

GOVERNMENT OF AKWA IBOM STATE OF NIGERIA

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Your Ref:

(All replies to the Head of Budget Office)



State Budget Office

Governor's Office Annex

Uyo.

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Website: www.aksbudgetoffice.org.ng

Date: 16th May, 2022

The Secretary to the State Government
The Clerk of the State House of Assembly
The Chief Registrar, Judiciary
The Head of Civil Service
All Honourable 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 2023 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 2021 Akwa Ibom State Budget

The 2021 Appropriation of ~~N~~456.2 billion was revised to ~~N~~598.9 billion due to additional income (13% Derivation Revenue Arrears). This was 31% higher than the 2020 Approved Revised Estimates of ~~N~~366.0 billion. This was made up of ~~N~~254.1 billion for Recurrent Expenditure and ~~N~~344.8 billion for Capital Programme. The expected recurrent receipt was ~~N~~260.0 billion and the expected other capital receipt was ~~N~~338.9 billion.

The 2022 Akwa Ibom State Budget

The 2022 Revised Appropriation of ~~₦~~631.8 billion was 5% higher than the 2021 Approved Revised Estimates of ~~₦~~598.9 billion. This was made up of ~~₦~~302.9 billion for Recurrent Expenditure and ~~₦~~328.9 billion for Capital Programme. The expected recurrent receipt was ~~₦~~303.8 billion and the expected other capital receipt was ~~₦~~328.0 billion.

The Medium – Term Budget Framework

In consonance with best practice in Budget implementation, the 2023 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 10%. The growth over the previous year had not been significant, due to the adverse effect of Covid-19 pandemic on the economy.

Internally Generated Revenue: Expected average growth in 2021 - 2023 is 20% 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: 2021-2023: This will be based on Actual Establishments.

Overhead Costs: 2021 – 2023: Current level to be maintained

Consolidated Revenue Fund Charges: 2021 Average growth rate 5%

GUIDELINES FOR THE PREPARATION OF THE ESTIMATES FOR THE YEAR 2023

1. All Agencies of Government are obligated to comply strictly with the guidelines and instructions set out in this circular. The 2022 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 2023, by updating the approved provisions of their Chart of Account. (Annexure A).
2. Every MDA is expected to prepare the 2023 Ministerial Budget in line with the provision of section 22(7) of the Akwa Ibom State Fiscal Responsibility Law which states as follows: “Every MDA shall ensure that its Budget process shall be open to public participation, and, as much as is practicable, make available its portions of the budget call circular to and consult all its stakeholders including citizens groups and relevant businesses regarding its budget proposals.”

INTERNALLY GENERATED REVENUE

3. The Internally Generated Revenue Estimates for 2023 should be guided by anticipated economic trends and indicators in the country. Returns are to be made on Annexure 'A'.
4. 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.
5. Agencies are also advised to assess the prevailing rates, charges and fees. Where such rates are found to be unrealistic, they should be reviewed.
6. 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.
7. Internal Revenue Service should give the breakdown of the sources of PAYE, by establishment.

RECURRENT EXPENDITURE

8. 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'
9. 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.
10. Estimates of Personnel Costs and Overhead Costs should be prepared using Annexure 'A'. All approved allowances should be clearly provided for in the 2023 estimates. The total provision of these expenditure envelopes should not exceed the ceiling of your Ministry / Department as shown in annexure 'H'.
11. 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.
12. 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.

- 13.** 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.
- 14.** 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 (2021 – 2024 sessions): expected student population figures for each school in the year 2023 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 2022) to each school.
- 15.** 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 2023.
- 16.** Internal Revenue Service should also make adequate estimated provision for the 5% operational fund for the entire system.
- 17.** Agencies having part-time Boards should endeavour to make adequate provision for the allowances of the Chairmen and Board members.
- 18.** 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.
- 19.** Details of Government Recurrent assets should be duly specified. Examples: (i). Computer, (ii). Steel cabinet, (iii). Air conditioner, (iv). Refrigerator, etc.
- 20.** Returns to Budget Office that are not in line with the aforementioned provisions will not be admitted.

SOCIAL CONTRIBUTION/ BENEFITS

- 21.** Details of Pensions, Gratuities, and Public Debt Charges should be documented and submitted by the Office of the State Accountant General.

CAPITAL RECEIPTS

- 22.** 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 22(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 2023 Budget

23. The Policy objectives of the 2023 Budget will continue to focus on the industrialization, wealth creation, women/youth empowerment and manpower development, and economic recovery.
24. In preparing the Capital Estimates, Agencies should concentrate on the completion of ongoing projects and programmes; however, new projects should be captured in the Medium Term Expenditure Framework (MTEF).
25. Projects listed for inclusion in the Capital Estimates should have been admitted into the Medium Term Expenditure Framework (MTEF) documents and proper brief for the completion of the project should be provided. New projects should be cleared by the Ministry of Economic Development and Ibom Deep Seaport for inclusion in the State Medium Term Expenditure Framework (MTEF).
26. 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 Spent so far
 - (iv) Cost of completion
 - (v) Duration of completion
27. Ministries/Bureaux/Departments and Parastatals should provide adequate information with proper costing during the defense of their estimates.
28. 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: 2021 – 2024 – Average 5%

The projection for 2021 – 2024 at 5% is because of the fluctuating price of Crude oil.

Derivation: 2021– 2024 Average 5%. The proposed benchmark for 2023 projection will be \$50 per barrel, at 1.2 million barrel per day production rate.

COUNTERPART FUNDING

29. 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

30. 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 2023 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 upon request. The request for this assistance should be directed to the Head of Budget Office.

SUBMISSION OF BUDGET PROPOSALS

31. 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 Ibom Deep Seaport (Hard/Soft Copy) in the format provided in Annexure "G".
32. Agencies are please reminded once again that their total proposals should not exceed the limits of expenditure envelopes given in Annexure 'H'.
33. Each Agency is to submit 10 copies of its 2023 Budget proposals and a Flash Drive containing all Annexures on Microsoft Excel format to the State Budget Office not later than 4th July, 2022. The 2023 Budget hearing will commence on 5th July, 2022 and last till 20th July, 2022.

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, 2022.

34. Time table for 2023 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

2023 BUDGET HEARING TIME TABLE
VENUE: - STATE BUDGET OFFICE, GOVERNOR'S OFFICE ANNEX, UYO

ADMINISTRATIVE SECTOR					10.00am - 4.00pm
1. Akwa Ibom Broadcasting Corporation (Radio)	...	...	...	...	5 th July, 2022
2. Akwa Ibom Broadcasting Corporation (Television	...	...	...	...	5 th July, 2022
3. Akwa Ibom State Audit Commission	...	...	...	...	5 th July, 2022
4. Akwa Ibom State Civil Service Commission	...	...	...	...	5 th July, 2022
5. Akwa Ibom State House of Assembly	...	...	...	...	5 th July, 2022
6. Akwa Ibom State Independent Electoral Commission	...	...	...	...	5 th July, 2022
7. Akwa Ibom State Life Enhancement Agency...	...	...	...	...	5 th July, 2022
8. Akwa Ibom State Newspaper Corporation	...	...	...	...	5 th July, 2022
9. Bureau of Intergovt. & National Assembly Relation	...	...	...	...	5 th July, 2022
10. Bureau of Technical Matters	...	...	...	...	6 th July, 2022
11. Christian Pilgrims Welfare Board	...	...	...	...	6 th July, 2022
12. Department of Establishment	...	...	...	...	6 th July, 2022
13. Ethical & Attitudinal Re-orientation Commission	...	...	...	...	6 th July, 2022
14. Executive Council Secretariat (EXCO)	...	...	...	...	6 th July, 2022
15. Finance and General Purposes Committee	...	...	...	...	6 th July, 2022
16. General Services Office	...	...	...	...	6 th July, 2022
17. Government House	...	...	...	...	6 th July, 2022
18. Land Use and Allocation Committee	-	-	-	...	6 th July, 2022
19. House of Assembly Service Commission	...	...	...	...	6 th July, 2022
20. Liaison Office, Abuja	...	...	...	...	6 th July, 2022
21. Local Government Pension Board	-	-	-	...	6 th July, 2022
22. Local Government Service Commission	-	-	-	...	6 th July, 2022
23. Liaison Office, Lagos	...	...	...	...	7 th July, 2022
24. Ministry of Information	...	...	...	...	7 th July, 2022
25. Ministry of Special Duties	...	...	...	...	7 th July, 2022
26. Office of the Auditor General (Local Government)	...	...	...	...	7 th July, 2022
27. Office of the Auditor General (State)	...	...	...	...	7 th July, 2022
28. Office of the Chief of Staff to the Governor	...	...	...	...	7 th July, 2022
29. Office of the Deputy Governor	...	...	...	...	8 th July, 2022
30. Office of the Head of Civil Service	...	...	...	...	8 th July, 2022
31. Office of the Secretary to the State Government	...	...	...	...	8 th July, 2022
32. Office of the Snr. Special Asst. to Governor on Power	...	...	...	...	8 th July, 2022
33. Bureau of Political and Social Reorientation	...	...	...	...	8 th July, 2022
34. Special Service Department	8 th July, 2022
35. Bureau of Public Procurement	-	-	-	-	8 th July, 2022

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|---|------|-----|----------------------------|
| 36. State Agency for the control of AIDS (SACA) | ... | ... | 8 th July, 2022 |
| 37. Sustainable Development Goals (SDG) | ... | ... | 8 th July, 2022 |
| 38. Advisory Council on Prerogative of Mercy..... | .... |  | 8 th July, 2022 |

ECONOMIC SECTOR - 10:00am – 4:00pm

- | | | | |
|--|-------|-----|-----------------------------|
| 1. AKS Investment Corporation | ... | ... | 8 th July, 2022 |
| 2. Akwa Ibom Property and Investments Company (APICO)... | | | 8 th July, 2022 |
| 3. Akwa Ibom Airport Development Company Ltd | ..... |  | 8 th July, 2022 |
| 4. Agricultural Loans Board - | - | - | 8 th July, 2022 |
| 5. AKS Road Maintenance and Other Infrastructure Agency - | | | 8 th July, 2022 |
| 6. Akwa Ibom Agricultural Development Programme - | - | | 8 th July, 2022 |
| 7. Akwa Ibom Hotels and Tourism Board - | - | - | 11 th July, 2022 |
| 8. Akwa Ibom State Budget Office | - | - | 11 th July, 2022 |
| 9. Akwa Ibom State Council For Arts and Culture - | - | - | 11 th July, 2022 |
| 10. Akwa Ibom State Fiscal Responsibility Board- | - | - | 11 th July, 2022 |
| 11. Akwa Ibom State Integrated Farmers Scheme - | - | - | 11 th July, 2022 |
| 12. Akwa Ibom State Internal Revenue Service - | - | - | 11 th July, 2022 |
| 13. Akwa Ibom State Rice Development Project | - | - | 11 th July, 2022 |
| 14. Akwa Ibom State Rural Water Supply & Sanitation Agency - | | | 11 th July, 2022 |
| 15. Akwa Ibom State Water Company Limited - | - | - | 11 th July, 2022 |
| 16. Akwa Ibom Urban Taxi Network Limited | - | - | 12 th July, 2022 |
| 17. Ministry of Agriculture | - | - | 12 th July, 2022 |
| 18. Ministry of Trade and Investment | - | - | 12 th July, 2022 |
| 19. Ministry of Culture and Tourism | - | - | 12 th July, 2022 |
| 20. Ministry of Economic Development & Ibom Deep Seaport | | | 12 th July, 2022 |
| 21. Ministry of Finance | - | - | 12 th July, 2022 |
| 22. Ministry of Housing | | | 12 th July, 2022 |
| 23. Ministry of Labour and Manpower Planning - | - | - | 12 th July, 2022 |
| 24. Ministry of Lands and Water Resources | - | - | 13 th July, 2022 |
| 25. Ministry of Science and Technology - | - | - | 13 th July, 2022 |
| 26. Ministry of Transport and Solid Mineral | | | 13 th July, 2022 |
| 27. Ministry of Works and Fire Service - | - | - | 13 th July, 2022 |
| 28. Office of the Accountant General | - | - | 13 th July, 2022 |
| 29. Office of the Surveyor General | - | - | 13 th July, 2022 |
| 30. Public Debt Management Office | - | - | 13 th July, 2022 |
| 31. Project Financial Management Unit | - | - | 13 th July, 2022 |
| 32. Ministry of Power and Petroleum Development - | - | - | 13 th July, 2022 |
| 33. AKS Environmental Protection and Waste Mgt. Agency - | | | 13 th July, 2022 |
| 34. Ministry of Environment & Mineral Resources | - | - | 13 th July, 2022 |

LAW AND JUSTICE

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10.00am – 4.00pm

1. Akwalbom State Centre for Alternative Dispute Resolution... 14th July, 2022
2. Akwalbom State Judiciary..... 14th July, 2022
3. Judicial Service Commission..... 14th July, 2022
4. Law Reform Commission..... 14th July, 2022
5. Ministry of Justice..... 14th July, 2022

REGIONAL SECTOR

1. Uyo Capital City Development Authority - - - 14th July, 2022

SOCIAL SECTOR**- 10 am – 4pm**

1. Agency for Adult and Non Formal Education - - 14th July, 2022
2. AKS College of Science and Technology - - 14th July, 2022
3. AKS College of Education - - - - 14th July, 2022
4. AKS Library Board- - - - - 14th July, 2022
5. AKS Polytechnic Ikot Osurua - - - - 15th July, 2022
6. AKS Sports Council - - - - - 15th July, 2022
7. AKS Task Force on Counterfeit and Fake Drugs
and Unwholesome processed Food- - - - 15th July, 2022
8. AKS Teachers Registration Council - - - - 15th July, 2022
9. AKS University - - - - - 15th July, 2022
10. Dakkada FC - - - - - 15th July, 2022
11. Akwa United FC - - - - - 15th July, 2022
12. Ibom Angel Football Club- - - - - 18th July, 2022
13. Ibom Youth Football Club - - - - - 18th July, 2022
14. French Language Centre - - - - - 18th July, 2022
15. Hospitals Management Board (including Hospitals) - - 18th July, 2022
16. Ministry of Education - - - - - 18th July, 2022
17. Ministry of Health - - - - - 18th July, 2022
18. Min. of Local Govts. & Chieftaincy Affairs - - - - 18th July, 2022
19. Min. of Women Affairs& Social Welfare - - - - 18th July, 2022
20. Min. of Youth and Sports - - - - - 19th July, 2022
21. Special Education Center - - - - - 19th July, 2022
22. State Committee on Food & Nutrition - - - - - 19th July, 2022
23. State Scholarship Board - - - - - 19th July, 2022
24. State Secondary Education Board - - - - - 19th July, 2022
25. State Technical Schools Board - - - - - 19th July, 2022
26. State Universal Education Board- - - - - 19th July, 2022
27. Akwalbom Youth Council - - - - - 19th July, 2022
28. Akwalbom State Primary Healthcare Dev. Agency - - 19th July, 2022
29. Ministry of Rural Development and Cooperative - - 19th July, 2022
- ALL SPILL OVER CASES - - - - - 20th July, 2022

ANNEXURE 'E'

SUMMARY OF MANPOWER PROJECTION 2023(VACANCY FOR EMPLOYMENT)

S/N	DESIGNATION	GRADE LEVEL	ACTUAL 2022	PROPOSED FOR EMPLOYMENT 2023	RECOMMENDATION 2023

**2023 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, 2022)**

NO	PROJECT TITLE	ACTIVITIES	APPROVED PROVISION 2022 (₦)	ACTUAL EXPENDITURE (JANUARY – JUNE, 2022) (₦)	BALANCE OF PROVISION, 2022 (₦)

NOTE: All AIE's received from State Budget Office within the period (January – June, 2022) should be reported on a separate sheet and proposed provision 2023 should be based on submission to Ministry of Economic Development and Ibom Deep Seaport.

ANNEXURE "H"

S/N	MINISTRY /DEPARTMENT/AGENCY	APPROVED PROVISION 2021			PROJECTION 2022		
		PERSONNEL COSTS	OVERHEAD COST	SUB TOTAL	PERSONNEL COSTS	OVERHEAD COST	SUB TOTAL
1	AKS Investment Corporation	95,945,960.00	472,600,000.00	568,545,960.00	100,743,258.00	472,600,000.00	573,343,258.00
2	AKS Road Maintenance and Other Infrastructure Agency	32,353,920.00	441,940,000.00	474,293,920.00	33,971,616.00	441,940,000.00	475,911,616.00
3	Advisory Council on Prerogative of Mercy	0	11,750,000.00	11,750,000.00	-	11,750,000.00	11,750,000.00
4	Agency for Adult And Non Formal Education	60,356,440.00	13,000,000.00	73,356,440.00	63,374,262.00	13,000,000.00	76,374,262.00
5	Agricultural Loans Board	0	20,520,000.00	20,520,000.00	-	20,520,000.00	20,520,000.00
6	AkwaIbom Agricultural Development Programme	639,483,490.00	22,180,000.00	661,663,490.00	671,457,664.50	22,180,000.00	693,637,664.50
7	AkwaIbom Airport Development Company Limited	532,407,000.00	260,000,000.00	792,407,000.00	559,027,350.00	260,000,000.00	819,027,350.00
8	AkwaIbom Broadcasting Corporation (Radio Services)	284,257,370.00	90,000,000.00	374,257,370.00	298,470,238.50	90,000,000.00	388,470,238.50
9	AkwaIbom Broadcasting Corporation (Television Services)	288,483,660.00	85,000,000.00	373,483,660.00	302,907,843.00	85,000,000.00	387,907,843.00
10	AkwaIbom College of Science and Technology	943,324,500.00	42,265,000.00	985,589,500.00	990,490,725.00	42,265,000.00	1,032,755,725.00
18	AkwaIbom State College of Education	1,655,638,250.00	98,600,000.00	1,754,238,250.00	1,738,420,162.50	98,600,000.00	1,837,020,162.50
19	AkwaIbom State Council For Arts and Culture	154,663,580.00	16,200,000.00	170,863,580.00	162,396,759.00	16,200,000.00	178,596,759.00
20	AkwaIbom State Environmental Protection And Waste Management Agency	0	534,950,000.00	534,950,000.00	-	534,950,000.00	534,950,000.00
21	AkwaIbom State Fiscal Responsibility Board	0	77,000,000.00	77,000,000.00	-	77,000,000.00	77,000,000.00
22	AkwaIbom State House of Assembly	570,079,690.00	5,476,400,000.00	6,046,479,690.00	598,583,674.50	5,476,400,000.00	6,074,983,674.50
23	AkwaIbom State Independent Electoral Commission	269,028,470.00	357,930,000.00	626,958,470.00	282,479,893.50	357,930,000.00	640,409,893.50
24	AkwaIbom State Integrated Farmers Scheme	0	18,500,000.00	18,500,000.00	-	18,500,000.00	18,500,000.00

25	AkwaIbom State Internal Revenue Services	763,816,750.00	187,790,000.00	951,606,750.00	802,007,587.50	187,790,000.00	989,797,587.50
26	AkwaIbom State Judiciary	2,902,220,230.00	1,613,500,000.00	4,515,720,230.00	3,047,331,241.50	1,613,500,000.00	4,660,831,241.50
27	AkwaIbom State Library Board	63,717,910.00	14,980,000.00	78,697,910.00	66,903,805.50	14,980,000.00	81,883,805.50
28	AkwaIbom State Life Enhancement Agency	67,620,360.00	51,770,000.00	119,390,360.00	71,001,378.00	51,770,000.00	122,771,378.00
29	AkwaIbom State Newspaper Corporation	192,255,630.00	106,000,000.00	298,255,630.00	201,868,411.50	106,000,000.00	307,868,411.50
30	AkwaIbom State Polytechnic	2,288,096,360.00	483,000,000.00	2,771,096,360.00	2,402,501,178.00	483,000,000.00	2,885,501,178.00
31	AkwaIbom State Primary Healthcare Development Agency	98,976,400.00	420,000,000.00	518,976,400.00	103,925,220.00	420,000,000.00	523,925,220.00
32	AkwaIbom State Rice Development Project	0	6,300,000.00	6,300,000.00	-	6,300,000.00	6,300,000.00
33	AkwaIbom State Rural Water Supply And Sanitation Agency	84,330,770.00	118,346,900.00	202,677,670.00	88,547,308.50	118,346,900.00	206,894,208.50
34	AkwaIbom State Sports Council	60,000,000.00	25,400,000.00	85,400,000.00	63,000,000.00	25,400,000.00	88,400,000.00
35	AkwaIbom State Task Force on Counterfeit and Fake Drugs and Unwholesome Processed Food	0	6,900,000.00	6,900,000.00	-	6,900,000.00	6,900,000.00
36	AkwaIbom State Teachers Registration Council	0	8,600,000.00	8,600,000.00	-	8,600,000.00	8,600,000.00
37	AkwaIbom State University	3,458,024,910.00	1,913,000,000.00	5,371,024,910.00	3,630,926,155.50	1,913,000,000.00	5,543,926,155.50
38	AkwaIbom State Water Company Limited	491,761,350.00	244,200,000.00	735,961,350.00	516,349,417.50	244,200,000.00	760,549,417.50
39	AkwaIbom Urban Taxi Network Limited	27,575,170.00	13,000,000.00	40,575,170.00	28,953,928.50	13,000,000.00	41,953,928.50
40	Akwa Starlet Football Club (DAKKADA FC)	180,000,000.00	18,000,000.00	198,000,000.00	189,000,000.00	18,000,000.00	207,000,000.00
41	Akwa United Football Club	180,000,000.00	24,000,000.00	204,000,000.00	189,000,000.00	24,000,000.00	213,000,000.00
42	Bureau of Political and Social Reorientation	143,973,140.00	308,300,000.00	452,273,140.00	151,171,797.00	308,300,000.00	459,471,797.00
43	Bureau of Intergovernmental and National Assembly Relation	0	245,000,000.00	245,000,000.00	-	245,000,000.00	245,000,000.00
44	Bureau of Public Procurement	0	125,000,000.00	125,000,000.00	-	125,000,000.00	125,000,000.00

45	Ministry of Rural Development And Cooperatives	355,537,860.00	114,290,000.00	469,827,860.00	373,314,753.00	114,290,000.00	487,604,753.00
46	Bureau of Technical Matter and Due Process	73,401,210.00	148,850,000.00	222,251,210.00	77,071,270.50	148,850,000.00	225,921,270.50
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
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, IkotEdibon	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
51	Comprehensive Health Centre, MbiayaUruan	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, NtoEdino	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
54	Comprehensive Health Centre, OkonEket	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, IkotAbia	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
60	Cottage Hospital, IkotEkoIbon	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
61	Cottage Hospital, IkotEkpaw	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
62	Cottage Hospital, IkotEkpeneUdo	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, IkotEkpene	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
66	Department of Establishment	198,680,830.00	125,850,000.00	324,530,830.00	208,614,871.50	125,850,000.00	334,464,871.50
67	Ethical and Attitudinal Re-orientation Commission (EARCOM)	38,350,460.00	30,000,000.00	68,350,460.00	40,267,983.00	30,000,000.00	70,267,983.00
68	Executive Council Secretariat	0	20,200,000.00	20,200,000.00	-	20,200,000.00	20,200,000.00
69	Finance and General Purpose Committee	0	65,150,000.00	65,150,000.00	-	65,150,000.00	65,150,000.00
70	French Language Centre	0	14,800,000.00	14,800,000.00	-	14,800,000.00	14,800,000.00
71	General Hospital, Eastern Obolo	0	7,200,000.00	7,200,000.00	-	7,200,000.00	7,200,000.00
72	General Hospital, Etinan	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, IkotAbasi	0	7,200,000.00	7,200,000.00	-	7,200,000.00	7,200,000.00
76	General Hospital, IkotEkpene	0	8,400,000.00	8,400,000.00	-	8,400,000.00	8,400,000.00
77	General Hospital, IkotOkoro	0	7,200,000.00	7,200,000.00	-	7,200,000.00	7,200,000.00
78	General Hospital, IkpeAnnang	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, UrueOffong / Oruko	0	7,200,000.00	7,200,000.00	-	7,200,000.00	7,200,000.00

85	General Hospital, Uruk Ata IkotEkpor	0	7,200,000.00	7,200,000.00	-	7,200,000.00	7,200,000.00
86	General Services Office	182,118,910.00	508,730,000.00	690,848,910.00	191,224,855.50	508,730,000.00	699,954,855.50
87	Government House	273,752,790.00	21,610,100,000.00	21,883,852,790.00	287,440,429.50	21,610,100,000.00	21,897,540,429.50
88	Hospitals Management Board	5,448,755,760.00	310,780,000.00	5,759,535,760.00	5,721,193,548.00	310,780,000.00	6,031,973,548.00
89	House of Assembly Service Commission	96,202,430.00	156,300,000.00	252,502,430.00	101,012,551.50	156,300,000.00	257,312,551.50
90	I.D.H IkotEkpene	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	113,400,000.00	18,000,000.00	131,400,000.00
93	Ibom Youth Foolball Club	108,000,000.00	18,000,000.00	126,000,000.00	113,400,000.00	18,000,000.00	131,400,000.00
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	78,411,600.00	42,750,000.00	121,161,600.00	82,332,180.00	42,750,000.00	125,082,180.00
96	Land Use Allocation Committee	78,421,150.00	26,440,000.00	104,861,150.00	82,342,207.50	26,440,000.00	108,782,207.50
97	Law Reform Commission	55,583,370.00	29,600,000.00	85,183,370.00	58,362,538.50	29,600,000.00	87,962,538.50
98	Leprosy Hospital, EkpeneObom-Etinan	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
99	Liaison Office, Abuja	90,093,690.00	394,650,000.00	484,743,690.00	94,598,374.50	394,650,000.00	489,248,374.50
100	Liaison Office, Lagos	70,702,620.00	311,500,000.00	382,202,620.00	74,237,751.00	311,500,000.00	385,737,751.00
101	Local Government Pension Board	59,356,800.00	13,950,000.00	73,306,800.00	62,324,640.00	13,950,000.00	76,274,640.00
102	Local Government Service Commission	78,803,170.00	84,090,000.00	162,893,170.00	82,743,328.50	84,090,000.00	166,833,328.50
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, ItukMbang	0	7,200,000.00	7,200,000.00	-	7,200,000.00	7,200,000.00

105	Ministry of Agriculture	910,463,940.00	1,598,030,000.00	2,508,493,940.00	955,987,137.00	1,598,030,000.00	2,554,017,137.00
106	Ministry of Culture and Tourism	214,625,690.00	289,970,000.00	504,595,690.00	225,356,974.50	289,970,000.00	515,326,974.50
107	Ministry of Economic Development and Ibom Deep Seaport	178,677,320.00	3,743,973,260.00	3,922,650,580.00	187,611,186.00	3,743,973,260.00	3,931,584,446.00
108	Ministry of Education	558,680,010.00	2,270,301,900.00	2,828,981,910.00	586,614,010.50	2,270,301,900.00	2,856,915,910.50
109	Ministry of Environment and Mineral Resources	463,825,060.00	367,600,000.00	831,425,060.00	487,016,313.00	367,600,000.00	854,616,313.00
110	Ministry of Finance	190,674,650.00	2,427,780,000.00	2,618,454,650.00	200,208,382.50	2,427,780,000.00	2,627,988,382.50
111	Ministry of Health	1,536,360,220.00	871,440,000.00	2,407,800,220.00	1,613,178,231.00	871,440,000.00	2,484,618,231.00
112	Ministry of Housing	223,691,700.00	2,925,120,000.00	3,148,811,700.00	234,876,285.00	2,925,120,000.00	3,159,996,285.00
113	Ministry of Information and Strategy	263,677,580.00	216,380,000.00	480,057,580.00	276,861,459.00	216,380,000.00	493,241,459.00
114	Ministry of Justice	757,168,890.00	1,025,450,000.00	1,782,618,890.00	795,027,334.50	1,025,450,000.00	1,820,477,334.50
115	Ministry of Labour and Manpower Planning	81,127,600.00	394,760,000.00	475,887,600.00	85,183,980.00	394,760,000.00	479,943,980.00
116	Ministry of Lands and Water Resources	397,789,530.00	1,402,400,000.00	1,800,189,530.00	417,679,006.50	1,402,400,000.00	1,820,079,006.50
117	Ministry of Local Government and Chieftaincy Affairs	180,866,630.00	313,420,000.00	494,286,630.00	189,909,961.50	313,420,000.00	503,329,961.50
118	Ministry of Science and Technology	207,691,130.00	191,220,000.00	398,911,130.00	218,075,686.50	191,220,000.00	409,295,686.50
119	Ministry of Special Duties	138,948,230.00	731,590,000.00	870,538,230.00	145,895,641.50	731,590,000.00	877,485,641.50
120	Ministry of Trade and Investment	473,476,650.00	1,505,730,000.00	1,979,206,650.00	497,150,482.50	1,505,730,000.00	2,002,880,482.50
121	Ministry of Transport & Solid Minerals	139,179,140.00	225,640,000.00	364,819,140.00	146,138,097.00	225,640,000.00	371,778,097.00
122	Ministry of Women Affairs and Social Welfare	251,017,760.00	1,783,520,000.00	2,034,537,760.00	263,568,648.00	1,783,520,000.00	2,047,088,648.00
123	Ministry of Works and Fire Service	867,771,530.00	667,650,000.00	1,535,421,530.00	911,160,106.50	667,650,000.00	1,578,810,106.50
124	Ministry of Youth and Sports	295,456,250.00	1,651,140,000.00	1,946,596,250.00	310,229,062.50	1,651,140,000.00	1,961,369,062.50

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	751,479,760.00	23,450,510,000.00	24,201,989,760.00	789,053,748.00	23,450,510,000.00	24,239,563,748.00
127	Office of the Auditor General (Local Government)	212,238,650.00	178,600,000.00	390,838,650.00	222,850,582.50	178,600,000.00	401,450,582.50
128	Office of the Auditor General (State)	242,900,400.00	516,760,000.00	759,660,400.00	255,045,420.00	516,760,000.00	771,805,420.00
129	Office of the Chief of Staff	56,732,690.00	400,000,000.00	456,732,690.00	59,569,324.50	400,000,000.00	459,569,324.50
130	Office of the Deputy Governor	130,458,870.00	903,500,000.00	1,033,958,870.00	136,981,813.50	903,500,000.00	1,040,481,813.50
131	Office of the Head of Civil Service	102,263,810.00	297,166,000.00	399,429,810.00	107,377,000.50	297,166,000.00	404,543,000.50
132	Office of the Secretary to the State Government	225,670,160.00	1,833,350,000.00	2,059,020,160.00	236,953,668.00	1,833,350,000.00	2,070,303,668.00
133	Office of the Senior Special Assistant to the Governor on Power	52,192,810.00	24,780,000.00	76,972,810.00	54,802,450.50	24,780,000.00	79,582,450.50
134	Office of the Surveyor General	188,376,590.00	79,430,000.00	267,806,590.00	197,795,419.50	79,430,000.00	277,225,419.50
135	Project Financial Management Unit	0	13,400,000.00	13,400,000.00	-	13,400,000.00	13,400,000.00
136	Psychiatric Hospital, Eket	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
137	Public Debt Management Office	0	64,000,000.00	64,000,000.00	-	64,000,000.00	64,000,000.00
138	Redeemer Cottage Hospital, Ibesit	0	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
139	Special Education Centre	0	12,700,000.00	12,700,000.00	-	12,700,000.00	12,700,000.00
140	Special Service Department	230,165,860.00	33,270,000.00	263,435,860.00	241,674,153.00	33,270,000.00	274,944,153.00
141	State Agency for the Control of AIDS (SACA)	48,984,540.00	95,680,000.00	144,664,540.00	51,433,767.00	95,680,000.00	147,113,767.00
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	13,000,000.00	13,000,000.00	-	13,000,000.00	13,000,000.00
144	State Secondary Education Board	13,422,712,080.00	121,300,000.00	13,544,012,080.00	14,093,847,684.00	121,300,000.00	14,215,147,684.00

145	State Technical Schools Board	1,106,685,460.00	98,880,000.00	1,205,565,460.00	1,162,019,733.00	98,880,000.00	1,260,899,733.00
146	State Universal Basic Education Board	1,305,050,740.00	798,290,000.00	2,103,340,740.00	1,370,303,277.00	798,290,000.00	2,168,593,277.00
147	Sustainable Development Goals (SDG)	0	14,200,000.00	14,200,000.00	-	14,200,000.00	14,200,000.00
148	Uyo Capital City Development Authority	71,417,390.00	160,500,000.00	231,917,390.00	74,988,259.50	160,500,000.00	235,488,259.50
149	Ministry of Power and Petroleum Resources	0	0	0	160,000,000.00	200,000,000.00	360,000,000.00
	TOTAL	56,541,831,580.00	107,972,803,060.00	164,514,634,640.00	59,528,923,159.00	108,172,803,060.00	167,701,726,219.00

