



IMO STATE GOVERNMENT CITIZEN BUDGET, 2025

Imo State Government

2025 Citizens Budget

BUDGET OF EXPANDED ECONOMIC OPPORTUNITY

Incorporating:

Basic Education Citizens Budget

Primary Healthcare Citizens Budget

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About the Citizens' Budget

The Imo State 2025 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the Imo State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Imo State in the 2025 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2025 Appropriation Law: www.imostate.gov.ng
- Link to 2025 Detailed Budget Publication: www.imostate.gov.ng

This Imo State 2025 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.

Budget Policy Overview

The Imo State budget for 2025 has been christened “the budget of “BUDGET OF EXPANDED ECONOMIC OPPORTUNITY” with the government policy focus on the following areas:

- Free and Compulsory Basic and Post Basic Education
- Improving Health Care Service delivery;
- Agriculture and Food Security;
- Improved economic activities.

In line with these objectives, the government plans to execute the following key projects.

Section 1 Overview of Budget Framework

General Framework

The Imo State Government approved 2025 budget has a total expenditure outlay of N807,088,047,997 Naira for Fiscal Year 2025. Of this amount, N293,154,121,949 Billion Naira is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year's budget expenditure). The budget deficit of N428,139,161,220 exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Imo State Government will finance the deficit through N428,139,161,220 of foreign loans.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see figure 2 on budget overview.

Figure 1 Financing Framework

Figure 2 Budget Overview

Section 2 Where will the money come from?

- Imo Government anticipate that a total of N 293,154,121,949 billion will come from Federation Account. The chief sources of Federation Account Receipt include N21,568,112,101 billion from statutory allocation and VAT N75,368,036,619 billion.
- Total sum of N42,577,065,257 billion is projected to be generated internally by the state (IGR), Aids and Grant N43,217,692,794 billion, N428,139,161,220 billion from loan while N183,209,583,373 will come from other receipts (refund from FGN, etc)

Table 1 Sources of Revenues

Table 2 Grants Receipts

Table 3 Borrowing (Loans)

Section 3 What will the money be spent on?

Of the total N807,088,047,997 billion, the state government intends to spend N649,886,047,997 billion (82%) on capital expenditure while the remaining 18% will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities).

Table 4 Nature of Expenditure

Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

Figure 4 Personnel Expenditure by Planning Sector

Figure 5 Other Recurrent Expenditure by Planning Sector

Figure 6 Capital Expenditure by Planning Sector

Figure 7 Total Expenditure by Planning Sector

Figure 8 Largest Spending Ministries (including all Departments and Agencies)

Section 5 What are the major Investments being made by the State?

The state government in a bid to ensure that development is brought closer to her citizens will be investing in the following

- Rehabilitation and upgrade of most health facilities across the state for provision of improved health care.
- Establishment of women skill acquisition centres in the state.
- Construction of VAPP buildings across the three zones in the state so as to reduce effect of violation against women and the girl child.
- Construction of public toilets in the three zones in order to eradicate open defecation in the state.
- Provision of relief materials to victims of natural disaster in the state.
- Maintenance of major roads to boost economic activities in the state.
- Construction of orlu -urualla-akokwa-uga road (22.5km) (cp)
- Rehabilitation of owerri-orlu-urualla-akokwa-ugah road (dual carriage) (cp)
- Reconstruction Of Naze Ulakwo - Okpala- Owerrenta Road (15km) (cp)
- Completion Of Assumpta Roundabout Flyover (cp)
- Construction of mgbidi - omuma - akata - okporo road (14km) (cp)
- Support To Irroma For Road Construction In Imo State (cp)
- Construction Of Okigwe Express Roundabout- St Mary's -Boundary With Uturu(19km) (cp)
- Construction of amaraku - umunkwu - amauzari - umundugba road (11km) (cp)
- Construction/rehabilitation of 1.2km (2.5km) both end of the airport road, owerri, both end totaling 5km (cp)
- Total Care Street Uratta Owerri North(2km) (cp)
- Reconstruction Of Naze Ulakwo - Okpala- Owerrenta Road (15km) (cp)
- Construction Of Nempi-Amagu-Akuma Road With Spur To Eze's Palace (4.4km) (cp)
- Construction of omumma-atta nkume road(8.5km) (cp)
- Completion Of Owerri - Mbaise - Umuahia Road (46km) (Cp)
- Construction/Rehabilitation Of Naze (Poly Junction) - Nekede - Ihiagwa - Obinze Road (17.1km) (14.1 + 1.5km) Dual Carriage Way
- Afor-Ekiri -Akpodim-Amumara-Ita Road(2.5km) (cp)
- Construction Of Nkwo-Mbaise Isiama Amumara Road 1.3km (cp)
- Afor-Ekiri Okpofe -Okwu -Isiama-St. John Junction Amumara Road 3.7km (cp)
- afor lolo road (cp)
- Procurement/ Distribution of 216 Transformer for Rural Electrification (cp)
- Light Up Imo Project Phase 1 (cp)
- Imo State National Nutrition Programme (to improve the Status of the Children, Protecting Children From Classroom Hunger Etc) (cp)
- Support to Agricultural & Food Security Programmes (cp)

- Imo State Integrated Rice Development Project Irrigation (cp)
 - Livestock Development in Imo State (cp)
 - Renovation and Equipping of 287 Secondary Schools (Lower Secondary) In Imo State (cp)
 - Imo Care Health Insurance for Imo State Pensioners (State Social Inclusion Program) (cp)
 - Renovation of Primary Health Centre In The 27 LGA Across The State (cp)
 - Conduct of Female Genitile Mutilation Program Across The State (cp)
 - Conduct of Operation Roll Back Maleria Program Across The State (cp)
 - National Nutrition Programs In Schools Across The State (cp)
 - Remnovation/Rehabilitation Of Special Education Center For The Handicaped In The 3 Geo Political Zones Of The State (cp)
 - Renovation/Equipment Of Primary Schools In Imo State (cp)
 - Renovation/Construction Of 915 Schools Primary Schools In 27 Lgas (cp)
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- The Community project is in fulfilment of the current administration's promise of improved Healthcare, Education and Economic well being of the people.
 - This project will lead to infrastructural development of the State.

Table 5 Largest Capital Expenditure Projects

Section 6 Which Citizens Nominated Projects have been included in the Budget?

Imo State Government through the Ministry of Budget Economic Planning and Statistics engages her citizens during her yearly budgetary process. The budget cycle starts with the preparation and release of the budget dashboard. This dashboard is a blueprint that showcases the entire budget process for the current fiscal year.

This is followed by the ministry engaging different socio-economic groups such as All farmers association, NGOs, CSOs, community leaders, vulnerable groups etc. These groups were advised to liaise with relevant MDAs to ensure that their interest is well captured in the budget. The MDAs were further strengthened to carry out the assignment by discussing the MTEF with them so as to guide them in their budget proposals.

Finally, the process is concluded by the presentation of different revenue and expenditure details as it affects the citizens and interest groups during the bilateral discussion. The outcome of this exercise gave rise to these key projects

- Rehabilitation and upgrade of most health facilities across the state for provision of improved health care
- Establishment of women skill acquisition centres in the state.
- Construction of VAPP buildings across the three zones in the state so as to reduce the effect of violation against women and the Girl child.
- Construction of public toilets in the three zones in order to eradicate open defecation in the state.
- Provision of relief materials to victims of natural disaster in the state
- Maintenance of major roads to boost economic activities in the
- Renovation/Construction Of 915 Schools Primary Schools In 27 LGAs
- Renovation and Equiping of 287 Secondary Schools (Lower Secondary) In Imo State
- Support to Agricultural & Food Security Programmes
- Construction of orlu -urualla-akokwa-uga road (22.5km)
- Rehabilitation of owerri-orlu-urualla-akokwa-ugah road (dual carriage)
- Reconstruction Of Naze Ulakwo - Okpala- Owerrenta Road (15km)

Table 6 Citizens Nominated Projects

Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

The state government during the course of budget development allocated the total sum of N 2,124,531,000 taken cognizance of the need to provide for women , youth and vulnerable groups or persons especially the poorest of the poor and persons with disability this through various MDA's such as Ministry of health, Gender and Youths.

Table 7 Projects that Respond to GESI Needs

Section 8 How does the current year's budget compare to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

Table 9 Comparison of Expenditure Estimates with Prior Year

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

Section 9 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services

Annexure 1: Basic Education sector Citizens Budget

The Imo State 2025 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2025 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the state usually through the ministry of education or the ministry for Basic Education, State Universal Basic Education Board (SUBEB) as well as agency for mass education.

Table 13 Basic Education Expenditure as a proportion of Total Expenditure

Table 13 present a brief description of the share of basic education in the total expenditure as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

Table 14 Nature of Basic Education Expenditure

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year.

The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies.

This section shall also present the total Capital Expenditure in the basic education sub-sector as well as expenditures on contingencies.

Table 15 Basic Education Expenditure by Administrative Classification

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Table 16 Projects that Respond to Basic Education Needs

Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

Annexure 2: Primary Healthcare sector Citizens Budget

The Imo State 2025 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the Year 2025 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of state government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.

Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Imo State for the year 2025. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

Table 18 Nature of Primary Healthcare Expenditure

Table 18 seeks to answer the question, what will the primary healthcare sub-sector spend its money on in the year 2025. This includes a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year.

The amount to be spent on Other Recurrent Expenditure includes public debt charges, loan and advances, grants, transfers and subsidies. This section shall also present the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

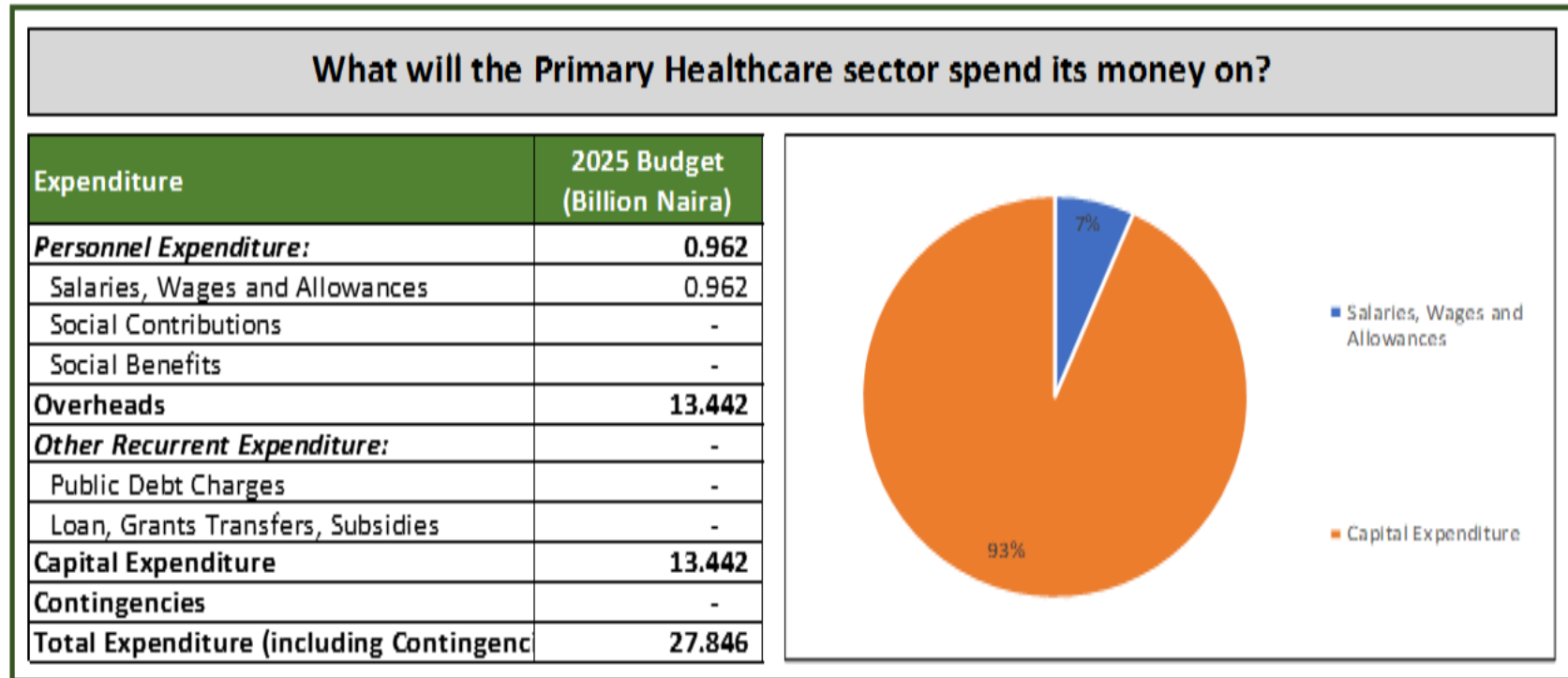


Table 19 Primary Healthcare Expenditure by Administrative Classification

Presented in 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question 'what are the major capital investment projects in the Primary Healthcare sub-sector' in Imo State for the 2025 fiscal year.