

GOVERNMENT OF AKWA IBOM STATE OF NIGERIA

Telephone - 085-200906

Our Ref: - SBO/S/277/VOL.II

Your Ref:



State Budget Office
Governor's Office Annex
P.M.B 1111
Uyo

(All replies to the Head of Budget)

20th May, 2019

Date: _____

The Secretary to the State Government
The Clerk of the State House of Assembly
The Chief Registrar, Judiciary
The Head of Civil Service
All Commissioners
All Permanent Secretaries
The Vice Chancellor, AKS University
The Rector, AKS Polytechnic, Ikot Osurua
The Provost, AKS College of Education, Afaha Nsit
The Provost, AKS College of Science and Technology, Ikono
All Heads of Parastatals

AKWA IBOM STATE OF NIGERIA 2020 BUDGET PREPARATION AND SUBMISSION - CALL CIRCULAR

INTRODUCTION

1. The instruction set out in the Call Circular is to provide guidance to Commissioners, Accounting Officers, Heads of Tertiary Institutions, and other officers charged with the responsibility for preparing budget of their respective Ministry, Department and Agencies (MDAs).
2. Please, note that this Circular complies with changes in the Budget process in line with the Due process, and in accordance with the principle of International Public Sector Accounting Standard (IPSAS). Accordingly, you are implored to read this Call Circular and adhere strictly with all the instructions contained, herein.

BACKGROUND

The 2019 Akwa Ibom State Budget

The 2018 Appropriation made provision for total Receipt as well as expenditure of ₦646.6 billion made up of Recurrent Revenue of ₦289.0 billion and ₦357.6 billion of other Capital Receipts excluding Recurrent surplus.

The 2019 Akwa Ibom State Budget

The 2019 Appropriation of ₦672.9 billion was 4% higher than the 2018 Approved Estimates of ₦646.6 billion. This was made up of ₦225.0 billion for Recurrent Expenditure and ₦447.9 billion for Capital Programme. The expected recurrent receipt was ₦374.7 billion and the expected other capital receipt was ₦298.2 billion

The Medium – Term Budget Framework

In consonance with best practice in Budget implementation, the 2020 Budget will be predicated on a revised Medium-Term Budget framework in setting of Revenue and Expenditure Estimates targets. This is to ensure that spending is projected at a prudent and sustainable level, and also that revenue targets are achievable and in consonance with our overall fiscal objectives.

The summary of the projected Medium Term Fiscal framework and its underlying assumption are given below.

Value Added Tax: Average 20%. The growth over the previous year had been significant.

Internally Generated Revenue: Actual growth in 2018 was 10%. Expected average growth in 2019 - 2021 is 40% because of the current enlightenment, the introduction of property tax and other measures introduced aimed at increasing internally Generated Revenue: Example, e-revenue.

Personnel Costs: 2019-2021: This will be based on Actual Establishments.

Overhead Costs: 2019 – 2021: Current level to be maintained

Consolidated Revenue Fund Charges: 2019 Average growth rate 5%

GUIDELINES FOR THE PREPARATION OF THE ESTIMATES FOR THE YEAR 2020

1. All Agencies of Government are obligated to comply strictly with the guidelines and instructions set out in this circular. The 2019 approved Budget was prepared in accordance with the principle of the International Public Sector Accounting Standards (IPSAS), where MDAs are classified according to functions. The sectors include Administrative, Economic, Law and Justice, Regional and Social sectors. MDAs are to follow this arrangement and present their estimate proposals for the year 2020, by updating the approved provisions of their documentation report. (Annexure A).

INTERNALLY GENERATED REVENUE

2. The Internally Generated Revenue Estimates for 2020 should be guided by anticipated economic trends and indicators in the country. Returns are to be made on Annexure 'A'.
3. Revenue earning agencies are advised to carefully assess their existing revenue sources and potentials in relation to the existing revenue/tax laws with a view to identifying untapped sources of revenue.
4. Agencies are also advised to assess the prevailing rates, charges and fees. Where such rates are found to be unrealistic, they should be reviewed.
5. All Parastatals are to provide detailed – information on the revenue they generate. The current audited accounts cash – books, bank statements and other relevant documents should also be submitted.
6. Internal Revenue Service should give the breakdown of the sources of PAYE, by establishment.

RECURRENT EXPENDITURE

7. The projections for Personnel costs should be based on **Actual Establishment**. MDAs are, however advised to ensure that provisions are made for normal salary increments and ***promotion of deserving staff***. This should be done in Annexure 'B' Gen '89' and the summary by grade level should be transferred on departmental bases to Annexure 'A'
8. Staff who are due for promotion should only be provided for in the new salary grade level. Manpower need of your establishment should be appraised by providing the information as in Annexure 'E' and this will form the bases of introducing vacancies for recruitment which should be submitted separately. Annexure 'F' is a format for presentation of vacancy position for promotions in your department.
9. Estimates of Personnel Costs and Overhead Costs should be prepared using Annexure 'A'. All approved allowances should be clearly provided for in the 2020 estimates. The total provision of these expenditure envelopes should not exceed the ceiling of your Ministry / Department as shown in annexure 'H'.

- 10.** Only names of staff who are currently in post should be included in the Staff and Emolument Nominal roll (Annexure 'C'). Explanatory Notes should be made in respect of Staff on secondment, study leave etc. All allowances due to an officer should be clearly provided for in the Nominal Roll for allowances (Annexure D). The Nominal roll should be prepared in accordance with the Departmental arrangements of the Salary Consultants (Accountant-General's Office) and should be authenticated by the appropriate Heads of Departments.
- 11.** Hospitals, and Health Centers that benefit from Government Subventions should submit their proposals to the Hospitals Management Board, and the Board should thereafter forward copies of their collated proposals to the Budget Office. An advanced copy should be forwarded by hospitals and health centers to the Budget Office.
- 12.** Parastatals and Tertiary Institutions, which are entitled to subventions, should show their Personnel and Overhead Costs separately, in accordance with the attached format (Annexure A). They should also forward their Budget proposals as approved by the relevant Boards/Councils direct to the Budget Office.
- 13.** For the Post Primary Institutions, the following details among others should be supplied along with the estimates:

 - i) List of schools zone by zone and student's enrolment (2018 – 2019 sessions): expected student population figures for each school in the year 2020 by class.
 - ii) Nominal roll of teaching and non-teaching staff prepared school by school on Zonal basis.
 - iii) Schedule of Subvention paid (January – June 2019) to each school.
- 14.** All MDAs are also expected to make projected provision for the allowances of member of the National Youth Service Corps (NYSC) based on the expected number of corps members for the year 2020.
- 15.** Internal Revenue Service should also make adequate estimated provision for the 10% operational fund for the entire system.
- 16.** Agencies having part-time Boards should endeavour to make adequate provision for the allowances of the Chairmen and Board members.
- 17.** All MDAs are expected to specify the actual location of all Government Establishments and projects within their purview, by L.G.A, Wards and villages.

18. Details of Government Recurrent assets should be duly specified. Examples: (i). Computer, (ii). Steel cabinet, (iii). Air conditioner, (iv). Refrigerator, etc.
19. Returns to Budget Office that are not in line with the aforementioned provisions will not be admitted.

CONSOLIDATED REVENUE FUND CHARGES

20. Ministries whose expenditures are classified under Consolidated Revenue Fund Charges should submit details of their expenditure proposals in the attached Annexure 'A'. Details of Pensions, Gratuities, and Public Debt Charges should be documented and submitted by the Office of the State Accountant General.

CAPITAL RECEIPTS

21. Components of Capital Receipts are as follows:
 - (a) Opening balance from the previous financial year;
 - (b) Transfer to Capital Development Fund (Recurrent Surplus)'
 - (c) Transfer to General Reserve (Stabilization Fund);
 - (d) External Loans (anticipated);
 - (e) Internal Loans (anticipated);
 - (f) Grants;
 - (g) Miscellaneous;

The office of the Accountant - General is requested to provide information on items 21(a) – (g) above.

The Office of the Accountant – General should also provide a comprehensive list of all station accounts showing balances by projects.

CAPITAL EXPENDITURE

Policy Thrust of the 2020 Budget

22. The Policy objectives of the 2020 Budget will continue to focus on the industrialization, wealth creation, women/youth empowerment and manpower development.

23. In preparing the Capital Estimates, Agencies should concentrate on the completion of ongoing projects and programmes; however, new projects should be captured in the State Strategic plan.
24. Projects listed for inclusion in the Capital Estimates should have been admitted into the State Strategic plan documents and proper brief for the completion of the project should be provided. New projects should be cleared by the Ministry of Economic Development, Labour and Manpower Planning for inclusion in the State Strategic plan document.
25. A detailed brief should be submitted to justify the provision proposed for each project in the capital estimates. The brief should highlight the following among others.
 - (i) Total Estimated Cost of project
 - (ii) Location of Project
 - (iii) Amount Spend so far
 - (iv) Cost of completion
 - (v) Duration of completion
26. Ministries/Bureaux/Departments and Parastatals should provide adequate information with proper costing during the defense of their estimates.
27. Details of Government assets should be specified in terms of Fixed Assets (Plant, Property and Equipment (PPE). Example: (i). Building, (ii) Machinery, (iii) Motor vehicle (iv) Land etc.

ASSUMPTIONS

Statutory Allocation: 2018 – 2021 – Average 5%

The projection for 2018 – 2021 at 5% is because of the fluctuating price of Crude oil.

Derivation: 2018–2021 Average 5%. The benchmark for 2020 projection will be \$60 per barrel, at 2.0 million barrel per day production rate.

COUNTERPART FUNDING

28. MDAs are requested to furnish full information on the projects for which they required counterpart funding. Counterpart funds will only be provided to MDA that have fully disclosed their counterpart funding requirements. MDAs who do not disclose this information but turn around to request for funding may not benefit from this government intervention.

Please, note that counterpart funds for projects are different from contributions to international organizations.

BUDGET DISCUSSION

29. MDAs should please, note that the Budget Office has been restructured to adequately respond to their needs. More specifically, 'Facilitating Teams' have been set up to work with MDAs in the preparation of their 2020 Budget. Accordingly, in lieu of the traditional budget bilateral discussions, the Budget Office Facilitating Teams will be available for discussions and consultation with MDAs throughout the budget preparation process on request. The request for this assistance should be directed to the Head of Budget Office.

SUBMISSION OF BUDGET PROPOSALS

30. In making their submissions, Agencies are to complete Annexures 'A' to 'G' in accordance with the guidelines. Also to be submitted is advance copy of Capital Estimates earlier submitted to Ministry of Economic Development and Manpower Planning (Hard/Soft Copy) in the format provided in Annexure "G".
31. Agencies are please reminded once again that their total proposals should not exceed the limits of expenditure envelopes given in Annexure 'H'.
32. Each Agency is to submit 10 copies of its 2020 Budget proposals and a Flash Drive containing all Annexures on Microsoft Excel format to the State Budget Office not later than 19th July, 2019. The 2020 Budget hearing will commence on 29th July, 2019 and last till 12th August, 2019.

All MDAs are required to please, comply with the deadline for submission as the Budget is expected to be submitted to the House of Assembly for deliberation by the end of September, 2019.

33. Time table for 2020 discussion with the State Budget Committee is hereby attached; all MDAs are expected to strictly follow their date and time as stipulated, as there will be no extension of date.

FURTHER INFORMATION

However, for further information, please direct all your enquiries to the Head of Budget Office.

OTU E. ASUQUO

Head of Budget Office

for: HON. COMMISSIONER FOR FINANCE

2020 BUDGET HEARING TIME TABLE
VENUE: - STATE BUDGET OFFICE, GOVERNOR'S OFFICE ANNEX, UYO

| ADMINISTRATIVE SECTOR | 10.00am - 4.00pm |
|--|-----------------------------|
| 1. AKS Investment Corporation | 29 th July, 2019 |
| 2. Akwa Ibom Airport Development Company Ltd | 29 th July, 2019 |
| 3. Akwa Ibom Broadcasting Corporation (Radio) | 29 th July, 2019 |
| 4. Akwa Ibom Broadcasting Corporation (Television | 29 th July, 2019 |
| 5. Akwa Ibom Property and Investments Company (APICO) | 29 th July, 2019 |
| 6. Akwa Ibom State Civil Service Commission | 29 th July, 2019 |
| 7. Akwa Ibom State House of Assembly | 29 th July, 2019 |
| 8. Akwa Ibom State Independent Electoral Commission | 29 th July, 2019 |
| 9. Akwa Ibom State Life Enhancement Agency | 29 th July, 2019 |
| 10. Akwa Ibom State Newspaper Corporation | 29 th July, 2019 |
| 11. Bureau of Intergovt. & National Assembly Relation | 29 th July, 2019 |
| 12. Bureau of Technical Matters & Due Process | 30 th July, 2019 |
| 13. Christian Pilgrims Welfare Board | 30 th July, 2019 |
| 14. Department of Establishment | 30 th July, 2019 |
| 15. Ethical & Attitudinal Re-orientation Commission | 30 th July, 2019 |
| 16. Executive Council Secretariat (EXCO) | 30 th July, 2019 |
| 17. Finance and General Purposes Committee | 30 th July, 2019 |
| 18. General Services Office | 31 st July, 2019 |
| 19. Government House | 31 st July, 2019 |
| 20. House of Assembly Service Commission | 31 st July, 2019 |
| 21. Liaison Office, Abuja | 31 st July, 2019 |
| 22. Liaison Office, Lagos | 31 st July, 2019 |
| 23. Sustainable Development Goals (SDG) | 31 st July, 2019 |
| 24. Office of the Auditor General (Local Government) | 31 st July, 2019 |
| 25. Ministry of Information | 31 st July, 2019 |
| 26. Office of the Auditor General (State) | 31 st July, 2019 |
| 27. Office of the Deputy Governor... .. | 31 st July, 2019 |
| 28. Office of the Governor | 1 st July, 2019 |
| 29. Office of the Head of Civil Service | 1 st July, 2019 |
| 30. Office of the Secretary to the State Government | 1 st July, 2019 |
| 31. Office of the Snr. Special Asst. to Governor on Power | 1 st July, 2019 |
| 32. Bureau of Political/Legislative Affairs | 1 st July, 2019 |
| 33. Special Service Department | 1 st July, 2019 |
| 34. State Agency for the control of AIDS (SACA) | 1 st July, 2019 |
| 35. Ministry of Special Duties | 1 st July, 2019 |

ECONOMIC SECTOR**- 10:00am – 4:00pm**

1. Agricultural Loans Board - - - - 1st July, 2019
2. AKS Road Maintenance and Other Infrastructure Agency - 1st July, 2019
3. Akwa Ibom Agricultural Development Programme - - 1st July, 2019
4. Akwa Ibom Hotels and Tourism Board - - - - 2nd July, 2019
5. Akwa Ibom State Budget Office - - - - 2nd July, 2019
6. Akwa Ibom State Council For Arts and Culture - - - 2nd July, 2019
7. Akwa Ibom State Fire Service - - - - 2nd July, 2019
8. Akwa Ibom State Integrated Farmers Scheme - - - 2nd July, 2019
9. Akwa Ibom State Internal Revenue Service - - 2nd July, 2019
10. Akwa Ibom State Rice Development Project - - 2nd July, 2019
11. Akwa Ibom State Rural Water Supply & Sanitation Agency - 2nd July, 2019
12. Akwa Ibom State Water Company Limited - - 3rd July, 2019
13. Akwa Ibom Urban Taxi Network Limited - - - 3rd July, 2019
14. Land Use and Allocation Committee - - - 3rd July, 2019
15. Ministry of Agric. & Food sufficiency - - - 3rd July, 2019
16. Ministry of Investment, Commerce and Industry - - 3rd July, 2019
17. Ministry of Culture and Tourism - - - - 3rd July, 2019
18. Ministry of Economic Development, Labour and
19. Manpower Planning - - - - 3rd July, 2019
20. Ministry of Finance - - - - 3rd July, 2019
21. Ministry of Housing - - - 3rd July, 2019
22. Ministry of Lands and Water Resources - - - 6th July, 2019
23. Ministry of Science and Technology - - - 6th July, 2019
24. Ministry of Transport and Petroleum Resources - - 6th July, 2019
25. Ministry of Works - - - - 6th July, 2019
26. Office of the Accountant General - - - - 6th July, 2019
27. Office of the Surveyor General - - - 6th July, 2019
28. Project Financial Management Unit - - - 6th July, 2019
29. Uyo Capital City Development Authority - - - 6th July, 2019

LAW AND JUSTICE

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10.00am – 4.00pm

1. Advisory Council on Prerogative of Mercy..... 7th July, 2019
2. Akwa Ibom State Centre for Alternative Dispute Resolution...7th July, 2019
3. Akwa Ibom State Judiciary..... 7th July, 2019
4. Judicial Service Commission.....7th July, 2019
5. Law Reform Commission..... 7th July, 2019
6. Ministry of Justice..... 7th July, 2019

REGIONAL SECTOR

1. Bureau of Rural Development and Cooperatives.....7th July, 2019

SOCIAL SECTOR**- 10 am – 4pm**

1. Agency for Adult and Non Formal Education - 7th August, 2019
2. AKS College of Science and Technology - 7th August, 2019
3. AKS College of Education - - - - 7th August, 2019
4. AKS Environmental Protection and Waste Management Agency - - - - 8th August, 2019
5. AKS Library Board - - - - 8th August, 2019
6. AKS Polytechnic Ikot Osurua - - - 8th August, 2019
7. AKS Sports Council - - - - 8th August, 2019
8. AKS Task Force on Counterfeit and Fake Drugs and Unwholesome processed Food- - - 8th August, 2019
9. AKS Teachers Registration Council - - - 8th August, 2019
10. AKS University - - - - 8th August, 2019
11. Akwa Starlet FC - - - - 8th August, 2019
12. Akwa United FC - - - - 8th August, 2019
13. Ibom Angel Football Club- - - - 8th August, 2019
14. Ibom Youth Football Club - - - - 8th August, 2019
15. French Language Centre - - - - 9th August, 2019
16. Hospitals Management Board (including Hospitals) - 9th August, 2019
17. Local Government Pension Board - - - 9th August, 2019
18. Local Government Service Commission - - 9th August, 2019
19. Ministry of Education - - - - 9th August, 2019
20. Ministry of Environment & Solid Mineral - - 9th August, 2019
21. Ministry of Health - - - - 9th August, 2019
22. Min. of Local Govts. & Chieftaincy Affairs - - 9th August, 2019
23. Min. of Women Affairs and Social Welfare- - 9th August, 2019
24. Min. of Youth and Sports - - - - 9th August, 2019
25. Special Education Center - - - - 12th August, 2019
26. State Committee on Food & Nutrition - - 12th August, 2019
27. State Scholarship Board - - - - 12th August, 2019
28. State Secondary Education Board - - - 12th August, 2019
29. State Technical Schools Board - - - 12th August, 2019
30. State Universal Education Board- - - 12th August, 2019
31. Akwa Ibom Youth Council - - - - 12th August, 2019
32. Akwa Ibom State Primary Healthcare Development Agency - - - 12th August, 2019

**SUMMARY OF MANPOWER PROJECTION 2020
(VACANCY FOR EMPLOYMENT)**

| S/N | DESIGNATION | GRADE LEVEL | ACTUAL 2019 | PROPOSED FOR EMPLOYMENT 2020 | RECOMMENDATION 2020 |
|-----|-------------|----------------|----------------|------------------------------------|------------------------|
| | | | | | |

**2019 FORMAT FOR
PRESENTATION OF VACANCY POSITION FOR PROMOTION**

MINISTRY _____

| S/NO | DESIGNATION AND GRADE LEVEL | ACTUAL IN POST | PROPOSED FOR PROMOTION |
|------|--------------------------------|----------------|---------------------------|
| | | | |

Notes:

1. The column that bears Designation and Grade Level should reflect the designation of the next rank each officer is being proposed to.
2. The 'actual in post' column should indicate the number of persons who actually appear in the nominal roll.
3. Number Proposed for Promotion (All staff due for promotion, conversion or transfer of service)
4. Please endeavour to attach a current comprehensive nominal roll.
5. Ministries should make provision for staff promotions.

CAPITAL EXPENDITURE RETURNS
(JANUARY – JUNE, 2019)

| NO | PROJECT TITLE | ACTIVITIES | APPROVED REVISED PROVISION 2019 (₹) | ACTUAL EXPENDITURE (JANUARY – JUNE, 2019) (₹) | BALANCE OF PROVISION, 2019 (₹) |
|----|---------------|------------|--|---|--------------------------------------|
| | | | | | |
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NOTE: All AIE's received from State Budget Office within the period (January – June, 2019) should be reported on a separate sheet and proposed provision 2020 should be based on submission to Ministry of Economic Development.

2020 RECURRENT EXPENDITURE PROJECTION

ANNEXURE "H"

| | MINISTRY / DEPARTMENT/ AGENCY | APPROVED ESTIMATES 2019 | | | PROJECTION 2020 | | |
|----|--|-------------------------|----------------|----------------|-----------------|----------------|----------------|
| | | PERSONNEL COST | OVERHEAD COST | SUB TOTAL | PERSONNEL COST | OVERHEAD COST | SUB TOTAL |
| 1 | Advisory Council on Prerogative of Mercy | 0 | 21,200,000.00 | 21,200,000.00 | - | 21,200,000.00 | 21,200,000.00 |
| 2 | Agency for Adult And Non Formal Education | 55,642,660.00 | 25,000,000.00 | 80,642,660.00 | 61,206,926.00 | 25,000,000.00 | 86,206,926.00 |
| 3 | Agricultural Loans Board | 0 | 49,320,000.00 | 49,320,000.00 | - | 49,320,000.00 | 49,320,000.00 |
| 4 | AKS Investment Corporation | 96,828,840.00 | 123,600,000.00 | 220,428,840.00 | 106,511,724.00 | 123,600,000.00 | 230,111,724.00 |
| 5 | AKS Road Maintenance and Other Infrastructure Agency | 26,012,610.00 | 68,940,000.00 | 94,952,610.00 | 28,613,871.00 | 68,940,000.00 | 97,553,871.00 |
| 6 | Akwa Ibom Agricultural Development Programme | 544,572,990.00 | 22,180,000.00 | 566,752,990.00 | 599,030,289.00 | 22,180,000.00 | 621,210,289.00 |
| 7 | Akwa Ibom Airport Development Company Limited | 500,589,130.00 | 275,150,000.00 | 775,739,130.00 | 550,648,043.00 | 275,150,000.00 | 825,798,043.00 |
| 8 | Akwa Ibom Broadcasting Corporation (Radio Services) | 334,712,040.00 | 203,000,000.00 | 537,712,040.00 | 368,183,244.00 | 203,000,000.00 | 571,183,244.00 |
| 9 | Akwa Ibom Broadcasting Corporation (Television Services) | 370,501,100.00 | 119,000,000.00 | 489,501,100.00 | 407,551,210.00 | 119,000,000.00 | 526,551,210.00 |
| 10 | Akwa Ibom College of Science and Technology | 753,993,870.00 | 37,770,000.00 | 791,763,870.00 | 829,393,257.00 | 37,770,000.00 | 867,163,257.00 |
| 11 | Akwa Ibom Hotels and Tourism Board | 48,790,410.00 | 13,810,000.00 | 62,600,410.00 | 53,669,451.00 | 13,810,000.00 | 67,479,451.00 |
| 12 | Akwa Ibom Property and Investments Company (APICO) | 258,783,570.00 | 27,600,000.00 | 286,383,570.00 | 284,661,927.00 | 27,600,000.00 | 312,261,927.00 |
| 13 | Akwa Ibom State Budget Office | 85,816,850.00 | 294,300,000.00 | 380,116,850.00 | 94,398,535.00 | 294,300,000.00 | 388,698,535.00 |

| | | | | | | | |
|----|--|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| 14 | Akwa Ibom State Budget Office (Margin) | 4,800,000,000.00 | 11,517,760,000.00 | 16,317,760,000.00 | 5,280,000,000.00 | 11,517,760,000.00 | 16,797,760,000.00 |
| 15 | Akwa Ibom State Center for Alternative Dispute Resolution | 0 | 30,500,000.00 | 30,500,000.00 | - | 30,500,000.00 | 30,500,000.00 |
| 16 | Akwa Ibom State Civil Service Commission | 126,743,400.00 | 93,220,000.00 | 219,963,400.00 | 139,417,740.00 | 93,220,000.00 | 232,637,740.00 |
| 17 | Akwa Ibom State College of Education | 1,799,079,230.00 | 98,600,000.00 | 1,897,679,230.00 | 1,978,987,153.00 | 98,600,000.00 | 2,077,587,153.00 |
| 18 | Akwa Ibom State Council For Arts and Culture | 129,284,330.00 | 28,200,000.00 | 157,484,330.00 | 142,212,763.00 | 28,200,000.00 | 170,412,763.00 |
| 19 | Akwa Ibom State Environmental Protection And Waste Management Agency | 0 | 24,500,000.00 | 24,500,000.00 | - | 24,500,000.00 | 24,500,000.00 |
| 20 | Akwa Ibom State Fire Service | 426,511,020.00 | 81,520,000.00 | 508,031,020.00 | 469,162,122.00 | 81,520,000.00 | 550,682,122.00 |
| 21 | Akwa Ibom State House of Assembly | 671,517,580.00 | 4,432,400,000.00 | 5,103,917,580.00 | 738,669,338.00 | 4,432,400,000.00 | 5,171,069,338.00 |
| 22 | Akwa Ibom State Independent Electoral Commission | 233,567,200.00 | 111,310,000.00 | 344,877,200.00 | 256,923,920.00 | 111,310,000.00 | 368,233,920.00 |
| 23 | Akwa Ibom State Integrated Farmers Scheme | 0 | 18,500,000.00 | 18,500,000.00 | - | 18,500,000.00 | 18,500,000.00 |
| 24 | Akwa Ibom State Internal Revenue Service | 679,219,500.00 | 161,590,000.00 | 840,809,500.00 | 747,141,450.00 | 161,590,000.00 | 908,731,450.00 |
| 25 | Akwa Ibom State Judiciary | 2,886,161,680.00 | 1,029,500,000.00 | 3,915,661,680.00 | 3,174,777,848.00 | 1,029,500,000.00 | 4,204,277,848.00 |
| 26 | Akwa Ibom State Library Board | 48,910,360.00 | 33,000,000.00 | 81,910,360.00 | 53,801,396.00 | 33,000,000.00 | 86,801,396.00 |
| 27 | Akwa Ibom State Life Enhancement Agency | 62,379,720.00 | 28,000,000.00 | 90,379,720.00 | 68,617,692.00 | 28,000,000.00 | 96,617,692.00 |
| 28 | Akwa Ibom State Newspaper Corporation | 216,900,060.00 | 827,000,000.00 | 1,043,900,060.00 | 238,590,066.00 | 827,000,000.00 | 1,065,590,066.00 |
| 29 | Akwa Ibom State Polytechnic | 1,867,519,490.00 | 483,000,000.00 | 2,350,519,490.00 | 2,054,271,439.00 | 483,000,000.00 | 2,537,271,439.00 |
| 30 | Akwa Ibom State Primary Healthcare Development Agency | 106,306,310.00 | 180,000,000.00 | 286,306,310.00 | 116,936,941.00 | 180,000,000.00 | 296,936,941.00 |

| | | | | | | | |
|----|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 31 | Akwa Ibom State Rice Development Project | 0 | 6,300,000.00 | 6,300,000.00 | - | 6,300,000.00 | 6,300,000.00 |
| 32 | Akwa Ibom State Rural Water Supply And Sanitation Agency | 67,826,410.00 | 98,900,000.00 | 166,726,410.00 | 74,609,051.00 | 98,900,000.00 | 173,509,051.00 |
| 33 | Akwa Ibom State Sports Council | 60,000,000.00 | 25,400,000.00 | 85,400,000.00 | 66,000,000.00 | 25,400,000.00 | 91,400,000.00 |
| 34 | Akwa Ibom State Task Force on Counterfeit and Fake Drugs and Unwholesome Processed Foods | 0 | 6,900,000.00 | 6,900,000.00 | - | 6,900,000.00 | 6,900,000.00 |
| 35 | Akwa Ibom State Teachers Registration Council | 0 | 8,600,000.00 | 8,600,000.00 | - | 8,600,000.00 | 8,600,000.00 |
| 36 | Akwa Ibom State University | 5,196,583,350.00 | 1,913,000,000.00 | 7,109,583,350.00 | 5,716,241,685.00 | 1,913,000,000.00 | 7,629,241,685.00 |
| 37 | Akwa Ibom State Water Company Limited | 365,238,020.00 | 262,200,000.00 | 627,438,020.00 | 401,761,822.00 | 262,200,000.00 | 663,961,822.00 |
| 38 | Akwa Ibom Urban Taxi Network Limited | 22,763,650.00 | 32,000,000.00 | 54,763,650.00 | 25,040,015.00 | 32,000,000.00 | 57,040,015.00 |
| 39 | Akwa Starlet Football Club | 120,000,000.00 | 18,000,000.00 | 138,000,000.00 | 132,000,000.00 | 18,000,000.00 | 150,000,000.00 |
| 40 | Akwa United Football Club | 180,000,000.00 | 24,000,000.00 | 204,000,000.00 | 198,000,000.00 | 24,000,000.00 | 222,000,000.00 |
| 41 | Bureau of Cooperative Development and Food Sufficiency | 0 | 0 | 0.00 | - | 0 | - |
| 42 | Bureau of Intergovernmental and National Assembly Relation | 0 | 245,000,000.00 | 245,000,000.00 | - | 245,000,000.00 | 245,000,000.00 |
| 43 | Bureau of Political/Legislative Affairs and Water Resources | 125,337,370.00 | 79,800,000.00 | 205,137,370.00 | 137,871,107.00 | 79,800,000.00 | 217,671,107.00 |
| 44 | Bureau of Rural Development And Cooperatives | 291,533,980.00 | 513,630,000.00 | 805,163,980.00 | 320,687,378.00 | 513,630,000.00 | 834,317,378.00 |
| 45 | Bureau of Technical Matter and Due Process | 70,990,770.00 | 86,350,000.00 | 157,340,770.00 | 78,089,847.00 | 86,350,000.00 | 164,439,847.00 |
| 46 | Christian Family Mission, Nkwot, Ikono | 0 | 0 | 0.00 | - | 0 | - |
| 47 | Christian Pilgrims Welfare Board | 0 | 46,400,000.00 | 46,400,000.00 | - | 46,400,000.00 | 46,400,000.00 |
| 48 | Comprehensive Health Centre, Awa | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |

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| 49 | Comprehensive Health Centre, Essene | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 50 | Comprehensive Health Centre, Ikot Edibon | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 51 | Comprehensive Health Centre, Mbiaya Uruan | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 52 | Comprehensive Health Centre, Nkpene | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 53 | Comprehensive Health Centre, Nto Edino | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 54 | Comprehensive Health Centre, Okon Eket | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 55 | Cottage Hospital, Akai Ubium | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 56 | Cottage Hospital, Asong | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 57 | Cottage Hospital, Ekpene Obo | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 58 | Cottage Hospital, Ibeno | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 59 | Cottage Hospital, Ikot Abia | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 60 | Cottage Hospital, Ikot Eko Ibon | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 61 | Cottage Hospital, Ikot Ekpaw | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 62 | Cottage Hospital, Ikot Ekpene Udo | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 63 | Cottage Hospital, Ukana | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 64 | Dental Health Centre, Eket | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 65 | Dental Health Centre, Ikot Ekpene | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 66 | Department of Establishment | 172,614,100.00 | 86,350,000.00 | 258,964,100.00 | 189,875,510.00 | 86,350,000.00 | 276,225,510.00 |

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| 67 | Ethical and Attitudinal Re-orientation Commission (EARCOM) | 65,685,000.00 | 54,000,000.00 | 119,685,000.00 | 72,253,500.00 | 54,000,000.00 | 126,253,500.00 |
| 68 | Executive Council Secretariat | 0 | 37,200,000.00 | 37,200,000.00 | - | 37,200,000.00 | 37,200,000.00 |
| 69 | Finance and General Purpose Committee | 0 | 26,150,000.00 | 26,150,000.00 | - | 26,150,000.00 | 26,150,000.00 |
| 70 | French Language Centre | 0 | 14,800,000.00 | 14,800,000.00 | - | 14,800,000.00 | 14,800,000.00 |
| 71 | General Hospital Etinan | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 72 | General Hospital, Eastern Obolo | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 73 | General Hospital, Ika | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 74 | General Hospital, Ikono | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 75 | General Hospital, Ikot Abasi | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 76 | General Hospital, Ikot Ekpene | 0 | 8,400,000.00 | 8,400,000.00 | - | 8,400,000.00 | 8,400,000.00 |
| 77 | General Hospital, Ikot Okoro | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 78 | General Hospital, Ikpe Annang | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 79 | General Hospital, Ini | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 80 | General Hospital, Mbioto II | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 81 | General Hospital, Okobo | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 82 | General Hospital, Oron | 0 | 8,400,000.00 | 8,400,000.00 | - | 8,400,000.00 | 8,400,000.00 |
| 83 | General Hospital, Ukpom-Abak | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 84 | General Hospital, Urue Offong / Oruko | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |

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| 85 | General Hospital, Uruk Ata Ikot Ekpor | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 86 | General Service Office | 544,150,260.00 | 130,730,000.00 | 674,880,260.00 | 598,565,286.00 | 130,730,000.00 | 729,295,286.00 |
| 87 | Government House | 274,054,630.00 | 6,214,100,000.00 | 6,488,154,630.00 | 301,460,093.00 | 6,214,100,000.00 | 6,515,560,093.00 |
| 88 | Hospitals Management Board | 6,340,985,990.00 | 84,780,000.00 | 6,425,765,990.00 | 6,975,084,589.00 | 84,780,000.00 | 7,059,864,589.00 |
| 89 | House of Assembly Service Commission | 119,861,730.00 | 131,300,000.00 | 251,161,730.00 | 131,847,903.00 | 131,300,000.00 | 263,147,903.00 |
| 90 | I.D.H Ikot Ekpene | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 91 | Ibom Airport Clinic | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 92 | Ibom Angel Football Club | 108,000,000.00 | 18,000,000.00 | 126,000,000.00 | 118,800,000.00 | 18,000,000.00 | 136,800,000.00 |
| 93 | Ibom Youth Foolball Club | 108,000,000.00 | 18,000,000.00 | 126,000,000.00 | 118,800,000.00 | 18,000,000.00 | 136,800,000.00 |
| 94 | Immanuel General Hospital, Eket | 0 | 8,400,000.00 | 8,400,000.00 | - | 8,400,000.00 | 8,400,000.00 |
| 95 | Judicial Service Commission | 78,177,650.00 | 39,000,000.00 | 117,177,650.00 | 85,995,415.00 | 39,000,000.00 | 124,995,415.00 |
| 96 | Land Use and Allocation Committee | 71,636,580.00 | 38,880,000.00 | 110,516,580.00 | 78,800,238.00 | 38,880,000.00 | 117,680,238.00 |
| 97 | Law Reform Commission | 38,301,600.00 | 36,600,000.00 | 74,901,600.00 | 42,131,760.00 | 36,600,000.00 | 78,731,760.00 |
| 98 | Leprosy Hospital, Ekpene Obom-Etinan | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 99 | Liaison Office, Abuja | 52,499,070.00 | 379,650,000.00 | 432,149,070.00 | 57,748,977.00 | 379,650,000.00 | 437,398,977.00 |
| 100 | Liaison Office, Lagos | 54,823,920.00 | 186,500,000.00 | 241,323,920.00 | 60,306,312.00 | 186,500,000.00 | 246,806,312.00 |
| 101 | Local Government Pension Board | 45,455,730.00 | 35,800,000.00 | 81,255,730.00 | 50,001,303.00 | 35,800,000.00 | 85,801,303.00 |
| 102 | Local Government Service Commission | 70,554,960.00 | 89,690,000.00 | 160,244,960.00 | 77,610,456.00 | 89,690,000.00 | 167,300,456.00 |

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| 103 | Mary Slessor Hospital, Itu | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 104 | Methodist General Hospital, Ituk Mbang | 0 | 7,200,000.00 | 7,200,000.00 | - | 7,200,000.00 | 7,200,000.00 |
| 105 | Ministry of Agriculture and Food Sufficiency | 859,391,280.00 | 250,360,000.00 | 1,109,751,280.00 | 945,330,408.00 | 250,360,000.00 | 1,195,690,408.00 |
| 106 | Ministry of Culture and Tourism | 201,874,860.00 | 98,970,000.00 | 300,844,860.00 | 222,062,346.00 | 98,970,000.00 | 321,032,346.00 |
| 107 | Ministry of Economic Development, Labour and Manpower Planning | 215,529,350.00 | 146,180,000.00 | 361,709,350.00 | 237,082,285.00 | 146,180,000.00 | 383,262,285.00 |
| 108 | Ministry of Education | 452,450,510.00 | 141,150,000.00 | 593,600,510.00 | 497,695,561.00 | 141,150,000.00 | 638,845,561.00 |
| 109 | Ministry of Environment and Solid Minerals | 397,544,740.00 | 85,260,000.00 | 482,804,740.00 | 437,299,214.00 | 85,260,000.00 | 522,559,214.00 |
| 110 | Ministry of Finance | 210,675,970.00 | 3,156,530,000.00 | 3,367,205,970.00 | 231,743,567.00 | 3,156,530,000.00 | 3,388,273,567.00 |
| 111 | Ministry of Health | 1,475,084,850.00 | 167,190,000.00 | 1,642,274,850.00 | 1,622,593,335.00 | 167,190,000.00 | 1,789,783,335.00 |
| 112 | Ministry of Housing | 233,463,080.00 | 84,000,000.00 | 317,463,080.00 | 256,809,388.00 | 84,000,000.00 | 340,809,388.00 |
| 113 | Ministry of Information and Strategy | 222,368,920.00 | 88,470,000.00 | 310,838,920.00 | 244,605,812.00 | 88,470,000.00 | 333,075,812.00 |
| 114 | Ministry of Investment, Commerce and Industry | 394,083,670.00 | 155,730,000.00 | 549,813,670.00 | 433,492,037.00 | 155,730,000.00 | 589,222,037.00 |
| 115 | Ministry of Justice | 530,782,210.00 | 235,450,000.00 | 766,232,210.00 | 583,860,431.00 | 235,450,000.00 | 819,310,431.00 |
| 116 | Ministry of Labour, Productivity and Manpower Planning | 0 | 0 | 0.00 | - | 0 | - |
| 117 | Ministry of Lands and Town Planning | 321,348,240.00 | 109,140,000.00 | 430,488,240.00 | 353,483,064.00 | 109,140,000.00 | 462,623,064.00 |
| 118 | Ministry of Local Government and Chieftaincy Affairs | 144,745,050.00 | 112,770,000.00 | 257,515,050.00 | 159,219,555.00 | 112,770,000.00 | 271,989,555.00 |
| 119 | Ministry of Science and Technology | 204,301,410.00 | 79,220,000.00 | 283,521,410.00 | 224,731,551.00 | 79,220,000.00 | 303,951,551.00 |
| 120 | Ministry of Special Duties and Aviation Development | 77,117,140.00 | 86,590,000.00 | 163,707,140.00 | 84,828,854.00 | 86,590,000.00 | 171,418,854.00 |

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| 121 | Ministry of Transport & Petroleum Resources | 150,803,750.00 | 103,800,000.00 | 254,603,750.00 | 165,884,125.00 | 103,800,000.00 | 269,684,125.00 |
| 122 | Ministry of Women Affairs and Social Welfare | 219,509,840.00 | 122,140,000.00 | 341,649,840.00 | 241,460,824.00 | 122,140,000.00 | 363,600,824.00 |
| 123 | Ministry of Works | 486,577,810.00 | 143,390,000.00 | 629,967,810.00 | 535,235,591.00 | 143,390,000.00 | 678,625,591.00 |
| 124 | Ministry of Youth and Sports | 232,327,500.00 | 122,740,000.00 | 355,067,500.00 | 255,560,250.00 | 122,740,000.00 | 378,300,250.00 |
| 125 | Mt. Carmel Hospital, Akpautong | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 126 | Office of the Accountant General | 839,082,470.00 | 1,817,280,000.00 | 2,656,362,470.00 | 922,990,717.00 | 1,817,280,000.00 | 2,740,270,717.00 |
| 127 | Office of the Auditor General (Local Government) | 200,005,000.00 | 34,600,000.00 | 234,605,000.00 | 220,005,500.00 | 34,600,000.00 | 254,605,500.00 |
| 128 | Office of the Auditor General (State) | 187,555,900.00 | 81,760,000.00 | 269,315,900.00 | 206,311,490.00 | 81,760,000.00 | 288,071,490.00 |
| 129 | Office of the Chief of Staff | 0 | 138,000,000.00 | 138,000,000.00 | - | 138,000,000.00 | 138,000,000.00 |
| 130 | Office of the Deputy Governor | 112,547,130.00 | 793,500,000.00 | 906,047,130.00 | 123,801,843.00 | 793,500,000.00 | 917,301,843.00 |
| 131 | Office of the Governor | 0 | 0 | 0.00 | - | 0 | - |
| 132 | Office of the Head of Civil Service | 78,738,440.00 | 187,770,000.00 | 266,508,440.00 | 86,612,284.00 | 187,770,000.00 | 274,382,284.00 |
| 133 | Office of the Secretary to the State Government | 177,638,290.00 | 760,350,000.00 | 937,988,290.00 | 195,402,119.00 | 760,350,000.00 | 955,752,119.00 |
| 134 | Office of the Senior Special Assistant to the Governor on Power | 33,502,530.00 | 48,780,000.00 | 82,282,530.00 | 36,852,783.00 | 48,780,000.00 | 85,632,783.00 |
| 135 | Office of the Surveyor General | 165,282,730.00 | 68,050,000.00 | 233,332,730.00 | 181,811,003.00 | 68,050,000.00 | 249,861,003.00 |
| 136 | Project Financial Management Unit | 0 | 13,400,000.00 | 13,400,000.00 | - | 13,400,000.00 | 13,400,000.00 |
| 137 | Psychiatric Hospital, Eket | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |
| 138 | Redeemer Cottage Hospital, Ibesit | 0 | 6,000,000.00 | 6,000,000.00 | - | 6,000,000.00 | 6,000,000.00 |

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| 139 | Special Education Centre | 0 | 24,700,000.00 | 24,700,000.00 | - | 24,700,000.00 | 24,700,000.00 |
| 140 | Special Service Department | 308,792,620.00 | 44,670,000.00 | 353,462,620.00 | 339,671,882.00 | 44,670,000.00 | 384,341,882.00 |
| 141 | State Agency for the Control of AIDS (SACA) | 34,717,720.00 | 32,680,000.00 | 67,397,720.00 | 38,189,492.00 | 32,680,000.00 | 70,869,492.00 |
| 142 | State Committee on Food and Nutrition | 0 | 9,030,000.00 | 9,030,000.00 | - | 9,030,000.00 | 9,030,000.00 |
| 143 | State Scholarship Board | 0 | 37,000,000.00 | 37,000,000.00 | - | 37,000,000.00 | 37,000,000.00 |
| 144 | State Secondary Education Board | 11,780,280,700.00 | 135,800,000.00 | 11,916,080,700.00 | 12,958,308,770.00 | 135,800,000.00 | 13,094,108,770.00 |
| 145 | State Technical Schools Board | 1,063,922,710.00 | 62,880,000.00 | 1,126,802,710.00 | 1,170,314,981.00 | 62,880,000.00 | 1,233,194,981.00 |
| 146 | State Universal Basic Education Board | 1,232,562,300.00 | 633,290,000.00 | 1,865,852,300.00 | 1,355,818,530.00 | 633,290,000.00 | 1,989,108,530.00 |
| 147 | Sustainable Development Goals (SDG) | 0 | 50,200,000.00 | 50,200,000.00 | - | 50,200,000.00 | 50,200,000.00 |
| 148 | Uyo Capital City Development Authority | 76,597,150.00 | 111,500,000.00 | 188,097,150.00 | 84,256,865.00 | 111,500,000.00 | 195,756,865.00 |
| | TOTAL | 55,096,624,590.00 | 42,299,000,000.00 | 97,395,624,590.00 | 60,606,287,049.00 | 42,299,000,000.00 | 102,905,287,049.00 |