



**IMO STATE OF NIGERIA**

**LAW NO. 9 OF 2025**

**2026 IMO STATE OF NIGERIA APPROPRIATION LAW**

**ARRANGEMENT OF SECTIONS**

**Long Title**

**Enactment**

1. Citation
2. Issue of ₦238,499,999,653
3. Appropriation of ₦238,499,999,653
4. Transfer from the Consolidated Revenue Fund to Capital Development Fund of ₦584,771,261,946 Expenditure of ₦694,786,041,220.00
5. Appropriation of ₦1,201,073,590,752.04
6. No Issue after December, 2026  
First Schedule (Recurrent) - Sections 2 & 3  
Second Schedule (Capital) - Sections 5 & 6



**IMO STATE OF NIGERIA**  
**LAW NO. 9 OF 2025**

A law to appropriate the sum of **₦1,409,514,914,710.04** (One Trillion, Four Hundred and Nine Billion, Five hundred and Fourteen Million, Nine Hundred and Fourteen Thousand, Seven Hundred and Ten Naira and Four Kobo) to the service of the Government of Imo State of Nigeria for the year ending on thirty first day December, Two Thousand and Twenty-Six and for other related purposes. This excludes the Consolidated Revenue Fund charge of **₦30,058,675,695** (Thirty Billion, Fifty-Eight Million, Six Hundred and Seventy-Five Thousand, Six Hundred and Ninety-Five Naira), hence a total budget of **₦1,439,573,590,752.04** (One Trillion, Four Hundred and Thirty-Nine Billion, Five Hundred and Seventy-Three Million, Five Hundred and Ninety Thousand, Seven Hundred and Fifty-Two Naira and Four Kobo).

*Long Title*

**BE IT ENACTED** by the House of Assembly of Imo State of Nigeria as follows –

*Enactment*

1. This Law may be cited as the 2025 Imo State of Nigeria Appropriation Law and shall come into force on 1<sup>st</sup> January, 2026.
2. The Accountant General may, when authorized to do so by warrants signed by the Governor of Imo State of Nigeria, pay out of the Consolidated Revenue Fund of Imo State during the year ending 31st December, 2026, the sum specified by the warrants not exceeding in the aggregate, **₦238,499,999,653** (Two Hundred and Thirty-Eight Billion, Four Hundred and Ninety-Nine Million, Nine Hundred and Ninety-Nine Thousand, Six Hundred and Fifty-Three Naira).

*Citation/  
Commencement*

*Issue of  
₦238,499,999,653*

3. The sums mentioned in sections 2 and 3 shall be appropriated to the Heads of Expenditure as indicated in the First Schedule to this law. *Appropriation of  
₦238,499,999,653*
  
4. The Accountant-General may, when authorized to do so by warrants signed by the Governor of Imo State of Nigeria, pay out of the Consolidated Revenue fund of Imo State of Nigeria during the year ending 31<sup>st</sup>December, 2026, the sums specified by the warrants not exceeding the aggregate ₦584,771,261,946 (Five Hundred and Eighty-Four Billion, Seven Hundred and Seventy-One Million, Two Hundred and Sixty-one Thousand, Nine Hundred and Forty-Six Naira). *Transfer from the  
Consolidated Revenue  
Fund to Capital  
Development Fund of  
₦584,771,261,946*
  
5. The Accountant-General may when authorized to do so by warrants signed by the Governor of Imo State of Nigeria, pay out of the Consolidated Revenue Fund of Imo State of Nigeria during the year ending 31<sup>st</sup>December, 2026, the sums specified by the warrants not exceeding the aggregate ₦1,201,073,590,752.04 (One Trillion, Two Hundred and One Billion, Seventy-Three Million, Five Hundred and Ninety Thousand, Seven Hundred and Fifty-Two Naira and Four Kobo). *Appropriation of  
₦1,201,073,590,752.04*
  
6. The sums mentioned in sections 5 and 6 shall be appropriated to the Heads of Expenditure as indicated in the second schedule to this law. *Appropriation of  
₦1,201,073,590,752.04*
  
7. No part of sums mentioned in First Schedule and Second schedule shall be issued out of the Consolidated Revenue Fund or Capital Development Fund of Imo State of Nigeria after 31<sup>st</sup> of December, 2026. *No Issue after  
December, 2026*

**FIRST SCHEDULE (RECURRENT)**

**SECTION 2 & 3**

<b>S/N</b>	<b>MINISTRIES</b>	<b>TOTAL</b>
	<b>ECONOMIC SECTOR</b>	
1	Ministry Of Agriculture And Food Security	1,568,356,681.08
2	Ministry Of Trade, Commerce And Investment	1,975,375,157.88
3	Ministry Of Lands, Survey, Housing & Urban Development	2,319,336,270.38
4	Ministry Of Information, Public Orientation And Strategy	1,397,653,082.38
5	Ministry Of Works And Infrastructural Development	1,796,144,623.68
6	Ministry Of Transport	818,983,018.34
7	Ministry Of Power And Electrification	1,933,659,861.13
8	Ministry Of Tourism, Hospitality And Culture	1,622,014,463.18
9	Ministry Of Environment And Sanitation	1,566,422,167.65
10	Ministry Of Livestock	1,348,900,348.06
11	Ministry Of Housing, Urban Renewal And New Cities Development	802,316,627.78
12	Office Of The Surveyor General	663,321,805.10
13	Ministry Of Petroleum And Natural Gas	884,788,530.28
14	Ministry Of Solid Minerals And Industries	768,203,414.36
15	Ministry Of Entrepreneurship, Skill Acquisition And Responsibilities	3,893,789,050.38
16	Ministry Of Water Resources	5,406,844,371.98
17	Ministry Of Rural Development And Economic Empowerment	341,349,363.20
	<b>Total Economic Sector</b>	<b>29,107,458,836.77</b>
	<b>SOCIAL SECTOR</b>	
18	Ministry Of Education, Primary And Secondary	13,314,620,471.38
19	Ministry Of Health	16,604,447,046.28
20	Ministry Of Youth Development And Talent Hunt	600,393,779.98
21	Ministry Of Women Affairs And Social Welfare	1,953,679,496.18

22	Ministry Of Science, Technology And Innovation And Engineering Services	670,329,765.38
23	Ministry Of Humanitarian Affairs	880,223,572.38
24	Ministry Of Homeland Security And Vigilante Affairs	1,713,042,477.50
25	Imo State Sports Commission	2,849,566,982.40
26	Ministry Of Sports	1,509,060,159.98
27	Ministry Of Niger Delta Affairs	248,411,707.40
28	Ministry Of Tertiary And Technical Education	12,658,636,686.56
	<b>Total Social Sector</b>	<b>53,002,412,145.38</b>
	<b>ADMIN SECTOR</b>	
29	Office Of The Executive Governor	35,074,872,501.55
30	Office Of The Deputy Governor	1,751,912,224.13
31	Ministry Of Local Govt, Community And Chieftaincy Affairs	699,793,951.88
32	Ministry Of Budget, Economic Planning And Statistics	2,141,584,608.55
33	Office Of The Secretary To The State Govt.	1,493,334,007.33
34	Office Of The Head Of Service	22,232,744,566.68
35	Ministry Of Finance	43,889,052,987.46
36	Imo State Internal Revenue Services	925,040,855.31
37	Ministry Of Justice And Attorney General	5,113,339,556.88
38	Office Of The Auditor General - State	782,342,523.15
39	Office Of The Auditor General - Local Govt	532,695,400.85
40	Civil Service Commission	644,886,657.40
41	Judiciary - High Court	17,231,937,081.67
42	Judiciary - Customary Court Of Appeal	9,827,786,057.11
43	Judicial Service Commission	1,490,194,362.75
44	Local Government Service Commission	455,409,894.10
45	Legislature	6,768,341,950.60
46	House Of Assembly Service Commission	862,747,923.00
47	Imo State Independent Electoral Commission	2,156,030,501.56
48	Imo State Electricity Regulatory Commission	1,018,464,173.83
49	Ministry Of Digital Economy And E-Government	409,561,931.58

50	Ministry Of Special Projects	293,284,419.98
51	Ministry Of Special Duties	435,604,489.75
52	Law Reform Commission	159,166,043.80
	<b>TOTAL ADMIN SECTOR</b>	<b>156,390,128,670.86</b>
	<b>GRAND TOTAL</b>	<b>238,499,999,653.00</b>

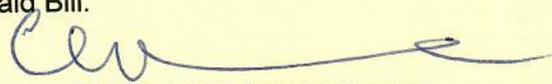
**SECOND SCHEDULE (CAPITAL)  
SECTION 5 & 6**

S/N	MINISTRIES	TOTAL
	<b>ECONOMIC SECTOR</b>	
1	Agriculture & Food Security	13,506,503,669.28
2	Rural Dev. & Economic Empowerment	15,106,805,000.00
3	Ministry Of Industries, Mines And Solid Minerals	4,270,000,000.00
4	Trade, Commerce & Investment	650,000,000.00
5	Environment & Sanitation	10,000,000,000.00
6	Transport	1,910,000,000.00
7	Water Resources	46,682,551,607.25
8	Works & Infrastructural Dev.	698,163,918,484.17
9	Ministry Of Digital Economy & E-Government	2,750,000,000.00
10	Ministry Of Lands, Survey & Physical Planning	830,000,000.00
11	Office Of The Surveyor General	900,000,000.00
12	Science, Technology & Innovation & Engineering Services	1,300,000,000.00
13	Petroleum & Natural Gas Development	110,000,000.00
14	Housing, Urban Renewal & New Cities Development	10,000,000,000.00
15	Power & Electrification	190,451,803,078.34
16	Livestock Development	7,000,000,000.00
17	Special Projects	4,000,000,000.00
18	Entrepreneurship, Skill Acquisition And Responsibilities	6,471,550,285.00
	<b>Total Economic Sector</b>	<b>1,014,103,132,124.04</b>
	<b>SOCIAL SECTOR</b>	
19	Education Primary & Secondary	21,915,155,521.00
20	Tertiary & Technical Education	38,708,000,000.00
21	Women Affairs & Social Welfare	875,000,000.00
22	Youth Development And Talent Hunt	1,152,000,000.00
23	Primary Health, Social Services & Health Insurance	-

24	Ministry Of Humanitarian Affairs, Disaster Management And Social Development	1,800,000,000.00
25	Ministry Of Health	52,656,847,289.00
26	Niger Delta Affairs & Intelligence	2,600,000,000.00
27	Tourism, Hospitality & Culture	1,200,000,000.00
28	Ministry Of Sports	890,000,000.00
29	Information, Public Orientation And Strategy	578,170,269.00
	<b>Total Social Sector</b>	<b>87,727,911,558.00</b>
	<b>ADMIN SECTOR</b>	
30	Office Of The Executive Governor	1,105,000,000.00
31	Office Of The Deputy Governor	-
32	Ministry Of Budget, Economic Planning & Statistics	420,000,000.00
33	Ministry Of Special Duties	500,000,000.00
34	Office Of The Head Of Service	1,396,000,000.00
35	Secretary To The Government Of Imo State	869,000,000.00
36	Ministry Of Homeland Security & Vigilante Affairs	500,000,000.00
37	Ministry Of Local Government, Community & Chieftaincy Affairs	90,000,000.00
38	Ministry Of Finance	17,440,000,000.00
39	Ministry Of Justice & Attorney-General	500,000,000.00
40	Law Reform Commission	-
41	Auditor-General State	589,000,000.00
42	Auditor-General Local Government	-
43	Judiciary High Court	3,130,000,000.00
44	Judiciary - Customary Court Of Appeal	945,000,000.00
45	Judiciary Service Commission (JSC)	340,000,000.00
46	Local Govt. Service Comm. (LGSC)	1,000,000,000.00
47	Civil Service Commission	250,000,000.00
48	Imo State Internal Revenue Services	-
49	Imo State Sports Commission	420,000,000.00
50	Imo State House Of Assembly (IMHA)	1,621,560,000.00
51	Imo State Electricity Regulatory Commission	2,084,000,000.00

52	Imo State House Of Assembly Service Commission (IHASC)	87,987,000.00
53	Imo State Independent Electoral Commission	540,000,000.00
	Total Admin Sector	33,827,547,000.00
	State Counterpart Contribution	65,415,000,000.00
	<b>GRAND TOTAL</b>	<b>1,201,073,590,682.04</b>

This printed impression has been carefully compared by me with the Bill which has been passed by Imo State House of Assembly on 23<sup>rd</sup> December, 2025 and found by me to be a true and correct printed copy of the said Bill.

  
**CHINELO ADAORA EMEGHARA ESQ**  
Clerk/Head, Legislative Service  
House of Assembly  
Imo State of Nigeria

Assented to by me this 31<sup>ST</sup> day of DECEMBER, 2025



  
**SEN. HOPE UZODIMMA**  
Governor  
Imo State of Nigeria

Assent withheld by me this ..... day of ....., 2025

**SEN. HOPE UZODIMMA**  
Governor  
Imo State of Nigeria

Passed again by the Imo House of Assembly by two-thirds majority this .....  
Day of ....., 2025.



**RT. HON. CHIKE OLEMGBE**  
Speaker  
Imo State House of Assembly