

AKWA IBOM STATE GOVERNMENT



2020 Citizens' Accountability Report

PRESENTED BY

**AKWA IBOM STATE
AUDITOR-GENERAL'S OFFICE, UYO**

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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) 2020 and reports on State budget revenue and expenditure for the year 2020.

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 have been 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 actuals 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 2020 Budget of Akwa Ibom State, the Budget of Industrialisation for Poverty Alleviation Phase 11 was passed on 5th December, 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was subsequently passed on 29th April, 2020 and a revised Amended Budget passed on 20th July, 2020.

Despite the budget revisions, budget implementation was still hampered by poor performance of the budget financing target of N38.12 billion and other revenue target of N57.6 billion for which only N4.6 billion (12.1%) and N2.49 billion (4.3%) were realized.

Aggregate revenue performance was 67.7% of the budgeted N366 billion in the final budget this is equivalent to N118.57 billion shortfall – but with impressive Federation Account revenues and internally generated revenue performance in the region of 87.5-105.4%.

On the expenditure side, the actual total expenditure is N220.9 billion (39.6%) less than the budgeted amount which was N366.0 billion. Similarly, out of the total capital expenditure budget of N188.9 billion, the actual capital expenditure was N91.4 billion.

Office of the Accountant General and State Secondary Education Board had the highest proportion of recurrent expenditure, whilst Ministry of Works and Fire Service received the highest proportion of capital expenditure.

Some of the larger contracts were subject to delays due to weather and funding, and some amendments were made. Citizens' projects were largely implemented as planned, albeit many were carried over to 2021 as a result of funding shortfalls.

The most material audit findings related to nonretirement of imprest by some MDAs.

Budget Outturn

The total revenue performance (outturn) which shows the aggregate revenue performance is about 67.6%. This is a short fall of about 32.4% below the anticipated revenue in the final budget. This is equivalent to 118.6 billion naira. The cause of deviation includes the budget financing target of N38.12 billion and other revenue target of N57.6 billion for which only N4.6 billion (12.1%) and N2.49 billion (4.3%) were realized. However, FAAC revenue and IGR had impressive performance of 93.3% and 100.2% respectively.

On the expenditure side, the actual total expenditure is N220.9 billion (39.6%) less than the budgeted amount which was N366.0 billion. Similarly, out of the total capital expenditure budget of N188.9 billion, the actual capital expenditure was N91.4 billion. Therefore, the capital expenditure performance was only 48.4%. The low level of performance was as a result of the inability of the state to access the desired level of financing, resulting in the shortfall of revenue for maximum execution of the capital budget.

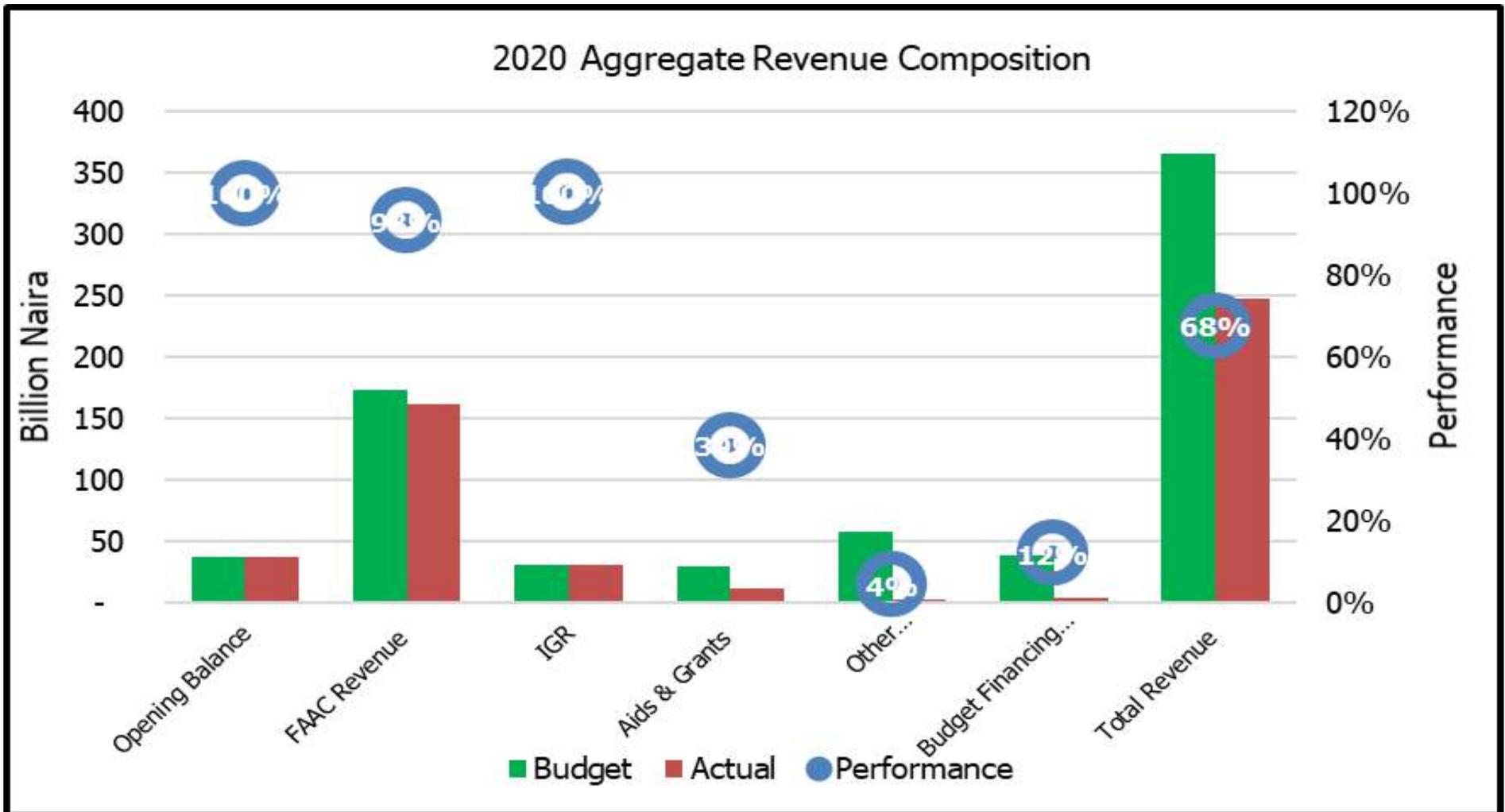
Personnel expenditure (i.e., employees' salaries and wages), with a performance of 81.4%, was good when compared to capital expenditure outturn. Other Recurrent expenditure which includes overheads, grants, subsidies & subvention to parastatals was 66.2%.

Table 1 Budget Outturn

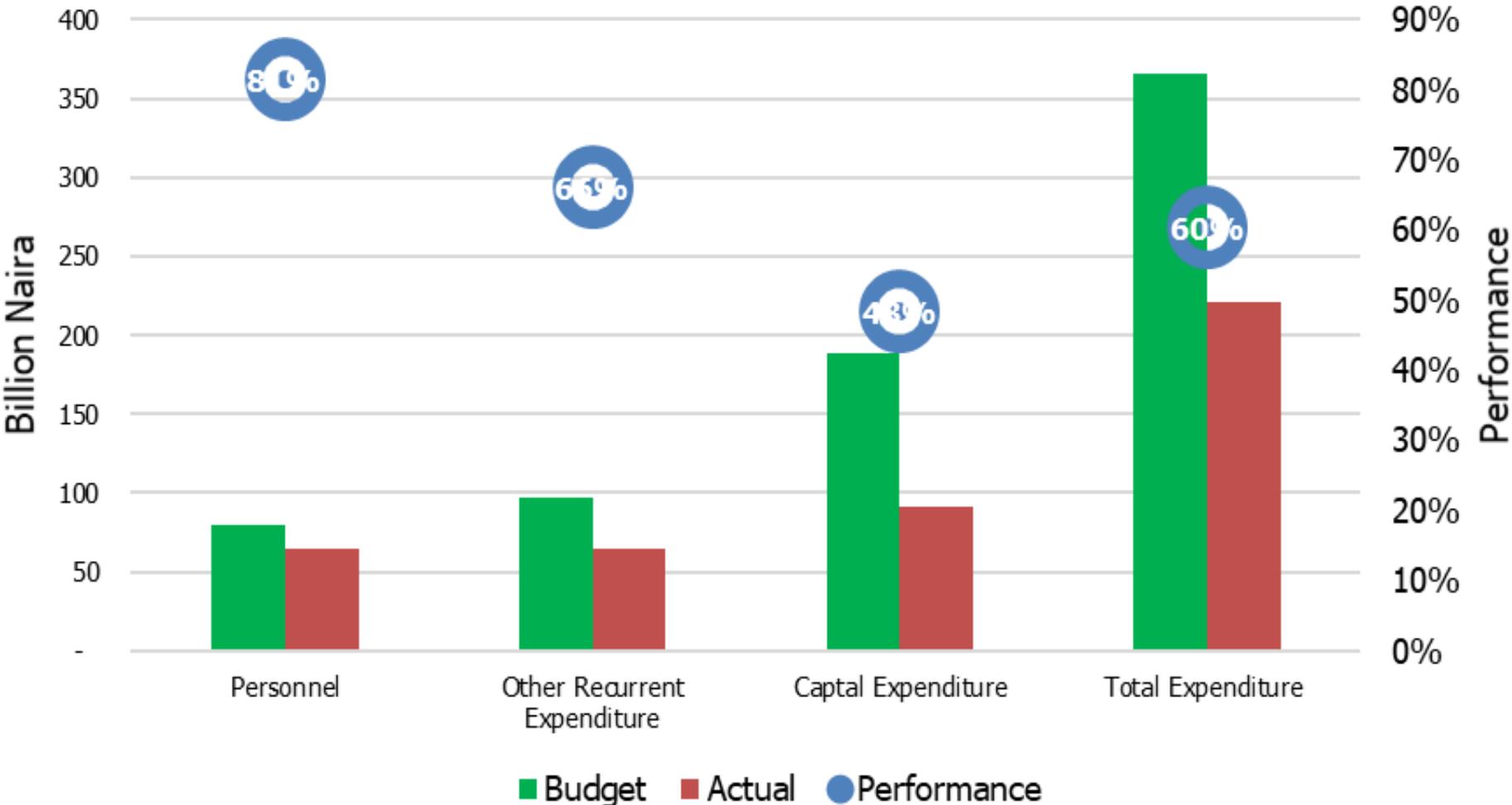
Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	36,719,428,280	36,719,428,280	36,719,428,276	- 4	100.0%
FAAC Revenue	342,000,000,000	173,000,000,000	161,448,473,838	- 11,551,526,162	93.3%
IGR	55,555,558,000	30,555,558,000	30,610,557,477	54,999,477	100.2%
Aids & Grants	50,000,000,000	30,000,000,000	11,553,451,820	- 18,446,548,180	38.5%
Other Revenue/Receipts	93,000,000,000	57,600,000,000	2,496,871,648	- 55,103,128,352	4.3%
Budget Financing (Loans)	42,401,400,000	38,125,013,720	4,600,000,000	- 33,525,013,720	12.1%
Total Revenue	619,676,386,280	366,000,000,000	247,428,783,059	- 118,571,216,941	67.6%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	79,935,239,720	79,935,239,720	65,103,056,505	14,832,183,215	81.4%
Other Recurrent Expenditure	95,122,774,000	97,122,774,000	64,343,818,546	32,778,955,454	66.2%
Capital Expenditure	369,576,986,280	188,941,986,280	91,450,494,728	97,491,491,552	48.4%
Total Expenditure	544,635,000,000	366,000,000,000	220,897,369,779	145,102,630,221	60.4%

* 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



2020 Aggregate Expenditure Composition



Section 1 Revenue Outturn

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 top generating revenue agencies Akwa Ibom State.

The State government has implemented various initiatives that would enhance IGR growth. These efforts are expected to buffer revenue available for the execution of the annual budget and effective delivery of services to the citizens of the State.

The total IGR performance in the last completed fiscal year was above 100%. This was an impressive performance The State Board of Internal Revenue (BIR) will have to do more to improve voluntary compliance. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturns for the tax and non-tax revenue were 135.8% and 36.5% respectively. As indicated in table 2 the critical source of Tax Revenue for Akwa Ibom State is personal taxes while the State had nil collection from other taxes.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N20 billion actual collection of N26.6 billion, equivalent to 133.3%. Strengthening the BIR is very vital to the needed upscale in the revenue generation agenda of the State. Following the BIR are the Ministry of Land and Water Resources which had a final budget of N1.61billion while the actual realized was N1.42billion, representing 88% outturn, and the Ministry of Finance with a budget of N250 million and N369 million as actual, 147.9% performance.

Other MDAs with the good level of outturn include the Ministry of Justice 311.3%, College of Education 97.7% and Uyo Capital City Development Authority 82%, other Revenue collecting Agencies showed low performance as can be seen on table 3.

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	44,762,460,000	19,594,200,000	26,608,481,531	7,014,281,531	135.8%
Personal Taxes:	44,762,460,000	19,594,200,000	26,608,481,531	7,014,281,531	135.8%
Personal Income Tax (PAYE)	44,762,460,000	19,594,200,000	26,608,481,531	7,014,281,531	135.8%
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:	10,793,098,000	10,961,358,000	4,002,075,946	6,959,282,054	36.5%
Licences General	668,020,000	652,520,000	8,971,930	643,548,070	1.4%
Fees – General	5,561,174,935	5,745,674,935	1,930,324,699	3,815,350,236	33.6%
Fines – General	37,500,000	37,500,000	4,808,411	32,691,589	12.8%
Sales – General	1,734,539,065	1,733,799,065	153,468,725	1,580,330,340	8.9%
Earnings – General	988,164,000	988,164,000	178,056,110	810,107,890	18.0%
Rent On Government Buildings – General	987,700,000	987,700,000	12,584,676	975,115,324	1.3%
Rent on Land and Others – General	490,400,000	490,400,000	1,255,565,624	765,165,624	256.0%
Repayments	-	-	-	-	
Investment Income	306,100,000	306,100,000	453,297,218	147,197,218	148.1%
Interest Earned	11,500,000	11,500,000	-	11,500,000	0.0%
Reimbursement				-	
Miscellaneous Income	8,000,000	8,000,000	4,998,553	3,001,447	62.5%
Independent Revenue (IGR)	55,555,558,000	30,555,558,000	30,610,557,477	54,999,477	100.2%

* 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	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Akwa Ibom State Internal Revenue Service	45,000,000,000	20,000,000,000	26,665,582,216	6,665,582,216	133.3%
Ministry of Lands and Water Resources	1,617,500,000	1,617,500,000	1,423,535,309	- 193,964,691	88.0%
Ministry of Finance	250,000,000	250,000,000	369,799,155	119,799,155	147.9%
Ministry of Justice	103,200,000	103,200,000	321,215,568	218,015,568	311.3%
Akwa Ibom State University	494,189,000	494,189,000	230,919,670	- 263,269,330	46.7%
Akwa Ibom Airport Development Company Limited	308,950,000	308,950,000	201,545,631	- 107,404,369	65.2%
Akwa Ibom State Polytechnic	483,000,000	483,000,000	157,523,836	- 325,476,164	32.6%
Akwa Ibom State Water Company	255,164,000	255,164,000	118,804,893	- 136,359,107	46.6%
College of Education	98,600,000	98,600,000	96,297,000	- 2,303,000	97.7%
Uyo Capital City Development Authority	111,500,000	111,500,000	91,602,798	- 19,897,202	82.2%
Other Revenue Collecting Agencies	6,833,455,000	6,833,455,000	933,731,401	- 5,899,723,599	13.7%
Independent Revenue (IGR)	55,555,558,000	30,555,558,000	30,610,557,477	54,999,477	100.2%

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

Expenditure Outturn

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N188.9 billion 51.6% of the total budget size of N366 billion while recurrent expenditure was allocated N177 billion, equivalent to 48.4% of the total budget size. It should be observed that the reverse was the case in respect of actual implementation as the share of actual capital expenditure in the actual total expenditure of N220.8 billion was N91.4 billion representing 41.4% while actual recurrent spending was N129.4 billion representing 58.6%. However, in terms of aggregate expenditure outturn, recurrent expenditure recorded 73.1% while the capital expenditure recorded 48.4%.

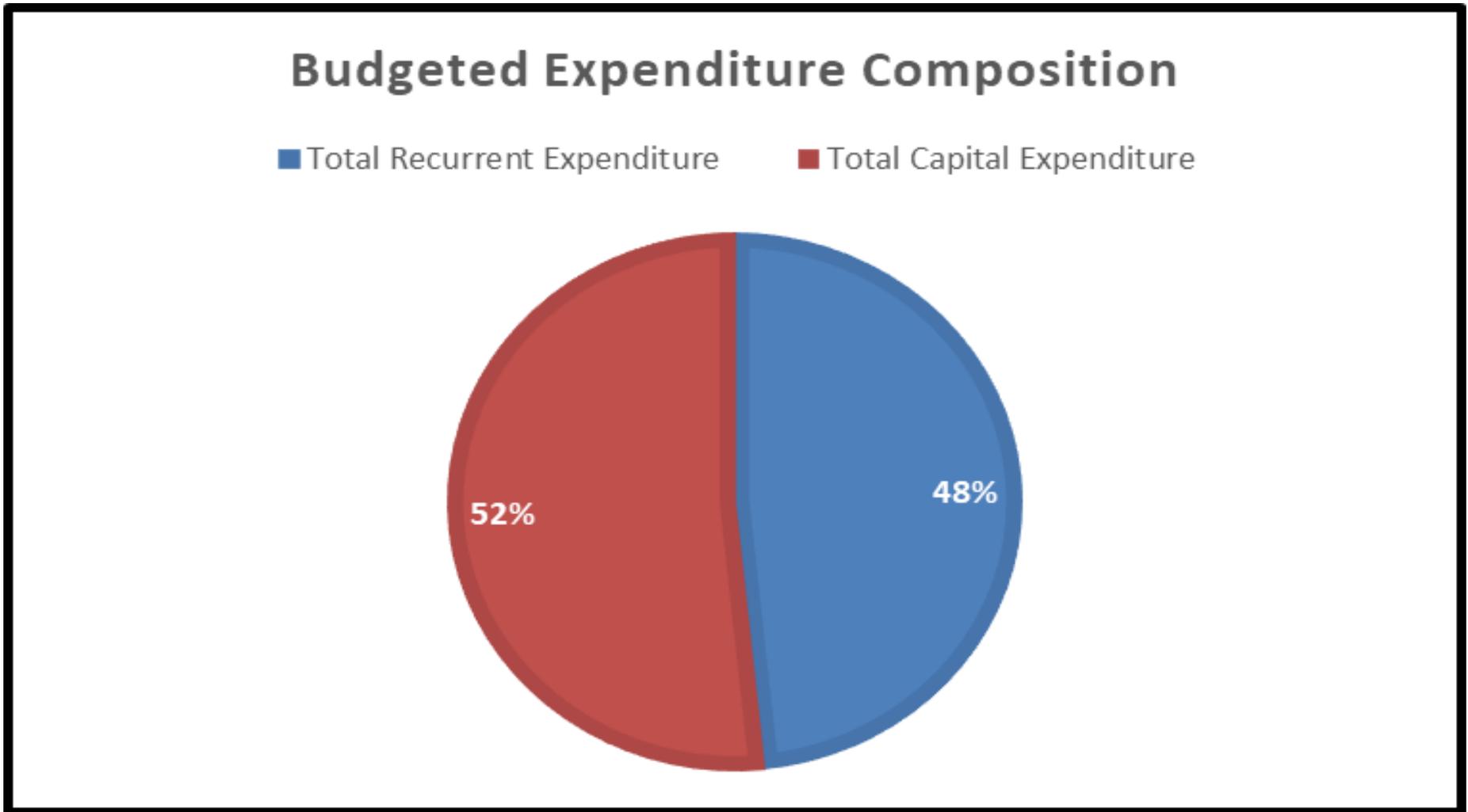
The breakdown of actual recurrent expenditure shows that when compared with other recurrent items, salaries and wages had the highest share of N49.4 billion (22.4%), followed by public Debt Charges which was N22.9 billion (10.4%) and social benefits which had N15.6 billion (7.1%).

Table 4 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	58,935,239,720	16.1%	49,433,147,145	22.4%	9,502,092,575	83.9%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	21,000,000,000	5.7%	15,669,909,360	7.1%	5,330,090,640	74.6%
Overheads	32,003,234,000	8.7%	15,666,012,613	7.1%	16,337,221,387	49.0%
Grants and Subsidies	12,200,000,000	3.3%	10,799,996,147	4.9%	1,400,003,853	88.5%
Public Debt Charges	35,700,000,000	9.8%	22,907,862,071	10.4%	12,792,137,929	64.2%
Transfers	17,219,540,000	4.7%	14,969,947,715	6.8%	2,249,592,285	86.9%
Total Recurrent Expenditure	177,058,013,720	48.4%	129,446,875,051	58.6%	47,611,138,669	73.1%
Total Capital Expenditure	188,941,986,280	51.6%	91,450,494,728	41.4%	97,491,491,552	48.4%
Total Expenditure	366,000,000,000	100.0%	220,897,369,779	100.0%	145,102,630,221	60.4%

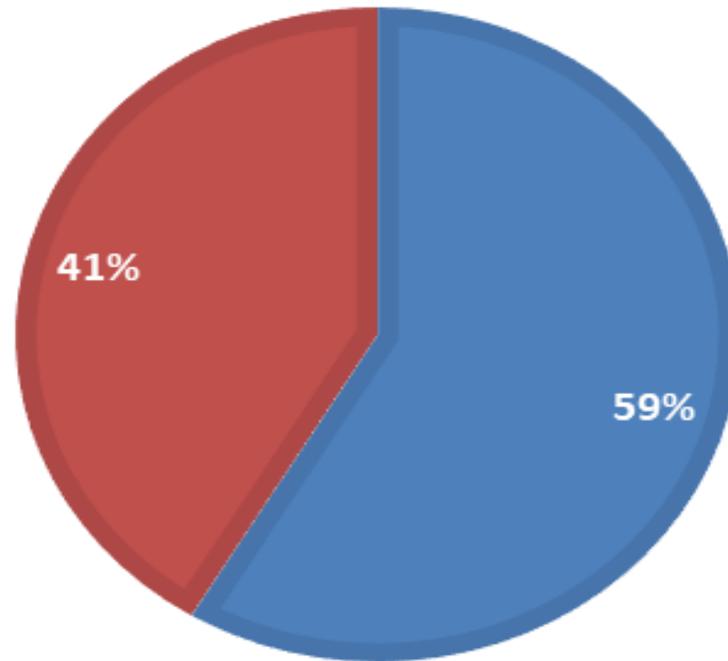
* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 2 Expenditure Composition



Actual Expenditure Composition

■ Total Recurrent Expenditure ■ Total Capital Expenditure



Section 2 Audit Findings

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

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Most of the audit queries were in respect of recurrent expenditure. The queries were on unretired imprest, imprest unaccounted for, payment without approval and payment of salaries to retired staff or disengaged staff.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

None

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

One query on payment without sufficient documentation.

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 – None

I: 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 (%)
Judiciary Headquarters, Uyo	1	Purchase of Stores not taken on charge	35,746,400	1,025,464,094	3.5%
Bureau of technical matters & Due Process	1	Unretired Special Imprest	2,500,000	340,000,000	0.7%
Sub Treasury, Abak	1	Unretired Special Imprest	3,960,000		
Sub Treasury, Ikot Abasi	2	Imprest Unaccounted for	256,649	781,438,778	0.0%
Life Enhancement Agency, Uyo	1	Payment without approved	1,245,000	28,000,000	4.4%
Bureau of Political/Legislative Affairs and Water Resources, Uyo	4	Payment without sufficient documents	81,869,760	121,024,000	67.6%
Akwa Ibom State Environment Protection and Waste Management Agency	1	unretired Special Imprest	15,000,000	25,000,000	60.0%
State Secondary Education Board: Local Education Committee, Essien Udim	1	Payment of Salaries to retired Staff	682,462	1,002,124,436	0.1%
State Secondary Education Board: Local Education Committee, Abak	2	Payment of Salary after disengagement from service	310,528	11,194,236,087	0.0%
State Secondary Education Board: Local Education Committee, Nsit Ubium	1	Payment of Salary to retired Staff	4,778,779	11,194,236,087	0.0%
Total Number of Queries	14		141,570,799	14,517,287,395	1.0%

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows

- *Statutory Allocation, VAT and other Federation Account distribution had impressive performance at 87%, 105.5% and 136.5% respectively due to the realistic macroeconomic assumptions used to forecast Statutory Allocation and VAT.*
- *Also, IGR had 135.8% performance due to the ongoing reforms in the State Board of Internal Revenue.*
- *Foreign grants also performed poorly (38.5%) due to overestimation of grants from international development partners.*
- *The drawdown of loans was also significantly lower than budget, due to over ambitious provision in the budget.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principal payments-these are now captured in the 2021 budget.*
- *Generally, capital expenditure was low due to low revenue performance-with cuts needing to be made across the board.*
- *The State still recorded surplus on operating activities at the end of 2020.*

Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2019)	2020 COVID-19 Revised Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	15,558,416,444	36,719,428,280	-	36,719,428,280.00	36,719,428,276	- 4.00	100.0%
Statutory Allocation	172,942,727,496	307,000,000,000	- 164,000,000,000	143,000,000,000.00	125,152,469,537	- 17,847,530,462.96	87.5%
13% Derivation	-	-	-	-	-	-	-
State Government Share of VAT	13,342,267,018	20,000,000,000	- 5,000,000,000	15,000,000,000.00	15,814,067,687	814,067,687.00	105.4%
Other Federation Account Distributions	-	15,000,000,000	-	15,000,000,000.00	20,481,936,614	5,481,936,614.44	136.5%
Independent Tax Revenue	30,898,622,006	44,762,460,000	- 25,168,260,000	19,594,200,000.00	26,608,481,531	7,014,281,531.00	135.8%
Independent Non-Tax Revenue	4,606,314,352	10,793,098,000	168,260,000	10,961,358,000.00	4,002,075,946	- 6,959,282,054.00	36.5%
Foreign Grants	14,636,976,564	50,000,000,000	- 20,000,000,000	30,000,000,000.00	11,553,451,820	- 18,446,548,180.00	38.5%
Domestic Grants	-	-	-	-	-	-	-
Foreign Loans	-	-	-	-	-	-	-
Domestic Loans	48,069,884,079	42,401,400,000	- 4,276,386,280	38,125,013,720.00	4,600,000,000	- 33,525,013,720.00	12.1%
Other Revenues	33,016,751,484	43,000,000,000	- 15,400,000,000	27,600,000,000.00	-	- 27,600,000,000.00	0.0%
Transfer from other Government Entities	28,560,484,322	50,000,000,000	- 20,000,000,000	30,000,000,000.00	2,496,871,648	- 27,503,128,352.19	8.3%
Total Revenue (a)	361,632,443,765.15	619,676,386,280.00	- 253,676,386,280.00	366,000,000,000.00	247,428,783,059.29	- 118,571,216,940.71	67.6%
Expenditure:							
Salaries, Wages and Allowances	39,616,014,625.00	55,001,735,700.00	-	55,001,735,700.00	46,834,378,765.00	8,167,356,935.00	85.2%
CRF Charges (Salary)	2,163,239,354.00	3,933,504,020.00	-	3,933,504,020.00	2,598,768,380.00	1,334,735,640.00	66.1%
Social Contributions	-	-	-	-	-	-	-
Social Benefits	16,985,059,050.00	21,000,000,000.00	-	21,000,000,000.00	15,669,909,360.00	5,330,090,640.00	74.6%
Overheads	13,057,691,956.00	30,003,234,000.00	2,000,000,000.00	32,003,234,000.00	15,666,012,613.00	16,337,221,387.00	49.0%
Grants & Contributions	11,735,662,961.00	12,200,000,000.00	-	12,200,000,000.00	10,799,996,147.00	1,400,003,853.00	88.5%
Public Debt Charges	26,663,808,770.00	35,700,000,000.00	-	35,700,000,000.00	22,907,862,071.00	12,792,137,929.00	64.2%
Transfers	9,171,655,073.00	17,219,540,000.00	-	17,219,540,000.00	14,969,947,715.00	2,249,592,285.00	86.9%
Capital Expenditure	197,832,592,592.72	369,576,986,280.00	- 180,635,000,000.00	188,941,986,280.00	91,450,494,728.00	97,491,491,552.00	48.4%
Total Expenditure (b)	317,225,724,381.72	544,635,000,000.00	- 178,635,000,000.00	366,000,000,000.00	220,897,369,779.00	145,102,630,221.00	60.4%
Surplus/Deficit from Operating Activities c = (a-b)	44,406,719,383.43	75,041,386,280.00	- 75,041,386,280.00	-	26,531,413,280.29	- 263,673,847,161.71	
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.

Section 3 Top Sectoral Allocation

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure: Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were less than budget. The average performance is 73.1% across all the MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. Office of the Accountant General had the highest share actual expenditure of 29.4%, State Secondary Education Board had 10.4%, State Budget Office had 9.3% while Hospital Management Board had 3.6%.

Capital Expenditure: Table 9 presents capital expenditure of top MDAs. The sectoral capital expenditure performance shows that all the entities actual capital expenditure were less than the amount budgeted. As indicated in the table 9, Ministry of Works and Fire Service had the highest actual expenditure which is about N29.6 billion or 32.4% of the total capital expenditure (N91.4 billion). Accountant Generals Office received N13.3 billion or 14.6% of total capital expenditure while Government House had N12 billion or 13.2% of total capital expenditure.

Total Expenditure: As indicated in Table 10 for the top highest spending MDA. Office of the Accountant General had the highest total actual expenditure of N51.9billion (i.e., 23.5% of the total actual expenditure N220 billion), followed by Ministry of Works and Fire Service with N30.5 billion (i.e., 23.5% of total actual expenditure), Budget Office spent N16.8billion (i.e., 7.6% of total actual expenditure), Government House spent N15.5 billion (i.e., 7.1%), the State Secondary Education Board spent N13.4 billion (i.e., 6.1%) and Others sector had an actual expenditure of N62.4 billion (28.3%).

Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Office of the Accountant General	56,846,664,060	38,021,749,691	18,824,914,369	66.9%	32.1%	29.4%
State Secondary Education Board	14,511,080,110	13,430,935,841	1,080,144,269	92.6%	8.2%	10.4%
Akwa Ibom State Budget Office	12,375,203,640	12,003,974,507	371,229,133	97.0%	7.0%	9.3%
Hospitals Management Board	6,341,987,580	5,271,429,636	1,070,557,944	83.1%	3.6%	4.1%
Government House	5,219,537,850	3,506,091,313	1,713,446,537	67.2%	2.9%	2.7%
Akwa Ibom State Judiciary	3,917,120,240	3,448,037,107	469,083,133	88.0%	2.2%	2.7%
Akwa Ibom State University	7,629,242,600	3,209,501,961	4,419,740,639	42.1%	4.3%	2.5%
General Services Office	4,521,262,650	2,866,254,947	1,655,007,703	63.4%	2.6%	2.2%
Akwa Ibom State House of Assembly	4,241,876,760	2,351,896,082	1,889,980,678	55.4%	2.4%	1.8%
Akwa Ibom State Polytechnic	2,304,379,200	1,820,035,411	484,343,789	79.0%	1.3%	1.4%
Other MDA Expenditure	59,149,659,030	43,516,968,555	15,632,690,475	73.6%	33.4%	33.6%
Total (Except Other MDA Expenditure)	117,908,354,690	85,929,906,496	31,978,448,194	72.9%	66.6%	66.4%
Total Budgeted Expenditure	177,058,013,720	129,446,875,051	47,611,138,669	73.1%		

Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Fire Service	55,818,489,660	29,652,076,764	26,166,412,896	53.1%	29.5%	32.4%
Office of the Accountant General	16,247,187,200	13,330,764,016	2,916,423,184	82.0%	8.6%	14.6%
Government House	17,415,000,000	12,080,235,100	5,334,764,900	69.4%	9.2%	13.2%
Ministry of Special Duties	19,672,026,890	11,288,539,866	8,383,487,024	57.4%	10.4%	12.3%
Akwa Ibom State Budget Office	6,927,872,530	4,888,510,616	2,039,361,914	70.6%	3.7%	5.3%
Office of the Secretary to the State Government	7,250,000,000	4,335,420,400	2,914,579,600	59.8%	3.8%	4.7%
Ministry of Agriculture	7,061,000,000	3,254,314,302	3,806,685,698	46.1%	3.7%	3.6%
Ministry of Trade and Investment	3,066,000,000	2,190,000,000	876,000,000	71.4%	1.6%	2.4%
Ministry of Health	4,844,000,000	2,131,295,000	2,712,705,000	44.0%	2.6%	2.3%
Ministry of Finance	6,236,880,000	2,027,257,749	4,209,622,251	32.5%	3.3%	2.2%
Other MDA Expenditure	44,403,530,000	6,272,080,915	38,131,449,085	14.1%	23.5%	6.9%
Total (Except Other MDA Expenditure)	144,538,456,280	85,178,413,814	59,360,042,466	58.9%	76.5%	93.1%
Total Budgeted Expenditure	188,941,986,280	91,450,494,729	97,491,491,551	48.4%		

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Office of the Accountant General	74,793,851,260	51,938,336,330	22,855,514,930	69.4%	20.4%	23.5%
Ministry of Works and Fire Service	56,910,432,130	30,519,209,414	26,391,222,716	53.6%	15.5%	13.8%
Akwa Ibom State Budget Office	19,303,076,170	16,892,485,123	2,410,591,047	87.5%	5.3%	7.6%
Government House	22,634,537,850	15,586,326,413	7,048,211,437	68.9%	6.2%	7.1%
State Secondary Education Board	14,671,080,110	13,445,935,841	1,225,144,269	91.6%	4.0%	6.1%
Ministry of Special Duties	19,834,664,360	11,407,560,106	8,427,104,254	57.5%	5.4%	5.2%
Hospitals Management Board	6,861,987,580	5,413,429,636	1,448,557,944	78.9%	1.9%	2.5%
Office of the Secretary to the State Government	8,196,305,430	4,692,320,842	3,503,984,588	57.2%	2.2%	2.1%
Ministry of Finance	9,038,477,640	4,464,560,269	4,573,917,371	49.4%	2.5%	2.0%
Ministry of Agriculture	8,073,287,930	4,062,977,936	4,010,309,994	50.3%	2.2%	1.8%
Other MDA Expenditure	125,682,299,540	62,474,227,870	63,208,071,670	49.7%	34.3%	28.3%
Total (Except Other MDA Expenditure)	240,317,700,460	158,423,141,910	81,894,558,550	65.9%	65.7%	71.7%
Total Budgeted Expenditure	366,000,000,000	220,897,369,780	145,102,630,220	60.4%		

Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph

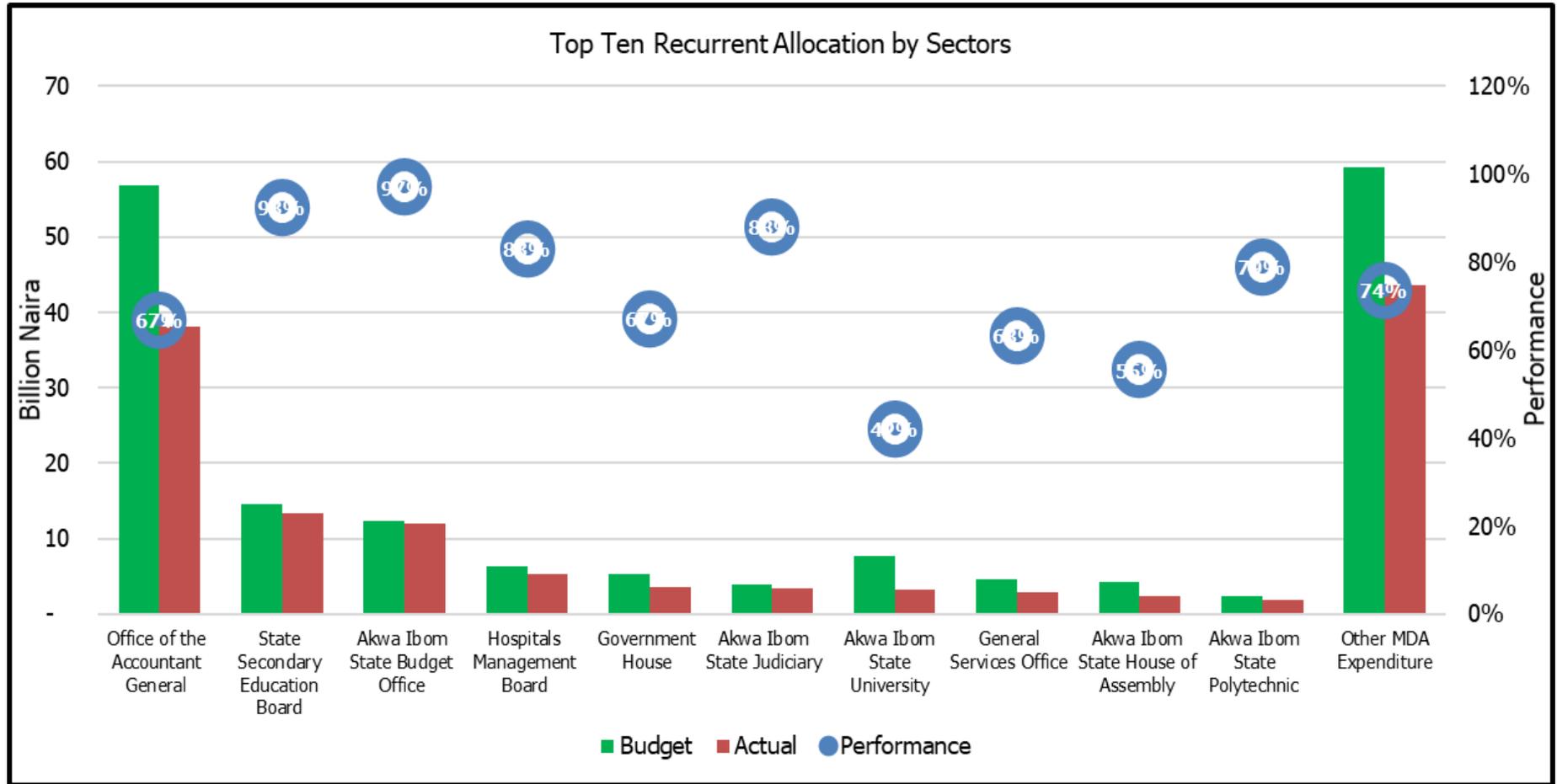


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

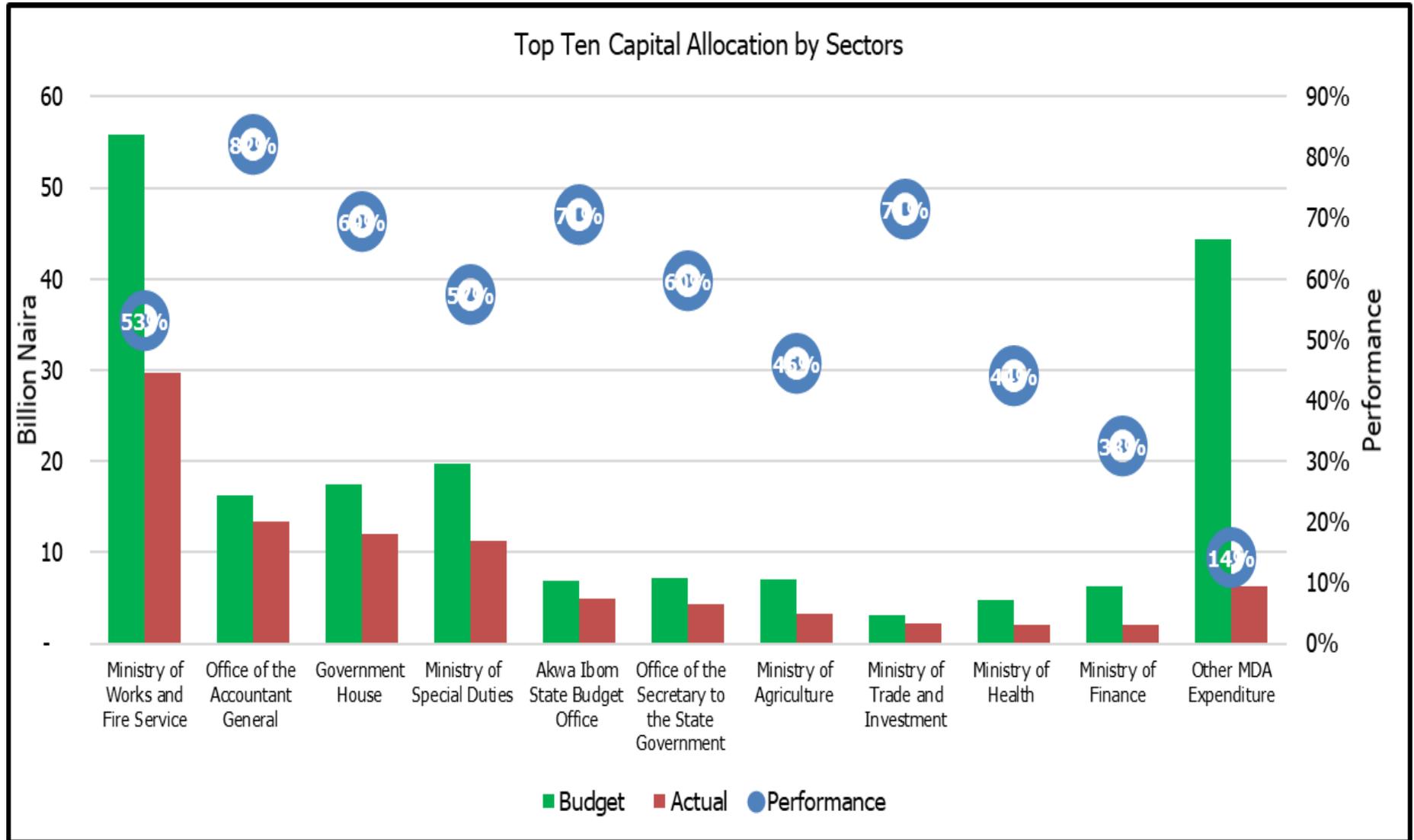
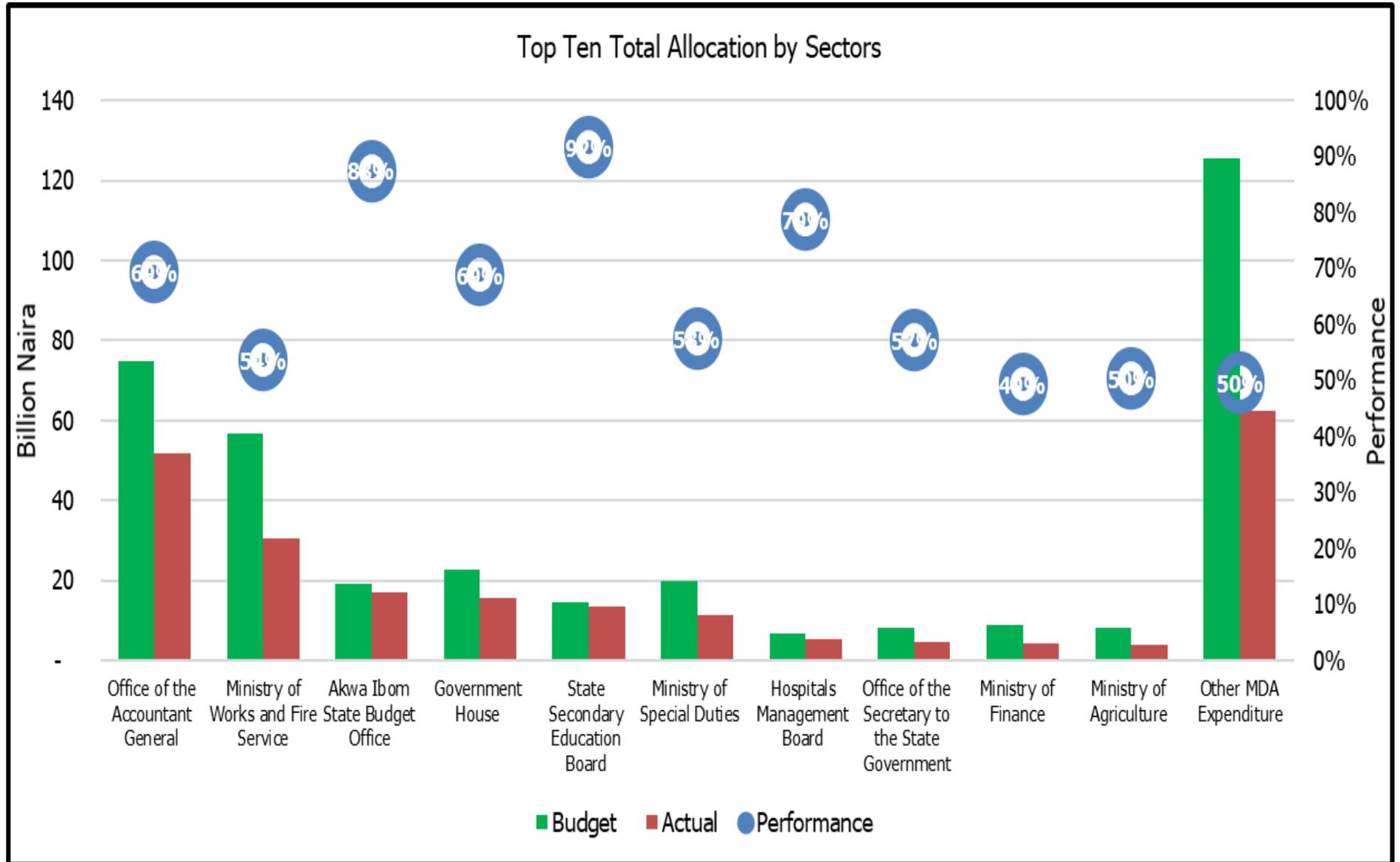


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 4 Top Value Capital Projects

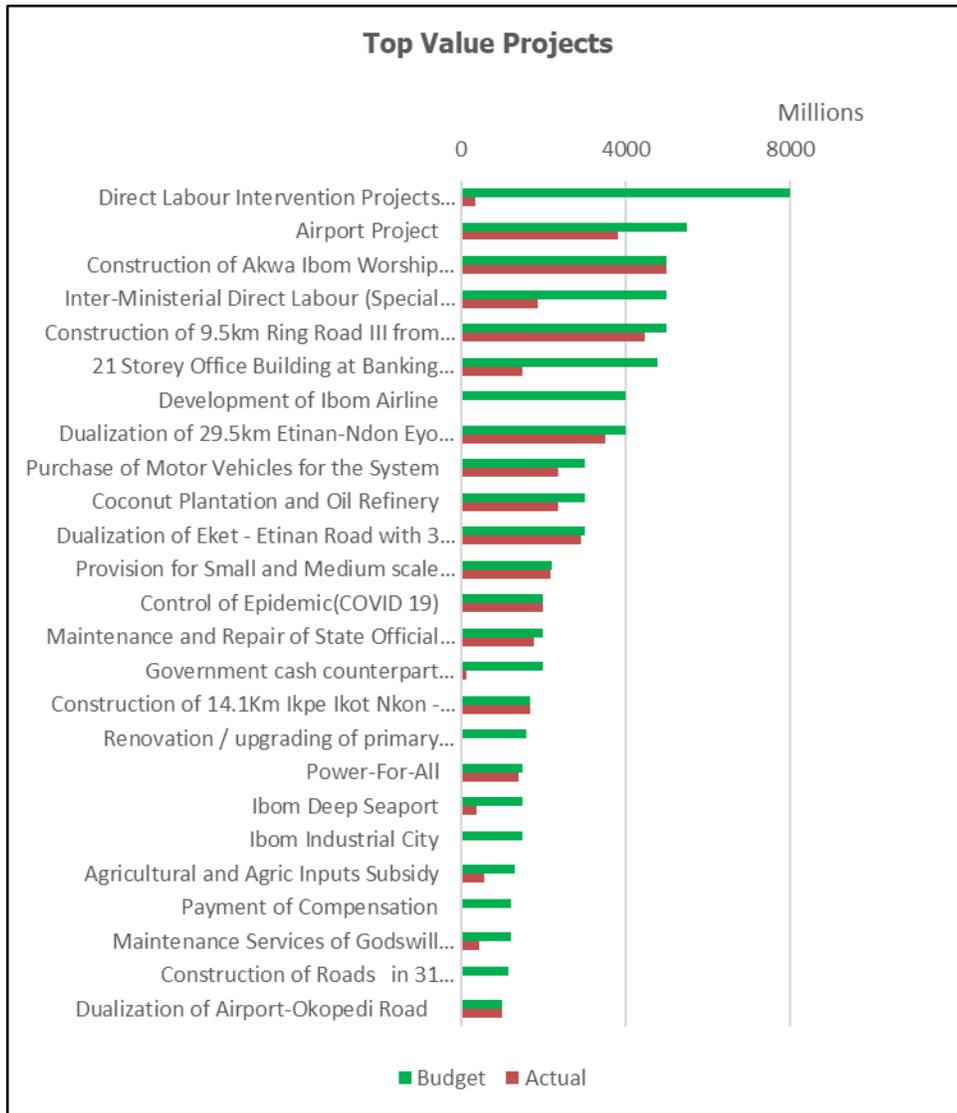
This section outlines information on the largest 25 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year 2020 budget. Table 11 listed the projects, project location, amount allocated in 2020 Final budget and amount actually spent on each of the listed project in 2020 (showing variance and percentage performance).

Table 11 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Direct Labour Intervention Projects across the State	State wide	00170010030100	Ministry of Works	8,000,000,000	350,000,000	7,650,000,000	4.4%	
Airport Project	Okobo	00180000290100	Ministry of Special Duties	5,494,404,540	3,809,500,000	1,684,904,540	69.3%	
Construction of Akwa Ibom Worship Centre	Udo Udoma Avenue	00130009580100	Ministry of Special Duties	5,000,000,000	5,000,000,000	-	100.0%	
Inter-Ministerial Direct Labour (Special Projects)	State wide	00060004980100	Ministry of Finance	5,000,000,000	1,854,101,249	3,145,898,751	37.1%	
Construction of 9.5km Ring Road III from Aka Road - Aka	Aka	00160005360103	Ministry of Works	5,000,000,000	4,465,466,101	534,533,899	89.3%	
21 Storey Office Building at Banking Layout Off Udo Udo Udoma Avenue	Udo Udoma Avenue	00130009410100	Ministry of Special Duties	4,780,000,000	1,483,454,933	3,296,545,067	31.0%	
Development of Ibom Airline	Uyo	00180011020101	Government House	4,000,000,000	0	4,000,000,000	0.0%	
Dualization of 29.5km Etinan-Ndon Eyo Road with 2 Etinan	Etinan	00160005370111	Ministry of Works	4,000,000,000	3,511,921,271	488,078,729	87.8%	
Purchase of Motor Vehicles for the System	State wide	00130003490100	Office of the Secretary to	3,018,000,000	2,348,590,400	669,409,600	77.8%	
Coconut Plantation and Oil Refinery	Ikot Okop	00010006070100	Ministry of Agriculture and	3,000,000,000	2,360,000,000	640,000,000	78.7%	
Dualization of Eket - Etinan Road with 3 No. Bridges	Eket	00160005370113	Ministry of Works	3,000,000,000	2,933,397,052	66,602,948	97.8%	
Provision for Small and Medium scale enterprises development	State wide	00050002740112	Ministry of Trade and Investment	2,200,000,000	2,185,000,000	15,000,000	99.3%	
Control of Epidemic(COVID 19)	State wide	00040000980111	Ministry of Health	2,000,000,000	1,984,485,000	15,515,000	99.2%	
Maintenance and Repair of State Official Aircraft	Okobo	00180003430100	Office of the Secretary to	2,000,000,000	1,765,850,000	234,150,000	88.3%	
Government cash counterpart contribution (GCCC)	State wide	00120004880100	Ministry of Economic Development	2,000,000,000	137,132,000	1,862,868,000	6.9%	
Construction of 14.1Km Ikpe Ikot Nkon - Obot mme	Ikpe Ikot Nkon	00160005390201	Ministry of Works	1,674,324,840	1,674,324,840	-	100.0%	
Renovation / upgrading of primary health centers and	State wide	00040009450100	Akwa Ibom State Primary	1,600,000,000	0	1,600,000,000	0.0%	
Power-For-All	State wide	00130002480112	Government House	1,500,000,000	1,414,300,000	85,700,000	94.3%	
Ibom Deep Seaport	Ibaka	00190010280100	Ministry of Economic Development	1,500,000,000	368,400,000	1,131,600,000	24.6%	
Ibom Industrial City	Ibaka	00190010290100	Ministry of Economic Development	1,500,000,000	0	1,500,000,000	0.0%	
Agricultural and Agric Inputs Subsidy	State wide	00050002470124	Ministry of Agriculture and	1,300,000,000	550,636,302	749,363,698	42.4%	
Payment of Compensation	State wide	00060002880100	Ministry of Lands and Water	1,212,000,000	0	1,212,000,000	0.0%	
Maintenance Services of Godswill Akpabio International	Atan Offot	00060005990101	Ministry of Special Duties	1,200,000,000	424,456,661	775,543,339	35.4%	
Construction of Roads in 31 LGAs/Federal Constituencies	State wide	00160005410100	Ministry of Works	1,150,000,000	0	1,150,000,000	0.0%	
Dualization of Airport-Okopedi Road	Airport	00160005370103	Ministry of Works	1,000,000,000	1,000,000,000	-	100.0%	

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

Figure 6 Largest Projects Graph



Section 5 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year 2020 budget.

Twenty-two citizens nominated projects were included in the 2020 Budget. Seven were executed.

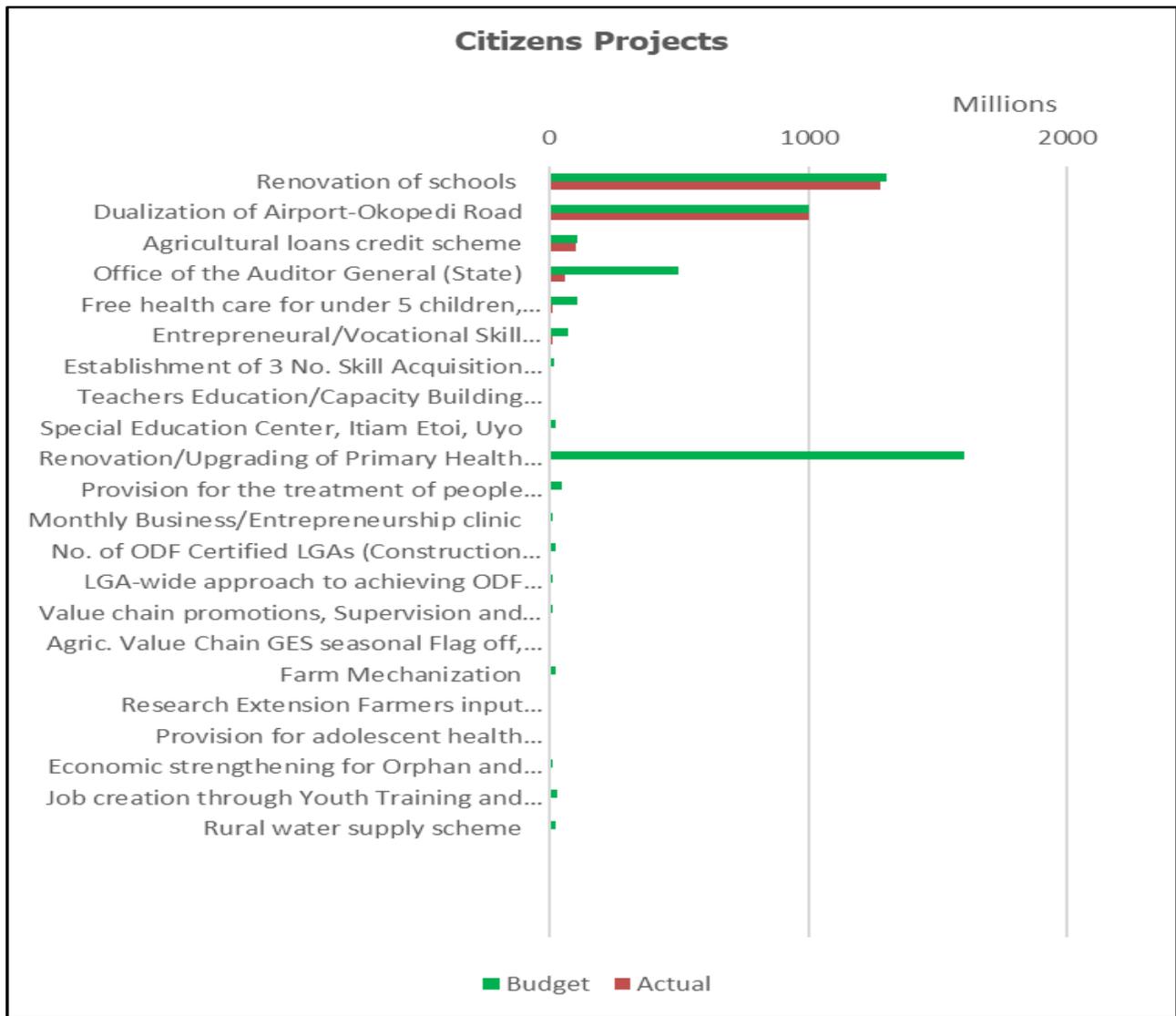
The actual expenditure on the project was N2,461,351,249.

Table 12 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Renovation of schools	State wide	00060004980101	Ministry of Finance	1,300,000,000	1,275,101,249	24,898,751	98.1%	
Dualization of Airport-Okopedi Road	Uyo/Oron	00160005370103	Ministry of Works	1,000,000,000	1,000,000,000	-	100.0%	
Agricultural loans credit scheme	State wide	00010000260100	Ministry of Agriculture	106,000,000	100,000,000	6,000,000	94.3%	
Office of the Auditor General (State)	Uyo		0 Office of the Auditor Gen	500,000,000	60,000,000	440,000,000	12.0%	
Free health care for under 5 children, pregnant wom	State wide	00040001680100	Ministry of Health	110,000,000	11,250,000	98,750,000	10.2%	
Entrepreneurial/Vocational Skill Development progra	State wide	00130003990104	MLP&MP	70,000,000	10,000,000	60,000,000	14.3%	
Establishment of 3 No. Skill Acquisition Centres in U	State wide	00040003540106	MLP&MP	15,000,000	5,000,000	10,000,000	33.3%	
Teachers Education/Capacity Building For Staff Of M	State wide	00050000610100	Ministry of Education	5,000,000	0	5,000,000	0.0%	
Special Education Center, Itiam Etoi, Uyo	Uyo	00050003970100	Ministry of Education	24,950,000	0	24,950,000	0.0%	
Renovation/Upgrading of Primary Health Centers an	State wide	00040009450100	AKSPHDA	1,600,000,000	0	1,600,000,000	0.0%	
Provision for the treatment of people living with HIV/	State wide	00040006210100	SACA	45,000,000	0	45,000,000	0.0%	
Monthly Business/Entrepreneurship clinic	State wide	00120002510116	AKICORP	12,000,000	0	12,000,000	0.0%	
No. of ODF Certified LGAs (Construction of sanitation	State wide	00060009530100	AKS Rural Water Supply	25,000,000	0	25,000,000	0.0%	
LGA-wide approach to achieving ODF status Investm	State wide	00040009510100	AKS Rural Water Supply	9,000,000	0	9,000,000	0.0%	
Value chain promotions, Supervision and Monitoring	State wide	00010004830105	Ministry of Agriculture	12,230,000	0	12,230,000	0.0%	
Agric. Value Chain GES seasonal Flag off, (Four Tow	Uyo	00010004830107	Ministry of Agriculture	3,000,000	0	3,000,000	0.0%	
Farm Mechanization	State wide	00010001570100	Ministry of Agriculture	23,845,000	0	23,845,000	0.0%	
Research Extension Farmers input linkage system (R	Uyo	00010000300111	Ministry of Agriculture	5,000,000	0	5,000,000	0.0%	
Provision for adolescent health Development	State wide	00040003000107	Ministry of Health	3,000,000	0	3,000,000	0.0%	
Economic strengthening for Orphan and vulnerable	State wide	00070003850117	Ministry of Women Affair	10,000,000	0	10,000,000	0.0%	
Job creation through Youth Training and Empowerm	State wide	00110004110106	Ministry of Information	30,000,000	0	30,000,000	0.0%	
Rural water supply scheme	State wide	00100000070100	AKS Rural Water Supply	25,000,000	0	25,000,000	0.0%	
						-		
						-		
						-		

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

Figure 7 Citizens Nominated Projects Graph



Section 6 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Annual Financial Statements for Akwa Ibom State can be found on the State Government Website, at the following specific address: <https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/AKWA-IBOM-STATE-2020-FINANACIAL-STATEMENTS-REPORTS-final-pdf>. Akwa Ibom State Government published the Audited Annual Financial Statements on the 5th July, 2021. Subsequently, a town hall consultation was held on the 28th September, 2021 to present the Financial Statements. The events was advertised and broadcast in the media. Citizens comments were minuted and minute of the meetings are also available at the above web address. Completed Report of the Public Consultation is attached together with photographs and signed attendance sheets