



2022 CITIZENS' ACCOUNTABILITY REPORT

PRESENTED BY

**OFFICE OF THE STATE AUDITOR-GENERAL, UYO
AKWA IBOM STATE**



SEPTEMBER, 2023

OUTLINE

▪ Table of Contents	-	-	-	-	2
▪ About the Citizens' Accountability Report	-	-	-	-	3
▪ Executive Summary	-	-	-	-	4
▪ Section 1 Budget Outturn	-	-	-	-	5 - 9
▪ Section 2 Revenue Outturn	-	-	-	-	10 - 12
▪ Section 3 Expenditure Outturn	-	-	-	-	13 - 19
▪ Section 4 Audit Findings	-	-	-	-	20 - 21
▪ Section 5 Audited Financial Statements	-	-	-	-	22 - 23
▪ Section 6 Top Sectoral Allocation	-	-	-	-	24 - 33
▪ Section 7 Top Value Capital Projects	-	-	-	-	34 - 36
▪ Section 8 Citizen-Nominated Projects - Implementation Status Report	-	-	-	-	37 - 39

About the Citizens Accountability Report

- A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by Akwa Ibom State Audit office on behalf of the government of Akwa Ibom State to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2022 and reports on State budgeted revenue and expenditure for the year 2022.
- **Explanation of Key Terms used in this Report:**
 - Budget – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that were made via a supplementary budget / revised budget).
 - Actual –this is the actual amount of revenue collected or expenditure incurred over the course of the year.
 - Variance –for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actual fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
 - Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.

Executive Summary

The 2022 Budget of Akwa Ibom State, “Budget of Re-defining standards”, was signed into law on 20th December, 2021 with a total budgeted sum of 586.9 billion. Owing to challenging economic downturns in the Country following the reduction in both the volume of production and prices of Crude Oil, the original budget was adjusted to a final budget size of ₦693.3 billion.

In spite of the budget revision, budget implementation was still hampered by poor performance of the budget financing target of ₦160.0 billion and the revenue expected from Other Revenue/Receipts of ₦132.8 billion for which only ₦64.3 billion (or 40.2%) and ₦40.4 billion (or 30.4%) were realized respectively.

Aggregate revenue performance was 71.8% of the final budget amount of ₦693.3 billion, an equivalent of ₦195.8 billion shortfall. However, impressive outturns were recorded in Federation Account Revenue (104.3%) and Internally Generated Revenue (76.2%).

In terms of expenditure, the outturn for 2022 was ₦442.1 billion (63.8%) of the total budget size of ₦693.3 billion which was less than the budget by ₦251.3 billion or 36.2%. Capital Expenditure outturn was ₦200.3 billion out of a budget of ₦358.2 billion, translating to a 55.9% performance.

Office of the Accountant-General and Government House had the highest proportion of recurrent expenditure whilst Ministry of Works and Fire Service received the highest proportion of Capital Expenditure.

Some key capital projects could not be completed in 2022 owing to paucity of funds, delays caused by weather and technical issues. Such projects were carried over to 2023 and are ongoing. Audit findings were significant in relation to non-retirement of special imprests by some MDAs as well as payment of salaries to retired staff. Top sectorial allocations, top value capital projects and citizens-nominated projects were equally analysed.

Section 1: Budget Outturn

The total revenue outturn (Performance) in aggregate for 2022 was about 71.8% as shown in Table 1 and Figures 1 and 2. This was short of the anticipated final revenue budget by N195.8 billion (or 28.2%). The cause of the deviation included the Budget Financing Target of N160.0 billion and revenue expected from Other Revenue/Receipts of N132.8 billion for which only N64.3 billion (or 40.2%) and N40.4 billion (or 30.4%) were realized respectively. However, revenue outturn from FAAC (104.3%) and that from IGR (76.2%) were considered impressive, given the overall performance of the Nigerian economy during 2022.

In terms of expenditure, the total outturn for 2022 was N442.1 billion (or 63.8%). This was less than the budgeted amount of N693.3 billion by N251.3 billion (or 36.2%). Furthermore, out of the total capital expenditure budget of N358.2 billion, performance stood at N200.3 billion or 55.9%. This level of performance was due to the state's ability to access the anticipated level of financing, especially from FAAC Revenue. However, the shortfall from the other expected sources had negative impacts for maximum execution of budgeted capital projects.

Personnel Expenditure (that is employees' salaries and wages) had a good performance of about 78.8% while the performance of Other Recurrent Expenditure, which included overhead, grants, subsidies and subvention to parastatals was 70.3%. These are depicted in Figure 3.

Table 1: Budget Outturn

Budget Outturn (Originally Approved vs Actual)					
2022 Revenue Composition Performance					
2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance	26,000,000,000	44,550,445,560	44,550,445,560	-	100.0%
FAAC Revenue	230,000,000,000	295,000,000,000	307,601,917,000	12,601,917,000	104.3%
IGR	43,853,956,000	43,853,956,000	33,419,348,738	- 10,434,607,262	76.2%
Aids & Grants	17,160,000,000	17,160,000,000	7,327,086,946	- 9,832,913,054	42.7%
Other Revenue/Receipts	132,751,632,990	132,751,632,990	40,350,085,390	- 92,401,547,600	30.4%
Budget Financing (Loans)	160,000,000,000	160,000,000,000	64,273,904,803	- 95,726,095,197	40.2%
Total Revenue	609,765,588,990	693,316,034,550	497,522,788,437	- 195,793,246,113	71.8%
2022 Expenditure Performance by Economic Type					
2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Personnel	70,582,847,070	71,082,847,070	56,035,749,220	15,047,097,850	78.8%
Other Recurrent Expenditure	191,380,567,190	264,050,707,190	185,741,468,780	78,309,238,410	70.3%
Capital Expenditure	324,917,626,790	358,182,480,290	200,281,388,000	157,901,092,290	55.9%
Total Expenditure	586,881,041,050	693,316,034,550	442,058,606,000	251,257,428,550	63.8%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Figure 1: Budget Outturn Graphs

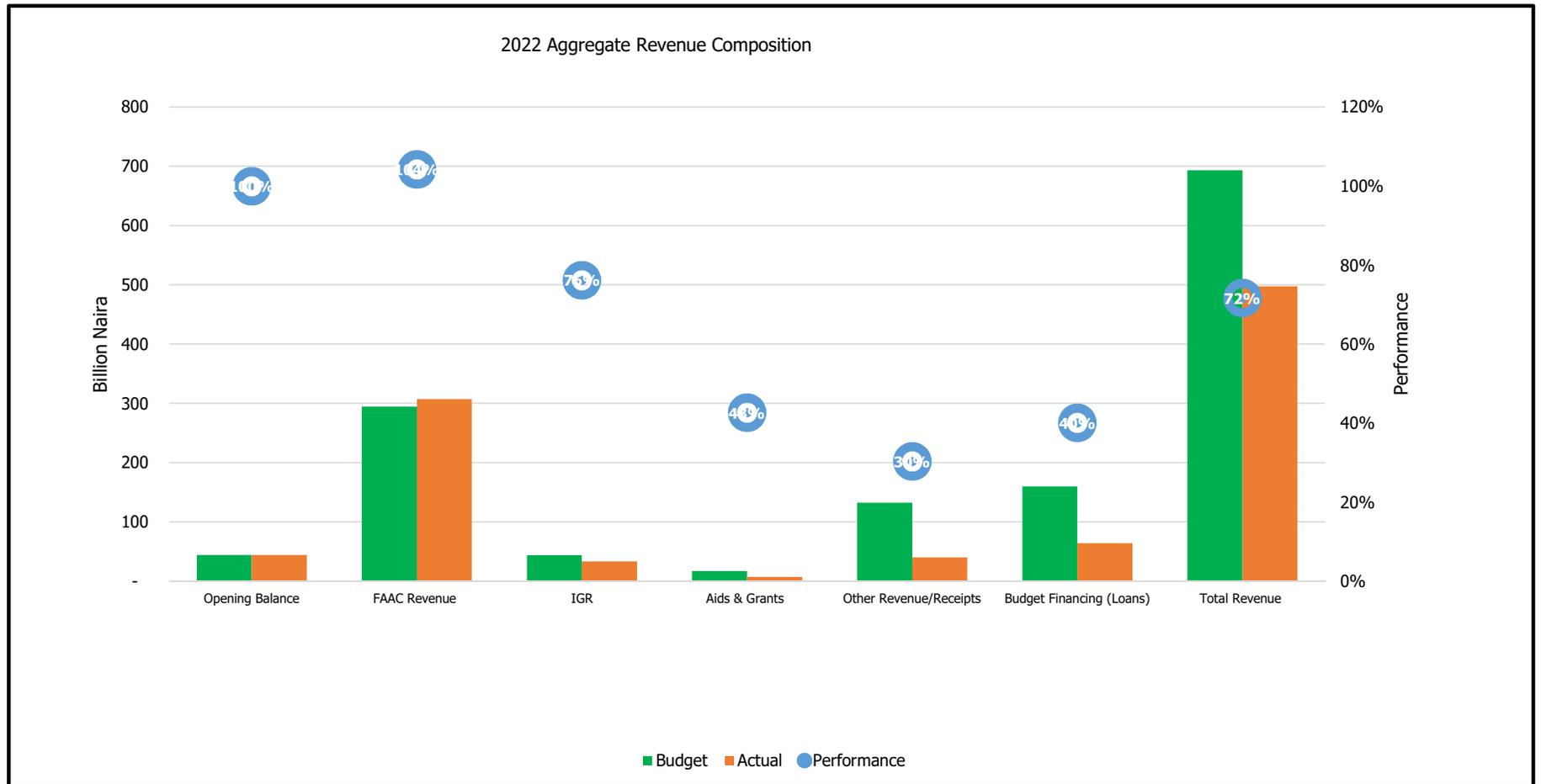


Figure 2: Revenue Composition Performance

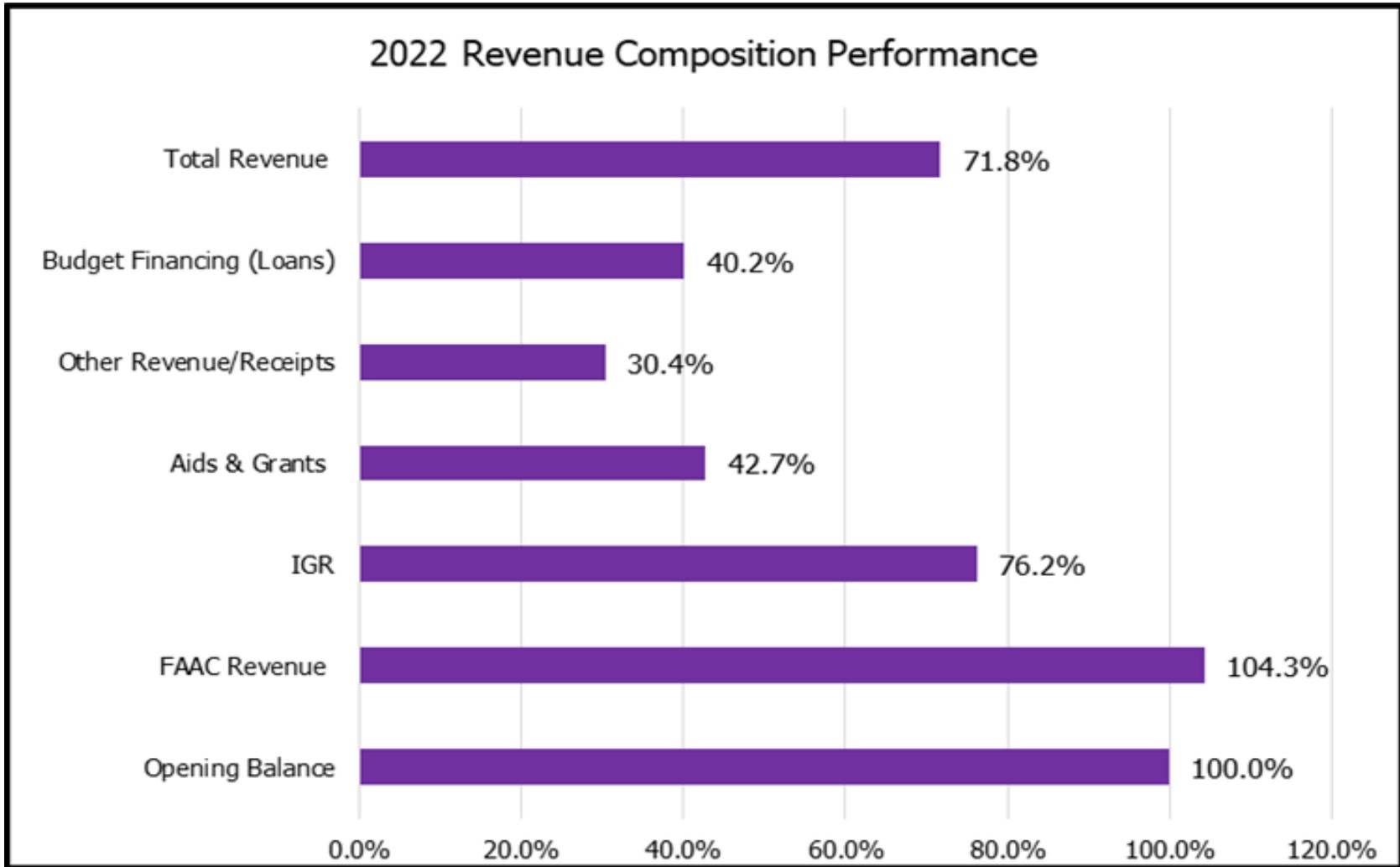
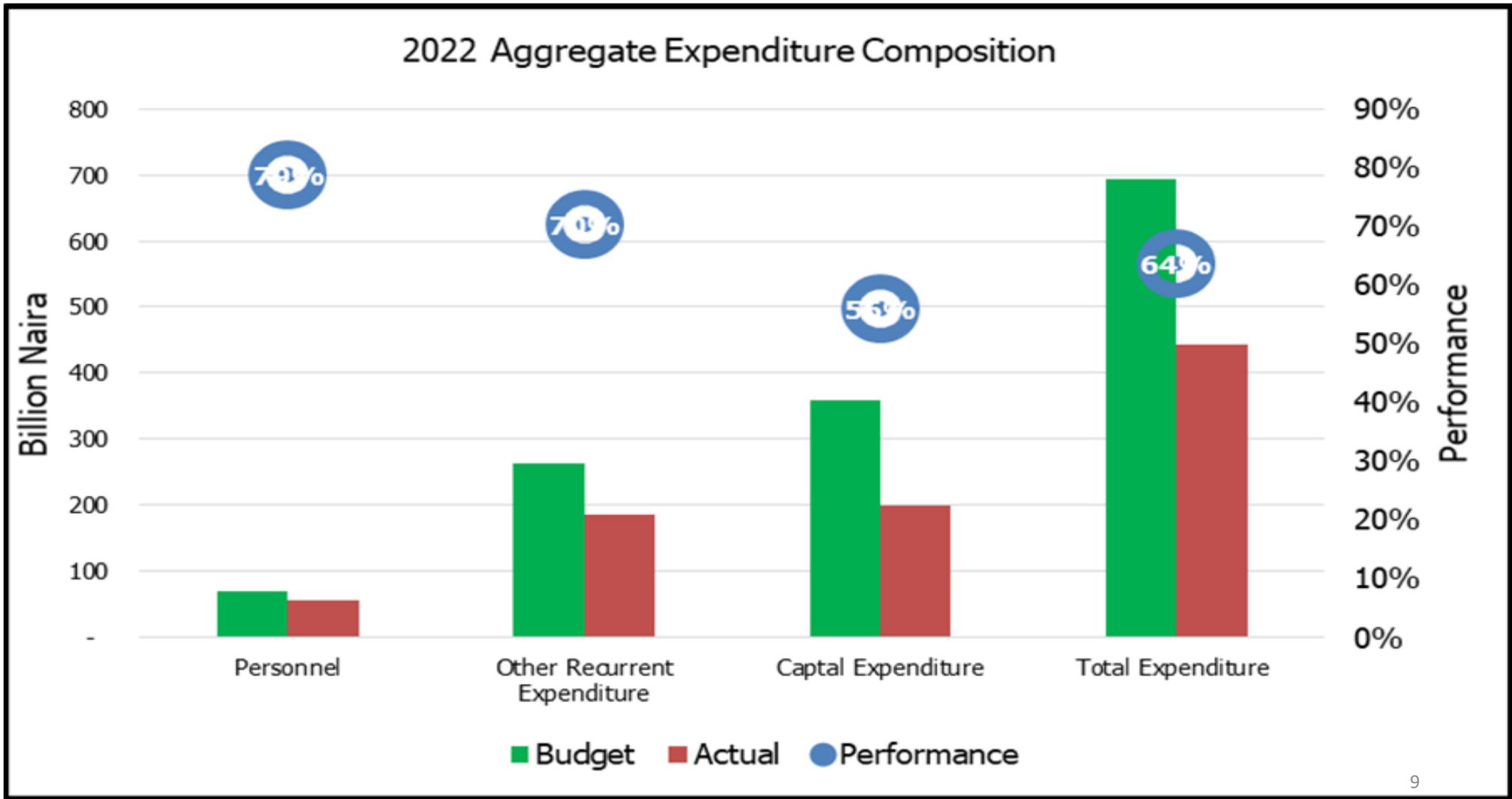


Figure 3: Aggregate Expenditure Composition



Section 2: Revenue Outturn

The total IGR performance for 2022 fiscal year was about 76.2% as shown in Table 2. The IGR had two broad components, namely, Tax Revenue, and Non-tax Revenue sources. Revenue outturns from tax source was N28.3billion while such from Non-tax sources totaled N5.1billion, which translated into 81.8% and 55.3% performances respectively. This shows that tax revenue is very crucial in the revenue outturn of the state. A further break down of the revenue performance in respect of ten (10) top revenue generating agencies in the state for that year is contained in Table 3.

Table 3 shows that the State Internal Revenue Service was the highest revenue generating entity in 2022. With a budgeted revenue of N36.0 billion, the entity realized N28.9 billion, which was an outturn of about 80.4%, as contained in Table 3. Following the Internal Revenue Service was the Akwa Ibom State University, which had a budget of N586.7 billion while the actual performance was N563.4 billion, representing 96.0% outturn and the Akwa Ibom State Airport Development Company Limited with a budget of N437.4 billion and actual revenue of N536.0 billion, representing 122.4%. Other MDAs with good levels of revenue outturns included Akwa Ibom State Polytechnic (99.7%), Ministry of Lands and Water Resources (33.8%), Akwa Ibom Budget office (3747.6%) and Ministry of Health (190.8%). Other revenue generating agencies recorded low performances as depicted in Table 3.

TABLE 2: Revenue Outturn by Item

Internally Generated Revenue Performance						
By Item						
IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	
Tax Revenue	34,628,200,000	34,628,200,000	28,315,358,984	- 6,312,841,016	81.8%	
Personal Taxes:	34,628,200,000	34,628,200,000	28,315,358,984	- 6,312,841,016	81.8%	
Personal Income Tax (PAYE)	34,628,200,000	34,628,200,000	28,315,358,984	- 6,312,841,016	81.8%	
Personal Income Tax (Direct Assessment Taxes)				-		
Penalty For Offences & Interest				-		
Other Personal Tax N.E.C				-		
Other Taxes:	-	-	-	-		
Sales Tax				-		
Lottery Tax/Licence				-		
Property Tax				-		
Capital Gain Taxes				-		
Withholding Tax				-		
Other Taxes N.E.C				-		
Non-Tax Revenue:	9,225,756,000	9,225,756,000	5,103,989,754	- 4,121,766,246	55.3%	
Licences General	789,040,000	789,040,000	112,448,243	- 676,591,757	14.3%	
Fees – General	5,591,827,000	5,591,827,000	4,005,850,932	- 1,585,976,068	71.6%	
Fines – General	35,644,000	35,644,000	4,721,100	- 30,922,900	13.2%	
Sales – General	606,559,000	606,559,000	144,592,253	- 461,966,747	23.8%	
Earnings – General	612,070,000	612,070,000	242,593,594	- 369,476,406	39.6%	
Rent On Government Buildings – General	733,116,000	733,116,000	32,566,929	- 700,549,071	4.4%	
Rent on Land and Others – General	482,000,000	482,000,000	246,940,567	- 235,059,433	51.2%	
Repayments	-	-	-	-		
Investment Income	355,000,000	355,000,000	308,295,867	- 46,704,133	86.8%	
Interest Earned	11,500,000	11,500,000	-	- 11,500,000	0.0%	
Reimbursement				-		
Miscellaneous Income	9,000,000	9,000,000	5,980,269	- 3,019,731	66.4%	
Independent Revenue (IGR)	43,853,956,000	43,853,956,000	33,419,348,738	- 10,434,607,262	76.2%	

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

TABLE 3: Revenue Outturn by MDA

Internally Generated Revenue Performance						
By MDA:						
MDA	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	
Akwa Ibom State Internal Revenue Services	36,000,000,000	36,000,000,000	28,954,531,159	- 7,045,468,841	80.4%	
Akwa Ibom State University	586,690,000	586,690,000	563,359,000	- 23,331,000	96.0%	
Akwa Ibom Airport Development Company Limited	437,356,000	437,356,000	535,507,810	98,151,810	122.4%	
Akwa Ibom State Polytechnic	483,000,000	483,000,000	481,620,340	- 1,379,660	99.7%	
Ministry of Lands and Water Resources	1,350,200,000	1,350,200,000	456,670,172	- 893,529,828	33.8%	
Akwa Ibom State Budget Office	10,000,000	10,000,000	384,761,130	374,761,130	3847.6%	
Ministry of Health	169,000,000	169,000,000	322,393,262	153,393,262	190.8%	
Akwa Ibom State Water Company Limited	278,800,000	278,800,000	221,226,930	- 57,573,070	79.3%	
Ministry of Finance	200,000,000	200,000,000	197,799,438	- 2,200,562	98.9%	
Ministry of Works and Fire Service	221,150,000	221,150,000	182,555,000	- 38,595,000	82.5%	
Other Revenue Collecting Agencies	4,117,760,000	4,117,760,000	1,118,924,498	- 2,998,835,502	27.2%	
Independent Revenue (IGR)	43,853,956,000	43,853,956,000	33,419,348,738	- 10,434,607,262	76.2%	

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Section 3: Expenditure Outturn

The expenditure outturn of the State for 2022 is summarized in Table 4 and depicted in Figures 4 to 8. The summary shows the vote allocated to each main classification, and the actual expenditure thereof. Table 4 shows that capital expenditure budget was N358.2 billion or 51.7% of the total budget size of N693.3 billion, whereas recurrent expenditure was allocated N335.1 billion, equivalent to 48.3% of the total budget. The actual expenditure pattern was a reverse of the budget: Actual capital expenditure stood at N200.3 billion, representing about 45.0% of the total expenditure while actual recurrent expenditure was N241.8 billion or 55.0% (See Figure 5). In terms of aggregate expenditure outturn, recurrent expenditure recorded 54.7% while capital expenditure had a 45.3% performance.

A breakdown of actual recurrent expenditure shows that when compared with other recurrent items, overheads had the highest share of N109.5 billion (24.8%), followed by salaries, wages and allowances (including CRF) which was N56.0 billion (12.7%), and public debt charges with an outturn of N54.4 billion (12.3%). This is also shown in Figures 6, 7 and 8.

TABLE 4: Expenditure Outturn

State	Akwa Ibom
Year	2022
Budget Title	Budget of Re-defining Standards

Expenditure: Where does the Money go?

Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Act)

Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	Actual Share (%)	Variance*	Performance (%)
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	71,082,847,070	10.3%	56,035,749,000	12.7%	15,047,098,070	78.8%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	27,200,000,000	3.9%	20,866,124,000	4.7%	6,333,876,000	76.7%
Overheads	160,950,707,190	23.2%	109,515,171,000	24.8%	51,435,536,190	68.0%
Grants and Subsidies	1,200,000,000	0.2%	934,117,000	0.2%	265,883,000	77.8%
Public Debt Charges	74,700,000,000	10.8%	54,426,057,000	12.3%	20,273,943,000	72.9%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	335,133,554,260	48.3%	241,777,218,000	54.7%	93,356,336,260	72.1%
Total Capital Expenditure	358,182,480,290	51.7%	200,281,388,000	45.3%	157,901,092,290	55.9%
Total Expenditure	693,316,034,550	100.0%	442,058,606,000	100.0%	251,257,428,550	63.8%

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

FIGURE 4: Expenditure Composition

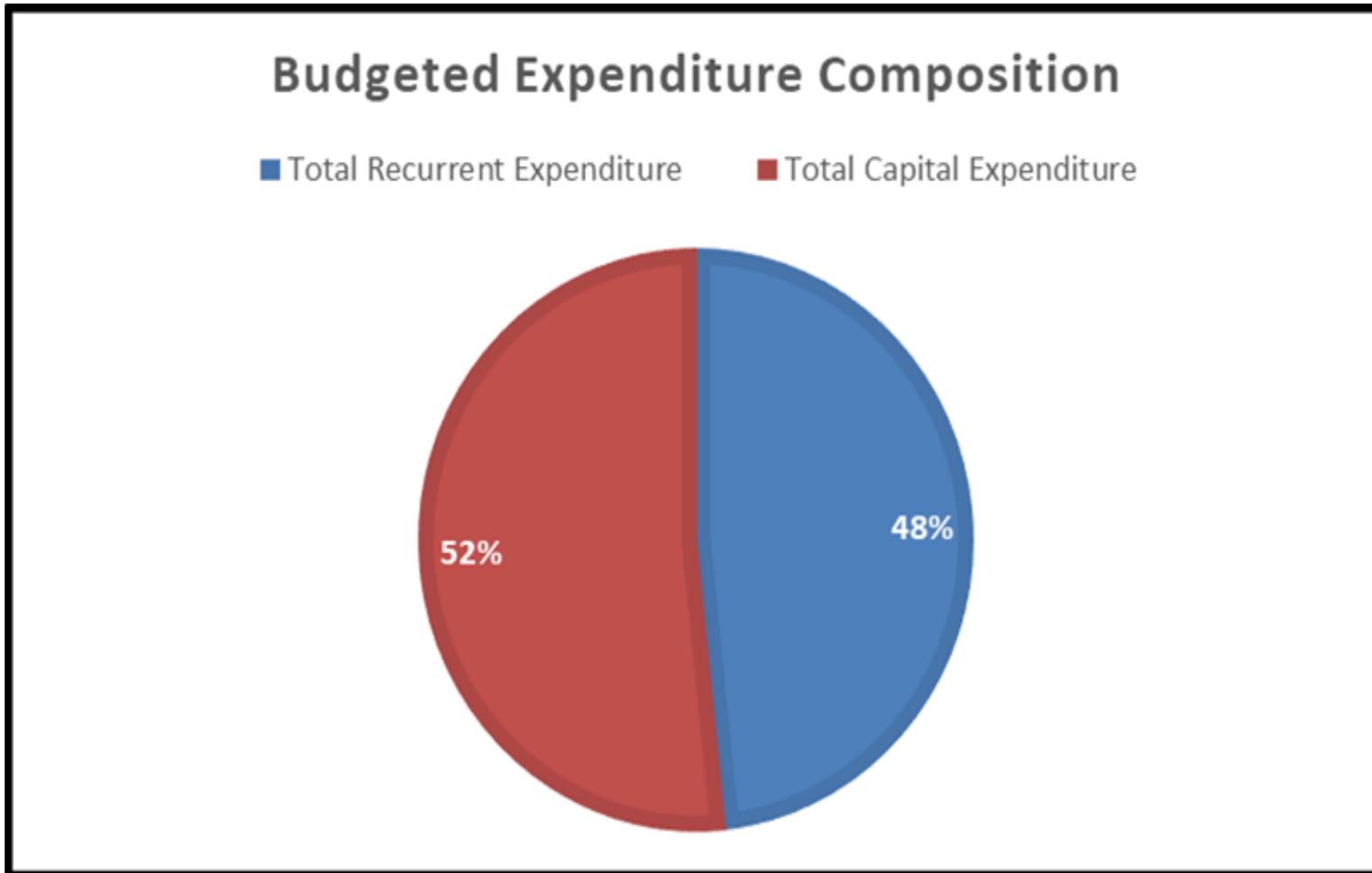


FIGURE 5: Actual Expenditure Composition

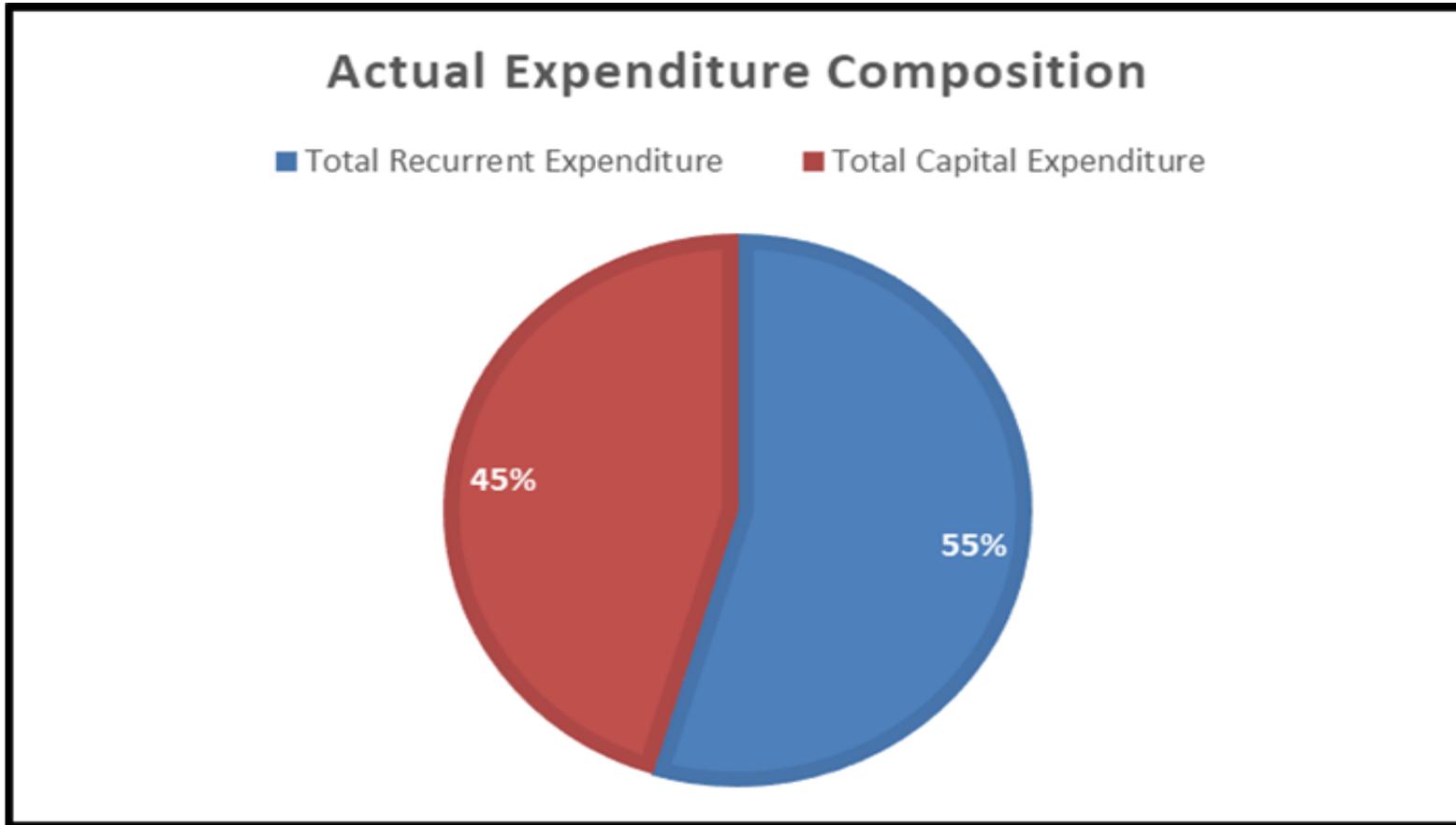


Figure 6: Expenditure - Where does the Money go?

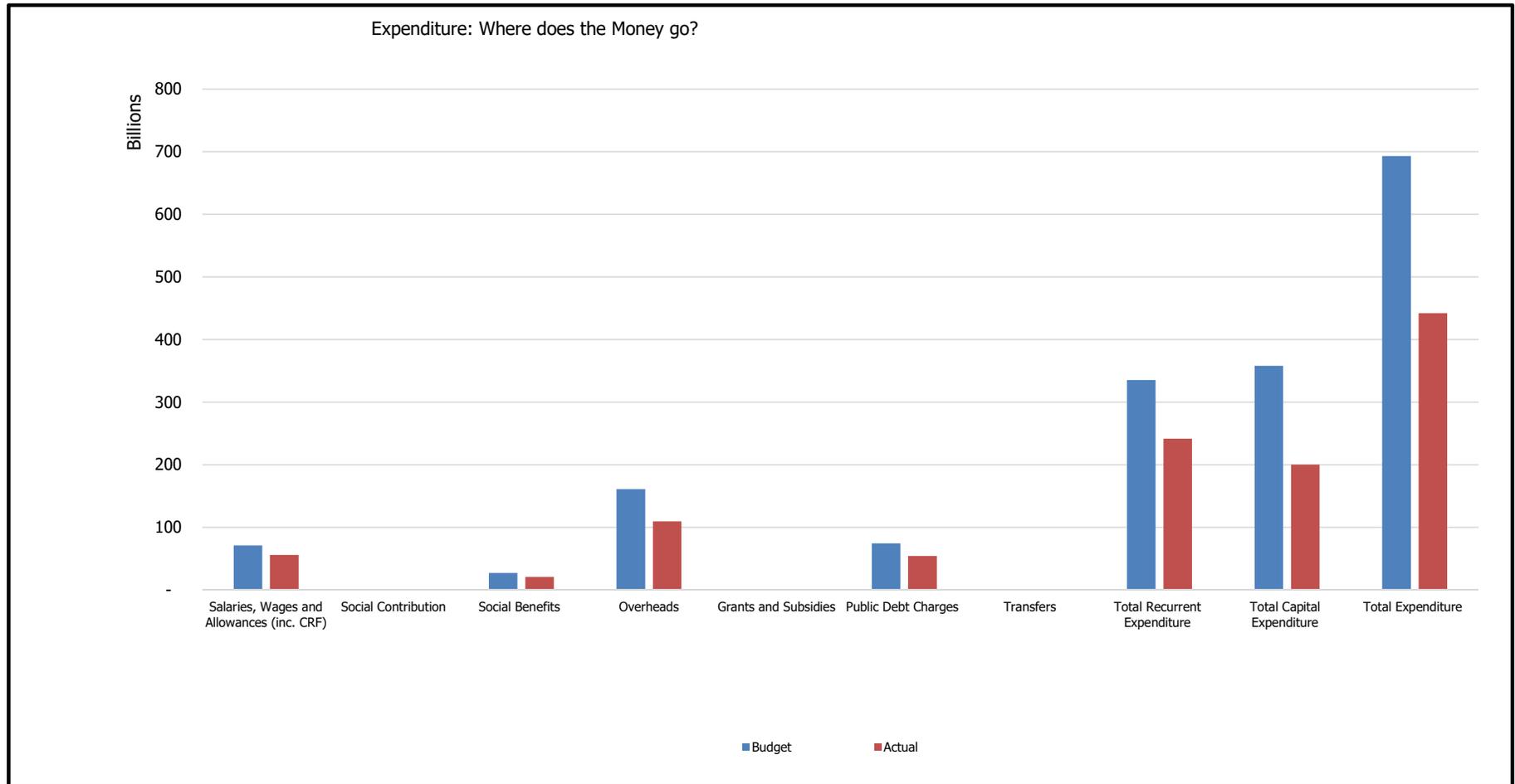


Figure 7: Expenditure Performance by Economic Type

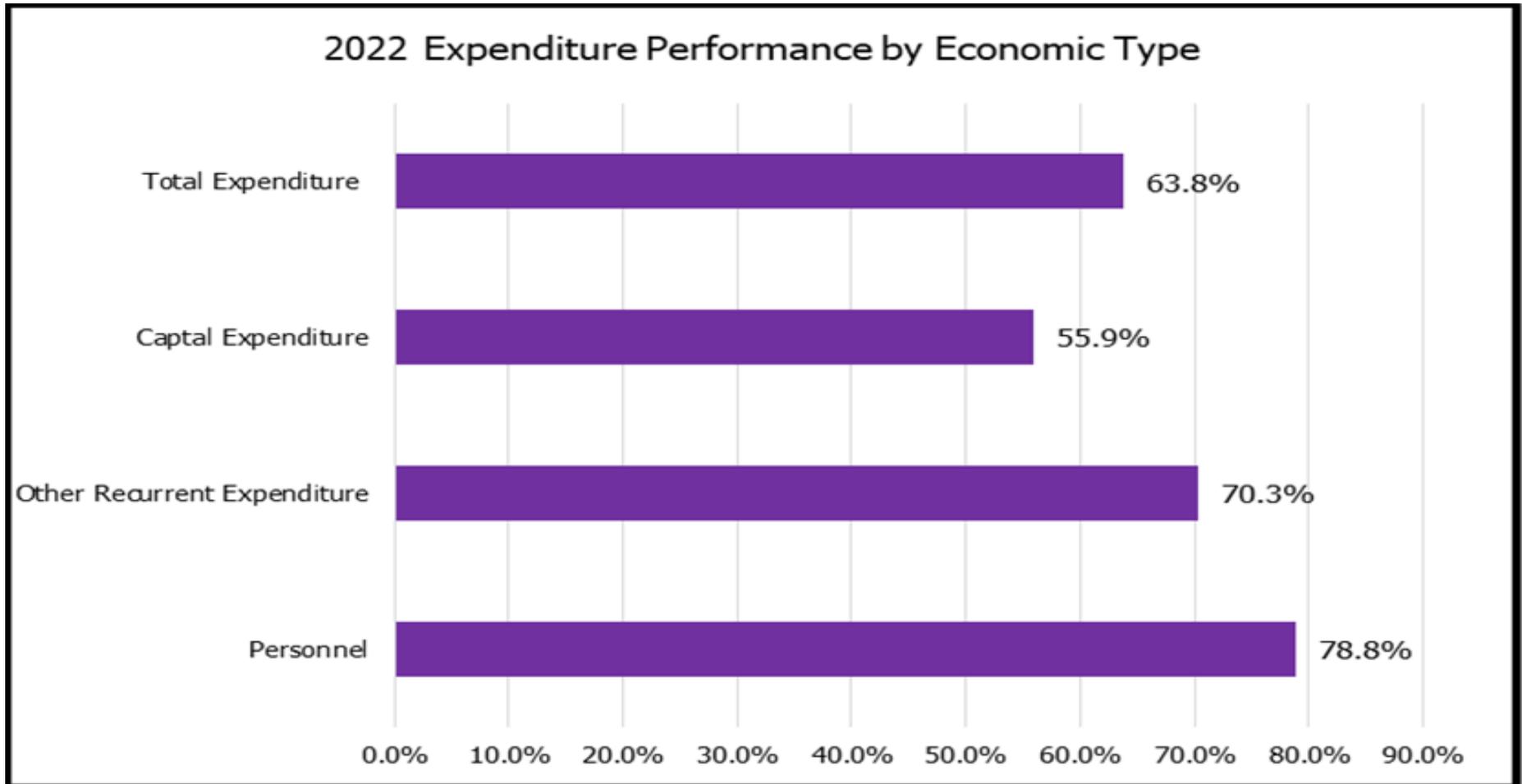
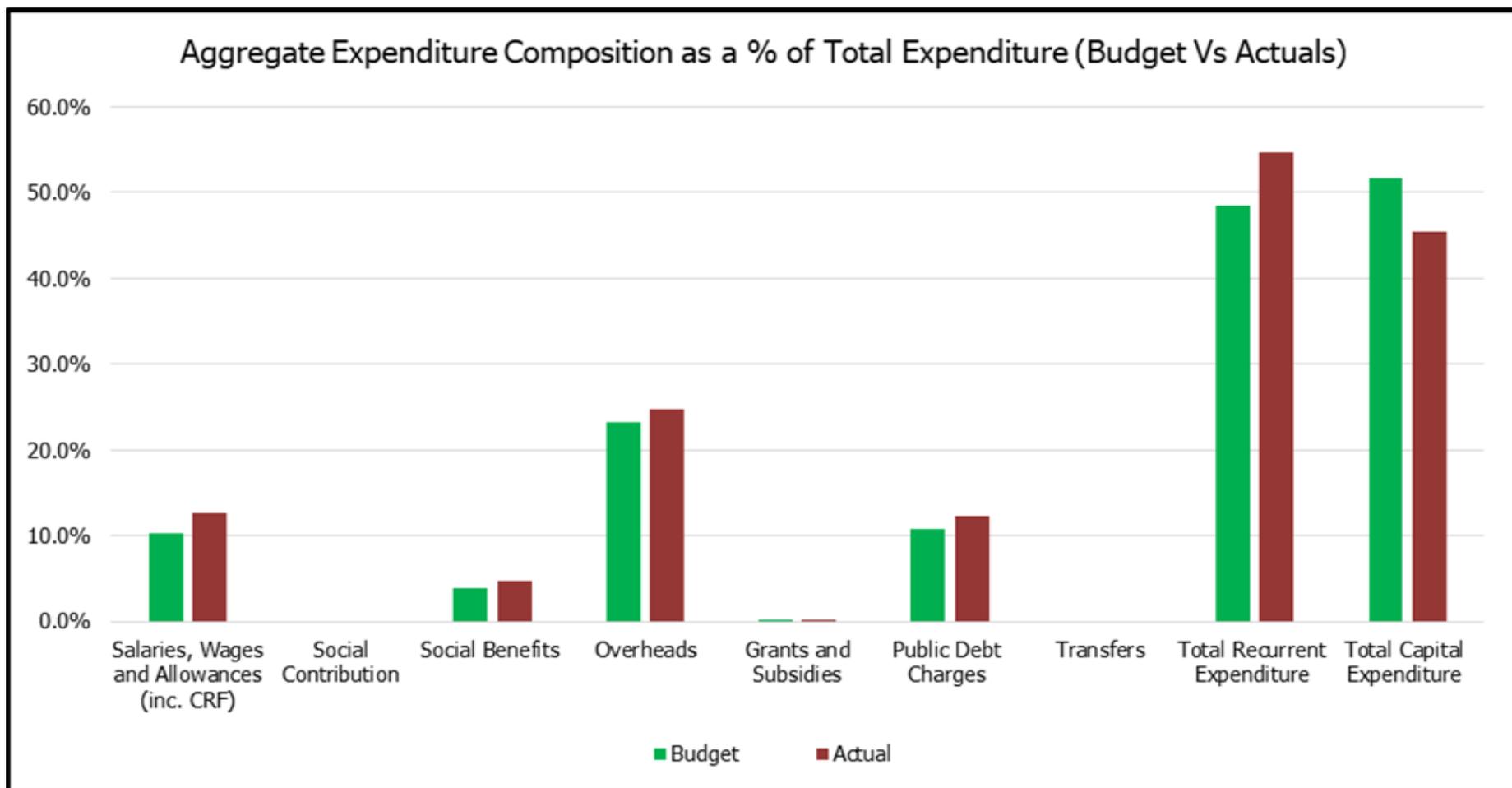


Figure 8: Aggregate Expenditure Composition



Section 4: Audit Findings

This section outlines the findings from the Audit process on the fiscal year budget implementation including queries, unremitted funds, government property sales, etc. The Auditor General's statement should include revenue and expenditure, audited financial statements, findings from the audit as contained in the audited financial statement.

- **A. RECURRENT EXPENDITURE PAYMENT VOUCHERS**
- Majority of the audit queries were in respect of recurrent expenditure. The queries were on unretired standing imprest, imprest unaccounted for, payments without approval and payment of salaries to retired staffs.
- **B. CAPITAL EXPENDITURE PAYMENT VOUCHERS**
- Six (6) queries were significant being special imprest unretired or not accounted for.
- **C. SUMMARY OF QUERIED PAYMENT VOUCHERS**
- Four (4) queries on payment without sufficient document/doubtful expenditure made it to the audited report.
- **D. ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER– None**
- **E. BILLS PAYABLE– None**
- **F. INVESTMENTS– None**
- **G. AIDS AND GRANTS– None**
- **H. CONTINGENT LIABILITIES ON BANK GUARANTEES AND PERFORMANCE GUARANTEES AND PERFORMANCE GUARANTEES– None**
- **I. ADHERENCE TO PROCUREMENT PROCEDURES– None**

TABLE 5: Top Ten Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Information and Strategy	1	Doubtful Expenditure	331,320,000	1,230,470,000	26.9
Ministry of Science and Technology	1	Doubtful Expenditure	17,728,963	330,210,000	5.4
Ministry of Science and Technology	1	Unretired Special Imprest	216,371,000	330,210,000	6.5
State Secondary Education Board	1	Unretired Special Imprest	22,000,000	42,000,000	52.4
Ministry of Health	1	Unretired Special Imprest	1,307,940,000	2,362,815,000	55.4
Akwa Ibom State Roads and other Infrastructure Maintenance Agency	1	Unretired Special Imprest	261,841,402	300,000,000	87.2
Ministry of Education	1	Unretired Special Imprest	450,287,000	1,397,167,000	32.2
Ministry of Education	1	Unretired Special Imprest	3,104,449,000	4,207,570,000	73.8
Local Education Committee, Essien Udim	1	Salary paid to retired staff	4,595,682	-	-
Akwa Ibom State Life Enhancement Agency	1	LEMATS Loan outstanding	23,555,771	62,893,045.	37.5
Total Number of Queries	10		5,545,088,818	-	

Section 5: Audited Financial Statements

- This section contains a breakdown of the State's audited public expenditure and revenues for the year 2022. The expenditure budget figures, Consolidated Revenue Fund and cash flows based on the audited statements are re-presented hereunder.
- Table 6 provides the following highlights:
 - Statutory allocation had a performance of 104.5% while VAT had 101.7%. These were considered impressive,
 - IGR had a 81.8% performance during 2022. This was traced to the up-scaling of the services at the State Internal Revenue Service.
 - Independent Non- Tax Revenue performed up to 55.3%
 - Foreign grants had a 42.73% performance, which was an increase of 21.4% from that obtained in 2021
 - The drawdown of loans was significant at 40.2%. These loans were obtained in line with extant rules.
 - Other Revenues constituted a 30.4% performance indicating that significant effort was exerted to diversify the revenue base of the State.
 - Capital expenditure had a 55.9%. Performance which was an increase of 11.5% from 2021 figure of N153.1billion. The state recorded a surplus of N55.5 billion from operating activities at the end of 2022.

TABLE 6: Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2021)	Originally Approved 2022 Budget	2022 Supplementary Budget	2022 Final Budget	2022 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	26,531,414,000	26,000,000,000	18,550,445,560	44,550,445,560.00	44,550,445,560	-	100.0%
Statutory Allocation	133,950,449,000	230,000,000,000	40,000,000,000	270,000,000,000.00	282,176,015,000	12,176,015,000.00	104.5%
13% Derivation	-	-	-	-	-	-	-
State Government Share of VAT	25,476,689,000	25,000,000,000	-	25,000,000,000.00	25,425,902,000	425,902,000.00	101.7%
Other Federation Account Distribution	-	-	-	-	-	-	-
Independent Tax Revenue	33,712,667,000	34,628,200,000	-	34,628,200,000.00	28,315,358,984	-6,312,841,016.10	81.8%
Independent Non-Tax Revenue	4,183,845,260	9,225,756,000	-	9,225,756,000.00	5,103,989,754	-4,121,766,246.02	55.3%
Foreign Grants	7,249,283,000	17,160,000,000	-	17,160,000,000.00	7,327,086,946	9,832,913,054.00	42.7%
Domestic Grants	-	-	-	-	-	-	-
Foreign Loans	-	-	-	-	-	-	-
Domestic Loans	35,922,256,000	160,000,000,000	-	160,000,000,000.00	64,273,904,803	-95,726,095,196.82	40.2%
Other Revenues	136,289,233,000	132,751,632,990	-	132,751,632,990.00	40,350,085,390	-92,401,547,600.00	30.4%
Transfer from other Government Entities	-	-	-	-	-	-	-
Total Revenue (a)	403,315,836,260.00	634,765,588,990.00	58,550,445,560.00	693,316,034,550.00	497,522,788,437.06	-195,793,246,112.94	71.8%
Expenditure:							
Salaries, Wages and Allowances	50,910,531,092.04	65,888,890,400.00	500,000,000.00	66,388,890,400.00	52,822,319,638.30	13,566,570,761.70	79.6%
CRF Charges (Salary)	3,308,604,726.96	4,693,956,670.00	-	4,693,956,670.00	3,213,429,582.25	1,480,527,087.75	68.5%
Social Contributions	-	-	-	-	-	-	-
Social Benefits	16,544,470,000.00	21,000,000,000.00	6,700,000,000.00	27,700,000,000.00	20,866,124,000.00	6,833,876,000.00	75.3%
Overheads	73,649,075,000.00	87,472,803,060.00	13,802,000,000.00	101,274,803,060.00	109,515,170,000.00	8,240,366,940.00	108.1%
Grants & Contributions	934,188,000.00	1,200,000,000.00	-	1,200,000,000.00	934,118,000.00	265,882,000.00	77.8%
Public Debt Charges	60,277,233,000.00	-	-	-	54,426,057,000.00	54,426,057,000.00	-
Transfers	-	-	-	-	-	-	-
Capital Expenditure	153,141,288,000.00	324,917,626,790.00	33,264,853,500.00	358,182,480,290.00	200,281,388,000.00	157,901,092,290.00	55.9%
Total Expenditure (b)	358,765,389,819.00	505,173,276,920.00	54,266,853,500.00	559,440,130,420.00	442,058,606,220.55	117,381,524,199.45	79.0%
Surplus/Deficit from Operating Activities	44,550,446,441.00	129,592,312,070.00	4,283,592,060.00	133,875,904,130.00	55,464,182,216.51	-313,174,770,312.39	41.4%
Gains/Loss on Disposal of Asset	-	-	-	-	-	-	-
Gain/Loss on Foreign Exchange Transaction	-	-	-	-	-	-	-
Total Non-Operating Revenue/(Expenses)	-	-	-	-	-	-	-
Surplus/(Deficit) from Ordinary Activities	-	-	-	-	-	-	-
Net Surplus/ (Deficit) for the Period	-	-	-	-	-	-	-

Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2022	1,057,871,047,000	-	1,057,871,047,000.00
Actuarial Gains/(Losses)	-	-	-
Net Change in Transitional Adjustments	-	213,800,000,000	213,800,000,000.00
Change in Fair Value Available-for-sale	-	2,080,735,000	2,080,735,000.00
Surplus/(Deficit) for the period	-	218,838,731,000	218,838,731,000.00
Balance as at 31 December 2022	1,057,871,047,000.00	434,719,466,000.00	1,492,590,513,000.00

Section 6: Top Sectorial Allocation

- Tables 7, 8 and 9 outline the financial information on top sectorial allocations to Ministries, Departments, and Agencies/ sector Allocation and the actual expenditure from the implementation of the State's 2022 budget.
-
- **Recurrent Expenditure:** Table 7 shows a summary of top ten recurrent expenditure outturn by sectors/ MDAs during 2022. The average performance was 72.1% across all the MDAs/sectors and the score of each sector is similar both as a percentage of budget and actual expenditure. Office of the Accountant General had the highest share of the recurrent expenditure of about N79.8 billion or 33.0% while Akwa State Judiciary had the lowest (1.6%). Other MDAs/sectors with significant performances included Government House (10.1%), Akwa Ibom State budget Office (9.8%) and State Secondary Education Board (5.8%). This is also depicted in Figures 9 and 10.
-
- **Capital Expenditure:** Table 8 presents top ten (10) capital expenditure by sectors/MDAs. The summary indicates that all entities actual expenditure were less than their budgeted amounts. As indicated in Table 8, Ministry of Works and Fire Service had the highest actual expenditure of about N98.0 billion or 48.9% while Ministry of Education had the lowest (N3.2 billion or 1.6%). Other significant expenditures were recorded by Ministry of Special Duties (N38.2billion or 14.8%) and Ministry of Finance with N10.4billion or 3.0% of the total expenditure. These are further simplified by Figures 11 and 12.
-
- **Total Expenditure:** As indicated in Table 9, Ministry of Works and Fire Service had the highest total actual expenditure of N97.9billion (or 22.2% of the total actual expenditure of N442.1billion), followed by Office of the Accountant General with N79.8billion (or 18.0%) of total actual expenditure, Other MDA expenditure with N66.7billion (or 15.1%), Ministry of Special Duties with N38.2 billion (or 8.6%), Government House with N34.3billion (or 7.8%), the State Budget Office which expended N32.8billion (or 7.4%), and Ministry of Housing with actual expenditure of about N18.7billion (or 4.2%) on the aggregate. See Figures 13 and 14.

Table 7: Top Ten Recurrent Expenditure by Sectors/MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Office of the Accountant General	106,749,164,390	79,774,089,062	26,975,075,328	74.7%	31.9%	33.0%
Government House	31,690,507,720	24,420,442,058	7,270,065,662	77.1%	9.5%	10.1%
Akwa Ibom State Budget Office	31,938,892,830	23,763,762,580	8,175,130,250	74.4%	9.5%	9.8%
State Secondary Education Board	17,880,182,910	13,983,422,984	3,896,759,926	78.2%	5.3%	5.8%
Ministry of Housing	10,977,697,650	8,193,492,788	2,784,204,862	74.6%	3.3%	3.4%
Hospitals Management Board	7,680,320,390	6,193,647,024	1,486,673,366	80.6%	2.3%	2.6%
Ministry of Finance	7,971,408,140	5,931,271,880	2,040,136,260	74.4%	2.4%	2.5%
Office of the Secretary to the State Governm	8,463,670,640	4,754,436,250	3,709,234,390	56.2%	2.5%	2.0%
Ministry of Information and Strategy	5,537,172,380	4,116,834,372	1,420,338,008	74.3%	1.7%	1.7%
Akwa Ibom State Judiciary	4,978,224,610	3,943,271,076	1,034,953,534	79.2%	1.5%	1.6%
Other MDA Expenditure	101,266,312,600	66,702,547,925	34,563,764,675	65.9%	30.2%	27.6%
Total (Except Other MDA Expenditure)	335,133,554,260	241,777,218,000	93,356,336,260	72.1%	100.0%	100.0%
Total Budgeted Expenditure	335,133,554,260	241,777,218,000	93,356,336,260	72.1%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 9: Top Ten Recurrent Expenditure by Sectors/MDAs Graph

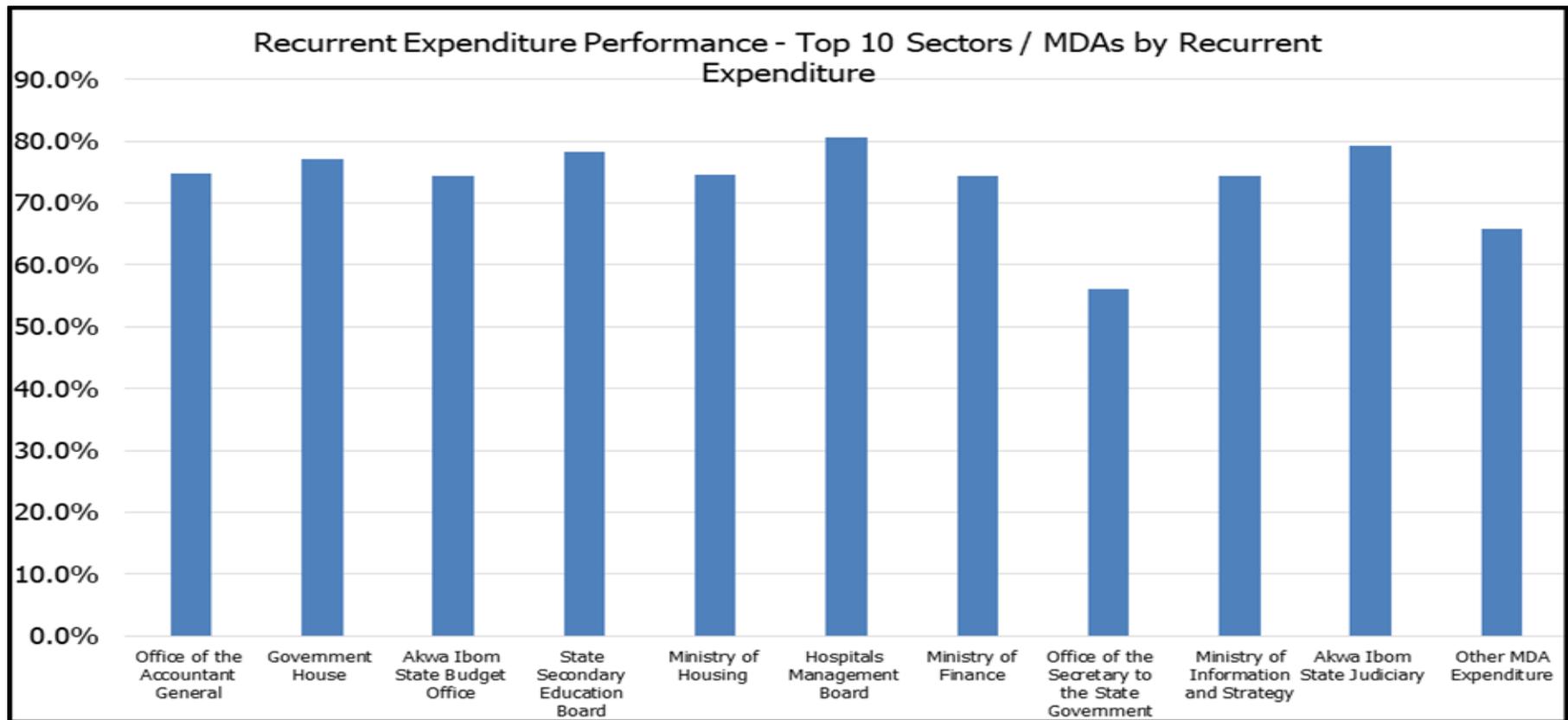


Figure 10: Top Ten Recurrent Allocation by Sectors/MDAs

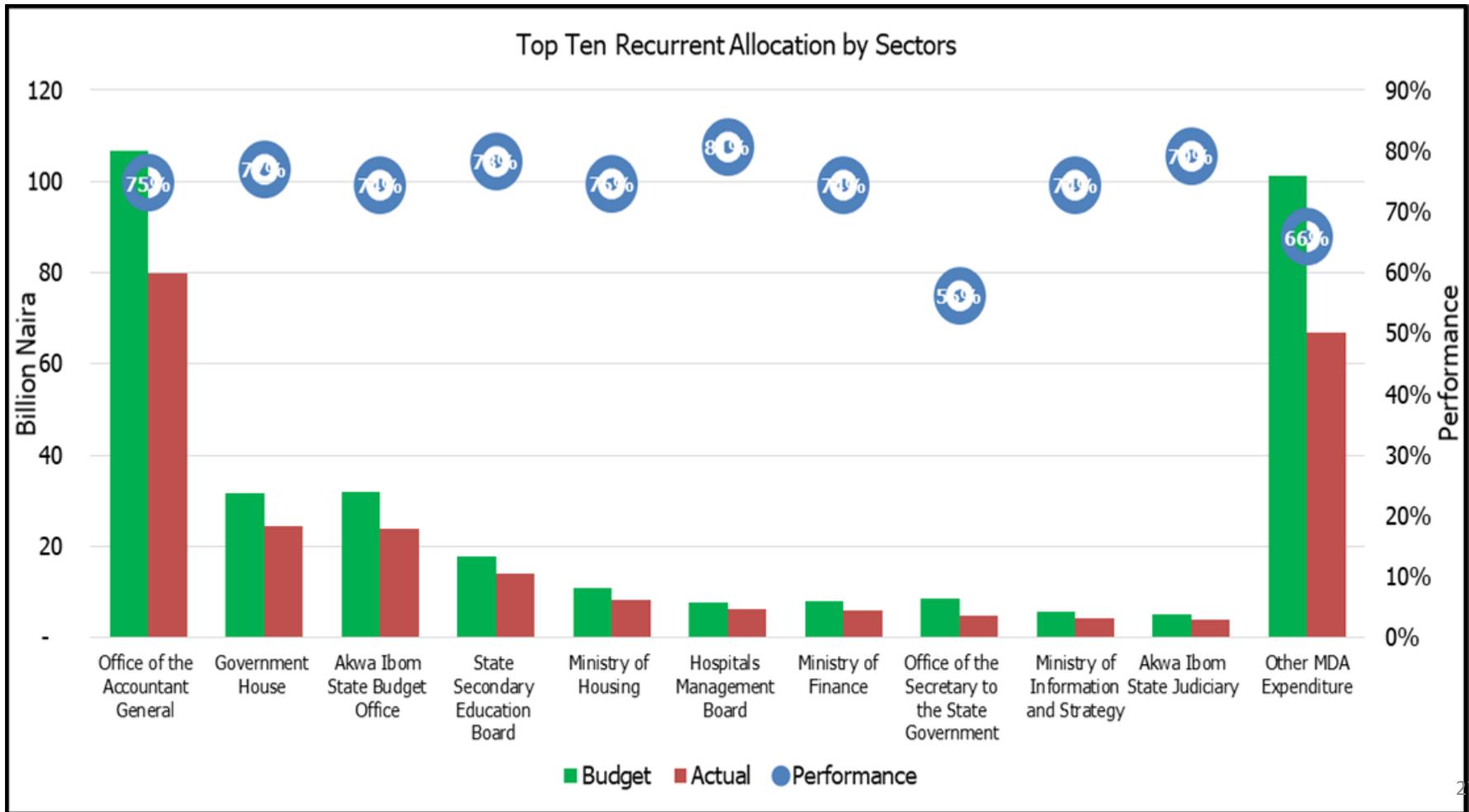


Table 8: Top Ten Capital Expenditure by Sectors/MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Fire Service	169,716,715,000	97,933,991,699	71,782,723,301	57.7%	47.4%	48.9%
Ministry of Special Duties	53,084,562,420	38,236,305,865	14,848,256,555	72.0%	14.8%	19.1%
Ministry of Finance	10,574,100,000	10,485,555,497	88,544,503	99.2%	3.0%	5.2%
Office of the Secretary to the State Governm	17,536,700,000	10,128,180,500	7,408,519,500	57.8%	4.9%	5.1%
Government House	11,234,000,000	9,875,654,000	1,358,346,000	87.9%	3.1%	4.9%
Akwa Ibom State Budget Office	11,047,448,000	8,996,141,675	2,051,306,325	81.4%	3.1%	4.5%
Ministry of Lands and Water Resources	8,707,000,000	5,488,787,027	3,218,212,973	63.0%	2.4%	2.7%
Ministry of Health	9,474,000,000	3,926,042,879	5,547,957,121	41.4%	2.6%	2.0%
Ministry of Agriculture	13,126,266,000	3,662,820,000	9,463,446,000	27.9%	3.7%	1.8%
Ministry of Education	7,894,498,370	3,208,750,197	4,685,748,173	40.6%	2.2%	1.6%
Other MDA Expenditure	45,787,190,500	8,339,158,660	37,448,031,840	18.2%	12.8%	4.2%
Total (Except Other MDA Expenditure)	312,395,289,790	191,942,229,340	120,453,060,450	61.4%	87.2%	95.8%
Total Budgeted Expenditure	358,182,480,290	200,281,388,000	157,901,092,290	55.9%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 11: Top Ten Capital Expenditure by Sectors/MDAs Graph

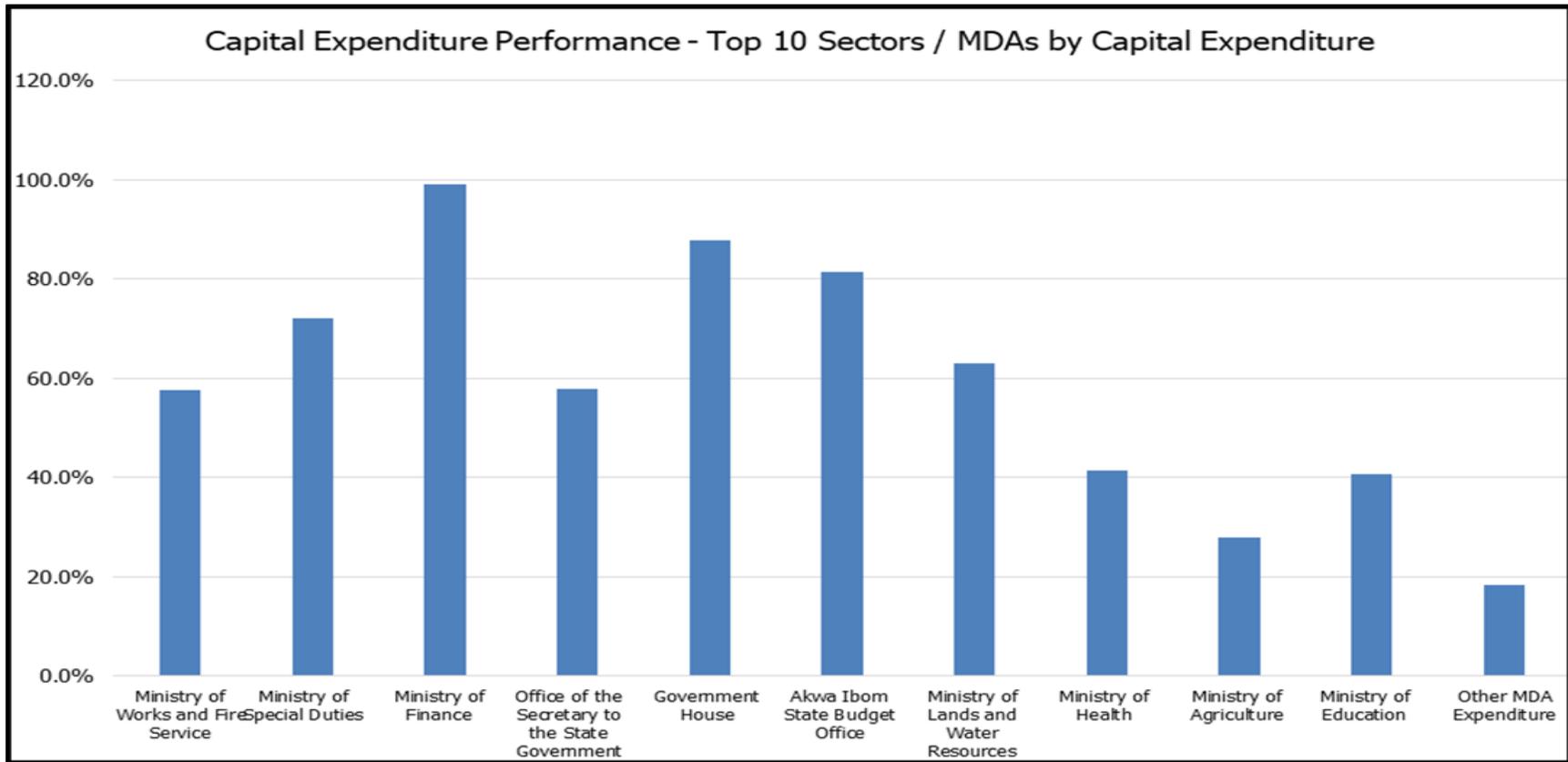


Figure 12: Top Ten Capital Allocation by Sectors

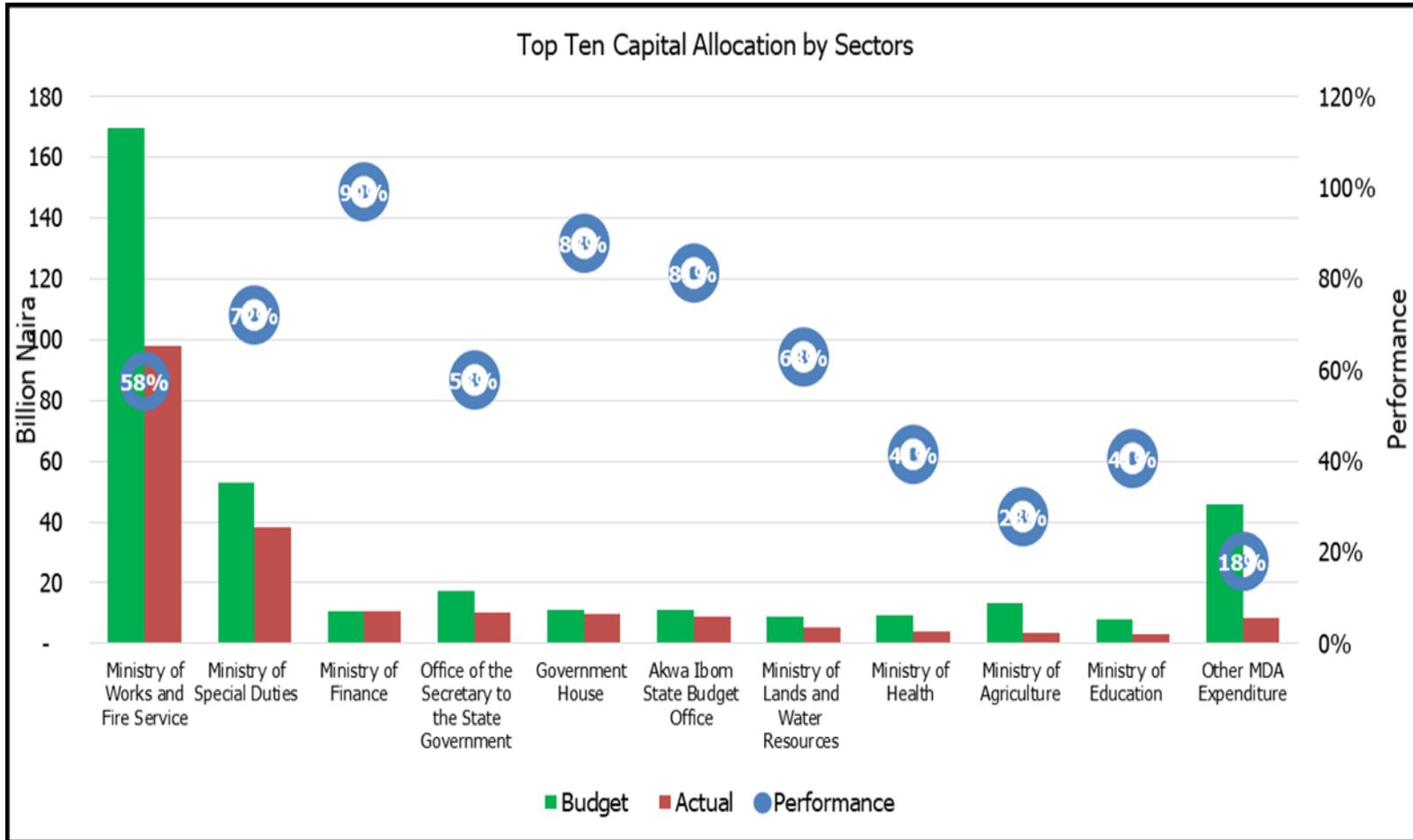


Table 9: Top Ten Total Allocation by Sectors

Top Ten Total Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Fire Service	169,716,715,000	97,933,991,699	71,782,723,301	57.7%	24.5%	22.2%
Office of the Accountant General	106,749,164,390	79,774,089,062	26,975,075,328	74.7%	15.4%	18.0%
Other MDA Expenditure	101,266,312,600	66,702,547,925	34,563,764,675	65.9%	14.6%	15.1%
Ministry of Special Duties	53,084,562,420	38,236,305,865	14,848,256,555	72.0%	7.7%	8.6%
Government House	42,924,507,720	34,296,096,058	8,628,411,662	79.9%	6.2%	7.8%
Akwa Ibom State Budget Office	42,986,340,830	32,759,904,255	10,226,436,575	76.2%	6.2%	7.4%
Ministry of Housing	21,551,797,650	18,679,048,285	2,872,749,365	86.7%	3.1%	4.2%
Office of the Secretary to the State Government	26,000,370,640	14,882,616,750	11,117,753,890	57.2%	3.8%	3.4%
State Secondary Education Board	17,880,182,910	13,983,422,984	3,896,759,926	78.2%	2.6%	3.2%
Hospitals Management Board	7,680,320,390	6,193,647,024	1,486,673,366	80.6%	1.1%	1.4%
Other MDA Expenditure	103,475,760,000	38,616,936,091	64,858,823,909	37.3%	14.9%	8.7%
Total (Except Other MDA Expenditure)	693,316,034,550	442,058,606,000	251,257,428,550	63.8%	100.0%	100.0%
Total Budgeted Expenditure	693,316,034,550	442,058,606,000	251,257,428,550	63.8%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 13: Top Ten Total Allocation by Sectors Graph

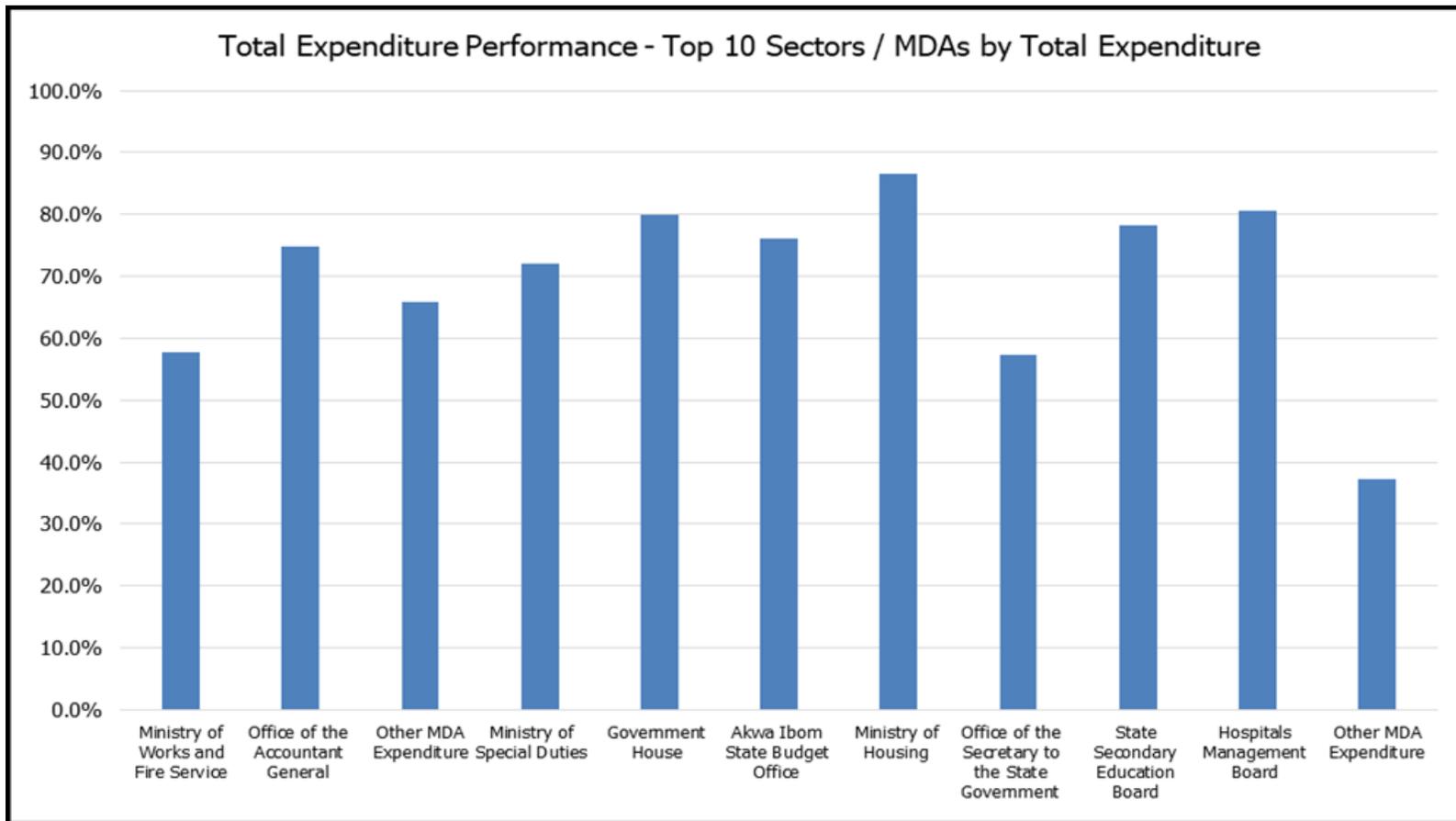


Figure 14: Top Ten Allocation Sectors



Section: 7 Top Value Capital Projects

- This section outlines information on the largest fifty (50) capital projects included within the budget and the actual expenditure from the implementation of the fiscal year 2022 budget. Table 10 listed the projects, projects location, amount allocated in 2022 final budget and amount actually spent on each of the listed projects in 2022 (showing variances and percentage performances).
- In 2022 fiscal year, various capital projects were budgeted for execution subject to availability of funds. During the year, as shown in Table 10, fifty (50) top value projects, with a budgeted sum of ₦112,332,990,130 were executed to various levels of completion to the tune of ₦61,946,476,091. Jobs handled by the Ministry of Works and Fire Service and Government House topped the performance list with 100% while a project under the Ministry of Environment with a performance of 1.4% was the lowest. Twenty- three of the listed thirty top value capital projects with a budgeted sum of ₦26,501,785,000 were not implemented during the 2022 fiscal year. This is shown graphically in Figure 15.

Figure 15: Top Value Projects Graph

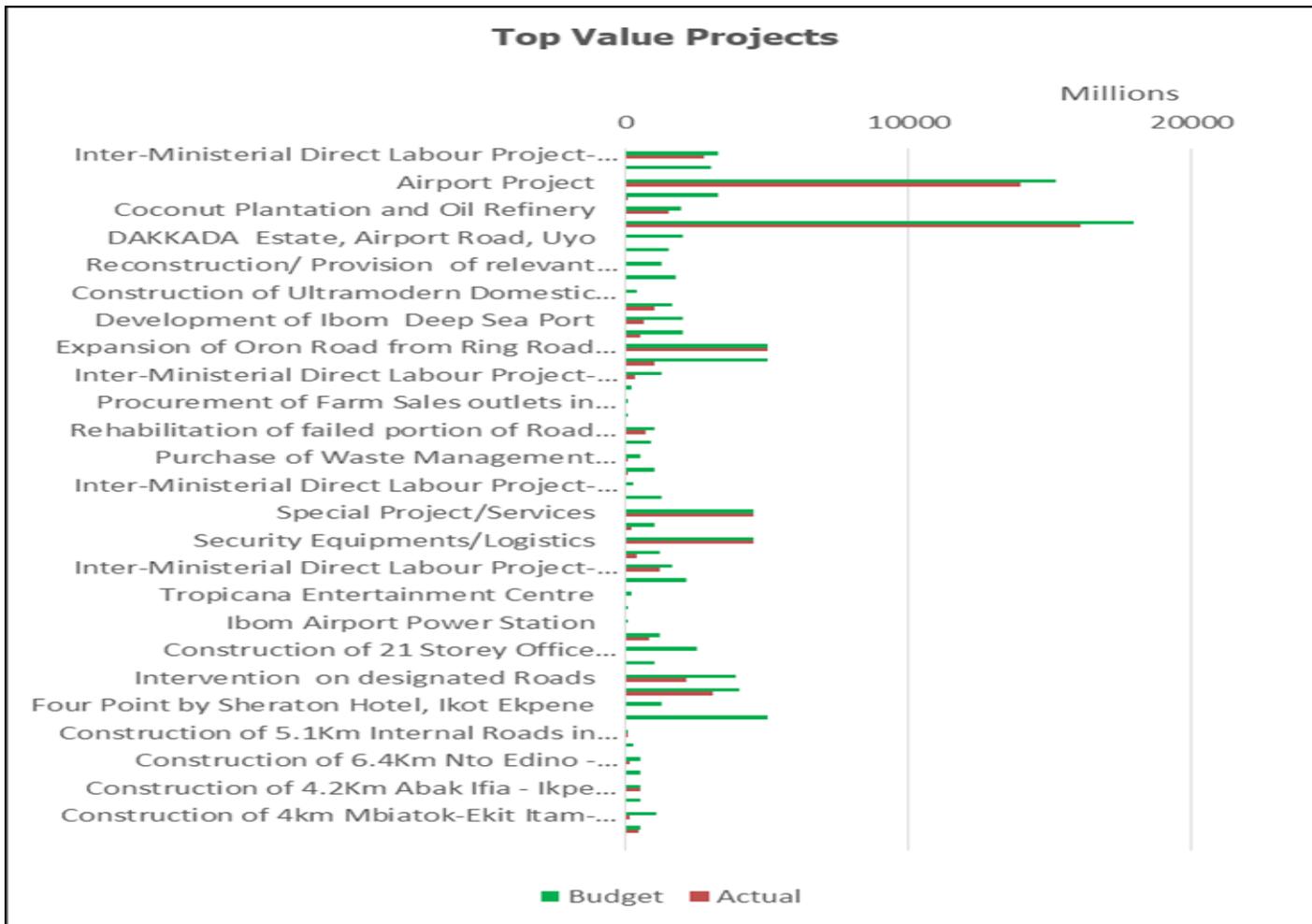


TABLE: 10 Largest Projects

Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Inter-Ministerial Direct Labour Project-Renovation of Schools	Statewide	00050002400114	Ministry of Education	3,300,000,000	2,751,102,160	548,897,840	83.4%	
Construction of Akwa Ibom State University Teaching Hospital(AKSUTH) in AWA - ONNA LGA	Awa	00051006800100	Ministry of Health	3,000,000,000	0	3,000,000,000	0.0%	
Airport Project	Uyo	00130000050102	Ministry of Special Duties	15,202,950,000	14,000,000,000	1,202,950,000	92.1%	
Gully Erosion/Flood Control Statewide	Statewide	00090003840138	Ministry of Environment	3,241,755,130	45,000,000	3,196,755,130	1.4%	
Coconut Plantation and Oil Refinery	Ikot Ekop	00010008070100	Ministry of Agriculture	1,950,000,000	1,525,000,000	425,000,000	77.8%	
Emergency Road Intervention (State wide)	Statewide	00130005220103	Ministry of Works and Fire Service	16,000,000,000	16,093,025,654	1,906,974,346	89.4%	
DAKKADA, Estate, Airport Road, Uyo	Airport Road	00130006950100	Ministry of Housing	2,000,000,000	0	2,000,000,000	0.0%	
Akwa Ibom State Smart Programme	Statewide	00110002810100	Office of the SSG	1,500,000,000	0	1,500,000,000	0.0%	
Reconstruction/ Provision of relevant Sport Facilities at Sports Stadia	Statewide	00060007610100	Ministry of Youth & Sports	1,270,000,000	0	1,270,000,000	0.0%	
Regional and International Markets	Statewide	00010007250100	Ministry of Trade & Investment	1,800,000,000	0	1,800,000,000	0.0%	
Construction of Ultramodern Domestic Markets	Statewide	00031009780200	Ministry of Trade & Investment	403,000,000	0	403,000,000	0.0%	
Construction/Rehabilitation/Renovation of Health institution, in Akwa Ibom State	Statewide	00050006800100	Ministry of Health	1,675,000,000	1,009,400,000	665,600,000	60.3%	
Development of Ibom Deep Sea Port	Ibaka	00190010280100	Ministry of Economic Development & Ibom Deep Seaport	2,000,000,000	664,827,188	1,335,172,812	33.2%	
Construction of 5.0km Mary Slessor Hospital Road with 30m span Bridges in Itu LGA	Itu	00160005390104	Ministry of Works and Fire Service	2,000,000,000	549,459,983	1,450,540,017	27.5%	
Expansion of Oron Road from Ring Road 111 to Victor Atah International Airport Gate	Uyo	00160005390312	Ministry of Works & Fire Service	5,000,000,000	5,000,000,000	-	100.0%	
Construction of 8.5km Ring Road III from Aka Road - Nwaniba Road under APFA	Uyo	00160005390199	Ministry of Works & Fire Service	5,000,000,000	1,000,000,000	4,000,000,000	20.0%	
Inter-Ministerial Direct Labour Project- Renovation of Health Centres	Statewide	00050002400113	Ministry of Health	1,300,000,000	355,000,000	945,000,000	27.3%	
Construction of 3No. Cassava Warehouse / Mills in 3 No. Senatorial Districts	Statewide	00010000630100	AKICORP	210,000,000	0	210,000,000	0.0%	
Procurement of Farm Sales outlets in the 10No. Federal Constituencies	Statewide	00050002510124	AKICORP	110,000,000	0	110,000,000	0.0%	
Construction of AKSIE/C Headquarters	Uyo	00060000790100	AKSIE/C	100,000,000	0	100,000,000	0.0%	
Rehabilitation of failed portion of Road and maintenance of AKRO/IMA Equipments	Statewide	00160000380100	Aka Road Maintenance & Other Infrastructure Agency	1,000,000,000	695,000,000	305,000,000	69.5%	
Renovation/Upgrading of Primary Health Centres and Provision of Equipment	Statewide	00040009450100	Akwa Ibom State Primary Health Care Development Agency	923,785,000	0	923,785,000	0.0%	
Purchase of Waste Management Equipment	Statewide	00090003500100	Agency	491,500,000	50,000,000	441,500,000	10.2%	
Electrification of Rural Communities in the State	Statewide	00140003770100	Ministry of Rural Development and Cooperatives	1,000,000,000	65,000,000	935,000,000	6.5%	
Inter-Ministerial Direct Labour Project- Construction of Civic Centres /Town Halls	Statewide	00050002400109	Ministry of Rural Development and Cooperatives	250,000,000	0	250,000,000	0.0%	
Constituency Projects	Statewide	00130004680100	Assembly	1,300,000,000	0	1,300,000,000	0.0%	
Special Project/Services	Statewide	00130005220101	Government House	4,500,000,000	4,500,000,000	-	100.0%	
Medical/Clinic Equipment	Uyo	00040002480102	Government House	1,000,000,000	195,000,000	805,000,000	19.5%	
Security Equipments/Logistics	Statewide	00060005200101	Government House	4,500,000,000	4,500,000,000	-	100.0%	
Purchase and Installation of Transformers, Other Electrical Materials and Accessories	Statewide	00123000101000	Ministry of Power and Petroleum Development	1,200,000,000	390,000,000	810,000,000	32.5%	
Inter-Ministerial Direct Labour Project- Electrification Projects	Statewide	00050002400110	Ministry of Power and Petroleum Development	1,650,000,000	1,183,340,000	466,660,000	71.7%	
Development of Ibom Airline	Uyo	00130000050102	Ministry of Special Duties	2,135,000,000	0	2,135,000,000	0.0%	
Tropicana Entertainment Centre	Uyo	00060004180100	Ministry of Special Duties	200,000,000	0	200,000,000	0.0%	
Installation of Safe City Surveillance monitoring and Communication equipment	Uyo	00050010270100	Ministry of Special Duties	100,000,000	0	100,000,000	0.0%	
Ibom Airport Power Station	Uyo	00180009420100	Ministry of Special Duties	100,000,000	0	100,000,000	0.0%	
Construction of 1.814km Access Road to International Terminal Building with 80meters underground drain and side drains at Victor Atah International Airport, Uyo	Uyo	00130002660109	Ministry of Special Duties	1,200,000,000	831,916,391	368,083,609	69.3%	
Construction of 21 Storey Office Building at Banking Layout off Udo Udoma Avenue, Uyo	CBD	00130009410100	Ministry of Special Duties	2,500,000,000	0	2,500,000,000	0.0%	
Complete Replacement of old Internal Perimeter Fence at VAIA, Uyo	Uyo	00130002660111	Ministry of Special Duties	1,000,000,000	0	1,000,000,000	0.0%	
Intervention on designated Roads	Statewide	00130002660106	Ministry of Special Duties	3,910,000,000	2,132,690,867	1,777,309,133	54.5%	
Construction of Hanger Floor and Completion of Back of House Facilities of the Maintenance Repairs and Overhaul (MRO) at Victor Atah International Airport, Uyo	Uyo	00130002660110	Ministry of Special Duties	4,000,000,000	3,065,073,954	934,926,046	76.6%	
Four Point by Sheraton Hotel, Ikot Ekpene	Ikot Ekpene	00130009200100	Ministry of Special Duties	1,300,000,000	0	1,300,000,000	0.0%	
Construction of Akwa Ibom Worship Centre	CBD	00060006050100	Ministry of Special Duties	5,000,000,000	0	5,000,000,000	0.0%	
Construction of 5.1km Internal Roads in Akwa Ibom State University, Obiokpa Campus and its Environs - Orukpanam LGA	Obio Akpa	00160005390174	Ministry of Works & Fire Service	100,000,000	60,031,114	39,968,886	60.0%	
Construction of Dominic Utuk Ravine	Uyo	00160005390187	Ministry of Works & Fire Service	300,000,000	0	300,000,000	0.0%	
Construction of 6.4Km Nto Edino - Ikwarazu Road with 2No Bridges - Obot Akara LGA	Nto Edino	00160005390196	Ministry of Works & Fire Service	500,000,000	169,222,257	330,777,743	33.8%	
Development of New Electrical Infrastructures in Uyo & Other Towns	Statewide	00140005250100	Ministry of Works & Fire Service	500,000,000	0	500,000,000	0.0%	
Construction of 4.2Km Abak Ifia - Ikpe Mbak Eyop - Ikot Abia Osoom - Nko Road and spur in Ikot Ekpene/Obot Akara LGA	Ikot Ekpene/Obot	00160000910107	Ministry of Works & Fire Service	500,000,000	500,000,000	-	100.0%	
Construction of 4.9km Ibesit Okpokoro-Ikot Ibritam Road in Oruk Anam LGA	Oruk Anam	00160005390242	Ministry of Works & Fire Service	500,000,000	0	500,000,000	0.0%	
Construction of 4km Mbiatok-Ekit Itam-Mbiakong with Spur to Mbiaya Itu LGA	Itu	00160005390226	Ministry of Works & Fire Service	1,100,000,000	130,301,994	969,698,006	11.8%	
Construction of 60m Span Nto Ide - Ikot Amba Bridge with 60m Approach Road Akara LGA	Nto Ide	00160005390310	Ministry of Works & Fire Service	500,000,000	486,084,529	13,915,471	97.2%	

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Section 8: Citizens' Nominated Projects-Implementation Status Report

- This section outlines the financial information on top Ministries, Department and Agencies/Sectors allocations to projects nominated by the citizens and the actual expenditure from the implementation during the fiscal year 2022 budget.
- As shown in Table 11, thirteen (13) citizen-nominated projects were included in the 2022 budget out of which one (or 7.7%) was executed to at least 50% completion as at the end of 2022. The actual expenditure on the project stood at N2.272,148,435 out of the budgeted sum of 19,150,000,000. This is displayed graphically in Figure 16.

TABLE: 11 Citizens Nomination Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Electrification of Rural Communities in the State	Statewide	00140003770100	Ministry of Rural Development and Co-operatives	1,000,000,000	15,500,000	984,500,000	1.6%	
Construction of 4.942km Awa-Ikot Nkan - Ikot Ndua Iman-Ikot Annang Road with 125m span bridge in ONNA LGA	Awa	00160005390286	Ministry of Works & Fire Service	500,000,000	0	500,000,000	0.0%	
Construction of 55.1Km Ibom Super High way with 3 spurs in Mbo LGA, Ibena LGA	Mbo/Ibena	00160005370105	Ministry of Works & Fire Service	5,000,000,000	0	5,000,000,000	0.0%	
Construction/Remodelling of Urban Roads in Uyo	Uyo	00160005380219	Ministry of Works and Fire Service	250,000,000	0	250,000,000	0.0%	
Construction of 4.95km Ekparakwa - Ntak Ibesit Road in Oruk Anam LGA	Ekparakwa	00160005390354	Ministry of Works and Fire Service	2,000,000,000	277,012,282	1,722,987,718	13.9%	
Construction of 12.59Km Idiaba - Ibakang - Adia - Ndukpoise Road in Nsit Atai/Nsit Ubium LGAs	Idiaba	00160005390296	Ministry of Works and Fire Service	2,000,000,000	0	2,000,000,000	0.0%	
Construction of 10.519Km Mkpata Enin - Ikot Ubo - Nkikara Road	Mkpata Enin	00160005390357	Ministry of Works and Fire Service	2,000,000,000	617,700,342	1,382,299,658	30.9%	
Construction of 6.4Km Nto Edino - Ikwarazu Road with 2No Bridges - Obot Akara LGA	Nto Edino	00160005390196	Ministry of Works & Fire Service	500,000,000	169,222,257	330,777,743	33.8%	
Construction of 4.2Km Abak Ifia - Ikpe Mbak Eyop - Ikot Abia Ossom - Nko Road and spur in Ikot Ekpen/Obot Akara LGA	Ikot Ekpen/Obot Akara	00160000910107	Ministry of Works & Fire Service	500,000,000	500,000,000	-	100.0%	
Construction of 4km Mbiatok-Ekit Itam-Mbiakong with Spur to Mbiaya, Itu LGA	Itu	00160005390226	Ministry of Works & Fire Service	1,100,000,000	130,301,994	969,698,006	11.8%	
Construction of Awa Iman-Asong-ikot Edim-Ikot Emem Road with 2No. Bridges - ONNA LGA	Awa Iman	00160005390161	Ministry of Works & Fire Service	1,300,000,000	0	1,300,000,000	0.0%	
Construction of Ikot Ebieren - Ikot Edor - Ikot Iko Ibon - okom Road and Akpabom - Ikwe Road with 15m span bridge / 7.3 carriage (Phase I & II) - ONNA LGA	Ikot Ebieren	00160005390180	Ministry of Works & Fire Service	1,500,000,000	562,411,560	937,588,440	37.5%	
Construction of 8.5km Nduetong Oku-Ibiaku Uruan-Ekit Itam Road and Spurs in Itu/Uruan LGA	Nduetong Oku	00160005390238	Ministry of Works & Fire Service	1,500,000,000	0	1,500,000,000	0.0%	

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure16: Citizens' Nominated Projects Graph

