPERATIONAL PERMIT FOR RURAL GUEST HOUSE	10,000,000			
APPLICATION/RECERTIFICATION FEE FOR EATERIES	20,000,000			
REGISTRATION FEE FOR EATERIES	20,000,000			
INSPECTION FEE FOR EATERIES	15,000,000			

	OPERATIONAL PERMIT FEE FOR EATERIES	7,000,000				
	APPLICATION /RECERTIFICATION FEE FOR NITE CLUB	500,000				
	INSPECTION FEE FOR NITE CLUB	1,000,000				
	REGISTRATION FEE FOR NITE CLUB	2,000,000				
	OPERATIONAL PERMIT FOR NITE CLUB	2,000,000				
	SUBTOTAL 1,178,849,000 3,860,000					
0437		IMO STATE SPORTS	COMMISSION			
56	TENDER FEES	3,000,000	-		-	
	REGISTRATION OF CONTRACTORS		-		-	
63	AFFILIATION OF CONTRACTORS		-		-	
153	REG./RENEWAL OF TOWN UNIONS		-		-	
320	COURSE FEES		-		-	
	REGISTRATION OF SPORTS CLUB		-		-	
	RENEWAL OF SPORTS CLUB		-		-	

5% HEARTLAND CLUB	120,000,000		

	SUBTOTAL	123,000,000	-	-	-	
0437	MINIST	RY OF YOUTH AND S	SOCIAL DEVELOPME	NT		
56	TENDER FEES	3,000,000	-		-	
	REGISTRATION OF CONTRACTORS		-		-	
63	AFFILIATION OF CONTRACTORS		-		-	
153	REG./RENEWAL OF TOWN UNIONS		-		-	
320	COURSE FEES		-		-	
	HANDLING CHARGES		-		-	
	RENEWAL OF TOWN UNION		-		-	
	RENEWAL OF YOUTH ORGANIZATION	100,000	-		-	
	REGISTRATION OF YOUTH ORGANIZATION		-		-	
	REGISTRATION OF YOUTH ORGANIZATION	300,000	100,000		-	

TENDER FEES	100,000	-	
RENEWAL OF YOUTH ORGANIZATION	50,000	-	

SUBTOTAL	3,400,000	250,000	-	-	
SUBTOTAL	3,400,000	250,000	-	-	

		IMO STATE C	· OVEDNIMENT	OF NICEDIA		
			OVERNMENT	OF NIGERIA		
	REV	ISED ESTIMAT	ES - 2020		l .	
	BAILLIC	TEDIAL DEVE				
	IVIINIS	TERIAL REVEN	NUE DE IAIL			
	<b>_</b>	IEAD 403 - LIC	ENCES			
		ILAD 403 - LIO	LINOLO			
Sub-Head	Details of Revenue	Revised Estimates	Approved Estimates	Actual Rev.	Actual Rev	
		2020	2019	2019	2018	
		SUMMARY, 403 - LIC	CENCES			
0412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS	-	9,600,000	-	-	
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	670,000	300,000	-	-	
0414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	5,000,000	-	_	_	
O418	MINISTRY OF HEALTH	18,700,000	-	-	-	
O419	MINISTRY OF INFORMATION AND STRATEGY	2,725,000	-	-	-	
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	500,000	_	-	-	

		_			_	
0422.4	MINUSTRY OF TRANSPORT		4 600 000			
0422-1	MINISTRY OF TRANSPORT	-	1,600,000	-	-	
	IMO STATE INTERNAL REVENUE					
O428	SERVICE	440,000,000	216,300,000	-	_	
	TOTAL					
		467,595,000	227,800,000	-	-	
	CHECK	_	_	-	_	
	OTILOR					
0412-2	MINISTRY	OF BUDGET, ECONO	MIC PLANNING AND	STATISTICS		
		,				
	ADJUSTMENT		9,600,000			
1						1

	SUBTOTAL	-	7,200,000	-	_	
0414	MINIS	STRY OF AGRICULTU	RE AND FOOD SECU	JRITY		
	VETERINARY LICENCES	250,000	100,000	1		
	MACHINAERY LICENCE RENEWAL	-	1	1	-	
	PROMOTERS LICENCES	-	1	-	-	
	DUGOUT LICENCES	-	-	-	-	
	FISHERMAN LICENCES	50,000	-	-	-	
	KAYAKING LICENCES	_	-	_	-	
	FISHING EQUIPMENT LICENCES	20,000	-	_	-	
	COLD ROOM LICENCES	350,000	100,000	_	-	
	VETERINARY DRUG LICENCES	10e	100,000	-	-	
	IMO DEMONSTRATION FARM LICENCES	_	-	_	-	
1	MACHINERY LICENCE RENEWAL	-	-	-	-	
	FOREST LICENSES	-	-	-	-	

PERMIT FOR HABITATION AND CONTINUED USE	3,000,000		

					-
			_		
SUBTOTAL	5 000 000	_	_	_	
	0,000,000				
	MINISTRY	OF HEALTH			
PATENT & PROPRIETARY VENDOR LICENCES				_	
RENEWAL OF PATENT & PROPRIETARY	1 000 000			_	
REGISTRATION OF PATENT &				_	
	5,000,000			-	
	10,000,000				
SALES OF APPL. FORMS FOR PAT. & PROPR. LIC.	200,000			_	
PEST/VECTOR CONTROL SERVICES	,				
	LICENCES  RENEWAL OF PATENT & PROPRIETARY VENDOR LICENCES  REGISTRATION OF PATENT & PROPRIETARY VENDOR LICENCES  FOOD VENDORS LICENCES  SALES OF APPL. FORMS FOR PAT. & PROPR. LIC.	PATENT & PROPRIETARY VENDOR LICENCES  RENEWAL OF PATENT & PROPRIETARY VENDOR LICENCES  REGISTRATION OF PATENT & PROPRIETARY VENDOR LICENCES  FOOD VENDORS LICENCES  5,000,000  SALES OF APPL. FORMS FOR PAT. & PROPR. LIC.  200,000	MINISTRY OF HEALTH  PATENT & PROPRIETARY VENDOR LICENCES  RENEWAL OF PATENT & PROPRIETARY VENDOR LICENCES  REGISTRATION OF PATENT & PROPRIETARY VENDOR LICENCES  FOOD VENDORS LICENCES  SALES OF APPL. FORMS FOR PAT. & PROPR. LIC.  200,000	SUBTOTAL  5,000,000  MINISTRY OF HEALTH  PATENT & PROPRIETARY VENDOR LICENCES  RENEWAL OF PATENT & PROPRIETARY VENDOR LICENCES  REGISTRATION OF PATENT & PROPRIETARY VENDOR LICENCES  5,000,000  FOOD VENDORS LICENCES  10,000,000  SALES OF APPL. FORMS FOR PAT. & PROPR. LIC.  200,000	SUBTOTAL   5,000,000   -   -   -   -

	REGISTRATION OF TRADITIONAL.				
20	MEDICINE CLINIC	-		-	
	REGISTRATION OF VECTOR CONTROL				
45	SERVICES	-		-	
	RENEWAL OF VECTOR CONTROL				
46	SERVICES	-		-	
	RENEWAL OF TRADO MEDICAL	0.500.000			
	LICENSE	2,500,000			
-					<b>.</b>

		-			-	
			-		-	
			_		_	
			_		_	
	SUBTOTAL	18,700,000	-	-	-	
0421	IV	IINISTRY OF INFORM	ATION AND STRATE	GY		
10	MOBIL VIDEO LICENCES	-			-	
11	NEWSPAPER VENDORS LICENCES	150,000			_	
23	BINDING AND REHABILITATION OF BOOKS	_			_	
24	REN.NEWSPAPERS VENDORS LICENCES	75,000			-	
	RADIO/TV LICENCE	_			_	
	SIGN-NAGES, BILL BOARD & ADVERTISEMENT	2,000,000			-	
	LICENCING OF FILM PRODUCERS	-			-	
	PERMIT TO DRILL BOREHOLES	_			_	
	REGISTRATION & RENEWAL OF SUPPLIERS OF PRINT MATERIALS	-			-	
	RENEWAL OF STATIONARIES SUPPLIERS LICENCE	_			_	
	STREET LIGHT POLE ADVERT LICENCE	-			-	

REGISTRATION OF PRIVATE PRINTERS LICENCE	-			-	
ICT OPERATORS PERMIT	500,000			-	
SEARCH FEES				-	
SUBTOTAL	2,725,000	-	-	<u>-</u>	

0425	MINISTR	Y FOR LANDS, SURV	EY AND PHYSICAL P	LANNING	
	TEMPORARY OCCUPATION LICENCES	-	-	-	
	FENCING PERMIT	500,000	-	-	

	<del>_</del>					
	SUBTOTAL	500,000	-	-	-	
0428		MINISTRY OF	TRANSPORT			
	MASS TRANSIT OPERATORS LICENCE		600,000		-	
	RENEWAL OF MASS TRANSIT OPERATORS LICENCES		1,000,000		-	


	SUBTOTAL	-	1,600,000	-	-	
0435		IMO STATE INTERNA	L REVENUE SERVIC	Ē		
	MOTOR-VEHICLE LICENCES	20,000,000	114,000,000		-	
	MOTOR DRIVERS LICENCES	120,000,000	102,000,000		-	
	DEALERS LICENCES	300,000,000	300,000		-	
	POOLS BETTING LICENCES	-	-		-	
	GAMING LICENCES	-	_		_	
	CASINO LICENCES	-	-		-	
			-		-	
	-		14		-	

SUBTOTAL	440,000,000	216,300,000	•	-	

		IMO STATE O	OVERNMENT	OF NIGERIA		
		REVISED ESTIMATES	S - 2020			
	MI	NISTERIAL REVENU	E DETAIL			
	HE	AD 404 - EARNINGS	& SALES			
Sub-Head	Details of Revenue	Revised Estimates	Approved Estimates	Actual Rev.	Actual Rev	
		2020	2019	2019	2018	
		SUMMARY, 404 - EARNIN	IGS			
O412	OFFICE OF THE GOVERNOR	450,000	-	-	-	
0412-1	OFFICE OF THE DEPUTY GOVERNOR	2,053,000	2,054,000	-	-	
O412-1B	IMO STATE BUREAU OF STATISTICS	5,400,000	4,150,000	-	-	
0412-2	MINISTRY OF BUDGET, ECONOMIC PLANNING AND STATISTICS	-	110,848,000	-	-	
O419	MINISTRY OF INFORMATION AND STRATEGY	6,355,800	-	-	1	
O424	CIVIL SERVICE COMMISSION	3,500,000	-	-	-	
O426	JUDICIAL SERVICE COMMISSION	-	1,500,000	-	-	

	IMO STATE INTERNAL REVENUE					
O428	SERVICE	614,800,000	294,337,720	-	-	
O429	IMO STATE HOUSE OF ASSEMBLY	1,228,000	1,228,000	-	-	
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	348,016,000	11,610,000	<u>-</u>	-	
0414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	97,253,600	2,300,000	-	-	
0414-1	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	1,250,000	1	-	-	
O415	MINISTRY OF COMMERCE AND INDUSTRY	9,100,000	ı	1	-	
0419-2	MINISTRY OF WATER RESOURCES	11,250,000	1	-	-	
O421	MINISTRY FOR LANDS, SURVEY AND PHYSICAL PLANNING	40,500,000	ı	-	-	
0421-1A	OFFICE OF THE SURVEYOR GENERAL	13,350,000	39,000,000	-	_	
0421-1	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	206,393,793	1,166,000,000	-	_	
0422	MINISTRY OF WORKS	4,250,000	500,000	-	-	
O416	MINISTRY OF EDUCATION	1,000,000	600,000	-	_	
0419-1	MINISTRY OF TOURISM, CREATIVE ARTS AND CULTURE	31,040,000	-	_	_	
0431-1	IMO STATE SPORTS COMMISSION	20,930,000	ı	-	-	

	MINISTRY OF YOUTH AND SOCIAL					
O431	DEVELOPMENT	500,000	5,000	-	-	
	TOTAL	1,418,620,193	1,634,132,720	-	-	
	CHECK	-	-	-	-	
0412	OFFICE OF THE GOVERNOR					
1	V.I.P. GUEST HOUSES	-	-	-	-	
2	SALE OF POULTRY PRODUCTS	-	-	-	-	
3	HEARTLAND FC GATE PROCEEDS	-	-	-	-	
4	SALE OF OLD NEWSPAPERS	100,000	-	-	-	
5	SALE OF CONDEMNED FURNITURE & EQUIPMENT	150,000	-	-	-	
	HEARTLAND FOOTBALL CLUB	-	-	-	-	
	HIRING OF IICC (IMO INTERNATIONAL CONVENTION	-	_			
	HIRING OF AHIAJIOKU CENTRE	-	-			
	HIRING OF HERO'S SQUARE	-	-			
	SALES OF GOVERNOR'S PORTRAIT	200,000	-			

 SUBTOTAL	450,000	-	-	-	

0412-1		OFFICE OF THE DEPUT	TY GOVERNOR			
3	SALE OF OLD NEWSPAPERS	3,000	4,000	-	-	
	SALE OF UNSERVICABLE ITEMS	2,000,000	2,000,000	-	-	
	CONDEMNED STORE AUTION	50,000	50,000	-	-	

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	SUBTOTAL	2,053,000	2,054,000	-	-	
0412-1B		IMO STATE BUREAU C	F STATISTICS			
	PROJECTION OF CENSUS FIGURES OF COMMUNITIES/LGAs	500,000	500,000		-	
	TRAINING ON ICT/STATISTICS	150,000	150,000		_	
	PUBLICATION AND SALES, FACTS & FIGURES	500,000	500,000		-	
	BIRTH AND DEATH REGISTRATION (VITAL STATISTICS)	2,000,000	2,000,000		-	

SALE OF PUBLIC FINANCE				
STATISTICS	500,000	500,000	-	
EDUCATION STATISTICS				
PUBLICATION	500,000	500,000	-	
SALE OF BUDGET DOCUMENT	1,250,000			

	SUBTOTAL	5,400,000	4,150,000	-	-	
0412-2	MINIS	STRY OF BUDGET, ECONOMIC	PLANNING AND STA	TISTICS		
43	SALE OF STATISTICAL YEAR BOOK	-	_	_	_	
104	SALE OF BUDGET DOCUMENT	-	_	-	_	
105	SALE OF BULLETIN	_	_	_	_	
109	SALE OF NAT ROLLING PLAN PROGR.	-	-	-	-	
	ADJUSTMENT		110,848,000		-	

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	SUBTOTAL	-	11,000,000	-	-	
0421		MINISTRY OF INFORMATIO	N AND STRATEGY			
3	SALE OF OLD NEWSPAPERS	-			-	
37	SALE OF PUBLICATIONS	100,000			-	
50	PRINTING EARNINGS	5,000,000			_	
52	SALE OF DIARIES AND CALENDARS				-	
54	SALE OF PHOTOGRAPHS	15,000			-	
	HIRE OF FILMS				-	
	HIRE OF GEN-SET	-			-	
	HIRE OF HIAB SELF LOADER				-	
	HIRE OFPLATFORM VEHICLE				-	
56	HIRE OF PUBLIC ADDRESS SYSTEM	150,000			-	
72	ADVERT ON GOVERNMENT OWNED BILL BOARDS				-	
	SALE OF NEWSPAPER PUBLICATION	1,000,000			-	
77	EARNINGS FROM IMO NEWSPAPERS				-	
78	PRINTING OF PHOTOGRAPHS				_	

	BINDING OF PRINTING MATERIALS				-	
	IMPRESSION	20,800			-	
	SALE OF IMO GUIDE PUBLICATION				-	
3	SALE OF OLD NEWSPAPERS				-	
230	CIVIL SERVICE WEEK PROCEEDS				-	
	LEASE/RENT OF IMO CONCORDE HOTEL OWERRI				-	
	SHARPENING OF GALLOTIVE LAUGE	50,000			-	
	SALE OF TICKET FOR MISS TOURISM BEAUTY PAGEANT				-	
	EARNINGS FROM TOURISM/ CULTURAL RESOURCES				-	
	PRODUCTION OF VCD & DVD TAPES ON MAJOR CARNIVALS IN IMO	20,000				
	SUBTOTAL	6,355,800	-	-	-	
0431		CIVIL SERVICE CO	MMISSION			

3					
	SALE OF OLD NEWSPAPERS	-	<u>-</u>	_	
165	SALE OF EMPLOYMENT				
	FORMS(SNR)	3,500,000	-	-	
	SALE OF EMPLOYMENT FORMS(JNR)	10e	-	-	
	SALE OF APPLICATION FORM FOR APPOINTMENT OF CUSTOMARY	-	-	-	
	SALE OF GOVERNMENT PROPERTY	ı	ı	i	
	INTER STATE TRANSFER OF SERVICE (SNR)		ı	1	
	INTER STATE TRANSFER OF SERVICE (JNR)	-	-	-	
	INTER STATE TRANSFER OF SERVICE (SNR)	-	ı	ı	
	INTER STATE TRANSFER OF SERVICE (JNR)	I	-	-	
	SALE OF STAFF LIST	1	-	-	

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			-		-	
	SUBTOTAL	3,500,000	-	-	-	
0433		JUDICIAL SERVICE (	COMMISSION			
3	SALE OF OLD NEWSPAPERS	-	-		-	
104	OTHER	-	<u>-</u>		-	
116	SALE OF APPLICATION FORM FOR APPOINTMENT OF CUSTOMARY		10e		ı	
184	SALE OF APPLICATION FORM FOR APPOINTMENT OF MAGISTRATES		1,500,000		-	


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	SUBTOTAL	-	1,500,000	-	-	
0435		IMO STATE INTERNAL RE	VENUE SERVICE			
3	SALE OF OLD NEWSPAPERS	_			-	
	SALE OF HACKNEY & STAGE CARRIAGE BADGES	3,800,000	3,837,720		_	
	SALE OF VEHICLE REGISTRATION BOOKS	-	10e		-	
	SALE OF DRIVERS LICENCE BOOKLETS	-	-		-	
104	INTERNAL SECTOR	300,000,000	-		-	
167	SALE OF VEHICLE PLATE NUMBER	270,000,000	250,000,000		-	
168	SALE OF PROOF OF OWNERSHIP	-	10e		-	
169	SALE OF EMBLEMS FOR COMMERCIAL VEHICLES	40,000,000	40,000,000		-	
170	SALE OF "L" INDICATOR	1,000,000	500,000		-	
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	SUBTOTAL	614,800,000	294,337,720	_	-
0436		IMO STATE HOUSE O	F ASSEMBLY		
3	SALE OF OLD NEWSPAPERS		-		_
101	HIRE OF STAFF CANTEEN BUILDINGS		-		_
105	HIRE OF FURNITURE & VEHICLES		_		_
104	OTHER(HIRE OF STAFF CHAIRS, TABLES AND SPOONS	6,000	6,000		-
	SALE OF HANSARD (BOUND VOLUMES OF HANSARD N5,000)	500,000	500,000		-
	TWO 2 CANTEENS	72,000	72,000		-
	PROCESSING/APPROVAL FEE FOR APPLICATION FORM		-		_
	HIRE OF OPEN SPACE	150,000	150,000		-
	COURT AWARDS (COST)		10e		-
	SALE OF APPLICATION FORM FOR NEW AUTONOMOUS COMMUNITIES	500,000	500,000		-
	WARRANT OF ARREST		10e		-

SUBTOTAL 1,228,000 1,228,000						<del> </del>	
		SUBTOTAL	1,228,000	1,228,000	•	1	
0414 MINISTRY OF AGRICULTURE AND FOOD SECURITY							
0414 MINISTRY OF AGRICULTURE AND FOOD SECURITY							
	0414		MINISTRY OF AGRICULTURE	AND FOOD SECURIT	Υ		
3 SALE OF OLD NEWSPAPERS -	3	SALE OF OLD NEWSPAPERS		-		-	

	<del></del>	<del></del>			1	
	SALE OF FOREST PRODUCE		-	-	-	
	SALES OF TIMBER FROM GOVT LAND		-	-	-	
6	SALE OF AGRO-SILVICULTURE		-	-	-	
7	SALE OF INDIGENOUS FRUIT TREES	2,380,000	10,000	_	_	
10	SALE OF FARM TOOLS	1,296,000	1,000,000	-	-	
11	SALE OF PLANTING MATERIALS	1,000,000	1,000,000		-	
	ENGR. REPAIR OF VEHICLE & AGRIC MACHINERY	-	-			
	ENGR. HIRE OF TRACTOR, EQUIP. & TRANSPORT	5,000,000	1,000,000			
	AGRO-METRO: SALE OF DATA	100,000	-			
	CONDEMNED STORES AUCTION	-	-			
	SURVEY CHARGES		-			
	SALE OF TRADE PUBLICATIONS	-	-		-	
	SALE OF PEST CONTROL CHEMICALS	1,500,000	-		-	
	SALE OF TREE CROP SEEDLINGS	700,000	1,000,000		-	
	SALE OF PUBLICATIONS		-			
	EARNINGS FROM ACHARUBO FARM SETTLEMENT		-		-	

	SALE OF SMALL HOLDERS OIL PALM SEEDLINGS	315,000,000	4,500,000		-	
	SUBTOTAL	326,976,000	8,510,000	-	-	
0414	Contd - MINISTRY OF AGRICULTURE AND FOOD SECURITY					
	SALE OF MILLED RICE				-	
	SALE OF STAPLE FOOD ITEMS		-		-	
	SALE OF BROILERS	9,410,000	-		-	
	SALE OF FERTILIZER		-		-	
	AGRIC MAGAZINE		-		-	
	SALE OF FOREST PRODUCE		-	-	-	

SALE OF TIMBER FROM					
GOVERNMENT LAND		-	-	-	
SALE OF AGROSILVI CULTURE		-	-	-	
INDIGENOUS FRUIT TREES		900,000	-	-	
RENEWAL FEE FOR SURFACE TANK		-	-	-	
HORSE/MUSEUM		-	-	-	
HOME ECONOMICS SALE OF PASTRIES & SUNDRY	1,000,000	-	-	-	
PHOTOGRAPHERS		-	-	-	
SALE OF CASSAVA TUBER/ HERBICIDES	1,000,000	-		-	
SALE OF AGRO- INPUTS TO FARMERS(MAIZE AND COWEA)	3,000,000	ı		-	
INSECTICIDE/NEMATICIDE		750,000		-	
HERBICIDES		700,000		-	
RODENTICIDES/FUMIGANTS		750,000		-	
SALES OF OIL PALM BUNCH	100,000			-	
SALE OF MAIZE	3,000,000			-	
SALE OF COWPEA					
SALE OF HOLTICULTURAL SEEDLINGS	3,530,000				

	SUBTOTAL	21,040,000	3,100,000	-	-	
0435-1		MINISTRY OF LIVESTOCK	DEVELOPMENT			
8	SALE OF EGGS	39,971,700	-	-	-	
9	SALE OF FISH	24,750,000	200,000	-	-	
	MEAT SALES	1,000,000	1,000,000	-	-	
12	SALE OF LIVESTOCK FEEDS	100,000	100,000		-	
12	VETERINARY: SALE OF LIVESTOCK PRODUCTS		-		-	
	VETERINARY: POULTRY SALES		-		_	
	LIVESTOCK: SALE OF BREEDING STOCK		-		-	
	SALE OF LIVESTOCK		-		-	
	PROCEEDS FROM AVUTU POULTRY		-		-	
	REGISTRATION OF FISH FARMS/ HATCHERIES		-		-	
	SALE OF CULLED LIVESTOCK POULTRY PRODUCTS	31,431,900	1,000,000		_	
	REGISTRATION OF POULTRYS & HATCHERIES					

SUBTOTAL	97,253,600	2,300,000	-	

0415	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES					
	SALE OF FOREST PRODUCE	1,000,000	-			
	SALE OF TIMBER FROM GOVT LAND	200,000	-			
	SALE OF AGRO-SILVICULTURE	50,000	-			
	CONDEMNED STORE AUCTON	10e	-			
	SALE OF OLD NEWSPAPERS	-	ı			
	SALE OF INDIGENOUS FRUIT TREE	-				

	<del></del>					
				-		
	SUBTOTAL	1,250,000	-	-	-	
0416		MINISTRY OF COMMERC	E AND INDUSTRY			
	EARNINGS FROM EGBEDA MARKET					
	EXTENSION	6,000,000	-	-	-	
	SALE OF CERTIFICATE FOR OLD AND					
	NEW REG. COOPERATIVE	605,000	-	-	-	
	SALE OF BYE-LAWS FOR OLD & NEW REG. COOPERATIVE SOCITIES	2,495,000	_	_	_	
	INLO. COOL LIVATIVE SCOTTLES	2,493,000	<u> </u>	-		

EARNINGS FROM EGBEADA INTL.					
MODERN MARKET AKWAKUMA	10e	-	-	-	
SALE OF INDUSTRIAL PRODUCTS: HANDICRAFTS	_	_	_	_	
TRADE FAIR PROCEEDS	-	-	-	-	
HIRE: CANTEEN FACILITIES AT ORLU & OKIGWE		-		-	
SALE OF PEST CONTROL CHEM./ APPLICATIONS		-		-	
SALE OF CO-OP FIELD WORKERS MANUAL		-		_	
SALE OF CO-OP DIRECTORY		_		_	
PROCEEDS FROM EXPORT PROMOTION SEMINARS		-		_	
AUDIO-VISUAL AIDS: SALE OF PRODUCTS		ı		-	
ROYALTIES ON SCHOOL TEXTBOOKS		ı		-	
COM. BASED IND. PROJECTS APPLI. FORMS		-		-	
LEASE RENT OF IMO CONCORDE HOTELS OWERRI		-		-	
LEASE REN. OF OGUTA LK. HOTEL & GUL. COR OGUT		ı		-	
HIRE OF CONFERENCE ROOM		ı		-	
SALE OF APPL. FORMS FOR SMALL SCALE IND.		ı		-	
EXHIBITIONS		ı		-	
ESSENTIAL COMMODITIES		ı		-	
% EARNING FROM SALES OF FORM IMO MODERN MARKET & TECH.		ı		-	
SALE OF SOUVENIR		ı		-	

	SALE OF UNSERVICEABLE VEHICLES/ITEMS		10e		_	
	SALE OF REGISTRATION FORM		1.00			
	SALE OF PERIODICALS					
	SALE OF PERIODICALS  SALE OF GOVERNMENT PROPERTIES		-		-	
			-		-	
			-		-	
	SUBTOTAL	9,100,000	-	-	-	
0423	MINISTRY OF WATER RESOURCES					
	HIRE OF GENERATOR SET	3,750,000				
	COMMERCIALIZATION OF ELECTRICAL SERVICES IN RURAL	1,500,000				
	HIRE OF COMPRESSOR	5,000,000		-		
	HIRE OF DEWATERY PUMP	1,000,000				


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	SUBTOTAL	11,250,000	_	_	_	
	0001017/12	11,233,333				
0425	MIN	IISTRY FOR LANDS, SURVEY A	ND PHYSICAL PLAN	INING		
	041 5 05 01 5 115 115 15 15 15 15					
3	SALE OF OLD NEWSPAPERS	<del>-</del>	-		-	
62	SALE OF MAPS	200,000	-		_	
63	SALE OF LAYOUTS & MASTER PLANS	1,000,000	-		-	
64	PREP. OF MAPS & MISC. FOR L/G & COMMUNITIES	10e	_		_	
0-7	SALE OF FLOWERS AND PLANTS/	100				
65	GRASS	-	-		-	
67	LANDSCAPING SERVICES					
07	HIRE OF PARK/BUILDING	-	-		-	
68	STRUCTURES	-	-		-	
	USE OF PARK FACILITIES & PLAY					
69	EQUIPMENT	-	-		-	
70	SALE OF GRASS	_	_		_	
71	HIRE OF MAINTENANCE EQUIPMENT	-	-		-	
115	SALE OF SLABS	-	-		_	
	0.122 01 02.120					
179	LEASE OF OPEN SPACES	1,800,000	-		-	
	SHDVEY FEES					
	SURVEY FEES		-		-	

225	LIFTING OF SURVEY PLANS	37,500,000	-		-	
226	SPECIAL MAPS SURVEY	-	-		-	
	SALE OF GEOSPARTIAL PRODUCT	1	-		-	
	HOUSE NUMBERING	-	-		-	
	AUTONOMOUS COMMUNITY MAP	-	-		-	
	RENEWAL FEE FOR CONTRACTORS	-	-		-	
	REGISTRATION OF DEVELOPERS	-	-		-	
	SHARE OF PROFIT FROM PUBLIC PRIVATE PARTICIPATION (PPP)	-	-		-	
	BALANCE OF AMOUNT ON HOUSES PURCHASED IN AREA 'H'	-	-		-	
	IMO STATE INTERNATIONAL CONVENTION CENTRE (IICC)	-	-		-	
	HEROES SQUARE	-	-		-	
	HIRE OF COMMUNITY CENTRE AREA 'N'	-	-		-	
	CHANGE OF OWNERSHIP		ı		-	
		-	1		-	
	SUBTOTAL	40,500,000	-	-	-	

0425-1		OFFICE OF THE SURVEY	OR GENERAL		
3	SALE OF OLD NEWSPAPERS		-	_	
62	SALE OF MAPS	250,000	250,000	_	
63	SALE OF LAYOUTS & MASTER PLANS		10e	_	
64	PREP. OF MAPS & MISC. FOR L/G & COMMUNITIES	100,000	10e	_	
65	SALE OF FLOWERS AND PLANTS/ GRASS		-	_	
67	LANDSCAPING SERVICES		-	_	
68	HIRE OF PARK/BUILDING STRUCTURES		-	_	
69	USE OF PARK FACILITIES & PLAY EQUIPMENT		-	_	
70	SALE OF GRASS		-	_	
71	HIRE OF MAINTENANCE EQUIPMENT		-	_	
115	SALE OF SLABS		-	_	
179	LEASE OF OPEN SPACES		750,000	_	
	SURVEY FEES		-	_	
225	LIFTING OF SURVEY PLANS	13,000,000	8,000,000	_	
226	SPECIAL MAPS SURVEY		-	_	
	SALE OF GEOSPARTIAL PRODUCT		-	-	
	HOUSE NUMBERING		-	_	
	AUTONOMOUS COMMUNITY MAP		-	-	

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	RENEWAL FEE FOR CONTRACTORS		_		-	
	DECICEDATION OF DEVELOPEDO					
	REGISTRATION OF DEVELOPERS		-		-	
	SHARE OF PROFIT FROM PUBLIC					
	PRIVATE PARTICIPATION (PPP)		-		-	
	BALANCE OF AMOUNT ON HOUSES PURCHASED IN AREA 'H'		_		_	
	IMO STATE INTERNATIONAL					
	CONVENTION CENTRE (IICC)		-		_	
	HIRE OF COMMUNITY CENTRE AREA					
	'N'		-		-	
200	CHANGE OF OWNERSHIP		30,000,000		_	
			00,000,000			
	SUBTOTAL	13,350,000	39,000,000	-	-	
		, ,	, ,			•
0426		MINISTRY OF HOUSING AND U	RBAN DEVELOPMEN	NT		
	CURRENT RENT NEKEDE					
	EXCLUSIVE GARDEN	4,613,999				
	ARREARS OF RENT FOR 9 YEARS	41,469,970				
	NEKEDE EXCLUSIVE GARDEN				1	
	DEVELOPMENT PROFIT	156,162,828	1,166,000,000			
	NEKEDE EXCLUSIVE GARDEN					
	DEVELOPMENT 10% PENALTY	4,146,996				


	SUBTOTAL	206,393,793	1,166,000,000	-	-	
0427		MINISTRY OF V	VORKS			
3	SALE OF OLD NEWSPAPERS	10e	-		-	
46	HIRE OF GOVERNMENT VEHICLES	10e	-		-	
78	PROCEEDS FROM WORKSHOP PRODUCTS		1		-	
79	HIRE OF PLANTS AND EQUIPMENT	10e	10e		-	
80	CONDEMNED STORES		-		-	
104	OTHERS (MECHANICAL)	10e	10e		-	
123	HIRE OF GEN. SETS & ILLUMINATION GEARS		1		-	
	FEE FOR INSPECTION OF PRIV. MECH. W/SHOPS		-		-	
	PRINTING OF BUILDING PLANS		-		-	

	TAILORING SERVICES		-	-	
175	MATERIALS LABABORATORY TEST PROCEEDS	500,000	500,000	-	
	FEE FOR REN. OF PRIV. MECH. W/ SHOPS		-	-	
	M.O.T		-	-	
	ROAD WORTHINESS CERTIFICATES		-	-	
	SALE OF SPARE PARTS TO MDAS		-	-	
	REVENUE FROM FLEET OF TRANSPORT VEHICLE		-	-	
	REVENUE FROM PONTU		-	-	
	HIRE OF GOVERNMENT VEHICLES		-	-	
	FEE FOR INSPECTION OF PRIV. MECH. W/SHOPS		-	-	
	ROAD CHECK BY V.I.O.		-	-	
	MISCELLANEOUS	3,750,000	-	-	
			-	-	
			-	-	
			-	-	

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			-		-	
	SUBTOTAL	4,250,000	500,000	-	-	
0417		MINISTRY OF ED	UCATION			
	SALE OF APPL. FORMS INTO CONT. EDUC. CENTER	400,000	<u>-</u>		-	
	SALE OF WOMEN EDUC. SKILL ACQUISITION FORMS/ACCOM.	600,000	600,000		-	

	SUBTOTAL	1,000,000	600,000	-	-	
0437	M	INISTRY OF TOURISM, CREATI	VE ARTS AND CULT	URE		

204	SALES OF AHIAJOKULECTURE PUBLICATION	500,000	_		
204	PUBLICATION	300,000			
247	SALES OF AHIAJOKU COLLOQUIUM	500,000	-	-	
	REGISTRATION OF CULTURAL GROUPS	100,000	-		
	WORKSHOP AND SEMINAR FOR TOURISM AND HOSPITALITY	1,200,000	-	-	
	APPLICATION FEE FOR HOTEL REGISTRATION	500,000	-	-	
	APPLICATION/RECERTIFICATION FEE FOR AMUSEMENT PARK	800,000			
	REGISTRATION FEE FOR AMUSEMENT PARK	300,000			
	APPLICATION FEE FOR ENTERTAINMENT CENTER (LOUNGE	160,000			
	INSPECTION FEE FOR ENTERTAINMENT CENTER (LOUNGE	100,000			
	REGISTRATION FEE FOR ENTERTAINMENT CENTER(LOUNGE	100,000			
	APPLICATION FEE FOR EVENT CENTER	160,000			
	INSPECTION FEE FOR EVENT CENTER	100,000			
	REGISTRATION FEE FOR EVENT CENTER	300,000			
	APPLICATION FEE FOR EATERIES	320,000			
	INSPECTION FEE FOR EATERIES	200,000			
	REGISTRATION FEE FOR EATERIES	15,000,000			
	IMO CREATIVE ARTIST WEBSITE/ DIRECTORY	300,000			
	CREATIVE ARTIST EXHIBITION TRADE FAIR	1,000,000			
	OPERATIONAL PERMIT FOR CINEMA	130,000			

	REGISTRATION FOR IMO MY DREAM TALENT HUNT SHOW	900,000				
	REGISTRATION OF ACTORS AND ACTRESSES FOR PARTICIPATION IN	5,000,000				
	REGISTRATION FEE FOR TRAVEL AND TOUR	600,000				
	APPLICATION /RECERTIFICATION FEE FOR TRAVEL AND TOURS	1,000,000				
	INSPECTION FEE FOR TRAVEL TOURS	1,500,000				
	OPERATIONAL PERMIT FOR TRAVEL AND TOURS	100,000				
	APPLICATION FEE FOR CINEMA	40,000				
	INSPECTION FEE FOR CINEMA	80,000				
	REGISTRATION FEE FOR CINEMA	50,000				
	SUBTOTAL	31,040,000	-	-	-	
0437		IMO STATE SPORTS	COMMISSION			
204	REGISTRATION OF SPORTS CLUBS	-	-			
247	IWUANYANWU FOOTBALL CLUB PROCEEDS FEES	-	-		1	
	EARNINGS FROM CAR PARK AT TOWNSHIP STADIUM	4,000,000	-			
	EARNINGS FROM CAR PARK AT DAN ANYIAM STADIUM (ZENITH BANK	300,000	-		-	
	HIRE OF GRASSHOPPER HAND BALL STADIUM	7,200,000	-		_	

		<del> </del>	i	
STANDARD TENNIS CLUB	20,000			
SALE OF SPORTS CLUB FORM	10,000			
EARNINGS FROM RENT OF SHOPS	4,000,000			
EARNINGS FROM OPEN SPACE AT BASKET BALL COURT	3,000,000			
EARNINGS FROM SAM OKARAJI STADIUM ORLU	1,200,000			
EARNINGS FROM RENT ON KEEP FIT	1,200,000			

						1
	SUBTOTAL	20,930,000	-	-	-	
0437		MINISTRY OF YOUTH AND SO	CIAL DEVELOPMEN	T	_	
79	HIRE OF PLANTS	-	-		-	
105	UTILITY HANDLING CHARGES	-	-		-	
129	SALE OF AFFILIATION FORMS TO CONTRACTORS	-	-		-	
200	COMMUNITY RATE	-	-		-	
201	SALE OF FORMS: TOWN UNION REGISTRATION	-	-		-	
	SALE OF SCRAPS	-	-		-	
197	SALE YOUTH ORGANIZATION EMBLEM	500,000	-		-	
198	REGISTRATION OF YOUTH ORGANIZATIONS	_	-		-	
	RENEWAL OF YOUTH ORGANIZATIONS	-	-		-	
	SALES OF YOUTH EMBLEM		5,000		-	

SUBTOTAL	500,000	5,000	-	-	

			1
			<u> </u>

		IMO STATE G	OVERNMENT	OF NIGERIA		
	RE	VISED ESTIMAT	ΓES - 2020	1		
	MINIS	STERIAL REVE	NUE DETAIL			
	HEAD 405 - RI	ENT ON GOVER	RNMENT PRO	PERTY		
Sub-Head	Details of Revenue	Revised Estimates	Approved Estimates	Actual Rev.	Actual Rev	
		2020	2019	2019	2018	
		SUMMARY, 405 - F	RENTS			
O413	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	
O414	MINISTRY OF AGRICULTURE AND FOOD SECURITY	-	7,000,000	-	-	
0414-2	MINISTRY OF LIVESTOCK DEVELOPMENT	-	1	1	-	
O415	MINISTRY OF COMMERCE AND INDUSTRY	-	-	1	-	
0418-1	MINISTRY OF GENDER AND SOCIAL DEVELOPMENT		_	_	_	

						1
0419-2	MINISTRY OF WATER RESOURCES	-	-	-	-	
	MINISTRY FOR LANDS, SURVEY AND					
0424		99 400 000	F2 000 000			
O421	PHYSICAL PLANNING	88,400,000	52,000,000	-	-	
1	MINISTRY OF HOUSING AND URBAN					
0421-1	DEVELOPMENT	-	1,217,531,512	-	-	
	MINISTRY OF TOURISM, CREATIVE					
0419-1	ARTS AND CULTURE	800,000	_	_	_	
		333,333				
	MINISTRY OF YOUTH AND SOCIAL					
0424						
O431	DEVELOPMENT	-	-	-	-	
	TOTAL					
		89,200,000	1,276,531,512	=	-	
	CHECK	-	-	_	_	
0413-1		F THE SECRETARY	IO THE STATE GOV	ERNMENI	-	
	RENT ON 7 STOREY BUILDING AT					
	ABUJA	-		-	-	
	IMO INTERNATIONAL CONFERENCE					
	CENTRE - SMALL	-				
	IMO INTERNATIONAL CONFERENCE					
	CENTRE - BIG	_				
	OLIVITAL - DIG					
	1					


			•	·		
	SUBTOTAL	-	-	-	-	
0414	MIN	IISTRY OF AGRICULT	URE AND FOOD SEC	URITY		
15	REVENUE FROM STAFF QUARTERS		_		_	
	RENT ON AGRO GOVERNMENT PROPERTIES		12,000,000		_	
	AGRIC MAGAZINE		, ,			
			_		_	
	CANTEEN					
			- - -		- -	
	CANTEEN  AGRIC LAND RENTAGE		<u>-</u>			
	CANTEEN					
	CANTEEN  AGRIC LAND RENTAGE		<u>-</u>			


				-		
	SUBTOTAL	-	12,000,000	-	-	
0415		MINISTRY OF LIVES	TOCK DEVELOPMEN	IT		

_			_		
			-		
SUBTOTAL	-	-	-	-	
	SUBTOTAL	SUBTOTAL -	SUBTOTAL		

0416		MINISTRY OF COMM	ERCE AND INDUSTR	RY		
	RENT FROM CENTRAL PRODUCE BEACHES	_	_	_	_	
	LEASE RENTS - CONCORDE HOTEL	-	-	-	-	
	LEASE RENTS - OGUTA HOTEL	-	-	-	-	

0420	MINI	STRY OF GENDER AI	ND SOCIAL DEVELO	PMENT		
	JUDIOTAL	-	-	-	-	
	SUBTOTAL	_	_	_	_	


			_		
SUBTOTAL	ı	-	-	ı	
	MINISTRY OF WA	ATER RESOURCES			
	SUBTOTAL		SUBTOTAL MINISTRY OF WATER RESOURCES		


	SUBTOTAL	_	_	_	_	
	GODICIAL					
0425		FOR LANDS, SURV	YEY AND PHYSICAL I	PLANNING	1	
	RENT ON GOVT. QUARTERS OUTSIDE IMO STATE					
1	CURRENT YEAR'S STATE LAND RENT	-	-		-	
2	CORRENT TEAR 3 STATE LAND REINT	15,000,000	30,000,000		_	
_	ARREARS OF STATE LAND RENT	10,000,000	00,000,000			
3		10,000,000	20,000,000		-	
	PENALTIES ON RENTS PAID IN					
4	ARREARS	3,000,000	2,000,000		-	
	LAND USE CHARGE					
	OTHER MON PERIND AND	-	-		-	
	OTHER NON REFUNDABLE APPLICATION	60,000,000				
	RENT ON GOVT BUILDING	00,000,000	-		-	
	(COMMUNITY CENTRE AREA 'N'	_	_			
	CAVEAT FEE	400,000				


	SUBTOTAL	88,400,000	52,000,000	-	-	
0426	MINIC	STRY OF HOUSING A	ND LIDBAN DEVELO	DMENT		
0420	CURRENT RENT NEKEDE EXCLUSIVE GARDEN	STRT OF HOUSING A	4,597,327		_	
	AREARS OF RENT		41,934,185		_	
	NEKEDE EXCLUSIVE GARDEN DEVELOPMENT PROFIT		753,000,000		_	
	NEKEDE EXCLUSIVE GARDEN LEASE/LAND VALUE SHARE OF		413,000,000		-	
	IMO HOUSING CORPORATION		5,000,000			

0437-1	MINIST	RY OF TOURISM, CR	REATIVE ARTS AND C	CULTURE		
	SUBTOTAL	-	1,217,531,512	-	-	

LEASE RENT OF IMO CONCORDE			
HOTEL AND CASINO	-		
LEASE DENT OF MACHINE			
LEASE RENT OF IMO HOTEL OKIGWE LEASE RENT OF OGUTA LAKE	-		
RESORT	-		
LEASE RENT OF GULF COURSE			
OGUTA	-		
LEASE RENT OF CONFERENCE HALL OGUTA	-		
LEASE RENT OF CHILDREN'S PARK	800,000		

	SUBTOTAL	800,000	ı	-	
0437-1	MIN	ISTRY OF YOUTH AN	D SOCIAL DEVELOP	MENT	


SUBTOTAL	-	-	-	-	

		IMO STATE	GOVERNMENT	OF NIGERIA		
		REVISED ESTIM	IATES - 2020			
	MI	NISTERIAL REV	ENUE DETAIL			
	HEADS-0	409-0414 - FEDI	ERAL ALLOCA	TIONS		
		_				
Sub- Head	Details of Revenue	Approved Estimates	Approved Estimates	Revised Estimates	COVID-19	
		2019	2020	2020	RESPONSIVE	
		MINISTRY OF	FINANCE			
409	STATUTORY ALLOCATION FROM FEDERATION	50,000,000,000	58,700,000,000	33,288,448,381		
410	VALUE ADDED TAX (VAT)	12,000,000,000	13,000,000,000	18,428,598,226		
411	EXCESS CRUDE ALLOCATION	3,000,000,000	_	-		
412	13% DERIVATION FUND	6,000,000,000	10,000,000,000	5,360,590,597		
	OTHER EXTERNAL FUNDS	1,113,395,185	22,070,000,000	2,219,000,000	-	
413	RURAL ELECTRIFICATION REFUND	-	-	10e	-	
414	ECOLOGICAL FUND/ECOLOGICAL REFUND	-	_=	10e	_=	

415	FOREX EQUALIZATION ACCT	_	_	-	_	
416	BUDGET AUGUMENTATION			10e	-	
418	REFUND FOR FEDERAL ROAD CONSTRUCTION	-	-	10e	-	
419	EXCHANGE GAIN DIFFERENCE	1,000,000,000	70,000,000	49,000,000	-	
420	NNPC REFUND	-	-	10e	-	
421	SOVEREIGN WEALTH FUND	_	3,000,000,000	2,100,000,000	-	
422	OTHERS: FOREX EQUALZATION ACCOUNT	-	-	70,000,000	-	
423	JAAC (IMO STATE UNIVERSAL BASIC EDUCATION BOARD)	-	19,000,000,000	0	-	
424	EXCESS BANK CHARGES	113,395,185	-	10e	-	
425	OTHERS: (PARIS CLUB REFUND)	-	-	-	-	
426		-	-	-	-	
	TOTAL	72,113,395,185	103,770,000,000	59,296,637,205	-	
	QIIMM <i>A</i>	ARY: ALLOCATION FROM	FEDERATION ACCOUN	IT		

TOTAL: MINISTRY OF FINANCE	72,113,395,185	103,770,000,000	59,296,637,205	_	
TOTAL. WIINISTRY OF FINANCE	12,113,393,103	103,770,000,000	39,290,037,203	-	