



AKWA IBOM STATE GOVERNMENT

REPORT

OF THE

AUDITOR-GENERAL

**ON THE ACCOUNTS OF
AKWA IBOM STATE OF NIGERIA**

**FOR THE YEAR ENDED
31ST DECEMBER, 2019**

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PART I

1. INTRODUCTION

I hereby present my report on the accounts of the Government of Akwa Ibom State of Nigeria for the year ended 31st December 2019. The audit which covered the inspection of the accounts of Ministries, Departments and Agencies (MDAs), examination of Original Payments Vouchers at the Treasury Headquarters and the audit of the Financial Statements prepared by the Accountant-General was in accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Akwa Ibom State Audit Law, 1997 and Public Sector Auditing Standards. My comments and observations on the audit of the Financial Statements are set out below in *Parts II* and *III* of this report. Significant queries and unresolved issues which arose from the inspection of the records and accounts of MDAs, statutory corporations and examination of Payment Vouchers at the Treasury Headquarters are summarized in Part IV of this report.

2. SCOPE OF AUDIT

The audit coverage during the year comprised the following:

- i. Audit inspection exercise of accounting records of Ministries, Departments and Agencies (MDAs) of government;
- ii. Monitoring of State Government Contracts;
- iii. Examination of Original Payment Vouchers at the Treasury Headquarters;
- iv. Audit of Financial Statements prepared by the Accountant-General; and
- v. Conducting Periodic Checks of government statutory corporations in line with Section 125(4) of the Constitution of the Federal Republic of Nigeria 1999 as amended.

3. SUBMISSION OF ANNUAL ACCOUNTS

The Annual Accounts with the following components were submitted to me by the Accountant-General on 14th April, 2020 via letter No.AKS/AG/MAC/8/VOL.III/08.

- i. Cash Flow Statement for the year ended 31st December, 2019.
- ii. Statement of Assets and Liabilities as at 31st December, 2019.
- iii. Statement of Consolidated Revenue Fund for the year ended 31st December, 2019.
- iv. Statement of Capital Development Fund for the year ended 31st December, 2019.
- v. Notes to the Accounts.

The Statements which are reproduced as annexures to this report, together with my certificate there on, comply with the requirement of Section 4(2) of Akwa Ibom State Audit Law 1997 as well as International Public Sector Accounting Standards (Cash Basis).

4. BOOK KEEPING

Some inadequacies were observed in the area of book keeping which were forwarded to the respective accounting officers in the various Audit Inspection Reports for their necessary action including recommendations and remedial measures to be taken by them. The inadequacies observed are summarized below:

- i. Cash Books were not properly kept, balanced and updated on regular basis.
- ii. Fixed Assets Registers were either not maintained, improperly kept or not up to date in preparation for the implementation of the Accrual IPSAS.
- iii. The use of Honour Certificates to retire receiptable expenditures, other than petty disbursements, still persisted in 2019.
- iv. Monthly Bank Reconciliations were either not done or not regularly performed in many MDAs during the year.

5. BUDGETARY COMPLIANCE

Total recurrent and capital expenditures for the year ended 31st December 2019 were within budgetary estimates. However, revenue budget for 2019 were largely not met.

6. 2019 APPROPRIATION LAW

The approved budget for 2019, based on the appropriation law passed by the State House of Assembly and assented to by the Governor, was ₦672,984,760,760.00 as follows:

	₦
Recurrent Expenditure	225,081,964,320.00
Capital Expenditure	<u>447,902,796,440.00</u>
	<u>₦672,984,760,760.00</u>

There was a slight increase of ₦26,335,248,070.00 or 4.1% over 2018 approved budget of ₦646,649,512,690.00.

7. SOURCES OF FUNDS FOR IMPLEMENTATION OF 2019 BUDGET

	₦
Balance from 2018	-
Internally Generated Revenue	10,000,000,000.00
Allocation from FAAC	-
Value Added Tax	46,757,683,600.00
Aids and Grants	-
Ecological Funds	310,000,000,000.00
Reimbursements on Federal Roads	-
Privatization of State Owned Enterprises/Income	18,000,000,000.00
Refund of Excess Paris Club Loan Deductions	-
Internal Loans	60,000,000,000.00
	-
	21,000,000,000.00
	-
	80,000,000,000.00
	-
	1,000,000,000.00
	-
	75,000,000,000.00
	-
	51,227,077,160.00
	<u>₦672,984,760,760.00</u>

8. AUTHORITY FOR IMPLEMENTATION OF 2019 BUDGET

The under-listed warrants were duly authorized by the Honourable Commissioner for Finance for implementation of the 2019 appropriation law:

	₦
i. Annual General Warrant AKS/AGW/2/2019	-
ii. Development Fund General Warrant AKS/DFGW/3/2019	82,924,404,590.00
iii. Statutory Expenditure Warrant AKS/SW/4/2019	-
iv. Reserved Expenditure Warrant AKS/REW/5/2019	447,902,796,440.00
	-
	127,686,339,730.00
	-
	14,471,220,000.00
	<u>₦672,984,760,760.00</u>

9. ACTUAL IMPLEMENTATION OF 2019 BUDGET

Total actual expenditure for 2019 amounted to ₦324,913,015,490.23 as follows:

	₦
Total Actual Recurrent Expenditure	-
Total Actual Capital Expenditure	127,080,422,897.51
	-
	197,832,592,592.72
	<u>₦324,913,015,490.23</u>

There was, therefore, a 48.3% level of implementation of the budget of ₦672,984,760,760.00

10. LOSS OF CASH AND STORES

No loss of cash or stores was brought to my notice during the year under review.

PART II

HIGHLIGHTS OF FINANCIAL PERFORMANCE

REVENUE

11. FINANCIAL HIGHLIGHTS BASED ON CASH FLOWS

Cash flows from Operating, Investing and Financing Activities resulted in a net cash inflows from all activities amounting to ₦21,161,011,831.75 as highlighted below:

INFLOWS:	₦	₦
Statutory Allocation	172,942,727,496.04	
Value Added Tax (VAT)	13,342,267,018.60	
Internally Generated Revenue	35,504,936,358.00	
Reimbursement on Federal Roads	24,657,242,789.00	
Refunds of Excess Paris Club Loan	28,560,484,322.11	
Deductions		
Other Income (Refunds)	5,584,359,560.23	
Privatization of State Owned Enterprises (Income)	2,775,149,135.00	
Aids and Grants	14,636,976,564.00	
Internal Loans	<u>48,069,884,079.00</u>	346,074,027,321.98
LESS OUTFLOWS:		
Personnel Cost	41,779,253,979.00	
Overhead Cost	13,057,691,956.00	
Consolidated Revenue Fund Charges	36,408,013,118.98	
Recurrent Grants and Subventions	9,171,655,073.39	
Capital Expenditure	197,832,592,592.72	
Loan Repayment (Internal Debt Servicing)	13,952,936,128.14	
Loan Repayment (Eternal Debt Servicing)	510,117,436.00	
Internal Bank Loan (Interest)	12,200,755,206.00	
		<u>324,913,015,490.23</u>
<i>Net Cash Flow</i>		<u>21,161,011,831.75</u>

12. RECURRENT REVENUE

During the year under review, the recurrent revenue that accrued to the State was Internally Generated Revenue (IGR) and Statutory Allocation from the Federation Account as summarized below:

YEAR	BUDGETED IN 2019	ACTUAL IN 2019	VARIANCE
	₦	₦	₦
Statutory Allocation	310,000,000,000.00	172,942,727,496.04	(137,057,272,503.96)
Value Added Tax (VAT)	18,000,000,000.00	13,342,267,018.60	(4,657,732,981.40)
Internally Generated Revenue (IGR)	46,757,683,600.00	35,504,936,358.00	(11,252,747,242.00)
TOTAL	374,757,683,600.00	221,789,930,872.64	(152,967,752,727.36)

From the summary above, the total actual recurrent revenue for the year translated into 59.2% achievement. Actual IGR was lower than the budgeted by ₦11,252,747,242.00 or 24.1%. Details of Recurrent Revenue are as shown in *Notes 1, 2, 3 and II* to the Financial Statement.

13. TRENDS IN GROSS STATUTORY ALLOCATION FROM FAAC

The Gross Statutory Allocation of the State for a 5-year span is as summarized below:

YEAR	GROSS STATUTORY ALLOCATION
	₦
2015	165,215,202,183.24
2016	131,601,979,581.80
2017	161,915,827,953.21
2018	205,532,817,107.52
2019	172,942,727,496.04

The Statutory Allocation declined from ₦165,215,202,183.24 in 2015 to ₦131,601,979,581.80 in 2016. This decline was due to a drop in the oil price from 49 dollars per barrel in 2015 to 40 dollars in 2016. The Statutory Allocation increased from ₦131,601,979,581.80 in 2016 to ₦161,915,827,953.21 in 2017 when the oil price jumped to 56 dollars in 2017 from 40 dollars in 2016.

The Statutory Allocation had a considerable increase in 2018 from ₦161,915,827,953.21 in 2017 to ₦205,532,817,107.52. This was due to the sudden jump in the oil price from 56 dollars in 2017 to 69 dollars in 2018. However, due to a drop in the oil price from 69 dollars in 2018 to 64 dollars in 2019, the Statutory Allocation in 2019 also dropped to ₦172,942,727,496.04 from ₦205,532,817,107.52 in 2018.

14. COMPARISON OF RECURRENT REVENUE WITH PREVIOUS YEAR'S

Total recurrent revenue of ₦221,789,930,872.64 recorded in 2019 showed a decrease of ₦24,218,549,097.72 or 9.8% from 2018 figure of ₦246,008,479,970.36 as follows:

	2019	2018	DEVIATION
	₦	₦	%
IGR	35,504,936,358.00	28,213,636,273.00	25.8
FAAC Revenue & VAT	186,284,994,514.64	217,794,843,697.36	(14.5)
	221,789,930,872.64	246,008,479,970.36	(9.8)

IGR in 2019 increased by 25.8%, as compared with that of 2018. However, this was 24.1% lower than the budgeted amount of ₦46,757,683,600.00.

15. CAPITAL REVENUE FOR 2019

Out of ₦447,902,796,440.00 budgeted as Capital Revenue in 2019, only ₦244,483,959,969.73 or 54.6% was realized as summarized below.

SUMMARY OF CAPITAL REVENUE IN 2019

DESCRIPTION	BUDGETED REVENUE ₦	ACTUAL REVENUE ₦	VARIANCE ₦
Opening Balance	10,000,000,000.00	25,490,355,545.26	15,490,355,545.26
Transfer from Consolidated Revenue Fund	149,675,719,280.00	94,709,507,975.13	(54,966,211,304.87)
Aid and Grants	60,000,000,000.00	14,636,976,564.00	(45,363,023,436.00)
Ecological Fund	21,000,000,000.00	-	(21,000,000,000.00)
Reimbursement on Federal Roads	80,000,000,000.00	24,657,242,789.00	(55,342,757,211.00)
Privatization of State owned Enterprises/Income	1,000,000,000.00	2,775,149,135.00	(1,775,149,135.00)
Refund of Excess Paris Club Loan Deductions	75,000,000,000.00	28,560,484,322.11	(46,439,515,677.89)
Other Income (Refunds)	-	5,584,359,560.23	5,584,359,560.23
Internal Loans	51,227,077,160.00	48,069,884,079.00	(3,157,193,081.00)
Total Capital Revenue	<u>447,902,796,440.00</u>	<u>244,483,959,969.73</u>	<u>(203,418,836,470.27)</u>

Capital Revenue increased from ₦193,660,719,559.46 in 2018 to ₦244,483,959,969.73 in 2019; an increase of ₦50,823,240,410.27 or 26.2%.

16. COMPARATIVE ANALYSIS OF INTERNALLY GENERATED REVENUE (IGR) OF THE STATE FOR THE PAST FIVE YEARS (2015 – 2019)

Internally Generated Revenue (IGR) of the State Government from 2015 to 2019 is as summarized below:

YEAR	IGR ₦
2015	18,730,338,859.70
2016	16,290,953,095.00
2017	19,513,860,604.75
2018	28,213,636,273.00
2019	35,504,936,358.00

From the summary above, apart from 2016, IGR had been on a steady increase. It decreased by ₦2,439,385,764.70 or 13% from ₦18,730,338,859.70 in 2015 to ₦16,290,953,095.00 in 2016.

It slightly increased by 19% to ₦19,513,860,604.75 in 2017. A 45% increase by ₦8,669,775,668.25 was achieved in 2018 as compared to 2017.

In 2019, another sharp increase in revenue by ₦7,291,300,085.00 or 26% was obtained. It went up to ₦35,504,936,358.00. If this trend in IGR continues substantially in future years, it will reduce over-reliance, by the State Government, on Statutory Allocations.

17. FEDERAL REVENUE PERFORMANCE

The performance of the Federal Revenue in 2019 is as shown below:

DESCRIPTION OF REVENUE	BUDGETED REVENUE (2019) ₦	ACTUAL REVENUE (2019) ₦	PERCENTAGE OF PERFORMANCE %
Statutory Allocation	310,000,000,000.00	172,942,727,496.04	55.79
Value Added Tax (VAT)	18,000,000,000.00	13,342,267,018.60	74.12

Statutory Allocation in 2019, from the tabulation above, performed 55.79% from the budget sum of ₦310,000,000,000.00 to an actual of ₦172,942,727,496.04. Value Added Tax (VAT) performance was 74.12% from budget sum of ₦18,000,000,000.00 to an actual of ₦13,342,267,018.60. The Actual Federal Performance was very low compared to budget. The State Government should therefore, continue to upgrade its Internally Generated Revenue Capacity to boost future revenue from independent sources.

EXPENDITURE

Expenditure, which are payments incurred for sundry services rendered in 2019, are broken down into Recurrent and Capital, as follows:

18. RECURRENT EXPENDITURE

As summarized below, the estimated recurrent expenditure for 2019 was the sum of ₦225,081,964,320.00. Actual recurrent expenditure for the year was ₦127,080,422,897.51 which was 56% of the budget. The sum of ₦94,709,507,975.13 was transferred from the Consolidated Revenue Fund to Capital Development Fund in 2019.

SUMMARY OF RECURRENT EXPENDITURE IN 2019

DESCRIPTION	BUDGETED EXPENDITURE	ACTUAL EXPENDITURE	VARIANCE
	₦	₦	₦
Personnel Cost	58,982,964,320.00	41,779,253,979.00	17,203,710,341.00
Overhead Cost	30,781,240,000.00	13,057,691,956.00	17,723,548,044.00
Consolidated Revenue Fund Charges	123,800,000,000.00	63,071,821,889.12	60,728,178,110.88
Recurrent Grants and Subventions	<u>11,517,760,000.00</u>	<u>9,171,655,073.39</u>	<u>2,346,104,926.61</u>
Total Recurrent Expenditure	<u>225,081,964,320.00</u>	<u>127,080,422,897.51</u>	<u>98,001,541,422.49</u>

Out of the total actual Recurrent Expenditure of ₦127,080,422,897.51 in 2019, personnel cost amounted to ₦41,779,253,979.00 representing 32.88% of total Recurrent Expenditure.

Overhead cost was ₦13,057,691,956.00 out of the total actual Recurrent Expenditure, representing 10.28% of the total Actual Recurrent Expenditure. Recurrent Expenditure details are shown in *Notes 7, 8, 9 and 17* to Financial Statements.

19. COMPARATIVE ANALYSIS OF RECURRENT EXPENDITURE FOR THE PAST FIVE YEARS (2015 – 2019)

Set out below is the Recurrent Expenditure of the State Government for a five (5)-year period:

YEAR	RECURRENT EXPENDITURE	PERCENTAGE INCREASE/DECREASE
	₦	
2015	121,420,683,426.34	-
2016	98,522,494,476.02	(18.9)
2017	112,884,092,865.07	14.6
2018	130,579,922,644.72	15.7
2019	127,080,422,897.51	(2.68)

The trend indicates an 18.9% decrease in Recurrent Expenditure from ₦121,420,683,426.34 in 2015 to ₦98,522,494,476.02 in 2016. It then steadily increased in 2017 by 14.6% and 2018 by 15.7% from ₦98,522,494,476.02 in 2016 to ₦112,884,092,865.07 in 2017 and ₦130,579,922,644.72 in 2018. It, however, slightly decreased by 2.68% in 2019 to ₦127,080,422,897.51. A rise in the Recurrent Expenditure impacts negatively on the Development of the State.

20. CAPITAL EXPENDITURE

As detailed in *Note 15* to the Financial Statements and summarized below, actual capital expenditure amounting to ₦197,832,592,592.72 for 2019 fell short of the budgeted amount of ₦447,902,796,440.00 by ₦250,070,203,847.28 or 56%.

SUMMARY OF CAPITAL EXPENDITURE IN 2019

DESCRIPTION	ESTIMATED EXPENDITURE	ACTUAL EXPENDITURE	VARIANCE
	₦	₦	₦
Administrative Sector	102,023,349,150.00	57,252,322,555.00	44,771,026,595.00
Economic Sector	275,014,329,290.00	126,074,105,486.61	148,940,223,803.39
Law and Justice Sector	10,049,000,000.00	3,210,400,000.00	6,838,600,000.00

Regional Sector	1,963,000,000.00	49,500,000.00	1,913,500,000.00
Social Sector	49,651,618,000.00	8,190,208,000.00	41,461,410,000.00
Funded from Aids and Grants	<u>9,201,500,000.00</u>	<u>3,056,056,551.11</u>	<u>6,145,443,448.89</u>
Total Capital Expenditure	<u>447,902,796,440.00</u>	<u>197,832,592,592.72</u>	<u>250,070,203,847.28</u>

From the summary above, actual Capital Expenditure shows that Administrative Sector was 28.94%, while the Economic Sector got the biggest share of 63.73% of the total capital expenditure. Regional sector got the lowest share of the actual capital expenditure of 0.03%.

21. COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE FOR THE PAST FIVE YEARS (2015 – 2019)

Capital Expenditure of the State Government over a span of five (5) years is as set below:

YEAR	CAPITAL EXPENDITURE	PERCENTAGE INCREASE/DECREASE
	₦	%
2015	114,415,223,344.26	-
2016	91,562,328,966.20	(20.0)
2017	117,089,978,978.58	27.9
2018	168,170,364,014.20	43.6
2019	197,832,592,592.72	17.6

As summarized above, Capital Expenditure in 2016 decreased by 20% from ₦114,415,223,344.26 in 2015. In 2017, 2018 and 2019, capital expenditure went up steadily by 27.9%, 43.6% and 17.6% respectively. Increase in capital expenditure over the years implied growth in government investments in massive infrastructural development between 2017 and 2019.

PART III

HIGHLIGHTS OF FINANCIAL POSITION

ASSETS

22. CASH AND BANK BALANCES

Cash and Bank Balances totaled ₦36,719,428,275.59 as at 31st December, 2019 as detailed in *Note 16* to the financial statements.

23. IMPREST AND ADVANCES

A total of ₦23,577,792,325.35 represents:

	₦
Unretired Special Imprests	22,940,672,827.00
Personal Advances	157,967,990.48
Motor Vehicle Advances	430,751,507.87
Staff Housing Schemes Loans	48,400,000.00
	<u>23,577,792,325.35</u>

Unretired Special Imprest in 2019 is 61.6% lower than that of 2018 figure of ₦37,227,431,095.49, even though, the figure is still high. Appropriate extant rules should be continuously employed by the Accountant-General to propel prompt retirement of special imprests by the affected MDAs.

24. INVESTMENTS

Akwa Ibom State Government's Investments in 57 (Nos.) Companies are as detailed in *Note 14* to the Financial Statements and summarized below:

	₦
(i) Investments Managed by Ministry of Finance Incorporated: 40 (Nos.) Companies	2,226,850,870.23
(ii) Investments Managed by Akwa Ibom Investment Corporation 16 (Nos.) Companies	15,013,578,780.99
(iii) Investment in Nigerian Sovereign Investment Authority	<u>3,995,371,818.90</u>
	<u>₦21,235,801,470.12</u>

There was a 111.7% increase in Government Investment in 2019 as compared to ₦10,031,453,375.84 in 2018.

LIABILITIES

25. SUNDRY DEPOSITS

The accounts below make up the total Sundry Deposits amounting to ~~₦~~99,452,057,126.39

			₦
Station Deposits	-	86,423,418,664.65	
Value Added Tax	-	5,918,780,300.25	
Withholding Tax	-	6,563,123,118.47	
Stamp Duties	-	190,458,936.27	
Staff Housing Scheme Contributions	-	95,971,309.15	
National Housing Fund	-	256,180,940.82	
Union Dues & Cooperative Societies	-	<u>4,123,856.78</u>	
		<u>₦99,452,057,126.39</u>	

Total sundry deposits minimally decreased by 4.2% in 2019 from ~~₦~~103,811,731,692.09 in 2018.

26. INTERNAL LOANS/FGN BONDS

The following summary, as detailed in Note 5 to the Financial Statements, make-up the published figure of Internal Loans/FGN Bonds amounting to ~~₦~~127,420,237,049.47 as at 31st December 2019.

			₦	₦
<i>Balance as at 1st January 2019:</i>				-
FGN Bond		61,921,219,235.95		
CBN - ECA - Zenith - ₦ 10B		8,073,271,817.68		
UBA – WINZINO - ₦ 10B		1,078,546,991.01		
Zenith - AKSG - ₦ 3.6B		755,449,786.67		
Zenith - GREENWELL - ₦ 600M		243,647,667.05		
UBA-WINZINO- ₦ 5B		806,519,069.49		
Zenith - CCECC - ₦ 5B		581,846,529.09		
Zenith - CACS - ₦ 2B		1,392,137,990.65		
UBA - SADOGI - ₦ 1B		290,107,794.61		

Zenith - RAMP - ₦832M	150,374,108.76	
Zenith - EU- NDSP - ₦220M	78,231,770.25	
ISPO IROAADS LOAN TO VKS	260,443,452.22	
Zenith – UBE LOAN - ₦400M	102,492,885.29	
FGN BUDGET FACILITY 17.5B	<u>17,569,000,000.00</u>	93,303,289,098.72

New Loans received during the year:

Polaris - NEWMAP - ₦400M (new)	400,000,000.00	
2ND UBA PLC 1.5B AKSL LOAN	1,500,000,000.00	
Zenith - 2.5B LOAN FACILITY	2,500,000,000.00	
Zenith -SDG LOAN - ₦250M	250,000,000.00	
Zenith-VKS COCONUT - ₦5B LOAN	5,000,000,000.00	
Zenith - VKS STORY - ₦5B LOAN	5,000,000,000.00	
Zenith - VKS TERMINAL - ₦10B LOAN	10,000,000,000.00	
Zenith - CCECC- EKET/ETINAN - ₦2B LOAN	2,000,000,000.00	
Zenith - WIZCHINO NDON EYO - ₦3B LOAN	3,000,000,000.00	
Zenith - AKSG - ₦10B LOAN FOR JB	10,000,000,000.00	
AADS LOAN FG	1,500,000,000.00	
NEW UBE FACILITY - 1.519B LOAN	1,519,884,078.86	
NEW MAP LOAN - 400M	400,000,000.00	
Zenith -₦5B HENSEK LOAN	<u>5,000,000,000.00</u>	<u>48,069,884,078.86</u>
Total Internal Loans		141,373,173,177.58

Less:

LOAN REPAYMENTS		<u>13,952,936,128.14</u>
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Balance c/f		<u>127,420,237,049.44</u>
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27. EXTERNAL LOANS

External Loans as at 31st December 2019, amounted to ₦14,680,604,766.42 as detailed in *Note 6* to the Financial Statements. This is based on data furnished by the Debt Management Office, Abuja. External Loans increased in 2019 by ₦663,707,094.44 as compared to ₦14,016,897,671.98 in 2018.

PART IV

REPORT ON MINISTRIES, DEPARTMENTS, AGENCIES AND STATUTORY CORPORATIONS

AKWA IBOM STATE TASK FORCE ON FAKE AND COUNTERFEIT DRUGS AND UNWHOLESOME PROCESSED FOODS, UYO

28. SUBVENTION EXPENDITURE NOT ACCOUNTED FOR: ₦1,200,000.00

Audit team observed that the office received a total of ₦1,200,000.00 as subvention. There was no appropriate retirement particulars to authenticate full retirement of the amount spent. The affected officers were called upon to provide appropriate retirement details to Office of the State Auditor-General otherwise the sum of ₦1,200,000.00 stands recoverable.

29. DOUBTFUL EXPENDITURE: ₦20,000.00

It was observed by the audit team that the sum of ₦20,000.00 was used for the purchase of recharge card without any evidence of purchase. The affected officer was called upon to provide appropriate evidence of purchase otherwise refund the sum of ₦20,000.00.

AKWA IBOM STATE CHRISTIAN PILGRIMS WELFARE BOARD, UYO

30. DOUBTFUL EXPENDITURE: ₦570,000.00

Audit team observed that in 2018 financial year, items worth ₦570,000.00 were purportedly purchased but were not taken on store ledger charge. The affected officers were called upon to produce appropriate SRVs otherwise, the amount against their names stand recoverable.

31. UNRETIRED EXPENDITURE: ₦120,000.00

Records revealed that in 2018 financial year the sum of ₦120,000.00 was expended for hiring of four policemen, but no payment schedule was attached as evidence of the payment. The officer responsible was called upon to show evidence of expenditure, otherwise, the said amount stands recoverable.

32. RETIREMENT WITH CERTIFICATE OF HONOUR

Audit team observed that, in 2018 financial year, the sum of ₦810,000.00 was retired with Honour Certificate by three officers of the Board. The affected officers were called upon to explain and produce appropriate retirement details, since the transactions were receiptable, otherwise the amounts against their names stand recoverable.

AKWA IBOM STATE AGENCY FOR THE CONTROL OF AIDS

33. UNVERIFIABLE EXPENDITURE: ₦245,000.00

It was observed on two payment vouchers that the particulars of retirement attached lacked the following details: Vehicle particulars and make, days and dates of engagement of vehicles, destinations covered per day and details of daily rate or charge. The Accountant was called upon to produce proper retirement of the expenditures incurred in these Payment Vouchers otherwise the sum of ₦245,000.00 be refunded.

ETHICAL AND ATTITUDINAL RE-ORIENTATION COMMISSION

34. UNRETIRED SPECIAL IMPREST: ₦75,000,000.00

The Commission received special imprest amounting to ₦100,000,000.00 for 2017 and 2018 financial years. The audit team observed that 2018 special imprest of ₦75,000,000.00 was not retired with Treasury Receipts. The Accountant was called upon to produce the treasury receipts showing the retirement of the special imprest, otherwise, the amount be recovered and details of recovery sent to the State Auditor-General's office for verification.

35. INSUFFICIENTLY VOUCHERED EXPENDITURE: ₦250,000.00

On TRV No.75 EARC/OC/01/2018 of January, 2018, the sum of ₦250,000.00 was reclassified and paid to the Commission for publication. Audit observed that the newspaper cutting of the said publication was not attached to the payment vouchers. The Information Officer was called upon to produce the evidence of newspaper publication, otherwise the sum of ₦250,000.00 be refunded.

DEPARTMENT OF ESTABLISHMENTS, UYO

36. REVENUE NOT ACCOUNTED FOR: ₦621,000.00

Available records showed that the entity generated the sum of ₦921,000.00 as revenue in 2017 but only ₦300,000.00 was lodged into government account as evidenced in the bank tellers leaving ₦621,000.00 unaccounted for. The Revenue Officer was called upon to produce necessary lodgement evidence in respect of ₦621,000.00, otherwise the amount stands recoverable.

HOSPITALS MANAGEMENT BOARD, UYO

37. DOUBTFUL EXPENDITURE: ₦120,000.00

On DPV No.HMB/OC/88/2018 of December, 2018, the sum of ₦120,000.00 was approved for hiring of ICT Conference Hall for meeting of Medical Superintendents and Matrons. It was revealed that there was no receipt to back up the payment. The Information Officer responsible was called upon to produce appropriate receipt, otherwise the sum of ₦120,000.00 stands recoverable.

38. INSUFFICIENTLY VOUCHERED EXPENDITURE: ₦120,000.00

It was observed that the sum of ₦120,000.00 included in ₦560,000.00 on TPV No. HMB/OC/54/2018 used for placement of goodwill message on Pulse Newspaper on the occasion of 2018 Democracy Day lacked sufficient retirement particulars. The Information Officer was called upon to produce newspaper cutting as evidence of retirement of this expenditure, otherwise the sum of ₦120,000.00 stands recoverable.

39. BULK PURCHASE OF PETROLEUM PRODUCT WITHOUT STORAGE FACILITY: ₦85,000.00

The sum of ₦85,000.00 was paid to the Permanent Secretary of the Board for overhead expenses in respect of Comprehensive Health Centre, Nto Edino in 2017 for maintenance of Plant and Generator. During examination of Payment Vouchers, it was observed that bulk purchase of diesel and petrol totaling ₦85,000.00 were made. The officer responsible was called upon to show evidence of storage of bulk quantity of petroleum product otherwise the sum of ₦85,000.00 stands recoverable.

40. ITEMS PURCHASED BUT NOT TAKEN ON STORES LEDGER CHARGE: ₦70,000.00

The sum of ₦70,000.00 was paid to the Secretary of the Board for the purchase of toiletries in 2018. It was observed that the items bought were not taken on stores ledger charge. The officer responsible was called upon to explain or refund the sum of ₦70,000.00 to government.

41. FUNDS NOT ACCOUNTED FOR: ₦200,000.00

The sum of ₦200,000.00 was obtained by Information Officer in 2018 for the publication of Goodwill Message in Pioneer Newspaper. It was observed that there was no evidence of publication of the goodwill message attached to the payment voucher. The officer responsible was called upon to present the Pioneer Newspaper cutting of the said publication, otherwise refund the sum of ₦200,000.00 to government and inform the State Auditor-General accordingly for verification.

**GENERAL HOSPITAL, IBIAKU NTOK OKPO
IKONO LOCAL GOVERNMENT AREA**

42. REVENUE NOT ACCOUNTED FOR: ₦87,000.00

It was observed, during 2017 financial year, that the sum of ₦87,000.00, made up of 10% operational fund of ₦67,181.00 and drug sales of ₦19,819.00 was not accounted for. The officer responsible was called upon to properly account for this sum otherwise it stands recoverable.

PSYCHIATRIC HOSPITAL, EKET LOCAL GOVERNMENT AREA

43. UNREMITTED REVENUE: ₦232,200.00

Examination of revenue records for 2017 financial year showed that a total of ₦331,600.00 was generated as revenue but only ₦99,400.00 was remitted into government account leaving an outstanding sum of ₦232,200.00 not remitted. The Medical Superintendent was called upon to ensure remittance of this sum to government and forward particulars to the State Auditor-General for verification, otherwise it stands recoverable.

**COMPREHENSIVE HEALTH CENTRE, OKON,
EKET LOCAL GOVERNMENT AREA**

44. WITHDRAWALS NOT ACCOUNTED FOR: ₦130,000.00

A scrutiny of the bank statement revealed that the sum of ₦50,000.00 and ₦80,000.00 were withdrawn by two former treasurers of the Health Centre without any evidence of disbursements. The treasurers were called upon to explain or refund same and inform the State Auditor-General accordingly.

**REDEEMER COTTAGE HOSPITAL, IBESIT,
ORUK ANAM LOCAL GOVERNMENT AREA**

45. UNRETIRED SUBVENTION: ₦350,000.00

Audit team observed that the sum of ₦480,000.00 was received as subvention but only ₦130,000.00 was properly retired leaving an outstanding of ₦350,000.00 not retired. The officer responsible was called upon to produce retirement particulars, otherwise the amount stands recoverable.

**GENERAL HOSPITAL, IQUITA,
ORON LOCAL GOVERNMENT AREA**

46. DRUG SALES NOT REMITTED: ₦1,152,350.00

Examination of sales records and bank statements revealed that the Hospital sold drugs amounting to ₦12,676,150.00 in 2017. It was observed that only ₦11,523,800.00 was remitted into the drug sales account leaving a balance of ₦1,152,350.00 not remitted. The amount was said to have been lodged in 2018. The officer was called upon to produce the particulars of amount lodged, otherwise the said amount stands recoverable.

**MARY SLESSOR GENERAL HOSPITAL, ITU,
ITU LOCAL GOVERNMENT AREA**

47. DRUG SALES NOT REMITTED: ₦119,540.00

A scrutiny of drug sales records revealed that the sum of ₦119,540.00 collected as drug sales in 2017 was not remitted to the Central Medical Store. The officers responsible were called upon to produce the evidence of the remittance of the above sum otherwise the amount should be refunded by them.

**COTTAGE HOSPITAL, URUA INYANG,
IKA LOCAL GOVERNMENT AREA**

48. DRUG SALES NOT REMITTED: ₦1,140,918.00

It was observed that the total drug sales amounted to ₦2,006,740.00 but total remittance of drugs to Central Medical Stores amounted to ₦865,822.00. There was no evidence to show that the outstanding balance of ₦1,140,918.00 was remitted to the Central Medical Stores by the Hospital. The Pharmacists responsible were called upon to produce evidence of remittance to Central Medical Stores and forward same to State Auditor-General otherwise the amount stands recoverable.

**COTTAGE HOSPITAL, IKOT EKO IBON,
ONNA LOCAL GOVERNMENT AREA**

49. REVENUE NOT REMITTED: ₦20,420.00

It was observed that the sum of ₦52,120.00 was generated from January to December, 2017. Only ₦31,700.00 was remitted to the government account leaving the outstanding sum of ₦20,420.00. The Medical Superintendent was called upon to provide evidence of remittance of the said amount and forward same to the State Auditor-General, otherwise the amount stands recoverable.

50. UNRETIRED SUBVENTION: ₦55,000.00

It was observed that the sum of ₦55,000.00 was not retired from the subvention collected by the Hospital in 2018 financial year. The officers responsible were called upon to produce adequate retirement details to the State Auditor-General for verification, otherwise the amount stands recoverable.

**MOUNT CARMEL HOSPITAL, AKPAUTONG,
IBESIKPO ASUTAN LOCAL GOVERNMENT AREA**

51. DRUG SALES NOT REMITTED: ₦67,954.07

An examination of the drugs records revealed that drugs worth ₦790,439.07 was procured from the Central Medical Store during the 2018 financial year. Out of this, the sum of ₦722,485.00 was remitted to Central Medical Store, leaving a balance of ₦67,954.07 unremitteD. The officers responsible were called upon to ensure the remittance of the outstanding sum of ₦67,954.07 to appropriate government account and forward particulars of remittance to State Auditor-General for verification.

**COMPREHENSIVE HEALTH CENTRE, MBIAYA URUAN,
URUAN LOCAL GOVERNMENT AREA**

52. DRUG SALES NOT REMITTED: ₦15,750.00

A scrutiny of relevant drugs records revealed that the Hospital obtained drugs amounting to ₦278,225.57 from the Central Medical Stores during the 2018 financial year. Further examination of the sales records showed that only ₦192,650.00 was remitted to government, out of the sum of ₦208,400.00 realized from drug sales in 2018. The Pharmacist was called upon to remit the outstanding sum of ₦15,750.00 to government and forward evidence of remittance to State Auditor-General for verification.

**GENERAL HOSPITAL, IKPE ANNANG,
ESSIEN UDIM LOCAL GOVERNMENT AREA**

53. INDEBTEDNESS TO CENTRAL MEDICAL STORE: ₦91,217.82

Sundry records from the Central Medical Stores disclosed that drugs worth ₦1,714,317.82 was collected by the Hospital during 2018 financial year. Reimbursement made by the Hospital during the same period stood at ₦1,623,100.00 thus leaving a total indebtedness of ₦91,217.82 outstanding against the Hospital. The Pharmacist was called upon to explain her inability to make full payments, failing which the sum of ₦91,217.82 stands recoverable from her.

54. UNVERIFIABLE EXPENDITURE: ₦85,000.00

Examination of PV No. GH/IKPA/02/2017 of January 2017 disclosed that ₦85,000.00 was purportedly spent on the purchase of 340 liters of diesel. The amount was retired via Receipt No.008 of 4th January 2017 from Matelbot Oil Nigeria LTD, East West Road Port Harcourt. However, verifying the receipt or issue of the product or why the purchase was undertaken in Port Harcourt instead of local filling stations was not possible. The Plant Operator was called upon to explain why this expenditure should be accepted as a charge to public fund failing which the sum of ₦85,000.00 should be recovered from him.

**GENERAL HOSPITAL,
URUE OFFONG/ORUKO LOCAL GOVERNMENT AREA**

55. DRUG SALES NOT ACCOUNTED FOR: ₦368,300.00

An assessment of drug sales records showed that the sum of ₦1,024,200.00 was realized from drug sales in 2018. Audit investigation revealed that only ₦655,900.00 was remitted to government thereby leaving an outstanding sum of ₦368,300.00 unaccounted for. The Treasurer was called upon to account for the difference failing which the sum of ₦368,300.00 stands recoverable from him.

**QIC LEPROSY HOSPITAL, EKPENE OBOM,
ETINAN LOCAL GOVERNMENT AREA**

56. DRUG SALES NOT REMITTED: ₦382,027.70

The sum of ₦382,027.70 was observed as unremitted drug sales in the Essential Drugs Revolving Fund (DRF) records. The Pharmacist was called upon to produce evidence of remittance to the State Auditor-General for verification otherwise the said amount stands recoverable.

**COMPREHENSIVE HEALTH CENTRE, AWA,
ONNA LOCAL GOVERNMENT AREA**

57. DRUG SALES NOT REMITTED: ₦127,450.00

It was observed by the audit team that the sum of ₦1,385,920.00 was realized from sales of drugs. Out of this amount, only ₦1,258,470.00 was remitted to drugs sale account leaving an outstanding balance of ₦127,450.00 unremitted. The Treasurer was called upon to ensure remittance of the outstanding balance and to forward particulars of remittance to the Office of the State Auditor-General for verification.

**COTTAGE HOSPITAL, IKOT EKPAW,
MKPAT ENIN LOCAL GOVERNMENT AREA**

58. NON REMITTANCE OF INTERNALLY GENERATED REVENUE: ₦16,300.00

It was observed by audit team that out of ₦108,400.00 generated as Internally Generated Revenue in 2017, only ₦92,100.00 was lodged. The sum of ₦16,300.00 was not accounted for. The Medical Superintendent was called upon to ensure that this amount is remitted to approved government bank account and to forward particulars of remittance to Office of the State Auditor-General for verification.

59. SUBVENTION EXPENDITURE NOT ACCOUNTED FOR: ₦126,000.00

Audit team observed that the sum of ₦260,000.00 was collected by the Hospital in 2017 financial year. Out of this amount, expenditure worth ₦134,000.00 was backed with requisite supporting documents. The balance of ₦126,000.00 was not accounted for. The Medical Superintendent was asked to provide the necessary retirement particulars, otherwise the sum of ₦126,000.00 stands recoverable.

60. UNRETIRED 10% COMMISSION ON SALES OF DRUGS: ₦28,095.00

The sum of ₦28,095.00 was released to the Hospital in 2017 as observed by the audit team. This amount was collected and lodged into First Bank Account No. 2023792258. The amount was later withdrawn but no evidence of expenditure was produced. The Medical Superintendent was called upon to provide the necessary retirement particulars or refund the sum of ₦28,095.00

**GENERAL HOSPITAL, OKOROETE,
EASTERN OBOLO LOCAL GOVERNMENT AREA**

61. INTERNALLY GENERATED REVENUE NOT ACCOUNTED FOR: ₦71,600.00

Internally Generated Revenue of ₦65,100.00 and ₦6,500.00 were not accounted for by the Mortician and the Cashier respectively. The officers were called upon to remit the amount standing against their names and send remittance particulars to the State Auditor-General for verification, otherwise the amounts stand recoverable.

62. DRUG SALES NOT REMITTED: ₦26,140.00

Out of drug sales revenue of ₦906,090.00, only ₦879,950.00 was remitted to government leaving a balance of ₦26,140.00 not remitted. The Pharmacist was called upon to remit the sum of ₦26,140.00 and produce evidence of remittance to the State Auditor-General for verification otherwise the amount stands recoverable.

MINISTRY OF ENVIRONMENT AND MINERAL RESOURCES, UYO

63. UNAPPROVED TAKE OVER OF OFFICIAL VEHICLE

A Toyota Corolla was removed from a mechanic workshop at Government Technical College, Ewet, Uyo by the Chief Security Officer to the State Governor in July 2017 without any approval from appropriate authorities. The Permanent Secretary was called upon to ensure recovery of the vehicle.

**64. IRREGULAR EXPENDITURES DURING MONTHLY SANITATION EXERCISE:
₦19,200,000.00**

The claim of spending ₦1,000,000.00 on sanitation days for hiring of tippers was unfounded as particulars of payment were not verifiable in 2017 financial year. Also the process of spending a fix sum of ₦600,000.00 for purchase of petrol per occasion was doubtful. The Permanent Secretary was called upon to explain otherwise the sum of ₦19,200,000.00 stands recoverable.

65. UNVERIFIABLE EXPENDITURE: ₦19,880,000.00

The sum of ₦19,880,000.00 was paid out as Medical Expenses for the treatment of a Commissioner at a London Hospital in the United Kingdom. However, the hospital did not acknowledge receipt of the sum. The Permanent Secretary was called upon to produce evidence of retirement of the medical bill, otherwise the sum of ₦19,880,000.00 be recovered.

66. UNVERIFIABLE PURCHASE OF NEWSPAPERS: ₦170,000.00

The sum of ₦170,000.00 was observed to have been expended on purchases of Newspapers and periodicals in 2017 financial year. No details of supplies were provided nor samples traced as evidence of such transactions. The Information Officer was called upon to account for this otherwise the sum of ₦170,000.00 stands recoverable.

67. EXPENDITURE NOT ACCOUNTED FOR: ₦80,000.00

Audit team observed that the sum of ₦80,000.00 was collected for the purchase of a rolling chair. However, examination of stores records and physical inspection showed that the chair was neither taken on charge nor included in the inventory of the Ministry. The officer responsible was called upon to produce the chair otherwise the amount stands recoverable.

68. DOUBTFUL EXPENDITURE: ₦8,160,000.00

Five companies engaged on sweeping of roads in Uyo Metropolis were operating one bank account with First Bank of Nigeria in 2017. Handwritings and signatures on the computer printed receipts suggested to have come from one source. The Accountant was called upon to explain this discrepancy or refund the sum of ₦8,160,000.00.

69. DOUBTFUL TRAVELLING EXPENDITURE: ₦2,984,000.00

Examination of the account of the Ministry's participation in the National Council on Environment held in Ogun State disclosed that ₦2,100,000.00 was expended on hiring of 4 vehicles at ₦35,000.00 per day even though the exercise lasted for 3 days. Particulars of individual vehicles were not provided, dates and specific destinations were not known, and no receipts from individual vehicles were produced. In the same exercise, the sum of ₦840,000.00 was purportedly expended on flight tickets. However, no flight tickets were produce for inspection. The Accountant was called upon to remedy these lapses otherwise the sum of ₦2,984,000.00 stands recoverable.

70. PAYMENT OF SALARY AFTER RETIREMENT: ₦127,029.84

During an examination of salary printouts and other relevant personnel records, it was observed that the sum of ₦127,029.84 was overpaid to a member of staff after his retirement from service in 2017 financial year. The officer was called upon to refund the sum of ₦127,029.84, representing April, May and June salaries otherwise the amount should be recovered from his terminal benefits.

71. DOUBTFUL PURCHASE OF PETROL FOR NON-EXISTENT HILUX VAN: ₦300,000.00

Audit team observed while examining payment vouchers that the sum of ₦300,000.00 was paid to a member of staff being cost of buying petrol for a Toyota Hilux Van with Registration No.17A-04AK that was sold out to a retired staff. The officer responsible was called upon to show evidence of existence of this vehicle otherwise the amount stands recoverable.

72. FICTITIOUS EXPENDITURE ON PURCHASE OF DIESEL AND MAINTENANCE OF COMPACTOR: ₦21,600,000.00

During a verification exercise conducted by the audit team at the waste management and pollution unit of the Ministry, it was observed that the sum of ₦21,600,000.00 was spent on purchase of diesel and maintenance of a Compactor which had remained unserviceable between January and December 2017. A monthly fixed cost of ₦1,000,000.00 was spent for the purchase of diesel, while ₦800,000.00 was incurred monthly on the maintenance of compactor. The Permanent Secretary was called upon to furnish this office with particulars of the compactor he was using the money for, otherwise recover the whole ₦21,600,000.00 from him.

73. ITEMS NOT ACCOUNTED FOR: ₦200,000.00

On the 8th of March 2017, it was discovered that a power chain saw was purchased for ₦150,000.00, an iron ladder for ₦40,000.00 and four matchets for ₦10,000.00 totaling ₦200,000.00 by the Ministry. The audit team could not verify the existence of these items. The officer responsible was called upon to produce them or refund the sum of ₦200,000.00 to the government and inform the State Auditor-General accordingly.

74. SPECIAL IMPREST NOT RETIRED: ₦925,161,320.00

A total of ₦925,161,320.00 granted to the Ministry for Specific Services was not retired even when the purposes for granting them had since been fulfilled. The Permanent Secretary was called upon to produce relevant TRVs as evidence of retirement otherwise the amount be recovered.

75. VEHICLES WITHHELD BY FORMER COMMISSIONER

Two vehicles were not returned to the Ministry by the former Honourable Commissioner even when they were not boarded. The Permanent Secretary was called upon to retrieve the vehicles without further delay and inform the State Auditor-General accordingly.

76. DOUBTFUL EXPENDITURE: ₦203,500,000.00

A sum of ₦203,500,000.00 was paid to sundry service providers without evidence to authenticate receipts of cash by the beneficiaries. The Permanent Secretary was called upon for explanation otherwise the said amount be recovered.

77. CONTRACT OVER PAYMENT TO TWO CONTRACTORS: ₦191,675,000.00

Audit observed that contracts were awarded to twenty-three independently incorporated companies. However, the lump sum of ₦191,675,000.00 meant for the settlement of bills for contracts purportedly executed by the 23 companies were paid to only 2 companies. The officer responsible was called upon to explain such payments with supporting documents otherwise the sum of ₦191,675,000.00 stands recoverable.

MINISTRY OF EDUCATION

78. SPECIAL IMPREST NOT RETIRED: ₦269,000,000.00

Special Imprest approved for (WASSCE) Registration for public secondary schools in the State was not retired. The Officer in-charge was called upon to furnish this office with necessary treasury receipts vouchers as evidence of retirement of the sum of ₦269,000,000.00, otherwise the said amount stands recoverable from her.

79. INCOMPLETE RETIREMENT OF SPECIAL IMPREST: ₦4,147,500.00

The sum of ₦270,000,000.00 was approved for May/June (WASSCE) Registration of candidates in public secondary schools in Akwa Ibom State. Only ₦265,852,500.00 was retired leaving an outstanding balance of ₦4,147,500.00. The Secretary of Scholarship Board was called upon to retire the remaining balance of ₦4,147,500.00 and furnish the State Auditor-General with particulars of retirement.

80. PAYMENT AFTER RETIREMENT: ₦90,661.99

Examination of printout and other relevant documents disclosed that an officer was paid the sum of ₦90,661.99 after retirement from service. The Officer in-charge was called upon to recover this amount from his retirement benefit and furnish the State Auditor-General with particulars of recovery.

81. UNRETIRED 2017 SPECIAL IMPREST: ₦764,129,400.00

On examination of Special Imprest cash book in the Ministry, it was observed that the sum of ₦1,499,750.00 was received as special imprest for 2017 financial year but only ₦735,620,610.00 was retired leaving a balance of ₦764,129,400.00 unretired. The Permanent Secretary was called upon to forward retirement particulars to the office of the State Auditor-General for verification otherwise this amount be recovered.

MINISTRY OF INVESTMENT, COMMERCE AND INDUSTRY

82. AMOUNT RETIRED THROUGH HONOUR CERTIFICATE: ₦2,050,000.00

The sum of ₦2,050,000.00 was paid by the Assistant Director, Industry to 3 Chiefs from Mkpato Enin, Ikot Abasi and Eastern Obolo without documentary evidence from the Chiefs. The Assistant Director Industry was called upon to make available documentary acknowledgement evidence otherwise the amount stands recoverable.

83. UNRETIRED SPECIAL IMPREST: ₦160,392,704.00

The sum of ₦160,392,704.00 was received as Special Imprest to carry out project in the Ministry. The amount was not retired even though the expenditure had been incurred. The affected staff was called upon to forward the particulars of retirement to the State Auditor-General for verification otherwise the amount stands recoverable.

84. UNRETIRED SUBVENTION: ₦9,850,000.00

The sum of ₦9,850,000.00 was received as subvention. There was no evidence of expenditure and retirement particulars. The officer responsible was called upon to forward the details of expenditure and retirement particulars to the State Auditor-General for verification otherwise the said amount stands recoverable.

85. REVENUE NOT ACCOUNTED FOR: ₦109,000.00

The sum of ₦109,000.00 was collected as revenue. There was no evidence of payment made into government account. The Permanent Secretary was called upon to recover the amount from the affected officer and forward the recovery particulars to the State Auditor-General for verification otherwise the amount stands recoverable.

86. DOUBTFUL EXPENDITURE: ₦30,000.00

The sum of ₦30,000.00 was purportedly expended from standing imprest. There was no evidence of expenditure to support the claim. The Permanent Secretary and management staff were called upon to offer a genuine explanation or recover from the affected officer and forward the recovery particulars to the State Auditor-General.

87. DOUBTFUL EXPENDITURE: ₦250,000.00

The sum of ₦250,000.00 was approved for office maintenance and furniture to a staff who denied having any knowledge about the said items. The Permanent Secretary was called upon to recover the sum of ₦250,000.00 from those involved and forward recovery particulars to the State Auditor-General for verification.

MINISTRY OF JUSTICE, UYO

88. DOUBTFUL EXPENDITURE: ₦20,030,000.00

Audit team observed that the sum of ₦20,030,000.00 was paid to the Permanent Secretary as payment of the judgment sum for the month of December 2017. This payment voucher has no warrant number and date. The Permanent Secretary was called upon to furnish this office with the necessary authority to incur the expenditure otherwise the same amount stands recoverable.

89. PAYMENT OF SALARY TO THREE RETIRED STAFF: ₦987,059.79

During an examination of personnel and salary records in 2017, it was observed that the sum of ₦987,059.79 was overpaid to three staff after their retirement from service in 2017 financial year. They were called upon to refund same to the government otherwise the amount be recovered from their terminal benefits.

BUREAU OF TECHNICAL MATTERS AND DUE PROCESS

90. UNRETIRED SPECIAL IMPREST: ₦939,900,000.00

The sum of ₦939,900,000.00 was unretired special imprest. The Senior Special Adviser was called upon to produce appropriate TRVs to the State Auditor-General for verification, otherwise the said amount stands recoverable.

91. DOUBTFUL SPECIAL IMPREST EXPENDITURE: ₦3,000,000.00

The sum of ₦3,000,000.00 was doubtful retirement of special imprest expenditure. The Senior Special Adviser was called upon to explain, otherwise the amount stands recoverable.

92. AMOUNT NOT ACCOUNTED FOR: ₦100,000.00

The sum of ₦100,000.00 was withdrawn from special imprest account and spent on unauthorized subhead. The Senior Special Adviser was called upon to recover the said amount and forward particulars of recovery to the State Auditor-General for verification.

93. SUBVENTION LODGED IN PERSONAL ACCOUNT: ₦5,000,000.00

The sum of ₦5,000,000.00 that was released to the Technical Committee on Foreign Direct Investment was paid into Senior Special Adviser's Personal account. The Senior Special Adviser was called upon to provide satisfactory explanation or recover the said amount and forward the particulars of recovery to the State Auditor-General for verification.

94. INSUFFICIENTLY VOUCHERED EXPENDITURE: ₦15,000,000.00

The sum of ₦15,000,000.00 was insufficiently vouched. The Senior Special Adviser was called upon to produce adequate retirement details otherwise the amount stands recoverable.

95. MOTOR VEHICLES WITHHELD BY SPECIAL ADVISER

Two Vehicles, Toyota Land Cruiser Prado Jeep and Toyota Corolla were taken by former Special Adviser. The Special Adviser was called upon to ensure immediate recovery of the vehicles.

96. MISSING INVENTORY ITEM

Audit team observed, during physical checks of inventory items, that one flat screen LG television was missing. The Office Manager was called upon to produce the missing TV set otherwise its cash equivalent be recovered.

MINISTRY OF INFORMATION AND STRATEGY

97. DOUBTFUL EXPENDITURE: ₦95,438,000.00

It was observed from examination of 25 payment vouchers in 2017 financial year that a total of ₦95,438,000.00 was spent by the Ministry on various programs/projects without attachment of appropriate retirement details to the payment vouchers in line with Financial Regulation No.603. The Officers responsible were called upon to explain or refund the amount standing against their names to the State government.

98. IMPREST NOT ACCOUNTED FOR: ₦350,000.00

The audit observed that the sum of ₦350,000.00 was collected as imprest by the government printer from the Ministry in 2017 financial year. However, no retirement details were provided for scrutiny to authenticate the expenditure. The Government Printer was called upon to produce evidence of expenditure and to inform this office for necessary actions.

99. PAYMENT OF SALARY TO RETIRED STAFF

It was observed that two numbers of staff of the Ministry were paid a total of ₦292,781.09 after their retirement from service. The officers responsible were called upon to deduct this salary overpayments from their terminal benefits and provide details of deductions to the office of the State Auditor-General for verification.

100. UNRETIRED SPECIAL IMPREST: ₦713,648,000.00

It was observed that out of a special imprest amounting to ₦988,898,000.00 received during the period, only ₦275,250,000.00 was backed up with appropriate treasury receipts vouchers. The balance of ₦713,648,000.00 was not backed up with necessary TRVs. The officer responsible was called upon to produce these document to the State Auditor-General for verification otherwise this amount stands recoverable.

101. SPECIAL IMPREST NOT RETIRED: ₦980,675,000.00

The Ministry received the sum of ₦980,675,000.00 in 2018 financial year. A scrutiny of available records reveals that this expenditure were not retired. The officers responsible were called upon to produce necessary treasury receipt vouchers otherwise the sum of ₦980,675,000.00 stands recoverable.

MINISTRY OF SCIENCE AND TECHNOLOGY, UYO

102. UNRETIRED SPECIAL IMPREST: ₦502,050,000.00

The audit team observed that the sum of ₦561,750,000.00 was received by the office in 2017 financial year. Out of this amount, expenditure worth ₦59,700,000.00 was justifiably backed up with appropriate treasury receipt vouchers leaving an outstanding balance of ₦502,050,000.00. The affected officers were asked to produce treasury receipts vouchers to the State Auditor-General for verification otherwise the amount stands recoverable.

OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

103. INSUFFICIENTLY VOUCHERED SPECIAL IMPREST: ₦8,143,675.00

Audit team observed that the sum of ₦8,143,675.00 was collected by the office in 2017 financial year as special imprest. The various projects embarked for the utilization of the Special imprest were executed but the treasury receipt vouchers for the retirement of the expenditure were not produced. The Accountant was called upon to produce the treasury receipt vouchers to the State Auditor-General for verification otherwise the sum of ₦8,143,675.00 stands recoverable.

104. DOUBTFUL EXPENDITURE: ₦6,000,000.00

It was observed by the audit team that the office of the Secretary to the State Government received ₦6,000,000.00 in 2017 financial year. The same amount was disbursed to members of Education Monitoring Committee without any documentation and retirements. The Accountant was called upon to produce adequate documentations and retirements including necessary explanations to the State Auditor-General for verification otherwise this amount stands recoverable.

MINISTRY OF TRANSPORT AND PETROLEUM RESOURCES, UYO

105. PAYMENT OF SALARY TO RETIRED STAFF: ₦230,110.14

It was observed by the audit team that the sum of ₦230,110.14 was paid to a staff who had retired from service. The Payroll Officer was called upon to ensure the recovery of the sum of ₦230,110.14 from his retirement benefits.

MINISTRY OF SPECIAL DUTIES AND AVIATION DEVELOPMENT

106. UNRCEIPTED EXPENDITURE ₦2,000,000.00

On TPV No. 49 of 2nd June 2018 with Departmental Voucher No. MHSD/IADCL/OC/43/2018, the sum of ₦2,000,000.00 was transferred to Zenith Bank Account No. 1011126956 on 10th May 2018 as payment for professional fees for audit services rendered to Akwa Ibom Airport Development Company Limited. It was observed that, the beneficiary did not acknowledge the receipt of the amount. The officer responsible was called upon to produce evidence showing the receipt of the money by the beneficiary otherwise the sum of ₦2,000,000.00 be recovered from the ministry.

107. MISAPPLICATION OF FUND: ₦3,060,000.00

It was observed on TPV No. MHSD/IADCL/OC/34/2018 of August 2018 that the sum of ₦3,060,000.00 paid to the Permanent Secretary for Local Travel and Transport was rather spent on security services. The officer responsible was called upon to explain or refund the sum of ₦3,060,000.00 to government and inform the State Auditor-General accordingly.

108. ITEMS NOT TAKEN ON STORES LEDGER CHARGE: ₦13,094,495.00

On various TPV of the Ministry in 2018, the sum of ₦13,094,495.00 was used for the purchase of diesel. It was observed that the purchase of the diesel were not taken on store ledger charge. The officer responsible was called upon to produce relevant SRV particulars otherwise refund the sum ₦13,094,495.00.

OFFICE OF THE ACCOUNTANT-GENERAL, UYO

SUB-TREASURY, ITU LOCAL GOVERNMENT AREA

109. INSUFFICIENTLY VOUCHERED EXPENDITURE: ₦2,160,000.00

The sum of ₦2,160,000.00 was collected as standing imprest by the Sub-Treasurer in 2017 financial year. The amount was expended but no supporting documents such as receipts or invoice were attached to the Payment Vouchers. The Sub-Treasurer/Cashier were called upon to produce appropriate retirement details otherwise the sum of ₦2,160,000.00 stands recordable.

SUB-TREASURY, UTU ETIM EKPO, ETIM EKPO LOCAL GOVERNMENT AREA

110. CASH BALANCE UNACCOUNTED FOR: ₦93,916.65

It was observed that a cash balance of ₦93,916.65 could not be produced as at the time of audit. The Cashier claimed that he took it over as a balancing figure in the cash book. He was called upon to produce relevant handing over note to substantiate his claim otherwise the amount stands recoverable.

JUDICIARY HEADQUARTERS, UYO

111. UNRETIRED SPECIAL IMPREST: ₦126,000,000.00

It was observed that the sum of ₦126,000,000.00 was collected by Judiciary Headquarters, Uyo as special imprest. There were no treasury receipt vouchers produced to show evidence of full retirement as required by Financial Regulations No.1111. The affected officers were called upon to provide treasury receipts vouchers as an acceptable evidence otherwise the sum of ₦126,000,000.00 stands refundable.

112. ITEMS NOT TAKEN ON STORES LEDGER CHARGE: ₦682,000.00

The audit team observed, on examination of relevant documents, that items worth ₦682,000.00 were not taken on stores ledger charge. The Chief Registrar was called upon to provide evidence that the entity obtained value for the expenditure incurred otherwise the sum of ₦682,000.00 stands refundable.

113. NON REMITTANCE OF REVENUE: ₦531,000.00

Audit team observed that the sum of ₦531,000.00 was generated by the Judiciary Headquarters in 2017 financial year. This amount was rather paid into an account maintained by the Judiciary for domestic purpose instead of being lodged into government approved bank account. The Assistant Director, Account and the Revenue Officer were asked to ensure that the sum of ₦531,000.00 is transferred to government approved bank account and to furnish the office of the State Auditor-General with the particulars of transfer or refund the sum of ₦531,000.00.

114. INSUFFICIENTLY VOUCHERED EXPENDITURE/INAPPROPRIATE USE OF CERTIFICATE OF HONOUR: ₦9,114,000.00

It was observed by the audit team that there were irregularities on various payment vouchers and inappropriate use of Certificate of Honour amounting to ₦9,114,000.00 in 2017 financial year. Certificates of Honour were used to retire various amount, the least of which was ₦100,000.00. The affected officers were called upon to provide requisite retirement particulars or refund the amount standing against their names.

HIGH COURT OF JUSTICE, EKET EKET LOCAL GOVERNMENT AREA

115. UNRETIRED IMPREST: ₦615,000.00

During an examination of imprest account of 2018 financial year, it was observed that ₦615,000.00 was not retired. The breakdown of the amount is as follows: Registrar's Office - ₦375,000.00 and Bailiff's Office - ₦240,000.00. The Registrar and the Bailiff were called upon to produce relevant retirement particulars, otherwise the amounts against them stand recoverable.

**CHIEF MAGISTRATES COURT, AWA,
ONNA LOCAL GOVERNMENT AREA**

116. REVENUE NOT ACCOUNTED FOR: ₦68,410.00

Audit team observed that the sum of ₦68,410.00 representing revenue generated was not accounted for. The Registrar was called upon to produce evidence of remittance of this amount, otherwise, the sum of ₦68,410.00 stands recoverable.

**ETINAN DISTRICT COURT,
ETINAN LOCAL GOVERNMENT AREA**

117. IMPREST NOT ACCOUNTED FOR: ₦120,000.00

Audit team observed that the sum of ₦120,000.00, being imprest collected by the Bailiff for Court process in 2017 financial year was not retired. The officer responsible was called upon to produce adequate retirement details otherwise refund same amount to government and inform the State Auditor-General accordingly for verification.

**CHIEF MAGISTRATE'S COURT,
ETINAN LOCAL GOVERNMENT AREA**

118. DOUBTFUL EXPENDITURE: ₦450,000.00

The sum of ₦450,000.00 was observed as doubtful expenditure from the examination of standing imprest cash book in 2017 financial year. The officers responsible were called to explain the lapses or refund the said amount to government and forward recovery particulars to the State Auditor-General for verification.

**ONIONG DISTRICT COURT,
ETINAN LOCAL GOVERNMENT AREA**

119. PROCESS FEE NOT ACCOUNTED FOR: ₦20,000.00

The sum of ₦20,000.00 was observed as process fee unaccounted for in 2017 financial year. The officer responsible was called to explain or refund the said amount to government and forward particulars of refund to the State Auditor-General for verification

**CHIEF MAGISTRATE'S COURT,
ORON LOCAL GOVERNMENT AREA**

120. IMPREST UNRETIRED: ₦180,000.00

The sum of ₦180,000.00 was imprest unretired in 2017 financial year. The officer responsible was called upon to produce evidence of imprest retirement and forward particulars of such retirement to the State Auditor-General for verification otherwise the said amount stands recoverable.

**HIGH COURT OF JUSTICE, ABAK
ABAK LOCAL GOVERNMENT AREA**

121. DOUBTFUL BULK PURCHASE OF PETROL: ₦350,500.00

During 2017 financial year, it was observed that the sum of ₦350,500.00 was purportedly used to purchase many liters of petrol on single receipts, when there was no storage facility in the Court premises. The Registrar was called upon to explain, otherwise the amount stands recoverable.

**HIGH COURT OF JUSTICE,
IKOT EKPENE LOCAL GOVERNMENT AREA**

122. COURT DEPOSIT NOT ACCOUNTED FOR: ₦40,000.00

An examination of the Court's records by the audit team showed that the fund available in 2017 was ₦1,945,184.00 (opening balance of ₦77,000.00 while receipts for the year was ₦1,868,184.00). The sum of ₦1,808,184.00 was paid out to Court's deposit beneficiaries leaving an outstanding balance of ₦137,000.00. Out of this balance, only ₦97,000.00 was produced for counting while ₦40,000.00 could not be accounted for. The Registrar was called upon to account for the sum of ₦40,000.00 or this amount stands recoverable.

123. DOUBTFUL EXPENDITURE: ₦100,000.00

A scrutiny of the Court's imprest records by the audit team showed that the sum of ₦1,680,000.00 was collected and spent in full in 2017. However, a purported payment on diesel on Invoice No.6735 of 31/10/2017 and No. 3316 of 30/12/2017 in the sum of ₦50,000.00 each were observed to be doubtful as they did not contain details of the expenditure such as the quantity bought and rates. The Registrar was called upon to explain the observed lapses and clear the doubt, otherwise ₦100,000.00 be recovered.

REVENUE COURT, IKOT EKPENE LOCAL GOVERNMENT AREA

124. DOUBTFUL EXPENDITURE: ₦396,000.00

An examination of the Court's imprest records showed that the sum of ₦4,960,000.00 was collected and spent for Court Services in 2017 financial year. But the purported payment on petrol and transportation in the sum of ₦396,000.00 was unverifiable and doubtful. It negates the provisions of FR-603 as the payments did not contain details of the expenditure that were purported to have been incurred. The affected officers were called upon to clear the doubt or refund the sum of ₦396,000.00.

**OKON DISTRICT COURT,
ESSIEN UDIM LOCAL GOVERNMENT AREA**

125. UNREMITTED REVENUE: ₦2,100.00

Audit team observed that the sum of ₦11,500.00 was the internally generated revenue by the Court. Out of this amount, only ₦9,400.00 was remitted into government approved bank account leaving a balance of ₦2,100.00 unremitted. The Court Registrar was called upon to ensure that the amount is remitted to government approved bank account and furnish this office with remittance particulars.

**SOUTHERN UKANAFUN DISTRICT COURT,
UKANAFUN LOCAL GOVERNMENT AREA**

126. IMPREST NOT PROPERLY RETIRED: ₦30,000.00

On examination of imprest records, audit team observed that Registrar's imprests for January and May 2017 were not properly retired. The receipt for January had no customer's name and that of May had no date and receipt numbers. The affected officer was called upon to produce satisfactory evidence that government received value for the purported transaction otherwise the sum of ₦30,000.00 stands recoverable.

**IBESIT DISTRICT COURT, EKPENE OKPO,
ORUK ANAM LOCAL GOVERNMENT AREA**

127. DOUBTFUL EXPENDITURE: ₦40,000.00

The sum of ₦240,000.00 was collected and spent for Court Services in 2017 financial year. The payments was on diesel and engine oil amounting to ₦40,000.00. It was observed to be doubtful because it lacked full details of purported payments. It flouted Financial Regulations No. 603 and IPSAS full disclosure requirement. The Registrar was called upon to explain the observed lapses, otherwise the sum of ₦40,000.00 be recovered and the recovery particulars sent to the State Auditor-General for verification.

**HIGH COURT OF JUSTICE,
MKPAT ENIN LOCAL GOVERNMENT AREA**

128. INSUFFICIENTLY VOUCHERED EXPENDITURE: ₦50,000.00

Available records examined in 2018 financial year showed that imprest expense totaling ₦50,000 was not sufficiently vouched as at the time of audit. The officer responsible was called upon for explanation otherwise refund the amount to government.

ENVIRONMENTAL SANITATION COURT, UYO

129. DOUBTFUL EXPENDITURE: ₦45,000.00

It was observed that ₦45,000.00 was purportedly expended in year 2017 on the purchase of stationery. The receipts attached had no date and customer's name thus rendering the transaction doubtful. The officer responsible was called upon to provide evidence of retirement otherwise the sum of ₦45,000.00 stands recoverable.

130. RETIREMENT OF EXPENDITURE WITH DUPLICATE RECEIPTS: ₦180,000.00

Audit observed that purchase of stationery for the Court on 6/3/2017, 8/5/2017, 5/6/2017 and 13/12/2017 were retired with receipts bearing duplicated numbers. The officer responsible was called upon for explanation otherwise refund the sum of ₦180,000.00 to government.

INTERNAL REVENUE SERVICE, UYO

131. PAYMENT OF SALARY TO RETIRED STAFF: ₦1,530,634.65

The sum of ₦1,530,643.65 was paid to eleven (11) staffs of Internal Revenue Service, Uyo after their retirement from service. They were called upon to produce the evidence of refunds otherwise the amount should be deducted from their terminal benefits and the State Auditor-General be informed accordingly.

132. PAYMENT OF SALARY TO DECEASED STAFF: ₦187,827.17

Two (2) staff of Internal Revenue Service, Uyo who died during the service year were paid the sum of ₦187,827.17. The officer responsible was called upon to recover the amount from their terminal benefits and inform the State Auditor-General accordingly.

MOTOR LICENSING OFFICE, IBIONO IBOM LOCAL GOVERNMENT AREA

133. UNREMITTED REVENUE: ₦1,817,775.00

It was observed that out of ₦2,276,750.00 internally generated revenue, only ₦458,975.00 was remitted, leaving an outstanding amount of ₦1,817,775.00. The Motor Licensing Authority was called upon to produce evidence of remittance of the outstanding balance to the State Auditor-General otherwise the amount stands recoverable.

TAX OFFICE, IKOT EKPENE LOCAL GOVERNMENT AREA

134. UNVOUCHED EXPENDITURE: ₦133,332.00

Audit team observed that expenditure amounting to ₦133,332.00 was incurred without payment voucher to back up such payments. The Principal Inspector of Taxes was called upon to produce appropriate payment voucher or refund the said amount to the government and forward refund particulars to the State Auditor-General for verification.

STATE SECONDARY EDUCATION BOARD, UYO

WEST ITAM SECONDARY SCHOOL, EKIT ITAM II, ITU LOCAL GOVERNMENT AREA

135. EXCESS E-REGISTRATION WAEC PAYMENT: ₦1,780,550.00

A scrutiny of WASSCE details maintained in the school showed that the Ministry of Education paid for 334 candidates instead of 185 actual registered candidates in the school, thus resulting in excess payment amounting to ₦1,780,550.00. The Principal could not give any satisfactory explanation to this effect. The officer responsible was called upon for explanation otherwise refund the sum of ₦1,780,550.00 to government.

OFFOT UKWA SECONDARY SCHOOL, OBIO OFFOT, UYO LOCAL GOVERNMENT AREA

136. IRREGULAR EXPENDITURE: ₦26,100.00

Examination of Payment Voucher revealed that the sum of ₦26,100.00 expended on entertainment was not properly retired as the details of the expenditure was not produced for verification. The Officer responsible was called upon to produce details of retirement or refund same to government.

137. UNVERIFIABLE EXPENDITURE: ₦30,300.00

Audit observed that the sum of ₦30,300.00 claimed by the Principal for local transport and travels was expended without any verifiable evidence. The Principal was called upon to show satisfactory evidence of such travels, otherwise the sum of ₦30,300.00 stands recoverable.

SECONDARY COMMERCIAL SCHOOL, IKOT ETUKUDO/IBONG, ABAK LOCAL GOVERNMENT AREA

138. NON PAYMENT OF SUBVENTION: ₦521,060.00

Audit team observed that the school received a total of ₦637,200.00 as subvention during the school year under review of which only ₦116,140.00 was properly retired leaving the balance of ₦521,060.00 unretired. The Principal was called upon to properly retire the amount and inform the State Auditor-General for verification, otherwise the sum of ₦521,060.00 stands recoverable.

139. NON RETIREMENT OF PARENTS TEACHERS ASSOCIATION (PTA) FUND: ₦994,700.00

The Principal claimed he legitimately collected a total of ₦994,700.00 and spent ₦970,150.00. However, he could not support his claim with relevant retirement details. The Principal was called upon to properly retire the sum otherwise a total of ₦994,700.00 stands recoverable.

**NATIONAL HIGH SCHOOL, NUNG ATAI,
OKOBO LOCAL GOVERNMENT AREA**

140. UNVOUCHED EXPENDITURE: ₦150,000.00

The sum of ₦150,000.00 was observed as unvouched expenditure in 2017/2018 school year by the audit team. The Principal was called upon to produce the relevant vouchers and forward such to the State Auditor-General for verification otherwise the amount stands recoverable.

**COMMUNITY SECONDARY SCHOOL, OFFI,
OKOBO LOCAL GOVERNMENT AREA**

141. DOUBTFUL EXPENDITURE: ₦69,000.00

The sum of ₦69,000.00 was observed as doubtful expenditure by the audit team. The Principal was called upon to offer genuine explanation otherwise the said amount stands recoverable.

142. UNRETIRED SUBVENTION: ₦623,400.00

The sum of ₦623,400.00 was not retired by the Principal in 2017/2018 and 2018/2019 school years. The said Principal was called upon to produce relevant retirement details otherwise the amount stands recoverable.

**COMMUNITY SECONDARY SCHOOL, IDORO,
IBIONO IBOM LOCAL GOVERNMENT AREA**

143. IRREGULAR EXPENDITURE: ₦40,500.00

Audit team observed that the sum of ₦40,500.00 was spent on the purchase of non-specified items by the Principal. The Principal was called upon to show evidence of expenditure or refund the said amount to the government and particulars of refund sent to the State Auditor-General for verification.

**LOCAL EDUCATION COMMITTEE,
IKOT ABASI LOCAL GOVERNMENT AREA**

144. PAYMENT OF SALARY TO SIX STAFF AFTER RETIREMENT: ₦3,309,705.37

The sum of ₦3,309,705.37 was paid to six staff, after they had retired from service. The Zonal Director was called upon to produce evidence of deductions from the terminal benefits of those concerned, otherwise the amount stands recoverable.

145. PAYMENT OF SALARY TO A RETIRED STAFF: ₦143,739.08

The sum of ₦143,739.08 was paid to one retired staff, after retirement from service. The Zonal Director was called upon to produce evidence of deduction from his terminal benefits otherwise the amount stands recoverable.

**LOCAL EDUCATION COMMITTEE,
NSIT UBIUM LOCAL GOVERNMENT AREA**

146. PAYMENT OF SALARY TO FIVE RETIREES: ₦1,893,462.73

A total of ₦1,893,462.73 was paid to five retired staff in 2017. The Zonal Director was called upon to produce evidence of deduction from the terminal benefits of those concerned otherwise the amount stands recoverable.

**LOCAL EDUCATION COMMITTEE,
ABAK LOCAL GOVERNMENT AREA**

147. SALARY PAID TO RETIRED STAFF: ₦3,131,791.49

The sum of ₦3,131,791.49 was paid to eight retired staff in the zone. The Zonal Director was asked to ensure that the amount is deducted from the terminal benefits of the affected retirees, and to furnish the State Auditor-General with recovery particulars for verification.

148. PAYMENT OF SALARY TO RETIRED STAFF: ₦28,491.31

The sum of ₦28,491.31 was paid to a retired staff. The Zonal Director was called upon to produce evidence of deduction from the terminal benefits of the affected staff, otherwise the amount stands recoverable.

**LOCAL EDUCATION COMMITTEE, IDU URUAN,
URUAN LOCAL GOVERNMENT AREA**

149. SALARIES PAID TO STAFF AFTER RETIREMENT: ₦421,492.65

The sum of ₦421,492.65 was paid to eleven members of staff after their retirement from service. The Zonal Director was called upon to produce evidence of deductions from the terminal benefits of those concerned, otherwise the amount stands recoverable.

**LOCAL EDUCATION COMMITTEE,
EKET LOCAL GOVERNMENT AREA**

150. PAYMENT OF SALARY TO RETIRED STAFF: ₦1,968,319.14

It was observed that the sum of ₦1,968,319.14 was paid to three retired staff in the zone. The Zonal Director was called upon to produce evidence of deductions from the affected officers, otherwise the amount stands recoverable.

151. PAYMENT OF SALARY TO STAFF AFTER RETIREMENT: ₦613,581.81

It was observed that the sum of ₦613,581.81 was paid to four staffs after they have retired from service. The Zonal Director was called upon to produce evidence of deduction from terminal benefits of the affected officers otherwise the amount stands recoverable.

**LOCAL EDUCATION COMMITTEE,
IKOT EKPENE LOCAL GOVERNMENT AREA**

152. PAYMENT OF SALARIES TO RETIRED STAFF: ₦690,066.90

It was observed that the sum of ₦690,066.90 was paid to four retired staff in the zone. The Zonal Director was called upon to produce evidence of deductions from terminal benefits of the affected officers, otherwise the amount stands recoverable.

153. PAYMENT OF SALARIES TO DECEASED STAFF: ₦169,965.99

It was observed that the sum of ₦169,965.99 was paid to two staff after their demise. The Zonal Director was called upon to produce evidence of deductions from the terminal benefit of those concerned, otherwise the amount stands recoverable.

**LOCAL EDUCATION COMMITTEE,
ONNA LOCAL GOVERNMENT AREA**

154. PAYMENT OF SALARIES TO RETIRED STAFF: ₦1,296,676.10

The sum of ₦1,296,676.10 was paid as salaries to a retiree. The Accountant was called upon to ensure that refunds are made and the State Auditor-General be furnished with particulars of recovery.

155. SALARY PAYMENT TO RETIREES: ₦1,550,329.21

The sum of ₦1,550,329.21 was paid as salary to retirees in 2017 financial year. The Zonal Director was called upon to ensure the recovery of the said amount and forward particulars of recovery to the State Auditor-General.

**LOCAL EDUCATION COMMITTEE,
UYO LOCAL GOVERNMENT AREA**

156. PAYROLLING OF RETIRED STAFF: ₦861,992.38

The sum of ₦861,992.38 was paid as 3 months salary to a retired staff in 2017 financial year. The Zonal Director was called upon to ensure recovery of the said amount and forward particulars of recovery to the State Auditor-General for verification.

**LOCAL EDUCATION COMMITTEE,
ITU LOCAL GOVERNMENT AREA**

157. PAYMENT TO DECEASED STAFF: ₦297,378.67

A scrutiny of personal records, nominal roll and printouts revealed that the sum of ₦297,378.67 was paid to two staff of the Local Education Committee after their demise. The Zonal Director was called upon to recover the amount from the terminal benefits of the respective staff and forward recovery particulars to the State Auditor-General for verification.

158. PAYMENT OF SALARIES TO RETIRED STAFF: ₦4,731,026.42

Six members of staff of the LEC were paid their respective salaries totaling ₦4,731,026.42 after their retirement from service. The explanation that the payment was consequent upon delayed processing of retirement documents of the affected staff could not be verified. The Zonal Director was called upon to recover the amount from respective staff's terminal benefits. Evidence of such was to be forwarded to the State Auditor-General for verification.

159. PAYMENT OF SALARY TO RETIRED STAFF: ₦4,166,060.93

An examination of retirement and death records maintained in the LEC revealed that the sum of ₦4,166,060.93 was paid to six (6) members of staff after their retirement from service in 2017 financial year. The Zonal Director was called upon to recover the amount involved from their terminal benefits and evidence of recovery forwarded to the State Auditor-General for verification.

**LOCAL EDUCATION COMMITTEE,
ETIM EKPO LOCAL GOVERNMENT AREA**

160. PAYMENT OF SALARY TO RETIRED STAFF: ₦853,567.13

Examination of personnel files and salary revealed that the sum of ₦853,567.13 was paid to two (2) members of staff after their retirement from service. The Zonal Director was called upon to ensure the deduction of the amount involved from the affected staff's terminal benefits and forward recovery particulars to the State Auditor-General for verification.

**LOCAL EDUCATION COMMITTEE,
ORON LOCAL GOVERNMENT AREA**

161. SALARIES PAID TO RETIRED STAFF: ₦117,305.37

An assessment of the salary printout and relevant documents revealed the payment of the sum of ₦117,305.37 to two (2) members of staff of the Local Education Committee, Oron, after their retirement from service. The Zonal Director was called upon to recover the amount involved from their terminal benefits and forward recovery particulars to the State Auditor-General for verification.

162. PAYMENT OF SALARIES TO RETIRED STAFF: ₦368,349.83

A scrutiny of relevant documents revealed the payment of the sum of ₦368,349.83 to two retired staff in 2018. The Zonal Director was called upon to recover the amount involved from the affected officers' terminal benefits and details forwarded to the State Auditor-General for verification.

**LOCAL EDUCATION COMMITTEE,
MKPAT ENIN LOCAL GOVERNMENT AREA**

163. PAYMENT OF SALARIES TO RETIREES: ₦206,576.07

Audit team observed that five members of staff were still paid salaries amounting to ₦206,576.07 after their disengagement from service. The affected officers were called upon to refund this amount to government otherwise the sum of ₦206,576.07 be deducted from their terminal benefits and recover particulars forwarded to the State Auditor-General for verification.

STATE TECHNICAL SCHOOLS BOARD, UYO

**MAINLAND TECHNICAL COLLEGE,
ORON LOCAL GOVERNMENT AREA**

164. FUND NOT ACCOUNTED FOR: ₦286,173.20

The sum of ₦286,173.20 was not accounted for during the 2016/2017 and 2017/2018 school years. The Principal-General was called upon to account for the amount otherwise the amount stands recoverable.

**165. SUBMISSION OF AUDITED ACCOUNTS BY STATUTORY
CORPORATIONS**

The under-listed parastatals did not submit their audited financial statements as at 31st December 2019 in line with Section 125(3) of the 1999 Constitution of the Federal Republic of Nigeria as amended. This, therefore, made it impossible to assess the financial status, viability and accountability of these organizations.

S/NO	NAME OF ORGANIZATION	ADDRESS	LAST ACCOUNT SUBMITTED
1.	Akwa Savings & Loans Limited	42 Oron Road,Uyo	2018
2.	Akwa Ibom State University	Ikot Akpaden, Mkpate Enin L.G.A.	2018
3.	Akwa Ibom Investment Corporation	143 Olusegun Obasanjo Way, Uyo	2012
4.	Akwa Ibom Newspaper Corporation	Information Drive, off IBB Avenue, Uyo	2015
5.	Akwa Ibom State Polytechnic	Ikot Osurua P.M.B 1200 Ikot Ekpene	2018
6.	Akwa Ibom Broadcasting Corporation	3 Udo Udoma Avenue, Uyo	2011
7.	Akwa Ibom State Water Company Limited	62 Dominic Utuk Avenue, Uyo	2018

8.	Akwa Ibom State College of Education	Afaha Nsit, Nsit Ibom LGA.	2016
9.	Akwa Ibom Agricultural Development Programme	Mbiabong Etoi, Uyo	2010
10.	Akwa Ibom Airport Development Company Limited	Akwa Ibom International Airport, Uyo	2018
11.	Akwa United Football Club	Uyo	2017

166. 2018 PUBLIC ACCOUNTS COMMITTEE REPORT ON OFFICERS WHO FAILED TO APPEAR BEFORE THE COMMITTEE

The Report of the Public Accounts Committee on the Audited Accounts of the Government of the State for the year ended 31st December, 2018 as approved by the State House of Assembly and submitted to the State Governor on December 2019 showed that eleven (11) invited members of staff failed to appear before the Committee to defend queries totaling ₦8,467,851.27. Consequently, the Committee decided to suspend further actions on those queries. However, it is recommended that the Public Accounts Committee should revisit these cases as highlighted below, to enhance accountability:

AKWA IBOM STATE INSTITUTE OF TECHNOLOGY

i. IRREGULAR EXPENDITURE: ₦100,000.00

During examination of payment vouchers, relevant attachments to the tune of ₦100,000.00 lacked adequate retirement details. The officer responsible was called upon to provide adequate retirement details, otherwise refund the sum of ₦100,000.00 to government account.

ii. ITEMS NOT TAKEN ON STORES LEDGER CHARGE: ₦60,000.00

It was observed during examination of payment vouchers that items bought for the sum of ₦60,000.00 were not taken on stores ledger charge. Also the receipt attached lacked vital retirement details. The officer responsible was called upon for explanation, or refund this sum to government.

iii. DOUBTFUL EXPENDITURE: ₦100,000.00

Examination of payment vouchers revealed that the sum of ₦100,000.00 applied for maintenance of motor vehicle was retired as car hiring via cash receipt from Savior Motors Ltd. Secondly, the cash receipt lacked vital retirement details. The officer was called upon to explain this mis-application of funds or refund this amount to government account and inform the State Auditor-General accordingly.

PROJECT FINANCIAL MANAGEMENT UNIT, UYO

iv. **ITEMS NOT TAKEN ON STORES CHARGE: ₦170,000.00**

The sum of ₦170,000.00 was used for purchase of stationery items in 2017 financial year. However, no evidence of SRV was attached to the payment voucher contrary to Financial Regulation No. 2602. The Head of the Unit was called upon for explanation, otherwise, the sum of ₦170,000.00 stands recoverable.

**COTTAGE HOSPITAL, AKAI UBIUM,
NSIT UBIUM LOCAL GOVERNMENT AREA**

v. **OUTSTANDING INDEBTEDNESS OF THE HEALTH CENTRE AKAI UBIUM
TO CENTRAL MEDICAL STORES, UYO: ₦166,459.90**

There was no record to determine the outstanding indebtedness of the Health Centre to Central Medical Stores, Uyo. In the Handing Over Notes submitted by the outgoing officer to the incoming one, the outstanding indebtedness of the Health Centre to Central Medical Stores, Uyo was ₦166,459.90. The officer was called upon to account for this outstanding amount, otherwise, refund the said amount to Government.

**GENERAL HOSPITAL, IBIAKU NTOK OKPO,
IKONO LOCAL GOVERNMENT AREA**

vi. **DRUGS FUND NOT ACCOUNTED FOR: ₦640,128.83**

Drugs purchased from the Central Medical Stores was valued at ₦942,728.83 whereas only ₦302,600.00 was remitted to government leaving a total of ₦640,128.83 unremitted. The Medical Superintendent was called upon to account for this amount otherwise the sum stands recoverable.

STATE SECONDARY EDUCATION BOARD, UYO

vii. **DOUBTFUL EXPENDITURE: ₦488,050.00**

An assessment of Payment Vouchers showed that repairs were carried out on Vehicle Numbers AK 158 COI and AK 397 COI for ₦92,800.00 and ₦395,250.00 respectively. It was observed that vehicle Number AK 158-COI, a 504 Station Wagon with engine number 6148310 was marked unserviceable and that AK 397-COI was not in the list of vehicles reportedly owned by the State Secondary Education Board, Uyo. The officer responsible was called upon to explain this anomaly or refund the sum of ₦488,050.00 to the government and particulars of refund sent to the State Auditor-General.

viii. **USE OF CUSTOMIZED RECEIPT: ₦1,800,000.00**

It was observed during examination of Payment Vouchers that receipts in respect of car hiring amounting to ₦1,800,000.00 for monitoring services were used at will. This rendered the transactions doubtful. The Secretary of the Monitoring Team was called upon to explain this anomaly, otherwise, the amount stands recoverable.

**LOCAL EDUCATION COMMITTEE,
ESSIEN UDIM LOCAL GOVERNMENT AREA**

ix. **SALARY PAYMENT AFTER RETIREMENT: ₦211,181.60**

An officer was still paid salary for 8 months after retirement from service to the tune of ₦211,181.60. The Zonal Director was called upon to recover this amount from her terminal benefit and present details of recovery to the office of the State Auditor-General for verification.

**LOCAL EDUCATION COMMITTEE,
UYO LOCAL GOVERNMENT AREA**

x **PAYMENT OF SALARY TO DEAD STAFF: ₦3,459,511.81**

The sum of ₦3,459,511.81 was paid as salary to four deceased staff after their demise in Uyo Local Education Committee. The Director in-charge was called upon to deduct the overpayment from the benefits due to the deceased next of kin and inform my office accordingly.

**LOCAL EDUCATION COMMITTEE,
NSIT UBIUM LOCAL GOVERNMENT AREA**

xi. **PAYMENT OF SALARIES TO RETIRED STAFF: ₦1,272,519.13**

Two officers retired from service but continued to receive salaries thereafter to the tune of ₦1,272,519.13. They were called upon to refund or have it deducted from their terminal benefits.

PART V

GENERAL

167. STAFF MATTERS

The staff strength as at 31st December 2019 was 199; 130 senior and 69 junior officers. During the year, 2 senior and 2 junior officers retired from service. The staff strength for some junior cadre of officers was grossly inadequate during the year. There are only two messengers and seven security officers to take charge of the headquarters in Uyo and nine zonal offices. The Government should, as a matter of urgency, approve the employment of more junior staff to enable the office function effectively.

168. OFFICE ACCOMMODATION

The State Auditor-General's office is still confronted with accommodation problem. The office space of this rented building continues to be congested and inadequate for effective performance of work. Many officers do not have offices to work in, thus impacting negatively on staff morale and productivity.

169. TRAINING

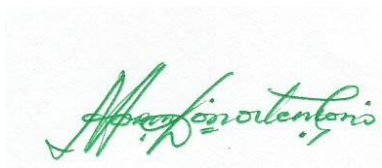
There is need for training and retraining of staff of office of the State Auditor-General to keep itself abreast with the current changes in the Accounting Profession. It is hoped that His Excellency will approve the release of funds for this purpose in subsequent year.

170. APPRECIATION

I express my thanks to the Management and staff of the Office of the State Auditor-General for their steadfastness, loyalty and commitment to work which enabled us achieve our goals during the year.

I am grateful to the accounting officers of the various Ministries, Departments and Agencies of the State for their assistance and cooperation during the course of the year.

I also acknowledge the support and assistance given to my office during the year by the State Government.



M. D. Akpan
State Auditor-General

ANNEXURE 1

AUDITOR-GENERAL'S CERTIFICATE

The Accountant-General is responsible for the preparation of the Financial Statements of the State Government for each financial year in compliance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 and the Finance (Control and Management) Act of 1958 as amended.

In preparing the accounts, the Accountant-General is expected to select suitable accounting policies and apply them consistently. The accounts should be prepared on a going concern basis. The Accountant-General is also responsible for ensuring that proper books of accounts are kept and that internal control procedures are maintained in order to safeguard the assets, detect and prevent fraud and other irregularities.

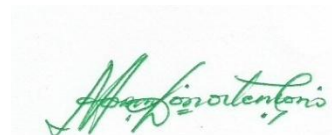
It is my responsibility as the Auditor-General to form and express an independent opinion, based on my audit of the financial statements prepared by the Accountant-General.

BASIS OF OPINION

I conducted my audit in compliance with the relevant laws of the Federal Republic of Nigeria and in accordance with Public Sector Auditing Standards. These standards require that I plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatements. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosures in the Financial Statements. It also includes an assessment of the Accounting Principles used and significant judgments made by the Accountant-General in the preparation of the accounts and an evaluation of the overall adequacy of the presentation of information in the Financial Statements. I planned and performed such audit procedures in order to obtain all the information and explanations, which I considered necessary for the purpose of my audit. I examined the records kept at the Treasury Headquarters, all Sub-Treasuries, Ministries and relevant Agencies of Government. The audit provided me with a reasonable basis for an independent opinion.

OPINION

In my opinion, the Financial Statements, which are in agreement with the books and returns, give a true and fair view of the financial position of the Government of Akwa Ibom State for the year ended 31st December 2019 (subject to the observations contained in my report for the period).



MONDAY DANIEL AKPAN

FRC/2014/ICAN/00000009577

Auditor-General

Akwa Ibom State

ANNEXURE 2

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements presented are prepared in accordance with the provisions of the 1999 Constitution of the Federal Republic of Nigeria, the Finance (Control and Management) Act of 1958 as amended and the Revised Financial Regulations.

The receipts and payments stated therein are in consonance with the warrants issued for the accounting period under review. The Financial Statements comply with the requirements of International Public Sector Accounting Standards (IPSAS) and reflect the financial position of Akwa Ibom State Government as at 31st December, 2019.



Pst. Uwem S. Andrew-Essien, FCA, ACTI
FRC/2017/ICAN/00000016444
Accountant-General
Akwa Ibom State

ANNEXURE 3

STATEMENT OF ACCOUNTING POLICIES

The following represent statements of significant Accounting Policies adopted in the preparation of 2019 Financial Statements of Akwa Ibom State Government.

- (i) **Basis of Accounting:** The Accounts and Financial Statements are prepared based on the principle of Cash Basis in compliance with the requirements of International Public Sector Accounting Standards (IPSAS).
- (ii) **Investments:** Shares and other investments are held under the Ministry of Finance Incorporated (MOFI), Akwa Ibom Investment Corporation (AKICORP), Ministry of Trade and Investment and the Nigeria Sovereign Investment Authority. They are stated at market values and are under the supervision of the Honourable Commissioner for Finance, Akwa Ibom State.
- (iii) **Capital Costs:** The costs incurred in respect of capital expenditure are recognized in the year of occurrence only.
- (iv) **Assets:** The assets as stated in the accounts do not include material assets such as Roads, Airport, Buildings, Plants and Machinery and so on. This is so because under Cash Basis of accounting, assets are regarded as written off in the year of acquisition, irrespective of the useful life of the assets.
- (v) **Liabilities:** The liabilities of the State Government to her numerous Suppliers, Contractors and Pensioners in 2019 financial year are recorded in the Treasury Station Deposit Account.
- (vi) **Foreign Currency:** Transactions in foreign currencies are translated at the exchange rate of ₦306.00 to the US Dollar and ₦403.92 to the Pounds Sterling as at 31st December, 2019.
- (vii) **Format of Account:** The format used in the presentation of these Financial Statements is in line with the recommendations of International Federation of Accountants Committee (IFAC).
- (viii) **Transfer to Capital Development Fund:** In the accounting year ended 31st December 2019, the sum of ₦94,709,507,975.13 was transferred from Consolidated Revenue Fund to Capital Development Fund.
- (ix) **Pension Fund:** The Settlement of retirement benefits to retired workers in Akwa Ibom State Civil Service was sponsored 100% by the State Government in 2019.

TEN YEARS FINANCIAL SUMMARY, 2010 - 2019

S/N	DESCRIPTION	2010	2011	2012	2013	2014
		₦	₦	₦	₦	₦
A	OPENING BALANCE	29,873,478,820.32	24,275,055,184.94	33,892,111,363.47	21,228,893,983.06	51,169,365,185.82
1	Internally Generated Revenue	12,085,763,638.26	16,554,319,166.17	17,059,385,909.17	18,005,802,296.31	18,715,737,159.01
2	Statutory Allocation	222,688,474,940.24	261,964,712,918.10	279,963,863,759.95	316,759,018,790.35	261,498,039,765.40
3	Value Added Tax (VAT)	7,653,394,855.60	8,484,381,085.13	9,133,432,069.32	10,138,052,005.82	8,918,024,187.67
4	Reimbursements	696,588.81		0.00	0.00	0.00
5	External & Internal Loan	4,000,000,000.00	17,176,748,945.24	51,027,116,224.56	78,467,940,567.90	11,000,000,000.00
6	Ecological Funds	0.00	0.00	250,000,000.00	5,000,000,000.00	2,000,000,000.00
7	Budget Support Facility (BSF)	0.00	0.00	0.00	0.00	0.00
8	Refunds of Excess Paris Club Loan Deductions	0.00	0.00	0.00	0.00	0.00
9	Other Income (Including Aids & Grants)	0.00	0.00	0.00	0.00	23,366,070,414.32
10	Aids & Grants	0.00	0.00	0.00	0.00	0.00
	Total	276,301,808,843.23	328,455,217,299.58	391,325,909,326.47	449,599,707,643.44	376,667,236,712.22
B	EXPENDITURE					
1	Personnel Cost	18,040,860,633.37	21,574,945,821.01	28,575,140,736.94	31,088,882,148.29	40,755,430,081.33
2	Overhead Cost	5,629,520,682.38	7,946,989,611.76	8,708,045,853.52	9,228,833,024.15	17,172,409,239.50
3	Consolidated Revenue Fund Charges	11,014,787,893.82	13,874,763,372.33	34,716,726,960.52	79,910,696,409.48	83,535,918,194.42
4	Recurrent Grants and Subventions	5,771,999,783.73	8,536,275,404.28	16,229,200,531.32	13,570,216,984.63	10,058,781,757.70
5	Capital Expenditure	211,569,584,664.99	242,630,131,726.73	281,867,901,261.11	264,631,713,891.07	194,572,236,884.98
	Total	252,026,753,658.29	294,563,105,936.11	370,097,015,343.41	398,430,342,457.62	346,094,776,157.93
C	CLOSING BALANCE (A - B)	24,275,055,184.94	33,892,111,363.47	21,228,893,983.06	51,169,365,185.82	30,572,460,554.29

TEN YEARS FINANCIAL SUMMARY, 2010 - 2019

S/N	DESCRIPTION	2015	2016	2017	2018	2019
		₦	₦	₦	₦	₦
A	OPENING BALANCE	30,572,460,554.29	7,651,250,195.07	7,813,020,167.04	17,179,313,728.48	15,558,416,443.84
1	Internally Generated Revenue	18,730,338,859.70	16,290,953,095.00	19,513,860,604.75	28,213,636,273.00	35,504,936,358.00
2	Statutory Allocation	165,215,202,183.24	131,601,979,581.80	161,915,827,953.21	205,532,817,107.52	172,942,727,496.04
3	Value Added Tax (VAT)	8,886,060,776.84	8,884,876,953.39	10,655,970,518.78	12,262,026,589.84	13,342,267,018.60
4	Reimbursements	0.00	0.00	0.00	0.00	24,657,242,789.00
5	External & Internal Loan	12,983,094,591.60	33,468,783,784.00	220,000,000.00	6,652,000,000.00	48,069,884,079.00
6	Ecological Funds	2,000,000,000.00	0.00	0.00	0.00	0.00
7	Budget Support Facility (BSF)	0.00	0.00	8,955,000,000.00	0.00	0.00
8	Refunds of Excess Paris Club Loan Deductions	0.00	0.00	33,565,322,055.35	30,029,530,929.93	28,560,484,322.11
9	Other Income	5,100,000,000.00	0.00	0.00	5,426,535,672.06	8,359,508,695.23
10	Aids & Grants	0.00	0.00	4,514,384,273.00	9,012,842,801.93	14,636,976,564.00
	Total	243,487,156,965.67	197,897,843,609.26	247,153,385,572.13	314,308,703,102.76	361,632,443,765.82
B	EXPENDITURE					
1	Personnel Cost	35,442,734,704.00	33,055,299,386.00	35,108,393,926.00	41,374,035,463.00	39,616,014,625.00
2	Overhead Cost	15,990,718,401.00	9,226,990,027.00	17,187,538,286.00	13,703,592,010.00	13,057,691,956.00
3	Consolidated Revenue Fund Charges	61,719,629,835.34	46,046,086,264.54	51,824,040,653.07	67,583,075,171.72	65,235,061,243.12
4	Recurrent Grants and Subventions	8,267,600,486.00	10,194,118,798.48	8,764,120,000.00	7,919,220,000.00	9,171,655,073.39
5	Capital Expenditure	114,415,223,344.26	91,562,328,966.20	117,089,978,978.58	168,170,364,014.20	197,832,592,592.72
	Total	235,835,906,770.60	190,084,823,442.22	229,974,071,843.65	298,750,286,658.92	324,913,015,490.23
C	CLOSING BALANCE (A - B)	7,651,250,195.07	7,813,020,167.04	17,179,313,728.48	15,558,416,443.84	36,719,428,275.59



STATEMENT NO. 1

AKWA IBOM STATE GOVERNMENT OF NIGERIA

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST DECEMBER, 2019

BUDGET 2019	DETAILS	NOTES	ACTUAL 2019	ACTUAL 2018
₦	CASH FLOW FROM OPERATING ACTIVITIES		₦	₦
	RECEIPTS			
310,000,000,000.00	Statutory Allocation	1	172,942,727,496.04	205,532,817,107.52
18,000,000,000.00	Value Added Tax (VAT)	2	13,342,267,018.60	12,262,026,589.84
328,000,000,000.00	Total Statutory Revenue		186,284,994,514.64	217,794,843,697.36
37,936,700,000.00	Personal Taxes	3	30,898,622,006.00	23,385,294,368.00
587,900,000.00	Licenses - General	3	24,093,733.00	10,536,225.00
3,000,000.00	Royalties	3	50,000.00	43,092.00
5,216,018,750.00	Fees	3	2,446,689,435.00	1,663,795,931.00
39,600,000.00	Fines	3	6,375,750.00	8,310,370.00
1,190,364,850.00	Sales - General	3	95,511,925.00	108,550,505.00
320,700,000.00	Earning - General	3	203,466,782.00	191,835,288.00
9,800,000.00	Rent on Government Building	3	23,889,449.00	7,517,696.00
483,000,000.00	Rent on Land and Others - General	3	1,251,302,354.00	386,757,993.00
294,100,000.00	Investment Income	3	118,761,000.00	2,448,000,000.00
671,500,000.00	Interest Earned	3	431,737,877.00	0.00
5,000,000.00	Retained Revenue from Parastatal and Boards	3	4,436,047.00	2,994,805.00
46,757,683,600.00	Total Independent Revenue		35,504,936,358.00	28,213,636,273.00
	Other Revenue of the State Government			
21,000,000,000.00	Ecological Fund		0.00	0.00
80,000,000,000.00	Reimbursement on Federal roads		24,657,242,789.00	0.00
75,000,000,000.00	Refunds of Excess Paris Club Loan Deductions	1	28,560,484,322.11	30,029,530,929.93


	Other Income (Refunds)		5,584,359,560.23	5,426,535,672.06
176,000,000,000.00	Total Other Receipts		58,802,086,671.34	35,456,066,601.99
550,757,683,600.00	TOTAL RECEIPTS		280,592,017,543.98	281,464,546,572.35
	LESS: PAYMENTS			
58,982,964,320.00	Personnel Cost (including Salaries on CRF Charges)	7	41,779,253,979.00	43,827,604,631.00
30,781,240,000.00	Overhead Cost	8	13,057,691,956.00	13,703,592,010.00
76,800,000,000.00	Consolidated Revenue Fund Charges (Others)	9	36,408,013,118.98	33,490,207,576.74
11,517,760,000.00	Recurrent Grants and Subventions	17	9,171,655,073.39	7,919,220,000.00
178,081,964,320.00	TOTAL PAYMENTS		100,416,614,127.37	98,940,624,217.74
372,675,719,280.00	NET CASH FLOW FROM OPERATING ACTIVITIES		180,175,403,416.61	182,523,922,354.61
	CASH FLOW FROM INVESTMENT ACTIVITIES			
1,000,000,000.00	Privatization of State Owned Enterprises (Income)		2,775,149,135.00	0.00
1,000,000,000.00	Sub-Total Investment Income		2,775,149,135.00	0.00
102,023,349,150.00	Capital Expenditure: Administration Sector	15	57,252,322,555.00	33,184,271,802.00
275,014,329,290.00	Capital Expenditure: Economic Sector	15	126,074,105,486.61	113,519,157,655.27
10,049,000,000.00	Capital Expenditure: Law and Justice Sector	15	3,210,400,000.00	1,496,288,350.00
1,963,000,000.00	Capital Expenditure: Regional Sector	15	49,500,000.00	375,055,439.00
49,651,618,000.00	Capital Expenditure: Social Sector	15	8,190,208,000.00	10,582,747,966.00
9,201,500,000.00	Capital Expenditure Funded from Aids & Grant	15	3,056,056,551.11	9,012,842,801.93
447,902,796,440.00	Sub-Total Capital Expenditure		197,832,592,592.72	168,170,364,014.20
(446,902,796,440.00)	NET CASH FLOW FROM INVESTMENT ACTIVITIES		(195,057,443,457.72)	(168,170,364,014.20)
	CASH FLOW FROM FINANCING ACTIVITIES			
60,000,000,000.00	Proceeds from Aids & Grant	4	14,636,976,564.00	9,012,842,801.93
0.00	Proceeds from External Loan		0.00	0.00
51,227,077,160.00	Proceeds from Internal Loan	5	48,069,884,079.00	6,652,000,000.00
0.00	Budget Support Facility		0.00	0.00
111,227,077,160.00	Sub-Total Financing Income		62,706,860,643.00	15,664,842,801.93

30,000,000,000.00	Loan Repayment (Internal Debt Servicing)	5	13,952,936,128.14	17,828,740,263.73
2,000,000,000.00	Loan Repayment (External Debt Servicing)	10	510,117,436.00	1,406,898,752.00
15,000,000,000.00	Internal Bank Loan (Interest)	9	12,200,755,206.00	12,403,659,411.25
47,000,000,000.00	Sub-Total Debt Servicing		26,663,808,770.14	31,639,298,426.98
64,227,077,160.00	NET CASH FLOW FROM FINANCING ACTIVITIES		36,043,051,872.86	(15,974,455,625.05)
(10,000,000,000.00)	NET CASH FLOW FROM ALL ACTIVITIES		21,161,011,831.75	(1,620,897,284.64)
10,000,000,000.00	Cash & Its Equivalent as at 1st January, 2019		15,558,416,443.84	17,179,313,728.48
0.00	Cash & Its Equivalent as at 31st December, 2019		36,719,428,275.59	15,558,416,443.84
	<i>The Accompanying Notes form part of these Statements</i>			
	<p>Signature:  </p> <p>UWEM S. ANDREW-ESSIEN, FCA, ACTI FRC/2017/ICAN/00000016444 Accountant-General AKWA IBOM STATE</p>			

STATEMENT NO. 2

AKWA IBOM STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS & LIABILITIES AS AT 31ST DECEMBER, 2019


	NOTES	31ST DECEMBER, 2019 ₦	31ST DECEMBER, 2018 ₦
ASSETS:			
Cash and Bank Balances	16	36,719,428,275.59	15,558,416,443.84
Imprest & Advances	13	23,577,792,325.35	38,071,135,606.20
Investments	14	21,235,801,470.12	10,031,453,375.84
Intangible Assets		206,671,244,248.20	172,961,268,582.17
TOTAL ASSETS		288,204,266,319.27	236,622,274,008.05
LIABILITIES:			
Capital Development Fund	stmt 4	46,651,367,377.01	25,490,355,545.26
Sundry Deposits	12	99,452,057,126.39	103,811,731,692.09
FGN Bond	5	60,821,611,584.16	61,921,219,235.95
Budget Support Facility (BSF)	5	17,003,543,409.72	17,569,000,000.00
Internal Loan	5	49,595,082,055.56	13,813,069,862.77
External Loan	6	14,680,604,766.42	14,016,897,671.98
TOTAL LIABILITIES		288,204,266,319.27	236,622,274,008.05
<i>The Accompanying Notes form part of these Statements</i>			
<p>Signature: </p> <p>UWEM S. ANDREW-ESSIEN, FCA, ACTI FRC/2017/ICAN/00000016444 Accountant-General AKWA IBOM STATE</p>			

STATEMENT NO. 3

AKWA IBOM STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE PERIOD ENDED 31ST DECEMBER, 2019

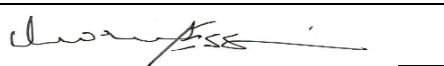
ACTUAL 2018 ₦	DESCRIPTION	NOTES	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
	Opening Balance				
	Add: Revenue				
205,532,817,107.52	Statutory Allocation	1	310,000,000,000.00	172,942,727,496.04	(137,057,272,503.96)
12,262,026,589.84	Value Added Tax	2	18,000,000,000.00	13,342,267,018.60	(4,657,732,981.40)
217,794,843,697.36	Total Statutory Revenue		328,000,000,000.00	186,284,994,514.64	(141,715,005,485.36)
23,385,294,368.00	Personal Taxes	3	37,936,700,000.00	30,898,622,006.00	(7,038,077,994.00)
10,536,225.00	Licenses - General	3	587,900,000.00	24,093,733.00	(563,806,267.00)
43,092.00	Royalties	3	3,000,000.00	50,000.00	(2,950,000.00)
1,663,795,931.00	Fees	3	5,216,018,750.00	2,446,689,435.00	(2,769,329,315.00)
8,310,370.00	Fines	3	39,600,000.00	6,375,750.00	(33,224,250.00)
108,550,505.00	Sales - General	3	1,190,364,850.00	95,511,925.00	(1,094,852,925.00)
191,835,288.00	Earning - General	3	320,700,000.00	203,466,782.00	(117,233,218.00)
7,517,696.00	Rent on Government Building	3	9,800,000.00	23,889,449.00	14,089,449.00
386,757,993.00	Rent on Land and Others - General	3	483,000,000.00	1,251,302,354.00	768,302,354.00
2,448,000,000.00	Investment Income	3	294,100,000.00	118,761,000.00	(175,339,000.00)
0.00	Interest Earned	3	671,500,000.00	431,737,877.00	(239,762,123.00)
2,994,805.00	Retained Revenue from Parastatal and Boards	3	5,000,000.00	4,436,047.00	(563,953.00)
28,213,636,273.00	Total Independent Revenue		46,757,683,600.00	35,504,936,358.00	(11,252,747,242.00)
246,008,479,970.36	Total Revenue		374,757,683,600.00	221,789,930,872.64	(152,967,752,727.36)

	Less: Expenditure				
43,827,604,631.00	Personnel Cost (including Salaries on CRF Charges)	7	58,982,964,320.00	41,779,253,979.00	17,203,710,341.00
13,703,592,010.00	Overhead Cost	8	30,781,240,000.00	13,057,691,956.00	17,723,548,044.00
65,129,506,003.72	Consolidated Revenue Fund Charges (CRFC)	9	123,800,000,000.00	63,071,821,889.12	60,728,178,110.88
7,919,220,000.00	Recurrent Grants and Subventions	17	11,517,760,000.00	9,171,655,073.39	2,346,104,926.61
130,579,922,644.72	Total Recurrent Expenditure		225,081,964,320.00	127,080,422,897.51	98,001,541,422.49
115,428,557,325.64	Operating Balance (A-B)		149,675,719,280.00	94,709,507,975.13	54,966,211,304.87
	Appropriation/Transfers				
115,428,557,325.64	Transfer to Capital Development Fund		149,675,719,280.00	94,709,507,975.13	54,966,211,304.87
0.00	Closing Balance		0.00	0.00	
<i>The Accompanying Notes form part of these Statements</i>					
	<p>Signature: </p> <p>UWEM S. ANDREW-ESSIEN, FCA, ACTI FRC/2017/ICAN/00000016444 Accountant-General AKWA IBOM STATE</p>				

STATEMENT NO. 4

AKWA IBOM STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE PERIOD ENDED 31ST DECEMBER, 2019

ACTUAL 2018 ₦	DESCRIPTION	NOTES	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
27,111,252,829.90	Opening Balance		10,000,000,000.00	25,490,355,545.26	15,490,355,545.26
	Add: Revenue				0.00
115,428,557,325.64	Transfer from Consolidated Revenue Fund	stmt 3	149,675,719,280.00	94,709,507,975.13	(54,966,211,304.87)
9,012,842,801.93	Aid & Grants	4	60,000,000,000.00	14,636,976,564.00	(45,363,023,436.00)
0.00	Ecological Fund		21,000,000,000.00	0.00	(21,000,000,000.00)
0.00	Reimbursement on Federal Roads		80,000,000,000.00	24,657,242,789.00	(55,342,757,211.00)
0.00	Privatization of State Owned Enterprises/Income		1,000,000,000.00	2,775,149,135.00	1,775,149,135.00
0.00	Budget Support Facility (BSF)	1	0.00	0.00	0.00
30,029,530,929.93	Refunds of Excess Paris Club Loan Deductions	1	75,000,000,000.00	28,560,484,322.11	(46,439,515,677.89)
5,426,535,672.06	Other Income (Refunds)			5,584,359,560.23	5,584,359,560.23
6,652,000,000.00	Internal Loan	5	51,227,077,160.00	48,069,884,079.00	(3,157,193,081.00)
0.00	External Loans		0.00	0.00	0.00
166,549,466,729.56	Total Capital Receipts		437,902,796,440.00	218,993,604,424.47	(218,909,192,015.53)
193,660,719,559.46	Total Revenue Available		447,902,796,440.00	244,483,959,969.73	(203,418,836,470.27)
	Less: Capital Expenditure				
33,184,271,802.00	Capital Expenditure: Administration Sector	15	102,023,349,150.00	57,252,322,555.00	44,771,026,595.00
113,519,157,655.27	Capital Expenditure: Economic Sector	15	275,014,329,290.00	126,074,105,486.61	148,940,223,803.39
1,496,288,350.00	Capital Expenditure: Law and Justice Sector	15	10,049,000,000.00	3,210,400,000.00	6,838,600,000.00
375,055,439.00	Capital Expenditure: Regional Sector	15	1,963,000,000.00	49,500,000.00	1,913,500,000.00
10,582,747,966.00	Capital Expenditure: Social Sector	15	49,651,618,000.00	8,190,208,000.00	41,461,410,000.00
9,012,842,801.93	Capital Expenditure Funded from Aids & Grant	15	9,201,500,000.00	3,056,056,551.11	6,145,443,448.89
168,170,364,014.20	Total Capital Expenditure		447,902,796,440.00	197,832,592,592.72	250,070,203,847.28
25,490,355,545.26	Closing Balance		0.00	46,651,367,377.01	
	<i>The Accompanying Notes form part of these Statements</i>				
	Signature:  UWEM S. ANDREW-ESSIEN, FCA, ACTI FRC/2017/ICAN/00000016444 Accountant-General Akwa Ibom State				

NOTE 1

GROSS STATUTORY ALLOCATION FROM FAAC

JANUARY - DECEMBER, 2019

Month	Statutory Allocation	Net Minerals Derivation	Excess Crude, Exchange Gain & Other Refunds	Gross	Paris Club Refund	Total Deductions (FAAC)	Net
	₦	₦	₦	₦	₦	₦	₦
JANUARY	3,431,972,649.94	11,050,237,400.25	758,127,791.58	15,240,337,841.77	0.00	1,163,064,110.20	14,077,273,731.57
FEBRUARY	3,130,484,488.01	9,415,563,758.97	2,122,097,302.23	14,668,145,549.21	0.00	1,163,064,110.20	13,505,081,439.01
MARCH	2,972,571,641.20	10,629,953,154.83	1,841,953,215.54	15,444,478,011.57	0.00	1,067,122,416.27	14,377,355,595.30
APRIL	2,802,485,731.09	9,098,777,156.16	2,892,448,788.49	14,793,711,675.74	28,560,484,322.11	1,067,122,416.27	42,287,073,581.58
MAY	3,222,887,908.88	10,782,064,026.97	27,901,463.51	14,032,853,399.36	0.00	1,067,122,416.27	12,965,730,983.09
JUNE	3,607,295,410.71	9,471,344,338.95	35,714,716.60	13,114,354,466.26	0.00	1,067,122,416.27	12,047,232,049.99
JULY	3,944,373,271.74	8,823,202,337.72	28,610,413.12	12,796,186,022.58	0.00	1,067,122,416.27	11,729,063,606.31
AUGUST	3,843,005,866.94	9,137,643,794.65	1,951,006,133.33	14,931,655,794.92	0.00	1,067,122,416.27	13,864,533,378.65
SEPTEMBER	3,869,187,672.66	9,169,948,004.30	1,341,867,150.15	14,381,002,827.11	0.00	1,327,574,048.92	13,053,428,778.19
OCTOBER	3,765,249,770.09	11,201,334,517.96	32,415,590.95	14,998,999,879.00	0.00	1,254,899,458.58	13,744,100,420.42
NOVEMBER	3,713,312,622.96	10,244,630,312.61	91,379,938.26	14,049,322,873.83	0.00	1,280,977,022.14	12,768,345,851.69
DECEMBER	<u>3,096,318,391.16</u>	<u>9,480,399,997.76</u>	<u>1,914,960,765.77</u>	<u>14,491,679,154.69</u>	<u>0.00</u>	<u>1,280,977,022.14</u>	<u>13,210,702,132.55</u>
TOTAL	<u>41,399,145,425.38</u>	<u>118,505,098,801.13</u>	<u>13,038,483,269.53</u>	<u>172,942,727,496.04</u>	<u>28,560,484,322.11</u>	<u>13,873,290,269.80</u>	<u>187,629,921,548.35</u>

SOURCE: FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FILES

NOTE 2

VALUE ADDED TAX (VAT)

JANUARY - DECEMBER, 2019

MONTH	VAT 2019	VAT 2018
	₦	₦
JANUARY	1,105,925,638.53	914,806,137.51
FEBRUARY	1,134,882,671.35	1,046,545,387.61
MARCH	1,068,684,080.67	988,951,073.82
APRIL	1,024,238,686.90	951,814,064.56
MAY	1,094,764,688.21	971,429,691.61
JUNE	1,160,327,585.84	1,125,296,678.17
JULY	1,268,582,147.74	946,396,695.14
AUGUST	1,048,296,834.95	896,694,649.11
SEPTEMBER	1,007,679,942.09	1,284,916,168.12
OCTOBER	1,131,361,571.99	874,274,179.06
NOVEMBER	1,277,977,719.23	1,250,366,820.25
DECEMBER	<u>1,019,545,451.10</u>	<u>1,010,535,044.88</u>
TOTAL	<u>13,342,267,018.60</u>	<u>12,262,026,589.84</u>
<i>SOURCE: FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FILES</i>		

NOTE 3

INTERNALLY GENERATED REVENUE

JANUARY - DECEMBER, 2019

REVENUE DETAILS	NOTES	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
Personal Taxes	11	37,936,700,000.00	30,898,622,006.00	(7,038,077,994.00)
Licenses - General	11	587,900,000.00	24,093,733.00	(563,806,267.00)
Royalties	11	3,000,000.00	50,000.00	(2,950,000.00)
Fees - General	11	5,216,018,750.00	2,446,689,435.00	(2,769,329,315.00)
Fines - General	11	39,600,000.00	6,375,750.00	(33,224,250.00)
Sales - General	11	1,190,364,850.00	95,511,925.00	(1,094,852,925.00)
Earnings -General	11	320,700,000.00	203,466,782.00	(117,233,218.00)
Rent On Government Buildings - General	11	9,800,000.00	23,889,449.00	14,089,449.00
Rent On Land & Others - General	11	483,000,000.00	1,251,302,354.00	768,302,354.00
Investment Income	11	294,100,000.00	118,761,000.00	(175,339,000.00)
Interest Earned	11	671,500,000.00	431,737,877.00	(239,762,123.00)
Retained Revenue From Parastatal And Boards	11	<u>5,000,000.00</u>	<u>4,436,047.00</u>	<u>(563,953.00)</u>
Total Independent Revenue		<u>46,757,683,600.00</u>	<u>35,504,936,358.00</u>	<u>(11,252,747,242.00)</u>
SOURCE: AKS INTERNAL REVENUE SERVICE RECORDS				

NOTE 4

CAPITAL RECEIPTS

JANUARY - DECEMBER, 2019

ACTUAL 2018	DESCRIPTION	NOTES	BUDGET 2019	ACTUAL 2019	VARIANCE
₦			₦	₦	₦
27,111,252,829.90	Opening Balance		10,000,000,000.00	25,490,355,545.26	15,490,355,545.26
	Add: Revenue				
115,428,557,325.64	Transfer from Consolidated Revenue Fund		149,675,719,280.00	94,709,507,975.13	(54,966,211,304.87)
	Aid & Grants				
0.00	UNITAR		300,000,000.00	0.00	(300,000,000.00)
9,334,000.00	Other World Bank FGN / AKSG / LGA		200,000,000.00	41,030,200.00	(158,969,800.00)
0.00	UNESCO		100,000,000.00	0.00	(100,000,000.00)
0.00	UNDP		2,800,000,000.00	0.00	(2,800,000,000.00)
0.00	HIV / AIDS		300,000,000.00	0.00	(300,000,000.00)
184,574,200.00	UNICEF		2,800,000,000.00	152,715,551.00	(2,647,284,449.00)
265,850,641.63	AK- RUWATSAN		528,235,000.00	407,115,404.00	(121,119,596.00)
7,075,585,101.40	USAID/ WHO		8,132,185,000.00	0.00	(8,132,185,000.00)
573,509,000.00	CSDP		900,000,000.00	531,356,000.00	(368,644,000.00)
0.00	AK- RAAMP		8,860,000,000.00	0.00	(8,860,000,000.00)
15,600,000.00	UNFRA		2,700,000,000.00	16,352,600.00	(2,683,647,400.00)
0.00	CGS / SDGs		1,000,000,000.00	0.00	(1,000,000,000.00)
107,014,475.00	UBEC - UBE Intervention Fund		1,100,000,000.00	2,786,056,551.00	1,686,056,551.00
0.00	UNIDO		1,920,490,000.00	0.00	(1,920,490,000.00)
603,984,813.90	WORLD BANK (NEWMAP)		20,000,000,000.00	10,080,000,000.00	(9,920,000,000.00)
177,390,570.00	GLOBAL FUND		0.00	12,050,258.00	12,050,258.00

0.00	FGN and Other Education Counter Part Fund		6,000,000,000.00	0.00	(6,000,000,000.00)
0.00	Other EU Programme Counterpart Fund		500,000,000.00	515,000,000.00	15,000,000.00
0.00	FADAMA III (Additional Financing)		200,000,000.00	95,300,000.00	(104,700,000.00)
0.00	SEEFOR		250,000,000.00	0.00	(250,000,000.00)
0.00	Child Protection		200,000,000.00	0.00	(200,000,000.00)
0.00	Communication for Development		500,000,000.00	0.00	(500,000,000.00)
0.00	Social Protection		500,090,000.00	0.00	(500,090,000.00)
0.00	Other UN Activities		209,000,000.00	0.00	(209,000,000.00)
9,012,842,801.93	Sub-Total Aids & Grants		60,000,000,000.00	14,636,976,564.00	(45,363,023,436.00)
	Other Capital Receipts				
0.00	Ecological Fund		21,000,000,000.00	0.00	(21,000,000,000.00)
0.00	Reimbursement on Federal Roads		80,000,000,000.00	24,657,242,789.00	(55,342,757,211.00)
0.00	Privatization of State Owned Enterprises/Income		1,000,000,000.00	2,775,149,135.00	1,775,149,135.00
0.00	Budget Support Facility (BSF)		0.00	0.00	0.00
30,029,530,929.93	Refunds of Excess Paris Club Loan Deductions		75,000,000,000.00	28,560,484,322.11	(46,439,515,677.89)
5,426,535,672.06	Other Income (Refunds)		0.00	5,584,359,560.23	5,584,359,560.23
6,652,000,000.00	Internal Loan	5	51,227,077,160.00	48,069,884,079.00	(3,157,193,081.00)
0.00	External Loans	6	0.00	0.00	0.00
42,108,066,601.99	Sub-Total Other Capital Receipts		228,227,077,160.00	109,647,119,885.34	(118,579,957,274.66)
166,549,466,729.56	Total Capital Receipts		437,902,796,440.00	218,993,604,424.47	(218,909,192,015.53)
193,660,719,559.46	Total Revenue Available		447,902,796,440.00	244,483,959,969.73	(203,418,836,470.27)

NOTE 5**SUMMARY OF INTERNAL LOANS & FGN BOND
JANUARY - DECEMBER, 2019**

DESCRIPTION	BALANCES AS AT 1ST JAN. 2019 (NGN)	NEW LOANS RECEIVED 2019 (NGN)	LOAN REPAYMENTS 2019 (NGN)	BALANCES AS AT 31ST DECEMBER, 2019 (NGN)
FGN BOND	61,921,219,235.95	0.00	1,099,607,651.79	60,821,611,584.16
SUB - TOTAL FGN BOND	61,921,219,235.95	0.00	1,099,607,651.79	60,821,611,584.16
CBN ECA - ZENITH - N10B	8,073,271,817.68	0.00	827,279,596.14	7,245,992,221.54
UBA - WINZINO - N10B	1,078,546,991.01	0.00	1,078,546,991.01	0.00
ZENITH - AKSG - N3.6B	755,449,786.67	0.00	755,449,786.67	(0.00)
ZENITH - GREENWELL N600M	243,647,667.05	0.00	191,955,963.76	51,691,703.29
UBA - WINZINO - N5B	806,519,069.49	0.00	806,519,069.49	0.00
ZENITH - CCECC N5B	581,846,529.09	0.00	581,846,529.09	0.00
ZENITH - CACS N2B	1,392,137,990.65	0.00	664,883,658.67	727,254,331.98
UBA - SADOGI N1B	290,107,794.61	0.00	290,107,794.61	0.00
ZENITH - RAMP N832M	150,374,108.76	0.00	150,374,108.76	0.00
ZENITH - EU-NDSP N220M	78,231,770.25	0.00	78,231,770.25	0.00
ISPO IRO AADS LOAN TO VKS	260,443,452.22	0.00	260,443,452.22	0.00
ZENITH - UBE LOAN N400M	102,492,885.29	0.00	102,492,885.29	0.00
POLARIS - NEWMAP N400M(new)	0.00	400,000,000.00	400,000,000.00	0.00
2ND UBA PLC 1.5B AKSL LOAN	0.00	1,500,000,000.00	1,500,000,000.00	0.00
ZENITH - 2.5B LOAN FACILITY	0.00	2,500,000,000.00	2,500,000,000.00	0.00
ZENITH - SDG LOAN N250M	0.00	250,000,000.00	140,281,785.69	109,718,214.31
ZENITH - VKS COCONUT 5B LOAN	0.00	5,000,000,000.00	230,067,716.79	4,769,932,283.21
ZENITH - VKS STOREY 5B LOAN	0.00	5,000,000,000.00	230,067,716.79	4,769,932,283.21
ZENITH - VKS TERMINAL 10B LOAN	0.00	10,000,000,000.00	460,135,433.58	9,539,864,566.42
ZENITH - CCECC EKET ETINAN 2B LOAN	0.00	2,000,000,000.00	92,027,086.71	1,907,972,913.29
ZENITH - WIZCHINO NDON EYO 3B LOAN	0.00	3,000,000,000.00	138,040,630.08	2,861,959,369.92
ZENITH - AKSG 10B LOAN FOR JB	0.00	10,000,000,000.00	460,135,433.58	9,539,864,566.42
AADS LOAN FG	0.00	1,500,000,000.00	52,350,708.85	1,447,649,291.15
NEW UBE FACILITY 1.519B LOAN	0.00	1,519,884,078.86	119,286,494.47	1,400,597,584.39
NEWMAP LOAN 400M	0.00	400,000,000.00	80,240,204.03	319,759,795.97
ZENITH - 5B HENSEK LOAN	0.00	5,000,000,000.00	97,107,069.54	4,902,892,930.46
SUB-TOTAL INTERNAL BANK LOAN	13,813,069,862.77	48,069,884,078.86	12,287,871,886.07	49,595,082,055.56
FGN BUDGET FACILITY 17.5B	17,569,000,000.00	0.00	565,456,590.28	17,003,543,409.72
GRAND TOTAL	93,303,289,098.72	48,069,884,078.86	13,952,936,128.14	127,420,237,049.44
SOURCE: DEBT MANAGEMENT OFFICE, MOF, UYO				

NOTE 6

**SUMMARY OF EXTERNAL LOANS
JANUARY - DECEMBER, 2019**

CREDITOR	PROJECT	Agreement Date	Original Currency	LOAN AMOUNT	Total Disbursement in 2019	Amount Projected and Paid January-December, 2019 in Original Currency			Actual Debt Service in Naira	Debt Outstanding (31.12.2019)		The Outstanding in Naira
						Principal	Interest + CMF	Total PR + Int.		Principal Balance in Original Curr.	DOD in USD Equivalent	
AFDB	Akwa Ibom State-First Multi State Water Supply Project	01/01/1994	EUR	₦ 3,427,884.74	₦ 0.00	₦ 0.00	₦ 976.20	₦ 976.20	₦ 322,985.43	₦ 0.00	₦ 0.00	₦ 0.00
AFDB	Akwa Ibom State-First Multi State Water Supply Project	01/01/1994	JPK	292,140.81	0.00	7,118.90	846.50	7,965.40	24,455,175.13	14,237.73	131,140.15	40,128,885.90
AFDB	Akwa Ibom State-First Multi State Water Supply Project	01/01/1994	USD	2,082,885.35	0.00		207.60	207.60	63,369.90	0.00	0.00	0.00
AFDF	Akwa Ibom State First Multi State Water ADF (27.72%) CHF	29/06/1994	CHF	29,604.52	0.00	433.00	81.00	514.00	170,061.99	21,215.44	21,939.44	6,713,468.64
AFDF	Akwa Ibom State First Multi State Water ADF (27.72%) DEM (EUR)	29/06/1994	EUR	692,839.43	0.00	10,132.80	1,896.60	12,029.40	4,029,391.88	496,508.33	557,678.15	170,649,513.90
AFDF	Akwa Ibom State First Multi State Water Project ADF (27.75%)	01/01/1999	EUR	64,662.60	0.00	945.70	177.00	1,122.70	376,059.59	46,338.08	52,048.05	15,926,703.30
AFDF	Akwa Ibom State First Multi State Water Project ADF (27.75%)	29/06/1994	USD	1,230,865.60	0.00	18,411.70	3,446.10	21,857.80	6,677,557.90	902,172.32	902,172.32	276,064,729.92
AFDF	Akwa Ibom State First Multi State Water Project ADF (27.75%)	29/06/1994	EUR	876,753.25	0.00	12,822.60	2,400.00	15,222.60	5,098,992.54	716,653.64	705,713.49	215,948,327.94
AFDF	Akwa Ibom State Health System Dev. IV	13/10/2003	EUR	2,274,966.40	0.00	11,374.80	8,042.20	19,417.00	6,560,052.87	2,408,043.84	2,376,375.34	727,170,854.04
AFDF	Akwa Ibom State Health System Dev. IV	13/10/2003	USD	326,696.00	0.00	1,633.50	1,154.90	2,788.40	851,159.10	303,827.28	303,827.28	92,971,147.68

IDA	Akwa Ibom State - HIV/AIDS Programme	28/02/2002	XDR	4,245,166.00	0.00	53,064.60	12,411.70	65,476.30	29,213,560.77	3,256,724.04	4,503,398.00	1,378,039,788.00
IDA	Akwa Ibom State-Health Systems Development	27/05/2003	XDR	379,201.10	0.00	4,740.00	1,173.20	5,913.20	2,643,023.00	308,100.89	426,041.91	130,368,824.46
IDA	Akwa Ibom State - Community Based Urban Dev. Project	23/05/2003	XDR	11,064,414.00	0.00	110,644.10	34,845.40	145,489.50	65,029,441.82	9,181,452.27	12,696,112.20	3,885,010,333.20
IDA	Akwa Ibom State - Malaria Control Booster Project	28/05/2007	XDR	5,610,000.00	0.00	56,100.00	9,175.50	65,275.50	29,123,969.84	2,390,703.67	3,305,865.03	1,011,594,699.18
IDA	Akwa Ibom-Community & Social Dev. Proj	17/09/2007	XDR	3,250,000.00	0.00	32,500.00	12,041.90	44,541.90	18,872,848.45	3,152,499.88	4,359,276.83	1,333,938,709.98
IDA	Akwa Ibom State Health System Development Project I	27/05/2003	XDR	2,049,275.15	0.00	20,492.80	5,193.40	25,686.20	11,480,960.81	1,364,411.24	1,886,707.86	577,332,605.16
IDA	Akwa Ibom State - Third National Fadma Dev. Project - IDA	01/06/2009	XDR	4,818,310.00	0.00	48,183.10	17,716.80	65,899.90	29,672,747.97	4,715,438.59	6,520,508.48	1,995,275,594.88
IDA	Akwa Ibom State - Malaria Control Booster (Addtn Financing)	27/01/2010	XDR	2,457,263.63	0.00	24,572.60	4,896.30	29,468.90	12,486,267.62	1,270,471.35	1,756,807.79	537,583,183.74
IDA	Akwa Ibom State - Second HIV/AIDS Program Dev. Proj.	27/07/2011	XDR	3,343,202.00	0.00		569.90	569.90	241,472.33	2,261,214.30	3,126,807.13	956,802,981.78
IDA	Akwa Ibom-Community & Social Dev. Proj (Adtnl Fin)	17/09/2007	USD	4,000,000.00	0.00	66,000.00		66,000.00	20,146,500.00	3,934,000.00	3,934,000.00	1,203,804,000.00
IFAD	Akwa Ibom-Community Based Natural Resource	24/11/2004	XDR	1,135,000.00	0.00	18,916.70	1,190.90	20,107.60	8,519,791.20	296,075.44	409,413.12	125,280,414.72
Grand Total									276,035,390.14		47,975,832.57	14,680,604,766.42
SOURCE: DEBT MANAGEMENT OFFICE, ABUJA												

NOTE 7**PERSONNEL COSTS****JANUARY TO DECEMBER, 2019**

S/N	MINISTRY/DEPARTMENT	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	Agency for Adult And Non Formal Education	55,642,660.00	43,402,678.00	12,239,982.00
2	AKS Investment Corporation	96,828,840.00	75,699,694.00	21,129,146.00
3	AKS Road Maintenance and Other Infrastructure Agency	26,012,610.00	5,705,617.00	20,306,993.00
4	Akwa Ibom Agricultural Development Programme	544,572,990.00	485,616,413.00	58,956,577.00
5	Akwa Ibom Airport Development Company Limited	500,589,130.00	435,792,303.00	64,796,827.00
6	Akwa Ibom Broadcasting Corporation (Radio Services)	334,712,040.00	196,528,748.00	138,183,292.00
7	Akwa Ibom Broadcasting Corporation (Television Services)	370,501,100.00	250,523,819.00	119,977,281.00
8	Akwa Ibom College of Science and Technology	753,993,870.00	753,965,847.00	28,023.00
9	Akwa Ibom Hotels and Tourism Board	48,790,410.00	30,758,154.00	18,032,256.00
10	Akwa Ibom Property and Investments Company (APICO)	258,783,570.00	245,320,321.00	13,463,249.00
11	Akwa Ibom State Budget Office (Margin)	4,800,000,000.00	426,815,000.00	4,373,185,000.00
12	Akwa Ibom State Budget Office	85,816,850.00	67,522,460.00	18,294,390.00
13	Akwa Ibom State Civil Service Commission	126,743,400.00	112,397,171.00	14,346,229.00
14	Akwa Ibom State College of Education	1,799,079,230.00	1,389,917,028.00	409,162,202.00
15	Akwa Ibom State Council For Arts and Culture	129,284,330.00	113,331,710.00	15,952,620.00
16	Akwa Ibom State Fire Service	426,511,020.00	230,156,186.00	196,354,834.00
17	Akwa Ibom State House of Assembly	671,517,580.00	424,462,151.00	247,055,429.00
18	Akwa Ibom State Independent Electoral Commission	233,567,200.00	198,205,592.00	35,361,608.00
19	Akwa Ibom State Internal Revenue Services	679,219,500.00	540,042,527.00	139,176,973.00
20	Akwa Ibom State Judiciary	2,886,161,680.00	2,114,193,186.00	771,968,494.00
21	Akwa Ibom State Library Board	48,910,360.00	37,893,960.00	11,016,400.00
22	Akwa Ibom State Life Enhancement Agency	62,379,720.00	46,820,218.00	15,559,502.00
23	Akwa Ibom State Newspaper Corporation	216,900,060.00	143,818,981.00	73,081,079.00
24	Akwa Ibom State Polytechnic	1,867,519,490.00	1,777,486,272.00	90,033,218.00
25	Akwa Ibom State Primary Healthcare Development Agency	106,306,310.00	0.00	106,306,310.00

26	Akwa Ibom State Rural Water Supply And Sanitation Agency	67,826,410.00	67,559,949.00	266,461.00
27	Akwa Ibom State Sports Council	60,000,000.00	0.00	60,000,000.00
28	Akwa Ibom State University	5,196,583,350.00	2,851,097,952.00	2,345,485,398.00
29	Akwa Ibom State Water Company Limited	365,238,020.00	354,548,204.00	10,689,816.00
30	Akwa Ibom Urban Taxi Network Limited	22,763,650.00	14,183,665.00	8,579,985.00
31	Akwa Starlet Football Club	120,000,000.00	110,000,000.00	10,000,000.00
32	Akwa United Football Club	180,000,000.00	150,650,000.00	29,350,000.00
33	Bureau of Political/Legislative Affairs and Water Resources	125,337,370.00	99,123,031.00	26,214,339.00
34	Bureau of Rural Development And Cooperatives	291,533,980.00	261,379,201.00	30,154,779.00
35	Bureau of Technical Matter and Due Process	70,990,770.00	49,139,943.00	21,850,827.00
36	Department of Establishment	172,614,100.00	136,845,765.00	35,768,335.00
37	Ethical and Attitudinal Re-orientation Commission (EARCOM)	65,685,000.00	23,827,989.00	41,857,011.00
38	General Service Office	544,150,260.00	123,279,522.00	420,870,738.00
39	Government House	274,054,630.00	179,601,199.00	94,453,431.00
40	Hospitals Management Board	6,340,985,990.00	4,482,362,813.00	1,858,623,177.00
41	House of Assembly Service Commission	119,861,730.00	37,432,133.00	82,429,597.00
42	Ibom Angel Football Club	108,000,000.00	99,000,000.00	9,000,000.00
43	Ibom Youth Foolball Club	108,000,000.00	107,000,000.00	1,000,000.00
44	Judicial Service Commission	78,177,650.00	36,948,980.00	41,228,670.00
45	Land Use and Allocation Committee	71,636,580.00	47,142,771.00	24,493,809.00
46	Law Reform Commission	38,301,600.00	30,493,996.00	7,807,604.00
47	Liaison Office Abuja	52,499,070.00	52,062,207.00	436,863.00
48	Liaison Office Lagos	54,823,920.00	46,750,944.00	8,072,976.00
49	Local Government Pension Board	45,455,730.00	39,214,765.00	6,240,965.00
50	Local Government Service Commission	70,554,960.00	48,159,233.00	22,395,727.00
51	Ministry of Agriculture and Food Sufficiency	859,391,280.00	694,015,495.00	165,375,785.00
52	Ministry of Culture and Tourism	201,874,860.00	162,154,601.00	39,720,259.00
53	Ministry of Economic Development	215,529,350.00	168,686,620.00	46,842,730.00
54	Ministry of Education	452,450,510.00	395,002,662.00	57,447,848.00
55	Ministry of Environment and Mineral Resources	397,544,740.00	323,395,772.00	74,148,968.00
56	Ministry of Finance	210,675,970.00	132,113,555.00	78,562,415.00
57	Ministry of Health	1,475,084,850.00	1,053,663,694.00	421,421,156.00
58	Ministry of Housing and Special Duties	233,463,080.00	168,337,043.00	65,126,037.00

59	Ministry of Information and Strategy	222,368,920.00	188,923,054.00	33,445,866.00
60	Ministry of Investment Commerce and Industry	394,083,670.00	387,724,689.00	6,358,981.00
61	Ministry of Justice	530,782,210.00	449,378,899.00	81,403,311.00
62	Ministry of Lands and Town Planning	321,348,240.00	256,536,040.00	64,812,200.00
63	Ministry of Local Government and Chieftaincy Affairs	144,745,050.00	119,746,813.00	24,998,237.00
64	Ministry of Science and Technology	204,301,410.00	148,642,715.00	55,658,695.00
65	Ministry of Special Duties	77,117,140.00	76,892,170.00	224,970.00
66	Ministry of Transport & Petroleum Resources	150,803,750.00	95,201,099.00	55,602,651.00
67	Ministry of Women Affairs and Social Welfare	219,509,840.00	170,762,980.00	48,746,860.00
68	Ministry of Works	486,577,810.00	393,976,986.00	92,600,824.00
69	Ministry of Youth and Sports	232,327,500.00	212,317,236.00	20,010,264.00
70	Office of the Accountant General	839,082,470.00	586,019,882.00	253,062,588.00
71	Office of the Auditor General (Local Government)	200,005,000.00	151,982,880.00	48,022,120.00
72	Office of the Auditor General (State)	187,555,900.00	165,085,027.00	22,470,873.00
73	Office of the Deputy Governor	112,547,130.00	81,438,240.00	31,108,890.00
74	Office of the Head of Civil Service	78,738,440.00	56,573,849.00	22,164,591.00
75	Office of the Secretary to the State Government	177,638,290.00	151,430,167.00	26,208,123.00
76	Office of the Senior Special Assistant to the Governor on Power	33,502,530.00	28,605,709.00	4,896,821.00
77	Office of the Surveyor General	165,282,730.00	107,390,443.00	57,892,287.00
78	Special Service Department	308,792,620.00	85,700,335.00	223,092,285.00
79	State Agency for the Control of AIDS (SACA)	34,717,720.00	34,652,443.00	65,277.00
80	State Secondary Education Board	11,780,280,700.00	11,194,236,087.00	586,044,613.00
81	State Technical Schools Board	1,063,922,710.00	775,532,351.00	288,390,359.00
82	State Universal Basic Education Board	1,232,562,300.00	952,058,286.00	280,504,014.00
83	Uyo Capital City Development Authority	76,597,150.00	53,656,505.00	22,940,645.00
	SUB-TOTAL	55,096,624,590.00	39,616,014,625.00	15,480,609,965.00
84	Statutory Office Holders' Salaries(See Note 9-CRF Charges)	3,886,339,730.00	2,163,239,354.00	1,723,100,376.00
	GRAND TOTAL	58,982,964,320.00	41,779,253,979.00	17,203,710,341.00

NOTE 8**OVERHEAD COSTS****JANUARY TO DECEMBER 2019**

S/N	MINISTRY/DEPARTMENT	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	Advisory Council on Prerogative of Mercy	21,200,000.00	7,000,000.00	14,200,000.00
2	Agency for Adult And Non Formal Education	25,000,000.00	9,000,000.00	16,000,000.00
3	Agricultural Loans Board	49,320,000.00	2,550,000.00	46,770,000.00
4	AKS Investment Corporation	123,600,000.00	55,800,000.00	67,800,000.00
5	AKS Road Maintenance and Other Infrastructure Agency	68,940,000.00	0.00	68,940,000.00
6	Akwa Ibom Agricultural Development Programme	22,180,000.00	5,127,920.00	17,052,080.00
7	Akwa Ibom Airport Development Company Limited	275,150,000.00	240,000,001.00	35,149,999.00
8	Akwa Ibom Broadcasting Corporation (Radio Services)	203,000,000.00	0.00	203,000,000.00
9	Akwa Ibom Broadcasting Corporation (Television Services)	119,000,000.00	0.00	119,000,000.00
10	Akwa Ibom College of Science and Technology	37,770,000.00	0.00	37,770,000.00
11	Akwa Ibom Hotels and Tourism Board	13,810,000.00	1,500,000.00	12,310,000.00
12	Akwa Ibom Property and Investments Company (APICO)	27,600,000.00	0.00	27,600,000.00
13	Akwa Ibom State Budget Office	294,300,000.00	58,325,000.00	235,975,000.00
14	Akwa Ibom State Center for Alternative Dispute Resolution	30,500,000.00	9,000,000.00	21,500,000.00
15	Akwa Ibom State Civil Service Commission	93,220,000.00	50,570,000.00	42,650,000.00
16	Akwa Ibom State College of Education	98,600,000.00	0.00	98,600,000.00
17	Akwa Ibom State Council For Arts and Culture	28,200,000.00	1,000,000.00	27,200,000.00
18	Akwa Ibom State Environmental Protection And Waste Management Agency	24,500,000.00	0.00	24,500,000.00
19	Akwa Ibom State Fire Service	81,520,000.00	4,722,000.00	76,798,000.00
20	Akwa Ibom State House of Assembly	4,432,400,000.00	1,847,987,440.00	2,584,412,560.00
21	Akwa Ibom State Independent Electoral Commission	111,310,000.00	18,000,000.00	93,310,000.00
22	Akwa Ibom State Integrated Farmers Scheme	18,500,000.00	3,032,491.00	15,467,509.00
23	Akwa Ibom State Internal Revenue Services	161,590,000.00	25,765,000.00	135,825,000.00
24	Akwa Ibom State Judiciary	1,029,500,000.00	1,018,526,920.00	10,973,080.00
25	Akwa Ibom State Library Board	33,000,000.00	3,183,000.00	29,817,000.00
26	Akwa Ibom State Life Enhancement Agency	28,000,000.00	0.00	28,000,000.00
27	Akwa Ibom State Newspaper Corporation	827,000,000.00	2,500,000.00	824,500,000.00
28	Akwa Ibom State Polytechnic	483,000,000.00	0.00	483,000,000.00
29	Akwa Ibom State Primary Healthcare Development Agency	180,000,000.00	27,912,000.00	152,088,000.00
30	Akwa Ibom State Rice Development Project	6,300,000.00	0.00	6,300,000.00
31	Akwa Ibom State Rural Water Supply And Sanitation Agency	98,900,000.00	0.00	98,900,000.00

32	Akwa Ibom State Sports Council	25,400,000.00	7,000,000.00	18,400,000.00
33	Akwa Ibom State Task Force on Counterfeit and Fake Drugs and Unwholesome Process	6,900,000.00	0.00	6,900,000.00
34	Akwa Ibom State Teachers Registration Council	8,600,000.00	0.00	8,600,000.00
35	Akwa Ibom State University	1,913,000,000.00	192,158,113.00	1,720,841,887.00
36	Akwa Ibom State Water Company Limited	262,200,000.00	0.00	262,200,000.00
37	Akwa Ibom Urban Taxi Network Limited	32,000,000.00	0.00	32,000,000.00
38	Akwa Starlet Football Club	18,000,000.00	0.00	18,000,000.00
39	Akwa United Football Club	24,000,000.00	0.00	24,000,000.00
40	Bureau of Intergovernmental and National Assembly Relation	245,000,000.00	123,121,653.00	121,878,347.00
41	Bureau of Political/Legislative Affairs and Water Resources	79,800,000.00	43,500,000.00	36,300,000.00
42	Bureau of Rural Development And Cooperatives	513,630,000.00	17,780,000.00	495,850,000.00
43	Bureau of Technical Matter and Due Process	86,350,000.00	13,523,000.00	72,827,000.00
44	Christian Pilgrims Welfare Board	46,400,000.00	33,100,000.00	13,300,000.00
45	Comprehensive Health Centre Awa	6,000,000.00	345,600.00	5,654,400.00
46	Comprehensive Health Centre Essene	6,000,000.00	122,500.00	5,877,500.00
47	Comprehensive Health Centre Ikot Edibon	6,000,000.00	120,000.00	5,880,000.00
48	Comprehensive Health Centre Mbiaya Uruan	6,000,000.00	340,000.00	5,660,000.00
49	Comprehensive Health Centre Nkpene	6,000,000.00	350,000.00	5,650,000.00
50	Comprehensive Health Centre Nto Edino	6,000,000.00	50,000.00	5,950,000.00
51	Comprehensive Health Centre Okon Eket	6,000,000.00	224,400.00	5,775,600.00
52	Cottage Hospital Akai Ubium	6,000,000.00	100,000.00	5,900,000.00
53	Cottage Hospital Asong	6,000,000.00	150,150.00	5,849,850.00
54	Cottage Hospital Ekpene Obo	6,000,000.00	131,000.00	5,869,000.00
55	Cottage Hospital Ibeno	6,000,000.00	361,500.00	5,638,500.00
56	Cottage Hospital Ikot Abia	6,000,000.00	359,000.00	5,641,000.00
57	Cottage Hospital Ikot Eko Ibon	6,000,000.00	150,000.00	5,850,000.00
58	Cottage Hospital Ikot Ekpaw	6,000,000.00	160,000.00	5,840,000.00
59	Cottage Hospital Ikot Ekpene Udo	6,000,000.00	115,000.00	5,885,000.00
60	Cottage Hospital Ukana	6,000,000.00	1,175,000.00	4,825,000.00
61	Dental Health Centre Eket	6,000,000.00	900,000.00	5,100,000.00
62	Dental Health Centre Ikot Ekpene	6,000,000.00	250,000.00	5,750,000.00
63	Department of Establishment	86,350,000.00	22,500,000.00	63,850,000.00
64	Ethical and Attitudinal Re-orientation Commission (EARCOM)	54,000,000.00	9,650,000.00	44,350,000.00
65	Executive Council Secretariat	37,200,000.00	8,804,000.00	28,396,000.00
66	Finance and General Purpose Committee	26,150,000.00	10,000,000.00	16,150,000.00
67	French Language Centre	14,800,000.00	5,817,000.00	8,983,000.00
68	General Hospital Eastern Obolo	7,200,000.00	130,000.00	7,070,000.00
69	General Hospital Etinan	7,200,000.00	820,500.00	6,379,500.00

70	General Hospital Ika	7,200,000.00	440,000.00	6,760,000.00
71	General Hospital Ikonoig	7,200,000.00	597,000.00	6,603,000.00
72	General Hospital Ikot Abasi	7,200,000.00	843,000.00	6,357,000.00
73	General Hospital Ikot Ekpene	8,400,000.00	600,050.00	7,799,950.00
74	General Hospital Ikot Okoro	7,200,000.00	535,000.00	6,665,000.00
75	General Hospital Ikpe Annang	7,200,000.00	530,000.00	6,670,000.00
76	General Hospital Ini	7,200,000.00	200,000.00	7,000,000.00
77	General Hospital Mbioto II	7,200,000.00	178,050.00	7,021,950.00
78	General Hospital Okobo	7,200,000.00	460,000.00	6,740,000.00
79	General Hospital Oron	8,400,000.00	1,731,500.00	6,668,500.00
80	General Hospital Ukpom-Abak	7,200,000.00	800,000.00	6,400,000.00
81	General Hospital Urue Offong / Oruko	7,200,000.00	75,000.00	7,125,000.00
82	General Hospital Uruk Ata Ikot Ekpore	7,200,000.00	520,000.00	6,680,000.00
83	General Service Office	130,730,000.00	14,710,259.00	116,019,741.00
84	Government House	6,352,100,000.00	3,488,939,550.00	2,863,160,450.00
85	Hospitals Management Board	84,780,000.00	16,759,500.00	68,020,500.00
86	House of Assembly Service Commission	131,300,000.00	13,019,250.00	118,280,750.00
87	I.D.H Ikot Ekpene	6,000,000.00	240,000.00	5,760,000.00
88	Ibom Airport Clinic	6,000,000.00	0.00	6,000,000.00
89	Ibom Angel Football Club	18,000,000.00	0.00	18,000,000.00
90	Ibom Youth Football Club	18,000,000.00	0.00	18,000,000.00
91	Immanuel General Hospital Eket	8,400,000.00	1,425,000.00	6,975,000.00
92	Judicial Service Commission	39,000,000.00	8,260,000.00	30,740,000.00
93	Land Use and Allocation Committee	38,880,000.00	4,600,000.00	34,280,000.00
94	Law Reform Commission	36,600,000.00	7,909,800.00	28,690,200.00
95	Leprosy Hospital Ekpene Obom-Etinan	6,000,000.00	264,000.00	5,736,000.00
96	Liaison Office Abuja	379,650,000.00	239,201,233.00	140,448,767.00
97	Liaison Office Lagos	186,500,000.00	168,882,375.00	17,617,625.00
98	Local Government Pension Board	35,800,000.00	6,640,500.00	29,159,500.00
99	Local Government Service Commission	89,690,000.00	17,733,000.00	71,957,000.00
100	Mary Slessor Hospital Itu	7,200,000.00	470,000.00	6,730,000.00
101	Methodist General Hospital Ituk Mbang	7,200,000.00	350,000.00	6,850,000.00
102	Ministry of Agriculture and Food Sufficiency	250,360,000.00	38,935,629.00	211,424,371.00
103	Ministry of Culture and Tourism	98,970,000.00	11,430,000.00	87,540,000.00
104	Ministry of Economic Development	146,180,000.00	47,572,455.00	98,607,545.00
105	Ministry of Education	141,150,000.00	34,577,586.00	106,572,414.00
106	Ministry of Environment and Mineral Resources	85,260,000.00	12,809,000.00	72,451,000.00
107	Ministry of Finance	3,156,530,000.00	1,804,992,348.00	1,351,537,652.00
108	Ministry of Health	167,190,000.00	27,481,900.00	139,708,100.00

109	Ministry of Housing and Special Duties	84,000,000.00	24,809,170.00	59,190,830.00
110	Ministry of Information and Strategy	88,470,000.00	26,390,000.00	62,080,000.00
111	Ministry of Investment Commerce and Industry	155,730,000.00	13,600,000.00	142,130,000.00
112	Ministry of Justice	235,450,000.00	23,267,916.00	212,182,084.00
113	Ministry of Lands and Town Planning	109,140,000.00	14,440,000.00	94,700,000.00
114	Ministry of Local Government and Chieftaincy Affairs	112,770,000.00	11,250,000.00	101,520,000.00
115	Ministry of Science and Technology	79,220,000.00	13,168,000.00	66,052,000.00
116	Ministry of Special Duties	86,590,000.00	26,590,900.00	59,999,100.00
117	Ministry of Transport & Petroleum Resources	103,800,000.00	12,490,000.00	91,310,000.00
118	Ministry of Women Affairs and Social Welfare	122,140,000.00	17,400,000.00	104,740,000.00
119	Ministry of Works	143,390,000.00	27,422,300.00	115,967,700.00
120	Ministry of Youth and Sports	122,740,000.00	16,607,000.00	106,133,000.00
121	Mt. Carmel Hospital Akpautong	6,000,000.00	280,000.00	5,720,000.00
122	Office of the Accountant General	1,817,280,000.00	1,448,893,629.00	368,386,371.00
123	Office of the Auditor General (Local Government)	34,600,000.00	8,460,000.00	26,140,000.00
124	Office of the Auditor General (State)	81,760,000.00	70,386,500.00	11,373,500.00
125	Office of the Deputy Governor	793,500,000.00	484,482,000.00	309,018,000.00
126	Office of the Head of Civil Service	187,770,000.00	50,057,991.00	137,712,009.00
127	Office of the Secretary to the State Government	760,350,000.00	246,970,000.00	513,380,000.00
128	Office of the Senior Special Assistant to the Governor on Power	48,780,000.00	0.00	48,780,000.00
129	Office of the Surveyor General	68,050,000.00	9,000,000.00	59,050,000.00
130	Project Financial Management Unit	13,400,000.00	130,000.00	13,270,000.00
131	Psychiatric Hospital Eket	6,000,000.00	255,000.00	5,745,000.00
132	Redeemer Cottage Hospital Ibesit	6,000,000.00	171,000.00	5,829,000.00
133	Special Education Centre	24,700,000.00	11,880,000.00	12,820,000.00
134	Special Service Department	44,670,000.00	9,159,500.00	35,510,500.00
135	State Agency for the Control of AIDS (SACA)	32,680,000.00	2,000,000.00	30,680,000.00
136	State Committee on Food and Nutrition	9,030,000.00	0.00	9,030,000.00
137	State Scholarship Board	37,000,000.00	3,000,000.00	34,000,000.00
138	State Secondary Education Board	135,800,000.00	27,379,527.00	108,420,473.00
139	State Technical Schools Board	62,880,000.00	17,812,500.00	45,067,500.00
140	State Universal Basic Education Board	633,290,000.00	572,400,000.00	60,890,000.00
141	Sustainable Development Goals (SDG)	50,200,000.00	8,015,850.00	42,184,150.00
142	Uyo Capital City Development Authority	111,500,000.00	0.00	111,500,000.00
	Grand Total	30,781,240,000.00	13,057,691,956.00	17,723,548,044.00

NOTE 9**CONSOLIDATED REVENUE FUND CHARGES
JANUARY - DECEMBER, 2019**

DESCRIPTION	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
GENERAL SERVICE OFFICE			
Chief of Staff	1,337,230.00	0.00	1,337,230.00
Secretary to the State Government	1,337,230.00	1,337,220.00	10.00
Honourable Commissioners	24,070,140.00	21,618,470.00	2,451,670.00
Board / Commissioners	110,210,560.00	110,031,164.00	179,396.00
Special Advisers	3,750,330.00	2,708,571.00	1,041,759.00
Head of Civil Service	1,337,230.00	1,114,350.00	222,880.00
Permanent Secretary / Others	49,914,800.00	39,440,042.00	10,474,758.00
Special Assistance	37,503,300.00	0.00	37,503,300.00
Personal Asst. to Executive Go	68,126,400.00	37,347,076.00	30,779,324.00
Director of Press Affairs to the Executive Governor	3,406,320.00	0.00	3,406,320.00
Director of Protocol to the Executive Governor	2,270,880.00	1,457,523.00	813,357.00
Director of Press Affairs Dep.Governor	1,135,440.00	851,580.00	283,860.00
Consolidated Allowances	2,180,327,280.00	1,587,651,915.00	592,675,365.00
Leave Grant	41,084,340.00	0.00	41,084,340.00
Executive Governor	8,116,530.00	8,092,901.00	23,629.00
Deputy Governor	7,709,590.00	7,709,580.00	10.00
Political Assistants	27,000,000.00	0.00	27,000,000.00
Project Supervisors	210,000,000.00	89,712,904.00	120,287,096.00
Special Assistant to Executive Governor	118,760,450.00	0.00	118,760,450.00
SUB TOTAL	2,897,398,050.00	1,909,073,296.00	988,324,754.00
HOUSE OF ASSEMBLY SERVICE COMMISSION			
Chairman	1,400,000.00	1,153,800.00	246,200.00
Consolidated Allowance	11,200,000.00	6,467,520.00	4,732,480.00
Commissioners	5,000,500.00	4,016,160.00	984,340.00
Consolidated Allowance	46,800,000.00	22,994,160.00	23,805,840.00
SUB TOTAL	64,400,500.00	34,631,640.00	29,768,860.00
OFFICE OF THE AUDITOR GENERAL (STATE)			
Auditor General (State)	1,380,000.00	1,143,879.00	236,121.00

Consolidated Allowance	6,900,000.00	5,301,971.00	1,598,029.00
SUB TOTAL	8,280,000.00	6,445,850.00	1,834,150.00
OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)			
Auditor General (Local Government)	1,380,000.00	1,143,879.00	236,121.00
Consolidated Allowance	6,900,000.00	6,577,092.00	322,908.00
SUB TOTAL	8,280,000.00	7,720,971.00	559,029.00
AKWA IBOM STATE JUDICIAL SERVICE COMMISSION			
Executive Secretary	1,247,870.00	1,247,868.00	2.00
Consolidated Allowance	6,004,870.00	6,003,346.00	1,524.00
SUB TOTAL	7,252,740.00	7,251,214.00	1,526.00
AKWA IBOM STATE JUDICIARY			
High Court Judges and Customary Court of Appeal Judges	84,130,040.00	10,946,383.00	73,183,657.00
Consolidated Allowance	816,598,400.00	187,170,000.00	629,428,400.00
SUB TOTAL	900,728,440.00	198,116,383.00	702,612,057.00
Sub Total (Statutory Office Holders' Salaries)	3,886,339,730.00	2,163,239,354.00	1,723,100,376.00
PENSION AND GRATUITY			
Contribution to Local Government	500,000,000.00	388,208,220.00	111,791,780.00
Pension Funds	14,000,000,000.00	13,162,871,875.00	837,128,125.00
Gratuity	15,000,000,000.00	3,433,978,955.00	11,566,021,045.00
Contributory Pensions Fund	7,000,000,000.00	0.00	7,000,000,000.00
SUB TOTAL	36,500,000,000.00	16,985,059,050.00	19,514,940,950.00
GRANT AND CHARGES			
Contractual Liability	16,000,000,000.00	11,189,753,440.68	4,810,246,559.32
10% Grants to Local Government Authorities	4,500,000,000.00	545,909,520.00	3,954,090,480.00
Refund of 7.5% Contributory Pension	4,000,000,000.00	0.00	4,000,000,000.00
SUB TOTAL	24,500,000,000.00	11,735,662,960.68	12,764,337,039.32
PUBLIC DEBT CHARGES			
BANK CHARGES			

Bank Charges (Interest on Temporary Loans Advance)	800,000,000.00	456,737,456.00	343,262,544.00
SUB TOTAL	800,000,000.00	456,737,456.00	343,262,544.00
DIRECT DEDUCTIONS			
Direct Deduction (Discounting of Promisory Note)	15,000,000,000.00	7,230,553,652.30	7,769,446,347.70
SUB TOTAL	15,000,000,000.00	7,230,553,652.30	7,769,446,347.70
Sub Total (Other CRF Charges)	76,800,000,000.00	36,408,013,118.98	40,391,986,881.02
INTERNAL & EXTERNAL LOANS			
EXTERNAL LOANS			
Repayment of Principal	2,000,000,000.00	510,117,436.00	1,489,882,564.00
SUB TOTAL	2,000,000,000.00	510,117,436.00	1,489,882,564.00
INTERNAL LOAN			
Internal Bank Loans (Interest)	15,000,000,000.00	12,200,755,206.00	2,799,244,794.00
Internal Bank Loans (Repayment of Principal)	30,000,000,000.00	13,952,936,128.14	16,047,063,871.86
SUB TOTAL	45,000,000,000.00	26,153,691,334.14	18,846,308,665.86
Sub Total (Debt Charges)	47,000,000,000.00	26,663,808,770.14	20,336,191,229.86
Sub Total (Pensions, Grants & Public Debt Charges)	123,800,000,000.00	63,071,821,889.12	60,728,178,110.88
GRAND TOTAL	127,686,339,730.00	65,235,061,243.12	62,451,278,486.88

NOTE 10

DIRECT DEDUCTIONS FROM STATUTORY ALLOCATION

JANUARY - DECEMBER, 2019

Month	FGN Bond	Excess Crude Backed Facility	CACS Facility	AADS Facility	Foreign Loans	CBN BUDGET SUPPORT	Total Deductions
	₦	₦	₦	₦	₦	₦	₦
JANUARY	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	110,724,577.25	0.00	1,163,064,110.20
FEBRUARY	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	110,724,577.25	0.00	1,163,064,110.20
MARCH	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	14,782,883.32	0.00	1,067,122,416.27
APRIL	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	14,782,883.32	0.00	1,067,122,416.27
MAY	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	14,782,883.32	0.00	1,067,122,416.27
JUNE	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	14,782,883.32	0.00	1,067,122,416.27
JULY	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	14,782,883.32	0.00	1,067,122,416.27
AUGUST	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	14,782,883.32	0.00	1,067,122,416.27
SEPTEMBER	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	49,992,746.22	225,241,769.75	1,327,574,048.92
OCTOBER	850,814,293.88	126,675,773.75	63,599,465.32	11,250,000.00	49,992,746.22	152,567,179.41	1,254,899,458.58
NOVEMBER	850,814,293.88	126,675,773.75	63,599,465.32	37,327,563.56	49,992,746.22	152,567,179.41	1,280,977,022.14
DECEMBER	<u>850,814,293.88</u>	<u>126,675,773.75</u>	<u>63,599,465.32</u>	<u>37,327,563.56</u>	<u>49,992,746.22</u>	<u>152,567,179.41</u>	<u>1,280,977,022.14</u>
TOTAL	<u>10,209,771,526.56</u>	<u>1,520,109,285.00</u>	<u>763,193,583.84</u>	<u>187,155,127.12</u>	<u>510,117,439.30</u>	<u>682,943,307.98</u>	<u>13,873,290,269.80</u>
SOURCE: FEDERATION ACCOUNT ALLOCATION FILES							

NOTE 11

**INTERNALLY GENERATED REVENUE BY MDAs
JANUARY - DECEMBER 2019**

S/N	MINISTRY	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
	HEAD 120101: PERSONAL TAXES			
1	Akwa Ibom State Internal Revenue Services	2,000,000,000.00	1,895,595,399.00	(104,404,601.00)
2	Local Government Service Commission	2,000,000.00	0.00	(2,000,000.00)
3	Office of the Accountant General	300,000,000.00	772,847,647.00	472,847,647.00
4	State Universal Basic Education Board	90,000,000.00	0.00	(90,000,000.00)
5	Akwa Ibom State Internal Revenue Services	28,492,000,000.00	27,144,630,432.00	(1,347,369,568.00)
6	Akwa Ibom State Internal Revenue Services	2,000,000,000.00	289,937,929.00	(1,710,062,071.00)
7	Akwa Ibom State Internal Revenue Services	300,000,000.00	511,321,874.00	211,321,874.00
8	State Universal Basic Education Board	30,000,000.00	0.00	(30,000,000.00)
9	Akwa Ibom State Internal Revenue Services	5,000,000.00	741,799.00	(4,258,201.00)
10	Akwa Ibom State Internal Revenue Services	2,800,000,000.00	280,494,799.00	(2,519,505,201.00)
11	Ministry of Investment Commerce and Industry	4,200,000.00	1,570,377.00	(2,629,623.00)
12	Ministry of Transport & Petroleum Resources	6,000,000.00	0.00	(6,000,000.00)
13	Ministry of Lands and Town Planning	500,000.00	0.00	(500,000.00)
14	Ministry of Agriculture and Food Sufficiency	7,000,000.00	1,481,450.00	(5,518,550.00)
15	Ministry of Housing and Special Duties	500,000,000.00	300.00	(499,999,700.00)
16	Akwa Ibom State Internal Revenue Services	1,400,000,000.00	0.00	(1,400,000,000.00)
	SUB - TOTAL	37,936,700,000.00	30,898,622,006.00	(7,038,077,994.00)
	HEAD 120201: LICENCES - GENERAL			
1	Ministry of Agriculture and Food Sufficiency	2,500,000.00	73,000.00	(2,427,000.00)
2	Ministry of Housing and Special Duties	20,000,000.00	1,450,000.00	(18,550,000.00)

3	Akwa Ibom State Internal Revenue Services	10,000,000.00	17,750,000.00	7,750,000.00
4	Ministry of Agriculture and Food Sufficiency	250,000,000.00	0.00	(250,000,000.00)
5	Akwa Ibom State Internal Revenue Services	25,000,000.00	0.00	(25,000,000.00)
6	Akwa Ibom State Internal Revenue Services	20,000,000.00	0.00	(20,000,000.00)
7	Akwa Ibom State Internal Revenue Services	250,000,000.00	51,133.00	(249,948,867.00)
8	Akwa Ibom State Internal Revenue Services	3,000,000.00	3,150,000.00	150,000.00
9	Akwa Ibom State Internal Revenue Services	1,200,000.00	0.00	(1,200,000.00)
10	Akwa Ibom State Internal Revenue Services	5,000,000.00	1,036,600.00	(3,963,400.00)
11	Akwa Ibom State Internal Revenue Services	800,000.00	514,000.00	(286,000.00)
12	Ministry of Health	400,000.00	69,000.00	(331,000.00)
	SUB - TOTAL	587,900,000.00	24,093,733.00	(563,806,267.00)
	HEAD 120203: ROYALTIES			
1	Office of the Surveyor General	3,000,000.00	50,000.00	(2,950,000.00)
	SUB - TOTAL	3,000,000.00	50,000.00	(2,950,000.00)
	HEAD 120204 : FEES			
1	Akwa Ibom State Judiciary	108,000,000.00	47,902,858.00	(60,097,142.00)
2	Ministry of Works	2,000,000.00	60,000.00	(1,940,000.00)
3	Akwa Ibom State Environmental Protection And Waste Management Agency	20,000,000.00	0.00	(20,000,000.00)
4	Akwa Ibom State University	1,732,500.00	1,732,000.00	(500.00)
5	Akwa Ibom State Water Company Limited	200,000.00	0.00	(200,000.00)
6	Finance and General Purpose Committee	6,000,000.00	3,963,240.00	(2,036,760.00)
7	Ministry of Culture and Tourism	100,000.00	0.00	(100,000.00)
8	Ministry of Environment and Mineral Resources	5,000,000.00	548,000.00	(4,452,000.00)
9	Office of the Auditor General (Local Government)	500,000.00	1,000.00	(499,000.00)
10	Akwa Ibom State Judiciary	11,000,000.00	0.00	(11,000,000.00)

11	Finance and General Purpose Committee	15,000,000.00	7,665,000.00	(7,335,000.00)
12	Judicial Service Commission	1,000,000.00	30,950,000.00	29,950,000.00
13	Akwa Ibom State Fire Service	5,000,000.00	1,146,000.00	(3,854,000.00)
14	Akwa Ibom College of Science and Technology	1,750,000.00	1,500,000.00	(250,000.00)
15	Akwa Ibom State Environmental Protection And Waste Management Agency	340,000,000.00	0.00	(340,000,000.00)
16	Ministry of Environment and Mineral Resources	15,000,000.00	9,624,000.00	(5,376,000.00)
17	Ministry of Housing and Special Duties	10,000,000.00	0.00	(10,000,000.00)
18	Ministry of Lands and Town Planning	2,000,000.00	617,000.00	(1,383,000.00)
19	Uyo Capital City Development Authority	3,500,000.00	0.00	(3,500,000.00)
20	Bureau of Rural Development And Cooperatives	10,000,000.00	4,386,330.00	(5,613,670.00)
21	Akwa Ibom Airport Development Company Limited	15,000,000.00	762,690.00	(14,237,310.00)
22	Akwa Ibom College of Science and Technology	1,170,000.00	1,170,000.00	0.00
23	Akwa Ibom State Fire Service	350,000.00	58,500.00	(291,500.00)
24	Ministry of Lands and Town Planning	70,000,000.00	57,296,272.00	(12,703,728.00)
25	Akwa Ibom State Polytechnic	37,000,000.00	19,100,100.00	(17,899,900.00)
26	Ministry of Environment and Mineral Resources	3,000,000.00	5,000.00	(2,995,000.00)
27	Ministry of Housing and Special Duties	32,000,000.00	56,000.00	(31,944,000.00)
28	Ministry of Lands and Town Planning	29,000,000.00	19,762,100.00	(9,237,900.00)
29	Office of the Surveyor General	150,000,000.00	33,770,298.00	(116,229,702.00)
30	Uyo Capital City Development Authority	41,300,000.00	40,000,000.00	(1,300,000.00)
31	Akwa Ibom State College of Education	500,000.00	500,000.00	0.00
32	Akwa Ibom State Polytechnic	223,000,000.00	223,000,000.00	0.00
33	Akwa Ibom State Water Company Limited	1,000,000.00	0.00	(1,000,000.00)
34	Bureau of Rural Development And Cooperatives	5,000,000.00	3,013,320.00	(1,986,680.00)
35	Ministry of Justice	485,000,000.00	178,901,424.00	(306,098,576.00)
36	Ministry of Lands and Town Planning	2,100,000.00	0.00	(2,100,000.00)
37	Uyo Capital City Development Authority	5,000,000.00	0.00	(5,000,000.00)
38	Hospitals Management Board	25,000,000.00	3,118,500.00	(21,881,500.00)

39	Ministry of Health	1,650,000.00	3,954,850.00	2,304,850.00
40	Ministry of Science and Technology	5,000,000.00	3,753,220.00	(1,246,780.00)
41	Ministry of Works	2,000,000.00	1,000,500.00	(999,500.00)
42	Bureau of Rural Development And Cooperatives	510,000.00	8,510,800.00	8,000,800.00
43	Uyo Capital City Development Authority	4,000,000.00	0.00	(4,000,000.00)
44	Akwa Ibom State Internal Revenue Services	5,500,000.00	0.00	(5,500,000.00)
45	Land Use and Allocation Committee	300,000.00	72,000.00	(228,000.00)
46	Akwa Ibom State Rice Development Project	100,000.00	0.00	(100,000.00)
47	Ministry of Agriculture and Food Sufficiency	8,000,000.00	816,350.00	(7,183,650.00)
48	Akwa Ibom Broadcasting Corporation (Radio Services)	10,000,000.00	0.00	(10,000,000.00)
49	Akwa Ibom College of Science and Technology	9,120,000.00	9,150,000.00	30,000.00
50	Akwa Ibom State Environmental Protection And Waste Management Agency	20,000,000.00	0.00	(20,000,000.00)
51	Ministry of Environment and Mineral Resources	1,000,000.00	3,594,500.00	2,594,500.00
52	Ministry of Health	1,900,000.00	17,500.00	(1,882,500.00)
53	Ministry of Lands and Town Planning	50,400,000.00	56,777,220.00	6,377,220.00
54	Office of the Surveyor General	3,300,000.00	3,190,000.00	(110,000.00)
55	Uyo Capital City Development Authority	38,300,000.00	38,300,000.00	0.00
56	Land Use and Allocation Committee	3,200,000.00	1,118,400.00	(2,081,600.00)
57	Agency for Adult And Non Formal Education	0.00	32,000.00	32,000.00
58	Akwa Ibom Broadcasting Corporation (Radio Services)	13,000,000.00	0.00	(13,000,000.00)
59	Akwa Ibom Broadcasting Corporation (Television Services)	10,000,000.00	0.00	(10,000,000.00)
60	Akwa Ibom College of Science and Technology	2,172,000.00	2,000,000.00	(172,000.00)
61	Akwa Ibom State College of Education	4,000,000.00	4,000,000.00	0.00
62	Akwa Ibom State Internal Revenue Services	255,000,000.00	191,646,720.00	(63,353,280.00)
63	Akwa Ibom State Polytechnic	43,000,000.00	43,000,000.00	0.00
64	Akwa Ibom State Rural Water Supply And Sanitation Agency	20,000,000.00	545,000.00	(19,455,000.00)

65	Akwa Ibom State Water Company Limited	25,000,000.00	0.00	(25,000,000.00)
66	Ministry of Lands and Town Planning	1,000,000.00	0.00	(1,000,000.00)
67	Ministry of Transport & Petroleum Resources	2,000,000.00	0.00	(2,000,000.00)
68	Ministry of Works	20,000,000.00	25,002,400.00	5,002,400.00
69	Uyo Capital City Development Authority	9,000,000.00	7,565,545.00	(1,434,455.00)
70	Ministry of Investment Commerce and Industry	2,500,000.00	1,070,258.00	(1,429,742.00)
71	AKS Investment Corporation	2,000,000.00	0.00	(2,000,000.00)
72	Akwa Ibom Hotels and Tourism Board	1,800,000.00	220,000.00	(1,580,000.00)
73	Ministry of Information and Strategy	1,000,000.00	0.00	(1,000,000.00)
74	Ministry of Transport & Petroleum Resources	500,000.00	0.00	(500,000.00)
75	Ministry of Investment Commerce and Industry	60,900,000.00	25,606,300.00	(35,293,700.00)
76	Akwa Ibom State Fire Service	2,000,000.00	717,000.00	(1,283,000.00)
77	Ministry of Investment Commerce and Industry	5,000,000.00	2,608,455.00	(2,391,545.00)
78	Ministry of Environment and Mineral Resources	3,000,000.00	1,386,400.00	(1,613,600.00)
79	Akwa Ibom College of Science and Technology	1,088,000.00	1,000,000.00	(88,000.00)
80	Akwa Ibom State College of Education	66,500,000.00	66,400,000.00	(100,000.00)
81	Akwa Ibom State Polytechnic	67,000,000.00	49,000,000.00	(18,000,000.00)
82	Akwa Ibom State University	368,630,000.00	368,630,000.00	0.00
83	Department of Establishment	2,500,000.00	10,237,600.00	7,737,600.00
84	Hospitals Management Board	14,000,000.00	191,000.00	(13,809,000.00)
85	Ministry of Education	5,000,000.00	260,000.00	(4,740,000.00)
86	Ministry of Health	29,000,000.00	25,874,300.00	(3,125,700.00)
87	Finance and General Purpose Committee	100,000.00	0.00	(100,000.00)
88	Ministry of Lands and Town Planning	15,000,000.00	10,871,175.00	(4,128,825.00)
89	Land Use and Allocation Committee	11,000,000.00	2,317,876.00	(8,682,124.00)
90	Akwa Ibom Airport Development Company Limited	14,600,000.00	17,469,500.00	2,869,500.00
91	Ministry of Works	1,000,000.00	0.00	(1,000,000.00)
92	Akwa Ibom State Civil Service Commission	50,000.00	14,500.00	(35,500.00)
93	Akwa Ibom State Internal Revenue Services	1,000,000.00	0.00	(1,000,000.00)
94	Bureau of Rural Development And Cooperatives	60,000.00	16,500.00	(43,500.00)
95	Department of Establishment	2,100,000.00	0.00	(2,100,000.00)

96	Ministry of Education	2,000,000.00	1,114,500.00	(885,500.00)
97	Ministry of Lands and Town Planning	400,000.00	9,500.00	(390,500.00)
98	Office of the Accountant General	250,000.00	1,000.00	(249,000.00)
99	Office of the Surveyor General	100,000,000.00	843,000.00	(99,157,000.00)
100	State Technical Schools Board	50,000.00	0.00	(50,000.00)
101	Akwa Ibom State Council For Arts and Culture	100,000.00	0.00	(100,000.00)
102	Akwa Ibom State Rice Development Project	142,000.00	0.00	(142,000.00)
103	Bureau of Political/Legislative Affairs and Water Resources	1,000,000.00	325,000.00	(675,000.00)
104	Bureau of Rural Development And Cooperatives	3,500,000.00	360,000.00	(3,140,000.00)
105	Ministry of Agriculture and Food Sufficiency	2,800,000.00	320,999.00	(2,479,001.00)
106	Ministry of Culture and Tourism	700,000.00	200.00	(699,800.00)
107	Ministry of Women Affairs and Social Welfare	1,000,000.00	535,000.00	(465,000.00)
108	Ministry of Youth and Sports	2,000,000.00	460,000.00	(1,540,000.00)
109	Office of the Auditor General (State)	7,700,000.00	1,694,925.00	(6,005,075.00)
110	Ministry of Investment Commerce and Industry	1,000,000.00	0.00	(1,000,000.00)
111	Agency for Adult And Non Formal Education	350,000.00	370,000.00	20,000.00
112	Akwa Ibom Hotels and Tourism Board	6,500,000.00	1,428,000.00	(5,072,000.00)
113	Bureau of Political/Legislative Affairs and Water Resources	1,000,000.00	20,000.00	(980,000.00)
114	Ministry of Education	41,500,000.00	20,587,300.00	(20,912,700.00)
115	Akwa Ibom Airport Development Company Limited	2,500,000.00	4,030,000.00	1,530,000.00
116	Ministry of Agriculture and Food Sufficiency	1,000,000.00	0.00	(1,000,000.00)
117	Ministry of Health	6,550,000.00	80,000.00	(6,470,000.00)
118	Ministry of Transport & Petroleum Resources	11,000,000.00	17,163,989.00	6,163,989.00
119	Hospitals Management Board	26,000,000.00	31,090,370.00	5,090,370.00
120	Ministry of Agriculture and Food Sufficiency	2,000,000.00	361,200.00	(1,638,800.00)
121	Ministry of Health	7,000,000.00	746,000.00	(6,254,000.00)
122	General Service Office	500,000.00	4,772,588.00	4,272,588.00
123	Office of the Surveyor General	95,000,000.00	37,698,500.00	(57,301,500.00)

124	Liaison Office Abuja	2,000,000.00	0.00	(2,000,000.00)
125	Liaison Office Lagos	3,000,000.00	0.00	(3,000,000.00)
126	Land Use and Allocation Committee	6,000,000.00	5,484,270.00	(515,730.00)
127	Akwa Ibom Broadcasting Corporation (Radio Services)	110,000,000.00	67,310,113.00	(42,689,887.00)
128	Akwa Ibom Broadcasting Corporation (Television Services)	64,000,000.00	60,958,098.00	(3,041,902.00)
129	Ministry of Transport & Petroleum Resources	1,000,000.00	0.00	(1,000,000.00)
130	Akwa Ibom Airport Development Company Limited	95,500,000.00	253,463,182.00	157,963,182.00
131	Ministry of Transport & Petroleum Resources	2,000,000.00	0.00	(2,000,000.00)
132	Ministry of Works	2,000,000.00	0.00	(2,000,000.00)
133	Akwa Ibom Airport Development Company Limited	1,650,000.00	1,816,000.00	166,000.00
134	Akwa Ibom State Environmental Protection And Waste Management Agency	20,000,000.00	0.00	(20,000,000.00)
135	Ministry of Transport & Petroleum Resources	3,000,000.00	0.00	(3,000,000.00)
136	Akwa Ibom Airport Development Company Limited	1,400,000.00	18,503,380.00	17,103,380.00
137	Akwa Ibom Broadcasting Corporation (Radio Services)	10,000,000.00	0.00	(10,000,000.00)
138	Akwa Ibom Broadcasting Corporation (Television Services)	5,000,000.00	0.00	(5,000,000.00)
139	Akwa Ibom College of Science and Technology	3,530,000.00	0.00	(3,530,000.00)
140	Akwa Ibom State College of Education	8,400,000.00	8,200,000.00	(200,000.00)
141	Akwa Ibom State Council For Arts and Culture	4,100,000.00	0.00	(4,100,000.00)
142	Akwa Ibom State Environmental Protection And Waste Management Agency	20,000,000.00	0.00	(20,000,000.00)
143	Akwa Ibom State Internal Revenue Services	85,200,000.00	4,570,400.00	(80,629,600.00)
144	Akwa Ibom State University	4,042,500.00	6,049,000.00	2,006,500.00
145	Akwa Ibom State Water Company Limited	3,000,000.00	0.00	(3,000,000.00)

146	Ministry of Culture and Tourism	500,000.00	0.00	(500,000.00)
147	Ministry of Health	60,000,000.00	37,970,900.00	(22,029,100.00)
148	Ministry of Justice	100,000.00	0.00	(100,000.00)
149	Ministry of Local Government and Chieftaincy Affairs	5,000,000.00	50,000.00	(4,950,000.00)
150	Ministry of Science and Technology	500,000.00	0.00	(500,000.00)
151	Ministry of Transport & Petroleum Resources	28,000,000.00	0.00	(28,000,000.00)
152	Office of the Auditor General (Local Government)	55,000,000.00	28,769,320.00	(26,230,680.00)
153	Uyo Capital City Development Authority	100,000.00	0.00	(100,000.00)
154	Akwa Ibom College of Science and Technology	1,150,000.00	0.00	(1,150,000.00)
155	Akwa Ibom State College of Education	1,500,000.00	1,190,300.00	(309,700.00)
156	Akwa Ibom State Polytechnic	8,000,000.00	0.00	(8,000,000.00)
157	Uyo Capital City Development Authority	1,000,000.00	0.00	(1,000,000.00)
158	Akwa Ibom College of Science and Technology	2,305,000.00	1,005,000.00	(1,300,000.00)
159	Akwa Ibom State College of Education	3,000,000.00	3,000,000.00	0.00
160	Akwa Ibom State Polytechnic	11,000,000.00	8,313,525.00	(2,686,475.00)
161	Uyo Capital City Development Authority	1,300,000.00	0.00	(1,300,000.00)
162	Akwa Ibom College of Science and Technology	1,400,000.00	0.00	(1,400,000.00)
163	Akwa Ibom State College of Education	2,700,000.00	2,700,000.00	0.00
164	Akwa Ibom State Internal Revenue Services	0.00	59,526.00	59,526.00
165	Akwa Ibom State Polytechnic	10,000,000.00	0.00	(10,000,000.00)
166	Hospitals Management Board	32,000,000.00	7,327,100.00	(24,672,900.00)
167	Uyo Capital City Development Authority	1,000,000.00	0.00	(1,000,000.00)
168	Akwa Ibom State College of Education	7,000,000.00	6,893,900.00	(106,100.00)
169	Akwa Ibom State Polytechnic	25,000,000.00	25,000,000.00	0.00
170	Akwa Ibom State College of Education	3,000,000.00	3,000,000.00	0.00
171	Akwa Ibom State Polytechnic	15,000,000.00	0.00	(15,000,000.00)
172	Akwa Ibom State College of Education	2,000,000.00	2,000,000.00	0.00

173	Akwa Ibom State Polytechnic	30,000,000.00	30,000,000.00	0.00
174	Akwa Ibom College of Science and Technology	3,380,000.00	3,100,700.00	(279,300.00)
175	Ministry of Health	2,500,000.00	4,652,899.00	2,152,899.00
176	Uyo Capital City Development Authority	1,500,000.00	0.00	(1,500,000.00)
177	Akwa Ibom Airport Development Company Limited	600,000.00	605,000.00	5,000.00
178	Akwa Ibom College of Science and Technology	526,000.00	0.00	(526,000.00)
179	Ministry of Works	2,500,000.00	7,200.00	(2,492,800.00)
180	Akwa Ibom State Budget Office	10,000,000.00	32,458,050.00	22,458,050.00
181	Ministry of Health	600,000.00	0.00	(600,000.00)
182	Akwa Ibom State University	750,750.00	0.00	(750,750.00)
183	Uyo Capital City Development Authority	2,000,000.00	0.00	(2,000,000.00)
184	Akwa Ibom State Internal Revenue Services	8,000,000.00	0.00	(8,000,000.00)
185	Akwa Ibom State University	12,760,000.00	12,760,000.00	0.00
186	Ministry of Economic Development	1,000,000,000.00	0.00	(1,000,000,000.00)
187	Ministry of Transport & Petroleum Resources	1,000,000.00	0.00	(1,000,000.00)
188	Ministry of Transport & Petroleum Resources	2,000,000.00	0.00	(2,000,000.00)
189	Akwa Ibom Airport Development Company Limited	3,000,000.00	6,912,000.00	3,912,000.00
190	Akwa Ibom State Internal Revenue Services	10,000,000.00	0.00	(10,000,000.00)
191	Ministry of Lands and Town Planning	60,000,000.00	0.00	(60,000,000.00)
192	Akwa Ibom State Environmental Protection And Waste Management Agency	40,000,000.00	0.00	(40,000,000.00)
193	Akwa Ibom State Environmental Protection And Waste Management Agency	40,000,000.00	0.00	(40,000,000.00)
	SUB - TOTAL	5,216,018,750.00	2,446,689,435.00	(2,769,329,315.00)
	HEAD 120205: FINES			
1	Akwa Ibom State Judiciary	8,600,000.00	6,063,350.00	(2,536,650.00)

2	Akwa Ibom State Environmental Protection And Waste Management Agency	20,000,000.00	0.00	(20,000,000.00)
3	Ministry of Environment and Mineral Resources	1,000,000.00	43,400.00	(956,600.00)
4	Ministry of Environment and Mineral Resources	500,000.00	114,000.00	(386,000.00)
5	Department of Establishment	200,000.00	29,000.00	(171,000.00)
6	Ministry of Education	4,000,000.00	120,000.00	(3,880,000.00)
7	Department of Establishment	100,000.00	6,000.00	(94,000.00)
8	Ministry of Transport & Petroleum Resources	1,000,000.00	0.00	(1,000,000.00)
9	Akwa Ibom State Task Force on Counterfeit and Fake Drugs and Unwholesome Process	100,000.00	0.00	(100,000.00)
10	Akwa Ibom State Task Force on Counterfeit and Fake Drugs and Unwholesome Process	100,000.00	0.00	(100,000.00)
11	Ministry of Investment Commerce and Industry	1,000,000.00	0.00	(1,000,000.00)
12	Ministry of Investment Commerce and Industry	2,000,000.00	0.00	(2,000,000.00)
13	Ministry of Investment Commerce and Industry	1,000,000.00	0.00	(1,000,000.00)
	SUB - TOTAL	39,600,000.00	6,375,750.00	(33,224,250.00)
	HEAD 120206: SALES (GENERAL)			
1	Akwa Ibom State Civil Service Commission	2,000,000.00	5,017,700.00	3,017,700.00
2	Law Reform Commission	2,000,000.00	0.00	(2,000,000.00)
3	Ministry of Justice	1,500,000.00	0.00	(1,500,000.00)
4	Office of the Accountant General	25,000,000.00	0.00	(25,000,000.00)
5	State Technical Schools Board	200,000.00	0.00	(200,000.00)
6	Local Government Pension Board	4,500,000.00	0.00	(4,500,000.00)
7	Ministry of Health	600,000.00	849,500.00	249,500.00
8	Akwa Ibom State Internal Revenue Services	100,000.00	0.00	(100,000.00)
9	Ministry of Education	300,000.00	12,343,500.00	12,043,500.00
10	Ministry of Environment and Mineral Resources	400,000.00	0.00	(400,000.00)
11	Ministry of Health	200,000.00	0.00	(200,000.00)
12	Ministry of Agriculture and Food Sufficiency	2,800,000.00	445,600.00	(2,354,400.00)

13	Akwa Ibom Broadcasting Corporation (Television Services)	40,000,000.00	0.00	(40,000,000.00)
14	Akwa Ibom State Independent Electoral Commission	100,000.00	0.00	(100,000.00)
15	Akwa Ibom State Internal Revenue Services	100,000.00	11,432,257.00	11,332,257.00
16	Akwa Ibom State Water Company Limited	4,000,000.00	0.00	(4,000,000.00)
17	General Service Office	100,000.00	0.00	(100,000.00)
18	Judicial Service Commission	100,000.00	0.00	(100,000.00)
19	Ministry of Lands and Town Planning	300,000.00	0.00	(300,000.00)
20	Ministry of Works	800,000.00	0.00	(800,000.00)
21	Office of the Accountant General	120,000.00	623,234.00	503,234.00
22	State Technical Schools Board	50,000.00	0.00	(50,000.00)
23	Land Use and Allocation Committee	100,000.00	0.00	(100,000.00)
24	Ministry of Agriculture and Food Sufficiency	500,000.00	24,000.00	(476,000.00)
25	Ministry of Agriculture and Food Sufficiency	1,500,000.00	0.00	(1,500,000.00)
26	Ministry of Environment and Mineral Resources	1,300,000.00	2,000.00	(1,298,000.00)
27	Akwa Ibom State Internal Revenue Services	100,000.00	393,460.00	293,460.00
28	Ministry of Lands and Town Planning	100,000.00	0.00	(100,000.00)
29	Office of the Surveyor General	120,000,000.00	0.00	(120,000,000.00)
30	Akwa Ibom Hotels and Tourism Board	200,000.00	0.00	(200,000.00)
31	Akwa Ibom State Newspaper Corporation	500,000,000.00	42,500,174.00	(457,499,826.00)
32	Akwa Ibom State Council For Arts and Culture	200,000.00	0.00	(200,000.00)
33	Akwa Ibom State Newspaper Corporation	300,000,000.00	20,175,500.00	(279,824,500.00)
34	Akwa Ibom Broadcasting Corporation (Radio Services)	60,000,000.00	0.00	(60,000,000.00)
35	Akwa Ibom State Internal Revenue Services	60,000,000.00	0.00	(60,000,000.00)
36	Akwa Ibom State Judiciary	800,000.00	7,000.00	(793,000.00)
37	Ministry of Education	2,000,000.00	1,190,000.00	(810,000.00)
38	Agency for Adult And Non Formal Education	100,000.00	60,000.00	(40,000.00)

39	Christian Pilgrims Welfare Board	3,000,000.00	408,000.00	(2,592,000.00)
40	Ministry of Agriculture and Food Sufficiency	1,500,000.00	0.00	(1,500,000.00)
41	Akwa Ibom State Council For Arts and Culture	1,000,000.00	0.00	(1,000,000.00)
42	Ministry of Culture and Tourism	500,000.00	0.00	(500,000.00)
43	Ministry of Agriculture and Food Sufficiency	600,000.00	0.00	(600,000.00)
44	Judicial Service Commission	20,000.00	0.00	(20,000.00)
45	Akwa Ibom State Newspaper Corporation	2,000,000.00	0.00	(2,000,000.00)
46	Akwa Ibom State Polytechnic	12,000,000.00	0.00	(12,000,000.00)
47	Akwa Ibom State Polytechnic	2,000,000.00	0.00	(2,000,000.00)
48	Akwa Ibom College of Science and Technology	315,600.00	0.00	(315,600.00)
49	Akwa Ibom State Council For Arts and Culture	200,000.00	0.00	(200,000.00)
50	Uyo Capital City Development Authority	3,500,000.00	0.00	(3,500,000.00)
51	Akwa Ibom State University	1,559,250.00	0.00	(1,559,250.00)
52	Ministry of Transport & Petroleum Resources	30,000,000.00	40,000.00	(29,960,000.00)
	SUB - TOTAL	1,190,364,850.00	95,511,925.00	(1,094,852,925.00)
	HEAD 120207: EARNING-GENERAL			
1	Akwa Ibom Urban Taxi Network Limited	6,500,000.00	385,379.00	(6,114,621.00)
2	Akwa Ibom State Council For Arts and Culture	200,000.00	0.00	(200,000.00)
3	Akwa Ibom State Judiciary	1,000,000.00	1,270,000.00	270,000.00
4	Akwa Ibom State Library Board	1,700,000.00	0.00	(1,700,000.00)
5	General Service Office	3,000,000.00	3,928,000.00	928,000.00
6	Local Government Service Commission	4,000,000.00	0.00	(4,000,000.00)
7	Ministry of Science and Technology	15,000,000.00	3,300,000.00	(11,700,000.00)
8	Ministry of Women Affairs and Social Welfare	2,000,000.00	50,000.00	(1,950,000.00)
9	Office of the Head of Civil Service	12,000,000.00	885,000.00	(11,115,000.00)
10	Ministry of Culture and Tourism	100,000.00	0.00	(100,000.00)
11	Akwa Ibom Airport Development Company Limited	1,000,000.00	3,625,000.00	2,625,000.00
12	Ministry of Youth and Sports	7,000,000.00	0.00	(7,000,000.00)
13	Akwa Ibom State Water Company Limited	4,000,000.00	0.00	(4,000,000.00)

14	Ministry of Information and Strategy	5,000,000.00	75,000.00	(4,925,000.00)
15	Akwa Ibom State Council For Arts and Culture	200,000.00	0.00	(200,000.00)
16	Ministry of Culture and Tourism	500,000.00	0.00	(500,000.00)
17	Ministry of Transport & Petroleum Resources	3,000,000.00	0.00	(3,000,000.00)
18	Ministry of Culture and Tourism	500,000.00	0.00	(500,000.00)
19	Akwa Ibom State Council For Arts and Culture	1,000,000.00	0.00	(1,000,000.00)
20	Ministry of Information and Strategy	5,000,000.00	0.00	(5,000,000.00)
21	State Technical Schools Board	500,000.00	0.00	(500,000.00)
22	Akwa Ibom State Council For Arts and Culture	5,000,000.00	1,345,000.00	(3,655,000.00)
23	Akwa Ibom State Water Company Limited	210,000,000.00	188,603,403.00	(21,396,597.00)
24	Akwa Ibom State Water Company Limited	15,000,000.00	0.00	(15,000,000.00)
25	AKS Investment Corporation	1,000,000.00	0.00	(1,000,000.00)
26	Akwa Ibom State Judiciary	500,000.00	0.00	(500,000.00)
27	Office of the Accountant General	16,000,000.00	0.00	(16,000,000.00)
	SUB - TOTAL	320,700,000.00	203,466,782.00	(117,233,218.00)
	HEAD 120208: RENT ON GORVERNMENT BUILDING			
1	Ministry of Culture and Tourism	1,000,000.00	1,565,554.00	565,554.00
2	Ministry of Science and Technology	300,000.00	0.00	(300,000.00)
3	Akwa Ibom Airport Development Company Limited	1,000,000.00	600,000.00	(400,000.00)
4	General Service Office	500,000.00	845,295.00	345,295.00
5	Akwa Ibom Airport Development Company Limited	7,000,000.00	20,878,600.00	13,878,600.00
	SUB - TOTAL	9,800,000.00	23,889,449.00	14,089,449.00
	HEAD 120209: RENT ON LAND AND OTHERS-GENERAL			
1	Akwa Ibom Property and Investments Company (APICO)	16,000,000.00	0.00	(16,000,000.00)

2	Ministry of Lands and Town Planning	422,200,000.00	1,249,412,354.00	827,212,354.00
3	Akwa Ibom State Rice Development Project	300,000.00	0.00	(300,000.00)
4	Ministry of Agriculture and Food Sufficiency	0.00	400,000.00	400,000.00
5	Ministry of Housing and Special Duties	40,000,000.00	(10,000.00)	(40,010,000.00)
6	Ministry of Works	1,500,000.00	1,500,000.00	0.00
7	Ministry of Transport & Petroleum Resources	3,000,000.00	0.00	(3,000,000.00)
	SUB - TOTAL	483,000,000.00	1,251,302,354.00	768,302,354.00
	HEAD- 120211: INVESTMENT INCOME			
1	Ministry of Finance	200,000,000.00	106,761,000.00	(93,239,000.00)
2	AKS Investment Corporation	1,000,000.00	0.00	(1,000,000.00)
3	AKS Investment Corporation	45,000,000.00	0.00	(45,000,000.00)
4	AKS Investment Corporation	2,000,000.00	0.00	
5	Ministry of Culture and Tourism	46,100,000.00	12,000,000.00	(34,100,000.00)
	SUB - TOTAL	294,100,000.00	118,761,000.00	(175,339,000.00)
	HEAD- 120212: INTEREST EARNED			
1	Agricultural Loans Board	11,500,000.00	0.00	(11,500,000.00)
2	Office of the Accountant General	60,000,000.00	136,375,054.00	76,375,054.00
3	Office of the Accountant General	600,000,000.00	295,362,823.00	(304,637,177.00)
	SUB - TOTAL	671,500,000.00	431,737,877.00	(239,762,123.00)
	Retained Revenue From Parastatal And Boards			
1	Akwa Ibom Property and Investments Company (APICO)	5,000,000.00	4,436,047.00	(563,953.00)
	SUB - TOTAL	5,000,000.00	4,436,047.00	(563,953.00)
	GRAND TOTAL	46,757,683,600.00	35,504,936,358.00	(11,252,747,242.00)

NOTE 12

SUNDRY DEPOSITS

JANUARY TO DECEMBER, 2019

S/N	DESCRIPTION	2019 ₦	2018 ₦
1	Station Deposits	86,423,418,664.65	93,819,321,282.97
2	Value Added Tax (VAT)	5,918,780,300.25	5,178,971,285.00
3	Withholding Tax (WHT)	6,563,123,118.47	4,278,900,310.30
4	Stamp Duties	190,458,936.27	0.00
5	Staff Housing Scheme Contributions	95,971,309.15	63,558,121.04
6	National Housing Fund	256,180,940.82	332,393,964.47
7	Union Dues & Cooperatives Societies	4,123,856.78	138,586,728.31
	TOTAL	99,452,057,126.39	103,811,731,692.09

NOTE 13

IMPREST & ADVANCES

JANUARY TO DECEMBER, 2019

S/N	DESCRIPTION	2019 ₦	2018 ₦
1	Special Imprests	22,940,672,827.00	37,227,431,095.49
2	Personal Advances	157,967,990.48	148,098,224.49
3	Motor Vehicle Advances	430,751,507.87	559,606,286.22
4	Staff Housing Scheme Loans	48,400,000.00	136,000,000.00
	TOTAL	23,577,792,325.35	38,071,135,606.20

NOTE 14

INVESTMENTS

AS AT 31ST DECEMBER, 2019

<u>MINISTRY OF FINANCE INCORPORATED</u>						
S/N	NAME OF COMPANY	UNITS @ JAN 2019	DECREASE/ INCREASE/ DELISTED	UNITS AS AT 31ST DEC., 2019	PRICE	TOTAL (N)
		₦	₦	₦	₦	₦
1	ACCESS BANK	8,332,161.00	(3,332,161)	5,000,000.00	10.00	50,000,000.00
2	AFRIPRUD	15,000,000.00	10,000,000	25,000,000.00	4.00	100,000,000.00
3	AIICO	6,458,333.00	0	6,458,333.00	0.72	4,649,999.76
4	AG LEVENTIS	68,904.00	0	68,904.00	0.26	17,915.04
5	BERGER PAINTS	616.00	0	616.00	6.75	4,158.00
6	CAP	1,410,940.00	0	1,410,940.00	24.00	33,862,560.00
7	CHAMPION BREWERIES	100,000,000.00	30,000,000	130,000,000.00	0.95	123,500,000.00
8	COSTAIN	186.00	0	186.00	0.50	93.00
9	CCNN	1,000,000.00	1,000,000	2,000,000.00	15.50	31,000,000.00
10	C & I LEASING	1,000,000.00	0	1,000,000.00	5.90	5,900,000.00
11	DANGOTE SUGAR	1,000,000.00	3,500,000	4,500,000.00	13.60	61,200,000.00
12	ETERNAL OIL	200,000.00	0	200,000.00	3.60	720,000.00
13	FIDELITY BANK	60,633,333.00	0	60,633,333.00	2.05	124,298,332.65
14	FCMB	52,021,895.00	0	52,021,895.00	1.85	96,240,505.75

15	FBNH	27,958,250.00	9,000,000	36,958,250.00	6.15	227,293,237.50
16	GUINNESS	172,207.00	0	172,207.00	30.05	5,174,820.35
17	JOHN HOLT	252,194.00	0	252,194.00	0.55	138,706.70
18	JAPAU OIL	1,116,111.00	0	1,116,111.00	0.20	223,222.20
19	JULIUS BERGER	220,000.00	0	220,000.00	19.90	4,378,000.00
20	LIVESTOCK FEEDS	7,631,348.00	0	7,631,348.00	0.50	3,815,674.00
21	MOBIL	44,125.00	125,492	169,617.00	147.90	25,086,354.30
22	MRS OIL	1,200,000.00	0	1,200,000.00	15.30	18,360,000.00
23	NB	1,089,730.00	(89,730)	1,000,000.00	59.00	59,000,000.00
24	NAHCO	16,195,000.00	8,200,000	24,395,000.00	2.40	58,548,000.00
25	NASCON	3,620,000.00	0	3,620,000.00	12.95	46,879,000.00
26	OKOMU OIL	1,395,000.00	0	1,395,000.00	55.60	77,562,000.00
27	PZ	100,000.00	0	100,000.00	5.65	565,000.00
28	RT BRISCOE	135,234.00	0	135,234.00	0.25	33,808.50
29	SOVERN INS	3,500,000.00	0	3,500,000.00	0.20	700,000.00
30	TOTAL NIG PLC	114,301.00	0	114,301.00	110.90	12,675,980.90
31	TRANSATIONAL CORPORATION	319,000,000.00	0	319,000,000.00	0.99	315,810,000.00
32	UACN	6,009,926.00	(2,000,000)	4,009,926.00	8.60	34,485,363.60
33	UNILEVER	8,135,950.00	(5,135,950)	3,000,000.00	22.00	66,000,000.00
34	UTC	346,949.00	(346,949)			0.00
35	UCAP	13,000,000.00	0	13,000,000.00	2.40	31,200,000.00
36	UBA	24,761,000.00	(18,644,000)	6,117,000.00	7.15	43,736,550.00
37	UBN	0.00	10,500,000	10,500,000.00	6.00	63,000,000.00
38	UNITY BANK	2,000,000.00	0	2,000,000.00	0.64	1,280,000.00

39	WAPIC	2,208,297.00	0	2,208,297.00	0.34	750,820.98
40	ZENITH BANK	24,015,095.00	2,800,000	26,815,095.00	18.60	498,760,767.00
	SUB TOTAL					2,226,850,870.23
<u>AKWA IBOM INVESTMENT CORPORATION</u>						
S/N	NAME OF COMPANY	TOTAL EQUITY INVESTMENT	STAKE - HOLDING (%)	UNIT OF SHARES	UNIT PRICE	VALUE OF INVESTMENT
1	ANCHOR INSURANCE COMPANY, UYO	2,245,000,000.00	60.76	1,364,153,449.00	1.00	1,364,153,449.00
2	AKWA SAVING AND LOANS LIMITED	3,520,000,000.00	100.00	3,520,000,000.00	1.00	3,520,000,000.00
3	AKWA PALM INDUSTRIES LIMITED	153,640,421.00	95.42	146,638,945.00	1.00	146,638,945.00
4	CHAMPION BREWERIES LIMITED	3,914,748,000.00	10.00	659,513,396.00	1.10	725,464,735.60
5	QUALITY CERAMICS INDUSTRIES LIMITED	249,371,168.00	22.00	54,861,656.96	1.00	54,861,656.96
6	QUA STEEL PRODUCTS LIMITED	50,000,000.00	45.15	22,575,000.00	1.00	22,575,000.00
7	PEACOCK PAINTS LIMITED	100,000,000.00	15.00	15,000,000.00	1.00	15,000,000.00
8	AIRTEL COMMUNICATIONS LIMITED	13,085,680,595.00	0.02	4,875,000.00	1.00	4,875,000.00
9	IBOM AIR	6,375,000,000.00	100.00	6,375,000,000.00	1.00	6,375,000,000.00
10	GREENWELL TECHNOLOGIES LIMITED	1,000,000.00	90.00	900,000.00	1.00	900,000.00
11	UFAINI IBOM PROCESSING COMPANY LIMITED	50,000,000.00	25.00	12,500,000.00	1.00	12,500,000.00

12	AKWA IBOM STATE RURAL WATER SANITATION SUPPLY AGENCY (AK-RUWATSAN)	3,000,000.00	100.00	3,000,000.00	1.00	3,000,000.00
13	IBOM LE MERIDIAN	250,000,000.00	100.00	250,000,000.00	1.00	250,000,000.00
14	AKWA WATER POWER COMPANY	500,000,000.00	100.00	500,000,000.00	1.00	500,000,000.00
15	AKWA IBOM POWER COMPANY	20,000,000.00	100.00	20,000,000.00	1.00	20,000,000.00
16	MIMSHAC DIGITAL LTD	1,998,609,994.43	50.00			1,998,609,994.43
	SUB - TOTAL					15,013,578,780.99
NIGERIA SOVEREIGN INVESTMENT AUTHORITY						
S/N	NAME OF COMPANY	VALUE OF INVESTMENT IN DOLLAR	EXCHANGE RATE AS AT 31/12/19	VALUE OF INVESTMENT IN NAIRA		VALUE OF INVESTMENT IN NAIRA
1	NIGERIA SOVEREIGN INVESTMENT AUTHORITY	13,056,770.65	306.00	3,995,371,818.90		3,995,371,818.90
	SUB - TOTAL					3,995,371,818.90
	GRAND TOTAL					21,235,801,470.12

NOTE 15

CAPITAL EXPENDITURE BY SECTOR

AS AT 31ST DECEMBER, 2019

S/N	DESCRIPTION	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
	Administration Sector			
1	AKS Investment Corporation	5,060,000,000.00	2,056,609,994.00	3,003,390,006.00
2	Akwa Ibom State Civil Service Commission	187,000,000.00	25,600,000.00	161,400,000.00
3	Akwa Ibom State House of Assembly	6,862,393,000.00	1,093,500,000.00	5,768,893,000.00
4	Akwa Ibom State Independent Electoral Commission	747,600,000.00	33,000,000.00	714,600,000.00
5	Akwa Ibom State Life Enhancement Agency	270,491,000.00	0.00	270,491,000.00
6	Bureau of Political/Legislative Affairs and Water Resources	900,000,000.00	311,000,000.00	589,000,000.00
7	Bureau of Technical Matter and Due Process	7,706,000,000.00	2,266,000.00	7,703,734,000.00
8	Department of Establishment	160,000,000.00	0.00	160,000,000.00
9	Executive Council Secretariat	10,000,000.00	0.00	10,000,000.00
10	General Service Office	780,087,000.00	380,480,420.00	399,606,580.00
11	Government House	24,100,330,000.00	22,609,898,000.00	1,490,432,000.00
12	House of Assembly Service Commission	184,850,000.00	0.00	184,850,000.00
13	Ministry of Information and Strategy	2,150,680,000.00	1,512,521,000.00	638,159,000.00
14	Ministry of Special Duties	39,494,500,000.00	18,582,607,541.00	20,911,892,459.00
15	Office of the Auditor General (Local Government)	350,000,000.00	50,000,000.00	300,000,000.00
16	Office of the Auditor General (State)	500,000,000.00	50,000,000.00	450,000,000.00
17	Office of the Deputy Governor	630,000,000.00	43,200,000.00	586,800,000.00
18	Office of the Head of Civil Service	653,418,150.00	69,974,000.00	583,444,150.00
19	Office of the Secretary to the State Government	10,700,000,000.00	10,388,065,600.00	311,934,400.00
20	Special Service Department	126,000,000.00	23,600,000.00	102,400,000.00
21	State Agency for the Control of AIDS (SACA)	160,000,000.00	0.00	160,000,000.00
22	Liaison Office Abuja	110,000,000.00	0.00	110,000,000.00

23	Liaison Office Lagos	180,000,000.00	20,000,000.00	160,000,000.00
	Administration Sector Total	102,023,349,150.00	57,252,322,555.00	44,771,026,595.00
	Economic Sector			
24	AKS Road Maintenance and Other Infrastructure Agency	7,149,700,000.00	1,330,000,000.00	5,819,700,000.00
25	Akwa Ibom Hotels and Tourism Board	500,000,000.00	30,000,000.00	470,000,000.00
26	Akwa Ibom State Budget Office	12,342,118,000.00	11,352,262,137.00	989,855,863.00
27	Akwa Ibom State Fire Service	300,000,000.00	0.00	300,000,000.00
28	Akwa Ibom State Internal Revenue Services	2,685,224,000.00	912,466,496.61	1,772,757,503.39
29	Akwa Ibom State Rural Water Supply And Sanitation Agency	500,000,000.00	0.00	500,000,000.00
30	Akwa Ibom State Water Company Limited	700,000,000.00	0.00	700,000,000.00
31	Ministry of Agriculture and Food Sufficiency	13,163,950,000.00	3,668,816,975.00	9,495,133,025.00
32	Ministry of Culture and Tourism	1,877,500,000.00	1,015,098,000.00	862,402,000.00
33	Ministry of Economic Development	3,152,500,000.00	512,000,000.00	2,640,500,000.00
34	Ministry of Finance	13,649,880,000.00	4,839,304,387.00	8,810,575,613.00
35	Ministry of Housing and Special Duties	5,225,750,000.00	1,000,000,000.00	4,225,750,000.00
36	Ministry of Lands and Town Planning	6,353,200,000.00	918,195,000.00	5,435,005,000.00
37	Ministry of Science and Technology	2,800,000,000.00	49,255,000.00	2,750,745,000.00
38	Ministry of Transport & Petroleum Resources	2,000,000,000.00	50,000,000.00	1,950,000,000.00
39	Ministry of Works	147,461,707,290.00	64,078,241,865.00	83,383,465,425.00
40	Office of the Accountant General	50,971,800,000.00	35,991,817,014.00	14,979,982,986.00
41	Office of the Surveyor General	2,500,000,000.00	0.00	2,500,000,000.00
42	Uyo Capital City Development Authority	150,000,000.00	20,000,000.00	130,000,000.00
43	Ministry of Investment Commerce and Industry	1,531,000,000.00	306,648,612.00	1,224,351,388.00
	Economic Sector Total	275,014,329,290.00	126,074,105,486.61	148,940,223,803.39
	Law and Justice Sector			
44	Akwa Ibom State Center for Alternative Dispute Resolution	25,000,000.00	0.00	25,000,000.00
45	Akwa Ibom State Judiciary	6,900,000,000.00	2,390,400,000.00	4,509,600,000.00

46	Judicial Service Commission	80,000,000.00	15,000,000.00	65,000,000.00
47	Law Reform Commission	100,000,000.00	0.00	100,000,000.00
48	Ministry of Justice	2,944,000,000.00	805,000,000.00	2,139,000,000.00
	Law and Justice Sector Total	10,049,000,000.00	3,210,400,000.00	6,838,600,000.00
	Regional Sector			
49	Bureau of Rural Development And Cooperatives	1,963,000,000.00	49,500,000.00	1,913,500,000.00
50	Regional Sector Total	1,963,000,000.00	49,500,000.00	1,913,500,000.00
	Social Sector			
51	Akwa Ibom State Environmental Protection And Waste Management Agency	2,000,070,000.00	25,000,000.00	1,975,070,000.00
52	Hospitals Management Board	880,000,000.00	306,845,000.00	573,155,000.00
53	Local Government Pension Board	50,500,000.00	0.00	50,500,000.00
54	Local Government Service Commission	597,000,000.00	0.00	597,000,000.00
55	Ministry of Education	13,739,887,000.00	2,106,640,500.00	11,633,246,500.00
56	Ministry of Environment and Mineral Resources	3,388,000,000.00	230,000,000.00	3,158,000,000.00
57	Ministry of Health	12,500,000,000.00	3,752,872,500.00	8,747,127,500.00
58	Ministry of Local Government and Chieftaincy Affairs	974,000,000.00	667,000,000.00	307,000,000.00
59	Ministry of Women Affairs and Social Welfare	1,860,000,000.00	532,500,000.00	1,327,500,000.00
60	Ministry of Youth and Sports	7,195,000,000.00	371,000,000.00	6,824,000,000.00
61	State Secondary Education Board	216,251,000.00	30,000,000.00	186,251,000.00
62	State Technical Schools Board	260,000,000.00	48,150,000.00	211,850,000.00
63	State Universal Basic Education Board	1,350,000,000.00	45,200,000.00	1,304,800,000.00
64	Akwa Ibom State Primary Healthcare Development Agency	4,640,910,000.00	75,000,000.00	4,565,910,000.00
	Social Sector Total	49,651,618,000.00	8,190,208,000.00	41,461,410,000.00
65	Aids & Grant	9,201,500,000.00	3,056,056,551.11	6,145,443,448.89
	GRAND TOTAL	447,902,796,440.00	197,832,592,592.72	250,070,203,847.28

NOTE 16**STATEMENT OF CASH AND BANK BALANCES**

AS AT 31ST DECEMBER, 2019

S/N	NAME OF BANK	ACCOUNT NO	ACCOUNT NAME	BANK BALANCES
1	Access Bank Plc	0037545149	AKSG Main A/C	160,730,975.70
2	Access Bank Plc	0037545163	AKSG Main A/C	28,917,339.18
3	Access Bank Plc	0037545321	Akwa Ibom State IGR Collection A/C	177,787,826.73
4	Access Bank Plc	0037545338	Uyo Sub - Treasury	15,195,940.71
5	Access Bank Plc	0800920940	Uyo Sub - Treasury	89,912.17
6	Access Bank Plc	0037549161	AKSG VAT Revenue Account	360,209,808.38
7	Access Bank Plc	0026364688	Okobo, Sub -Treasury	163,792.89
8	Access (Diamond) Bank Plc	0061966597	AKSG Main A/C	4,171,235.13
9	Access (Diamond) Bank Plc	0272006532	Akwa Ibom State IGR Collection A/C	8,515,669.84
10	Access (Diamond) Bank Plc	2342027869	Abak, Sub-Treasury	230,097.98
11	Access (Diamond) Bank Plc	4472016526	AKSG Main A/C 2	8,102,415.84
12	Ecobank Nigeria Plc	2342045151	AKSG Main A/C	2,083,656.45
13	Ecobank Nigeria Plc	2063088310	AKSG Main A/C 1	232,357.13
14	Ecobank Nigeria Plc	303080582	AKSG En Bloc Pension A/C	236,007.58
15	Ecobank Nigeria Plc	0272001757	Govt House Operations Account	1,895.00
16	Ecobank Nigeria Plc	0302007265	AKSG A/C	1,306,002.65
17	Ecobank Nigeria Plc	2342047911	Abak Sub - Treasury	1,281.09
18	Ecobank Nigeria Plc	2342081364	Oruk Anam Sub -Treasury	422.96
19	Ecobank Nigeria Plc	2342081584	Nsit Atai Sub -Treasury	207,176.69
20	Ecobank Nigeria Plc	0303001693	Bureau Of Political And Legislative Affair	3,103,285.24
21	Ecobank Nigeria Plc	0303006636	Ministry Of Housing And Urban Renewal, Uyo	2,660,489.56
22	Ecobank Nigeria Plc	0272006525	Ministry Of Youth And Sports	15,659.53
23	Ecobank Nigeria Plc	0272006549	Government House Imprest Account	322,079.08
24	Ecobank Nigeria Plc	0272006697	State Eye Clinic	22,736.76
25	Ecobank Nigeria Plc	0272006752	Ministry Of Agriculture - Rubber Project	14,899.14
26	Ecobank Nigeria Plc	0272006776	Government House - Uyo	1,008,637.15
27	Ecobank Nigeria Plc	0302007320	Ministry Of Justice	67,173.94

28	Ecobank Nigeria Plc	0302007423	Akwa Ibom State Independent Electoral Commission	59,879.77
29	Ecobank Nigeria Plc	0302007447	Interministerial Direct Labour Coordinating Committee	218,619.32
30	Ecobank Nigeria Plc	4472002301	Finance And General Purpose Committee, Uyo (FGPC)	17,229.54
31	Ecobank Nigeria Plc	4472002411	Ministry Of Finance Akwa Ibom State	74,156.10
32	Ecobank Nigeria Plc	4472003401	Ministry Of Information	500.00
33	Ecobank Nigeria Plc	4472004075	Ministry Of Science And Technology	10,569.50
34	Ecobank Nigeria Plc	4472004927	Ministry Of Housing And Urban Renewal, Uyo	1,195,555.59
35	Ecobank Nigeria Plc	4472008190	Accelerated Livestock And Fish Production Programme	8,057.56
36	Ecobank Nigeria Plc	4472011033	Akwa Ibom State House Of Assembly	4,452,752.94
37	Ecobank Nigeria Plc	4472011899	Office Of The Deputy Governor	30,637,275.94
38	Ecobank Nigeria Plc	4472019826	Ministry Of Works	35,517.40
39	Ecobank Nigeria Plc	4473014237	Special Services Department	56,900,814.10
40	Ecobank Nigeria Plc	0273034378	Akwa Ibom State IGR Collection A/C	73,176,771.51
41	Ecobank Nigeria Plc	0272006460	Akwa Ibom State Governments Current Account (Usd)	144.10
42	Ecobank Nigeria Plc	4472016526	Ministry Of Education "School Fees Account"	5,638,210.26
43	Ecobank Nigeria Plc	2342067104	Ministry Of Economic Development	137,763.41
44	Ecobank Nigeria Plc	2342044271	Ministry Of Education Project Account	388,255.16
45	Ecobank Nigeria Plc	2342056533	Ministry Of Agriculture Imprest Account	4,278.52
46	Ecobank Nigeria Plc	2342062264	Ministry Of Agriculture Imprest Account	7,071.89
47	Ecobank Nigeria Plc	0272006556	Akwa Ibom State Governments Current Account	290,936.42
48	Ecobank Nigeria Plc	0272006563	IMDLCC Project Account	673,665.55
49	Ecobank Nigeria Plc	1372002637	IMDLCC - Subvention Account	224,030.02
50	Ecobank Nigeria Plc	0272000389	Akwa Ibom State University School Fees Account	0.35
51	Ecobank Nigeria Plc	0272003098	Akwa Ibom State University	306,680.93
52	Ecobank Nigeria Plc	0273034945	Akwa Ibom State University Account 2	905,391.69
53	Ecobank Nigeria Plc	0272003050	AKSG A/C	423,019.84
54	Ecobank Nigeria Plc	0272003067	Uyo Sub - Treasury	4,251,059.73
55	Ecobank Nigeria Plc	4472008475	Uyo Sub - Treasury	5,364,778.40
56	Ecobank Nigeria Plc	4472011033	Min Of Local Govt And Chieftaincy Affairs - Sub	34,480.90
57	Ecobank Nigeria Plc	2342027883	Ministry Of Rural Development - General Project	2,868.31
58	Ecobank Nigeria Plc	302007382	State Budget Office	373,248.76
59	Fidelity Bank Plc	4010320353	AKSG A/C	2,340,395.13

60	First Bank of Nigeria Plc	2001544727	Uyo Sub - Treasury	7,603,336.82
61	First Bank of Nigeria Plc	2001544710	Uyo Sub - Treasury	6,790,737.72
62	First Bank of Nigeria Plc	2002771555	AKSG Revenue A/C 11	8,083,200.13
63	First Bank of Nigeria Plc	2002719542	AKSG A/C	11,574,647.78
64	First Bank of Nigeria Plc	2010780101	Akwa Ibom State IGR Collection A/C	135,640,837.17
65	First Bank of Nigeria Plc	2002725008	AKSG Revenue A/C	6,477,294.97
66	First Bank of Nigeria Plc	2006071040	Mkpat Enin Sub -Treasury	584,179.10
67	First Bank of Nigeria Plc	2006005458	Ika Sub -Treasury	1,725.91
68	First Bank of Nigeria Plc	2001570799	Ikono Sub -Treasury	8,666.65
69	First Bank of Nigeria Plc	2024819393	Nsit Ubium Sub -Treasury	1,759.00
70	First Bank of Nigeria Plc	2027072316	Ibeno Sub -Treasury	1,325.79
71	First Bank of Nigeria Plc	2002154217	Ini Sub -Treasury	10,110.00
72	First Bank of Nigeria Plc	2027621374	Mbo, Sub-Treasury	274.10
73	First Bank of Nigeria Plc	2027543472	Eastern Obolo, Sub-Treasury	339.42
74	First Bank of Nigeria Plc	20227790740	Urue Offong/Uruko, Sub-Treasury	3,439.17
75	First Bank of Nigeria Plc	2007314461	Etinan, Sub-Treasury	1,419,966.08
76	First Bank of Nigeria Plc	2006036717	Ibesikpo Austan, Sub-Treasury	660,793.91
77	First Bank of Nigeria Plc	2024691561	Nsit Ibom, Sub-Treasury	95,694.08
78	First Bank of Nigeria Plc	2007255937	Oron, Sub-Treasury	9,960.64
79	First Bank of Nigeria Plc	2005994289	Etim Ekpo, Sub-Treasury	3,688.42
80	First Bank of Nigeria Plc	2002074335	AKSG A/C for Job Execution in Judiciary	618,929.52
81	First Bank of Nigeria Plc	2003107021	Esit Eket, Sub-Treasury	3,276.00
82	First Bank of Nigeria Plc	2001547618	AKSG A/C	1,722,959.97
83	First Bank of Nigeria Plc	0856435011	Akwa Ibom State International Worship Cente	1,107,628.00
84	First Bank of Nigeria Plc	0143943151	Ministry Of Lands And Town Planning	39,471.78
85	First Bank of Nigeria Plc	3125755016	Ministry Of LG & Chieftaincy Affairs	1,325,321.25
86	First Bank of Nigeria Plc	0145194012	AKSG Revenue A/C 3	362,969.36
87	First City Monument Bank Plc	0145814017	Subvention	19,961,990.45
88	First City Monument Bank Plc	0135322018	Udung Uko, Sub-Treasury	993.12
89	First City Monument Bank Plc	0042474552	Uyo, Sub-Treasury	2,327,969.37
90	First City Monument Bank Plc	0042474569	AKSG A/C	102,193,853.42
91	First City Monument Bank Plc	0042498255	AKSG A/C	1,629,298.56

92	Guaranty Trust Bank Plc	0042535451	Office Of The Head Of Service	48,412.90
93	Guaranty Trust Bank Plc	0042535554	Office Of The Hos - Imprest Ac	15,789.90
94	Guaranty Trust Bank Plc	00422542361	Ministry Of Justice	354,357.74
95	Guaranty Trust Bank Plc	0042549308	Office Of The Governor	3,652,519.26
96	Guaranty Trust Bank Plc	0042552849	Akwa Ibom Property And Investment Company Ltd	45,928.11
97	Guaranty Trust Bank Plc	0042556940	Ministry Of Commerce And Industry	51,499,143.36
98	Guaranty Trust Bank Plc	0042564644	Min. Of Finance Inc. Aks	60,998,700.29
99	Guaranty Trust Bank Plc	0042564651	Aks Civil Service Monitoring Committee	62,146.74
100	Guaranty Trust Bank Plc	0042569388	A/Ibom St. Scholarships Board	138.43
101	Guaranty Trust Bank Plc	0042569436	AKS HIV/AIDS Prog. Dev. Project	8,309.78
102	Guaranty Trust Bank Plc	0042570849	AKS HIV/AIDS Prog. Dev. Project	35,422.34
103	Guaranty Trust Bank Plc	0042577563	Uyo, Sub-Treasury Gratuity Account	17,394.10
104	Guaranty Trust Bank Plc	0042580602	Minstry Of Culture & Tourism	3,520.81
105	Guaranty Trust Bank Plc	0042664915	Ministry Of Rural Development	31,721.77
106	Guaranty Trust Bank Plc	0042737035	Aksa For The Control Of Aids	22,452.81
107	Guaranty Trust Bank Plc	0042803675	AKSG Airport Account	100.00
108	Guaranty Trust Bank Plc	0163071230	Akwa Ibom Water Company Limited	58,358.69
109	Guaranty Trust Bank Plc	0042676806	Akwa Ibom State University	5,120,535.59
110	Guaranty Trust Bank Plc	0042467776	Akwa Ibom State Fhle Proj A/C	2,376.65
111	Guaranty Trust Bank Plc	0042553475	Akwa Ibom State Fire Serv. Soc	1,076.30
112	Guaranty Trust Bank Plc	0042569388	AKSG Pensions And Gratuity	6,802,748.58
113	Guaranty Trust Bank Plc	0042465693	AKSG A/C	753,763.11
114	Guaranty Trust Bank Plc	0042465703	Uyo, Sub-Treasury	2,009,325.72
115	Guaranty Trust Bank Plc	0042536001	AKIPOC	25,265.42
116	Guaranty Trust Bank Plc	0042536018	AKIPOC	161.42
117	Guaranty Trust Bank Plc	0042542361	State Secondary Educ. Board	201,124.91
118	Guaranty Trust Bank Plc	0042546558	State Secondary Educ. Board	535,914.34
119	Guaranty Trust Bank Plc	0042549195	Ministry Of Commerce And Industry	25,953.87
120	Guaranty Trust Bank Plc	0042549212	Aks Comm. Based Urban Dev. Proj.	9.10
121	Guaranty Trust Bank Plc	0042549322	Akwa Ibom State IGR Collection A/C	1,000.00
122	Guaranty Trust Bank Plc	0042556957	Akwa Ibom State IGR Collection A/C	14,500.00

123	Guaranty Trust Bank Plc	0042558456	Min. Of Agric (Imprest A/C)	2,849.66
124	Guaranty Trust Bank Plc	0042562963	Aks Scholarships Board	89.75
125	Guaranty Trust Bank Plc	0042564668	Min. of LG W/B As HIV/AIDS Project	1,062.00
126	Guaranty Trust Bank Plc	0042566710	Local Educ. Authority, Nsit Atai	95.95
127	Guaranty Trust Bank Plc	0042567896	AKS HIV/AIDS Prog. Dev. Project	601.62
128	Guaranty Trust Bank Plc	0042571987	Critical Mass Committee - Agric	8,000.00
129	Guaranty Trust Bank Plc	0042574153	Budget Department	10,128.55
130	Guaranty Trust Bank Plc	0042574232	Naakiss -Aksaids Project	5,170.00
131	Guaranty Trust Bank Plc	0042737042	Aks T/Force On Counterfeits	4,136.86
132	Guaranty Trust Bank Plc	0042737059	Min. Of Culture & Tourism (HIV/AIDS)	9,370.00
133	Guaranty Trust Bank Plc	0042737066	Akwa Ibom State University	78,100,349.40
134	Guaranty Trust Bank Plc	0051292161	Akwa Ibom State University	101,561.64
135	Guaranty Trust Bank Plc	0215266418	Akwa Ibom State University	38.97
136	Guaranty Trust Bank Plc	0178123399	General Hospital Etinan-Cihp	2,048.66
137	Guaranty Trust Bank Plc	0204650534	Akwa Ibom Airport Fire Serv Soc	24,908.59
138	Guaranty Trust Bank Plc	0042676806	Akwa Ibom State IGR Collection A/C	43,916,886.92
139	Guaranty Trust Bank Plc	1000004876	Min of Environ. & Min. Resources /NEWMAP A/I	97,179.00
140	Globus Bank Limited	1400032271	AKSG Account	282,880,000.00
141	Heritage Bank Plc	1100435770	Uyo, Sub-Treasury	2,258,401.08
142	Heritage Bank Plc	1400031913	Uyo, Sub-Treasury	6,897,232.56
143	Heritage Bank Plc	6001978794	Uyo, Sub-Treasury	1,200,854.59
144	Heritage Bank Plc	1400031872	Akwa Ibom State Government A/C	24,377,400.60
145	Heritage Bank Plc	6001956693	AKSG Operational Fund A/C	217,102.09
146	Heritage Bank Plc	1001173122	Min. of Lands And Housing	73,185.40
147	Heritage Bank Plc	1002817418	AKSG Direct Assesment Revenue Account	12,250,241.27
148	Heritage Bank Plc	1005872739	Drugs Revolving Fund - Min. Of Health	33,415,610.01
149	Heritage Bank Plc	1002821224	Min. of Local Govt. & Chieftaincy Affairs Project A/C	484,327.69
150	Heritage Bank Plc	1001190307	Akwa Ibom State Library	10,241.47
151	Heritage Bank Plc	1002817999	AKSIRS Motor Vehicle Licence Sales	78,234,910.38
152	Heritage Bank Plc	1001173115	AKSIRS Motor Sales Of Vehicle Number Plate Account	434,312.00
153	Heritage Bank Plc	1001173160	Eket, Sub-Treasury	6,663.81
154	Keystone Bank Plc	1001173139	AKSG A/C	697,207.13
155	Keystone Bank Plc	1001191933	Uyo, Sub-Treasury	510,376.94

156	Keystone Bank Plc	1002631586	Uyo, Sub-Treasury	143,817.15
157	Keystone Bank Plc	1006855128	Uyo, Sub-Treasury	11,158,219.70
158	Keystone Bank Plc	1001192246	AKSG Statutory Allocation A/C	1,786,853.70
159	Keystone Bank Plc	1001179643	AKSG Withholding Tax/ VAT A/C	2,507,192.70
160	Keystone Bank Plc	6500174235	Akwa Ibom State Envprotagen	4,443.59
161	Keystone Bank Plc	4090862901	Akwa Ibom State Coll. Of Edu. Tetfund	673.00
162	Keystone Bank Plc	4090867762	Ministry Of Education, AKS	44,088.84
163	Keystone Bank Plc	1790143147	Akwa Ibom State Govt 15 Percent	1,109,821.62
164	Keystone Bank Plc	1750038955	AKSG Account	200,876.76
165	Keystone Bank Plc	1771320268	IPSAS Accrual Subvention Account	13,080,786.00
166	Keystone Bank Plc	4030008204	AKSG Transport Revenue Account	399,500.00
167	Keystone Bank Plc	1751094059	Centre For Alternative Dispute Resolution	634.67
168	Keystone Bank Plc	1771406843	AKSG Withholding Tax/ VAT A/C	1,786,853.70
169	Keystone Bank Plc	1751099353	AKSG A/C	2,507,192.70
170	Keystone Bank Plc	1790220774	Uyo Sub Treasury	510,376.94
171	Polaris Bank Limited	4150152692	Uyo, Sub-Treasury	2,096,781.31
172	Polaris Bank Limited	1751099315	AKSG Motor Vehicle Loans A/C	225,522,389.33
173	Polaris Bank Limited	1751094059	AKSG Staff Housing Schm A/C	10,603,696.00
174	Polaris Bank Limited	1750038962	AKSG A/C	598,923,876.13
175	Polaris Bank Limited	1790222792	AKSG E-Pmt Salary A/C	5,589,233.66
176	Polaris Bank Limited	1790219718	AKSG Monthly Civilian Pensions A/C	12,543,247.39
177	Polaris Bank Limited	1750038955	AKSG Lead Bank Revenue A/C	52.80
178	Polaris Bank Limited	4090863881	AKSG Lead Bank Revenue A/C 2	3,513,198.00
179	Polaris Bank Limited	4090862853	Uyo Sub Treasury	5,210,048.35
180	Polaris Bank Limited	0005251220	Uyo Sub Treasury	4,885,715.92
181	Polaris Bank Limited	0015520321	AKSG A/C	618,415.93
182	Polaris Bank Limited	0015518117	AKSG Staff 7.5% Pension Fund Account	128,363.16
183	Polaris Bank Limited	0015562770	Ibiono Ibom, Sub-Treasury	1,646.47
184	Polaris Bank Limited	0015561151	Ibiono Ibom, Sub-Treasury	7,489.12
185	Polaris Bank Limited	0015483716	Akwa Ibom State IGR Collection A/C	23,607,626.00
186	Polaris Bank Limited	0017384518	Akwa Ibom State IGR Collection A/C	17,125.26

187	Polaris Bank Limited	0015555853	Interministerial Direct Labour Coordinating Committee	71,501.53
188	Polaris Bank Limited	0015562914	Interministerial Direct Labour Coordinating Committee	67,501,850.00
189	Polaris Bank Limited	0015597109	Ministry Of Local Govt. & Chieftaincy Affairs	64,536.28
190	Polaris Bank Limited	0073714591	Akwa Ibom State Health System	1,062.00
191	Polaris Bank Limited	0005798318	Akwa Ibom State Water Corp. IT	3,439.00
192	Polaris Bank Limited	0007555111	Akwa Ibom State World Bank MCBP	141,549.00
193	Polaris Bank Limited	000830494	Akwa Ibom State IGR Collection A/C	21,454.00
194	Polaris Bank Limited	0001033350	Akwa Ibom State IGR Collection A/C	(7,034,996.00)
195	Polaris Bank Limited	0031791057	Akwa Ibom State Scholarship Board	218,743.00
196	Polaris Bank Limited	0031885130	Akwa Ibom State Health System	17,955.00
197	Stanbic IBTC Bank Plc	0031938713	AKSG Main Account	1,766,787.81
198	Stanbic IBTC Bank Plc	1008293711	Akwa Ibom State Govt Dom Acct	97,864.26
199	Sterling Bank Plc	1008358292	AKSG A/C	10,323,269.47
200	Sterling Bank Plc	1015737684	AKSG A/C	2,876,318.52
201	Sterling Bank Plc	1019248674	Uyo, Sub-Treasury	4,088,348.17
202	Sterling Bank Plc	1002352559	Akbc Imprest, Uyo	1,225,173.41
203	Sterling Bank Plc	1007206145	Unclaimed Pension Acct	27,537,521.40
204	Sterling Bank Plc	1017790595	COE Afaha Nsit Student Dues A/C	110,907.50
205	Sterling Bank Plc	1016702245	Office Of The Auditor Gen Imprest A/C	81,971.89
206	Sterling Bank Plc	1001642657	Judiciary Hqtrs. Capital A/C	5,429,877.07
207	Sterling Bank Plc	1001694876	Aks News Paper Corp.	179,357.07
208	Sterling Bank Plc	1015585926	Ministry Of Transport Imprest A/C	98,799.54
209	Sterling Bank Plc	1001083568	AKS Min Of L.G & Chieftaincy Affairs	268,700.00
210	Sterling Bank Plc	1015200225	Ak-SUBEB Staff Bonus	2,584,190.93
211	Sterling Bank Plc	1015653687	Ministry Of Lands & Town Planning Project A/C	38,479.63
212	Sterling Bank Plc	1016880707	Aks Independent Elect. Comm. Imprest A/C	3,606.76
213	Sterling Bank Plc	1015773866	AKSG For CSD-Draw Down (IDA)	33,858,331.20
214	Sun Trust Bank Plc	10011194871	AKSG A/C	119,170,079.00
215	Sun Trust Bank Plc	1001477303	Akwa Ibom State IGR Collection A/C	3,177,184.75
216	Sun Trust Bank Plc	1001729435	Bureau Of Technical Matters And Due Process	227,820.00
217	Union Bank of Nigeria Plc	1001081928	Uyo, Sub-Treasury	2,179,093.35

218	Union Bank of Nigeria Plc	1015615810	Uyo, Sub-Treasury	4,364,825.35
219	Union Bank of Nigeria Plc	1018991203	AKSG Main A/C	4,841,721.24
220	Union Bank of Nigeria Plc	1007970040	Akwa Ibom State Poly Itf Ac	1,356,373.05
221	Union Bank of Nigeria Plc	1017516753	Akwa Ibom State IGR Collection A/C	86,193,348.48
222	Union Bank of Nigeria Plc	1016017435	AKSG Pension A/C	11,544,183.34
223	United Bank for Africa Plc	1013949498	Obot Akara, Sub-Treasury	2,646,294.21
224	United Bank for Africa Plc	1016725020	Ikot Abasi, Sub-Treasury	10,914.01
225	United Bank for Africa Plc	1018122290	Aks Liaison Office, Lagos	11,628.81
226	United Bank for Africa Plc	1001413949	Itu, Sub-Treasury	4,217.86
227	United Bank for Africa Plc	1001084699	Ukanafun, Sub-Treasury	980.40
228	United Bank for Africa Plc	1001032683	Uruan, Sub-Treasury	249.44
229	United Bank for Africa Plc	1000914535	Uyo, Sub-Treasury	192,390.36
230	United Bank for Africa Plc	1001319986	Office Of The State Auditor General	59,016.44
231	United Bank for Africa Plc	1002044588	AKSG Statutory Allo A/C	5,117,282.91
232	United Bank for Africa Plc	1019132067	AKSG A/C	14,619,380.00
233	United Bank for Africa Plc	1019172931	AKSG Statutory & Deriv. A/C	387,103,917.63
234	United Bank for Africa Plc	1017349405	AKSG A/C	11,906,614.79
235	United Bank for Africa Plc	1015393583	AKSG Comm. Agric Credit Scheme	3,409,244.15
236	United Bank for Africa Plc	1016572705	AKSG Motor Vehicle Loan A/C	1,920,171.06
237	United Bank for Africa Plc	1018768614	AKSG Agric Loan Recovery A/C	54,376,933.72
238	United Bank for Africa Plc	1017460186	AKSG VAT/ WHT A/C	531,686.21
239	United Bank for Africa Plc	1015815380	AKSG Main A/C	377,569.71
240	United Bank for Africa Plc	1017228597	AKSG Capital Project A/C	31,761,247.26
241	United Bank for Africa Plc	1016084471	Ministry Of Justice	488,344.95
242	United Bank for Africa Plc	1019894150	Ministry Of Transport	15,728.96
243	United Bank for Africa Plc	1001180814	ICT Resource Centre AG'S OFFICE	1,287.43
244	United Bank for Africa Plc	1021903240	Ministry Of Science And Technology	9,455.72
245	United Bank for Africa Plc	3000309773	Aks Envir. Protection & Waste Mgt Agency	3,336,883.94
246	United Bank for Africa Plc	1021669829	Office Of The Head Of Civil Service	2,282,919.80
247	United Bank for Africa Plc	1019199233	The Assistant Chief Registrar, Judiciary	998,279.46

248	United Bank for Africa Plc	1001853808	Office Of The SSA To Governor On Power	64,567.84
249	United Bank for Africa Plc	0018296491	Governor's Office Protocol Uyo	959,555.71
250	United Bank for Africa Plc	0007152546	Ministry Of Health	131,790.04
251	United Bank for Africa Plc	0007166242	Ministry Of Education (Ssce Exam Fees) Acc.	2,845.73
252	United Bank for Africa Plc	0003041156	Ministry Of Housing	19,242,327.66
253	United Bank for Africa Plc	0024841216	Uyo, Sub-Treasury	(6,943.13)
254	United Bank for Africa Plc	0122194133	Uyo, Sub-Treasury	(18,229.19)
255	United Bank for Africa Plc	0122126341	Uyo, Sub-Treasury	4,364,825.35
256	United Bank for Africa Plc	0122126358	Uyo, Sub-Treasury	3,512,416.33
257	United Bank for Africa Plc	0121478964	Akwa Ibom State House Of Assembly	7,721.20
258	United Bank for Africa Plc	0122588930	Akwa Ibom State IGR Collection A/C	577,519,772.25
259	United Bank for Africa Plc	0122753916	Ministry Of Youth And Sports	9,585,007.08
260	United Bank for Africa Plc	122512441	Interministerial Direct Labour Coordinating Committee	8,474,555.85
261	United Bank for Africa Plc	1011182163	Ministry of Education	7,720,966.16
262	United Bank for Africa Plc	1010397171	Ministry Of Special Duties	5,582,151.21
263	United Bank for Africa Plc	1010493839	Ministry Of Local Govt. & Chieftaincy Affairs	138,854.70
264	United Bank for Africa Plc	1010389604	Aks Envir. Protection & Waste Mgt Agency	102,598.25
265	United Bank for Africa Plc	1011335653	Ministry Of Info & Communication	60,280.52
266	United Bank for Africa Plc	1010500917	AKSG Carols Festival	41,744.60
267	United Bank for Africa Plc	1010265276	Ministry Of Lands & Town Planning	34,750.46
268	United Bank for Africa Plc	1012889579	Min. Of Works Comp & Supervision Fee	24,941.14
269	United Bank for Africa Plc	1013817281	AKSG Dom. Account	24,818.47
270	United Bank for Africa Plc	1010267153	Ministry Of Local Govt. & Chieftaincy Affairs	22,944.96
271	United Bank for Africa Plc	1011559589	Ministry Of Investment Commerce & Industry	19,957.58
272	United Bank for Africa Plc	1014272029	Akwa Ibom Pry & Invt.Co. Ltd	8,860.35
273	Unity Bank Plc	1014423924	AKSG Project A/C	1,889,093.27
274	Unity Bank Plc	1014843982	Uyo, Sub-Treasury	5,607,167.81
275	Unity Bank Plc	1014741136	Uyo, Sub-Treasury	4,725,306.52
276	Unity Bank Plc	1014767943	Akwa Ibom State Government	855,836.44
277	Unity Bank Plc	1014483531	Akwa Ibom State IGR Collection A/C	10,385,862.28

278	Wema Bank Plc	1011329544	AKSG Salary Advance A/C	219,332.23
279	Wema Bank Plc	1014398695	AKSG Sal. Ded. & Remmt. A/C	474,151,436.82
280	Wema Bank Plc	1014383466	AKSG Enbloc Pension A/C	1,411.68
281	Wema Bank Plc	1011280557	AKSG Tax A/C	2,181,268.55
282	Wema Bank Plc	1014996204	AKSG A/C	3,136,060.18
283	Wema Bank Plc	1010500247	AKSG Main A/C 2	43,202,120.03
284	Wema Bank Plc	1014518949	Akwa Ibom State IGR Collection A/C	5,320,735.33
285	Zenith Bank Plc	1015285488	Uyo, Sub-Treasury	27,192,328.28
286	Zenith Bank Plc	1014574053	AKSG Special A/C	4,799,294.33
287	Zenith Bank Plc	1015380369	AKSG Main A/C 2	1,040,202.70
288	Zenith Bank Plc	1015380912	AKSG Main A/C	1,641,311,733.41
289	Zenith Bank Plc	1013038824	AKSG Main A/C	17,515,141.09
290	Zenith Bank Plc	1015017281	AKSG Estacode A/C	1,511,481.02
291	Zenith Bank Plc	1015674242	AKSG Police Reform A/C	6,478,694.76
292	Zenith Bank Plc	1011398869	AKSG Revenue A/C 1	5,922,819.83
293	Zenith Bank Plc	1014502184	AKSG A/C	(2,886,965.97)
294	Zenith Bank Plc	1014502249	AKSG E-Payment Salary A/C	476,298,828.39
295	Zenith Bank Plc	1010278793	AKSG FTZ Ikot Abasi Jetty A/C	16,754,182.00
296	Zenith Bank Plc	1011398766	AKSG IGR Consolidation A/C	55,458,667.46
297	Zenith Bank Plc	1012928717	AKSG E-Payment Pensions A/C	153,328,815.70
298	Zenith Bank Plc	1011398883	AKSG A/C	158,406.66
299	Zenith Bank Plc	1011442580	Aks Excess Crude Loan Bck A/C	(129,451,816.93)
300	Zenith Bank Plc	1012121099	AKSG Tax A/C	1,061,854,339.45
301	Zenith Bank Plc	1011355736	AKSG Investment A/C	2,453,928.73
302	Zenith Bank Plc	1011950777	AKSG A/C	4,821,897.55
303	Zenith Bank Plc	1010390622	AKSG A/C	(73,665.93)
304	Zenith Bank Plc	1011126956	AKSG A/C	51,663,278.20
305	Zenith Bank Plc	1011309760	AKSG Sinking Fund A/C	(21.47)
306	Zenith Bank Plc	1012954387	AKSG A/C	2,179,926.89
307	Zenith Bank Plc	1014983024	AKSG A/C	2,199,006.02

308	Zenith Bank Plc	1011435955	AKSG A/C	104,643,028.82
309	Zenith Bank Plc	1011312438	AKSG Agric Loan CACS A/C	(39,396,176.49)
310	Zenith Bank Plc	1011321397	Essien Udim, Sub-Treasury	1,728,147.07
311	Zenith Bank Plc	1011173266	Aks Liaison Office, Abuja	73,871.01
312	Zenith Bank Plc	1011284177	Bignar - Abuja	7,008,157.67
313	Zenith Bank Plc	1011098695	Judiciary Headquarters, Uyo	24,193,307.11
314	Zenith Bank Plc	1012800525	Ikot Ekpene, Sub-Treasury Imprest A/C	18,253.44
315	Zenith Bank Plc	1010680820	Ikot Ekpene, Sub-Treasury Gratuity A/C	402,833.57
316	Zenith Bank Plc	1011241666	Onna, Sub-Treasury	222,500.09
317	Zenith Bank Plc	1011093487	Office Of The State Auditor General	112,268.56
318	Zenith Bank Plc	1012240147	Min Of Justice - Special Imprest Account	885,830.42
319	Zenith Bank Plc	1014258577	Hospital Mgt Board - Project Account	5,066.56
320	Zenith Bank Plc	1014317094	Office Of The Auditor General For LG	86,396.94
321	Zenith Bank Plc	1014355342	Ibom Airport Dev Co Ltd	584,949.88
322	Zenith Bank Plc	1014433055	Office Of Surv Gen	567,416.50
323	Zenith Bank Plc	1014447407	Min Of Special Duties (Ibom Trop Prj)	76,005,525.17
324	Zenith Bank Plc	1014539562	Min Of Transport	858,907.62
325	Zenith Bank Plc	1014671512	Hospital Mgt Board	14,087,454.06
326	Zenith Bank Plc	1014666871	Office Of Head Of Civil Service	1,841,783.60
327	Zenith Bank Plc	1014666864	Min Of Works And Transport Dir Labour	50,654,610.12
328	Zenith Bank Plc	1014825102	Min Of Econ Dev Special Imprest A/C	13,412.27
329	Zenith Bank Plc	1014820097	Min Of Econ Dev Subvent Ac	1,369,473.16
330	Zenith Bank Plc	1015368457	Min Of Lands And Town Planning	2,536,357.89
331	Zenith Bank Plc	1014987345	Min Of Women Affairs	(208,892.34)
332	Zenith Bank Plc	1014985657	Civil Service Commission	9,335,249.72
333	Zenith Bank Plc	1014978297	Civil Service Comm Special Imprest Ac	84,849.98
334	Zenith Bank Plc	1014971487	Min Of Youth And Sports Capital Acct.	28,018.79
335	Zenith Bank Plc	1015072415	Min Of Econ Dev Standing Imprest Ac	201,804.52
336	Zenith Bank Plc	1015227370	Aks Ndspwspe2	502.33
337	Zenith Bank Plc	1013528932	Office Of The Governor A/C	24,484,028.89

338	Zenith Bank Plc	1011665309	Aks Gov Office Operations	936,469.29
339	Zenith Bank Plc	1010395854	Office Of The Sa To The Gov On Power	32,609.26
340	Zenith Bank Plc	1013321140	Tech Comm On Agric Food Sufficiency	27,569,463.18
341	Zenith Bank Plc	101491464	Office Of The Gov Press Section	94,695.28
342	Zenith Bank Plc	1012872140	Office Of The Gov Govt House Clinic	13,445,346.95
343	Zenith Bank Plc	1014409812	Office Of The Gov Political	98,013.54
344	Zenith Bank Plc	1010725510	Office Of The Gov Protocol	26,450.19
345	Zenith Bank Plc	1010924344	Office Of The Gov Dm & Bm	9,006,100.64
346	Zenith Bank Plc	1013184068	Office Of The Gov Upkeep A/C	270,555.87
347	Zenith Bank Plc	1012785042	Min Of Transport And Petroleum Resources	(12.57)
348	Zenith Bank Plc	1014686057	Aks Ndsc Pe3	4,877.12
349	Zenith Bank Plc	1010460954	Internal Rev Service Trading Ac	57,665,271.85
350	Zenith Bank Plc	1014821678	Min Of Culture And Tourism	57,246.50
351	Zenith Bank Plc	1010388968	Akwa Ibom San Carlos Cocoa Processing Coy	353,070.14
352	Zenith Bank Plc	1010332026	AKSG Staff Housing Scheme	62,706,984.61
353	Zenith Bank Plc	1011298505	Ministry Of Youth & Sports	28,304,266.62
354	Zenith Bank Plc	1010446842	Ministry Of Rural Dev.	55,448.79
355	Zenith Bank Plc	1010367077	Aks Sports Council	(18,130.65)
356	Zenith Bank Plc	1010309048	Bureau Of Political & Leg. Affairs	144,708.95
357	Zenith Bank Plc	1010319038	Ministry Of Transport	33,054.75
358	Zenith Bank Plc	1010713038	Aks Road & Infrastr. Main. Agency	12,455,323.08
359	Zenith Bank Plc	1010552875	Aks Subeb-Ube Matching Grant	3,762,645,662.15
360	Zenith Bank Plc	1012879503	Aks Subeb-Ube (Phy. & Men.)	3,440,297.32
361	Zenith Bank Plc	1012920209	Ube Matching Grant - Monitoring	18,806.74
362	Zenith Bank Plc	1010373818	Ak-Subeb Self Help	1,520,750.00
363	Zenith Bank Plc	1010487586	Ak-Subeb Ube Monitoring Account	62,626,594.45
364	Zenith Bank Plc	1010271464	Ministry Of Commerce And Industry	24,008,197.09
365	Zenith Bank Plc	1012842534	Newmap Counterpart Fund A/C	401,151,801.84
366	Zenith Bank Plc	1010682484	Akadep - Project Account	11,209.95
367	Zenith Bank Plc	1010679314	Akadep Spfs - Account	25,484.35

368	Zenith Bank Plc	1010250494	Akadep Staff Welfare Account	2,401.07
369	Zenith Bank Plc	1010269102	Akadep-Overhead Account	9,652.33
370	Zenith Bank Plc	1011198564	Bureau Of Coop. Dev. Salary Account	18,797.29
371	Zenith Bank Plc	1010306748	Bureau Of Coop. Dev. Mcc Account	11,896.33
372	Zenith Bank Plc	1011527742	Akwa Ibom Investment Corporation (Akicorp)	5,687,637.91
373	Zenith Bank Plc	1010345299	Akicorp Project Account	49,508,222.65
374	Zenith Bank Plc	1010429595	Akicorp Shares Account	177,167.44
375	Zenith Bank Plc	1013293054	Akicorp Staff Contributory Pen A/C	173,551.48
376	Zenith Bank Plc	1012920199	Office Of The Head Of Service	276,955.13
377	Zenith Bank Plc	1014485377	Ministry Of Environment	29,304.22
378	Zenith Bank Plc	1014681210	State Committee On Food & Nutrition	2,351.44
379	Zenith Bank Plc	1011227169	Ministry Of Finance	101,986,298.45
380	Zenith Bank Plc	1011191534	Min. Of Info & Comm-Media Serv. Account	(218,445.28)
381	Zenith Bank Plc	1011191486	Ministry Of Health	43,291,334.02
382	Zenith Bank Plc	1011227217	Apico Facility Account	292,366.83
383	Zenith Bank Plc	1010593265	Akwa Bom Prop & Inv. Co Ltd	770,907.29
384	Zenith Bank Plc	1014917058	Akisiec	363,766.01
385	Zenith Bank Plc	1010489779	Min Of Education Special Imprest A/C 2	6,024,698.37
386	Zenith Bank Plc	1012198028	Min Of Education Special Imprest A/C	1,460.12
387	Zenith Bank Plc	101304036	Min Of Education Subvention A/C	2,254.11
388	Zenith Bank Plc	1010783831	Min Of Education Tax Fund A/C	2,929.74
389	Zenith Bank Plc	101168410	Judiciary Service Commission Uyo	(744.45)
390	Zenith Bank Plc	1010847535	Executive Council Secretariat	820.73
391	Zenith Bank Plc	1010798541	Ibom Airport Dev Coy Subvention	118,967.66
392	Zenith Bank Plc	1010642864	Ibom Airport Dev Coy Revenue	25,728,200.20
393	Zenith Bank Plc	1011829295	Ak - Ruwatsan Project Account	1,597,358.45
394	Zenith Bank Plc	1010692395	Ak - Ruwatsan Wash Project Account	1,569,022.43
395	Zenith Bank Plc	1011799181	Ministry Of Justice/Alternative Dispute	79,614.30
396	Zenith Bank Plc	1010264121	Ministry Of Justice/Saving	608,290.75
397	Zenith Bank Plc	1010375881	Ministry Of Justice/Other Activities	30,036,749.71

398	Zenith Bank Plc	1010365059	Ministry Of Justice/Criminal Justice	107,741.53
399	Zenith Bank Plc	1010638395	Ministry Of Local Govt. & Chieftaincy Affairs	191,622,527.14
400	Zenith Bank Plc	1012182081	Min. Of Justice - Administrator General & Public Trustee	175,224,439.55
401	Zenith Bank Plc	1010410863	Ministry Of Land And Town Planning A/C 2	30,050.16
402	Zenith Bank Plc	1010365303	Aksubeb - State Contribution A/C	328,613.66
403	Zenith Bank Plc	1010511148	State Technical School Board EFT	66.69
404	Zenith Bank Plc	1010762328	Min. Of Special Duties	146,589.86
405	Zenith Bank Plc	1011121683	Office of The SSG	265,129.73
406	Zenith Bank Plc	1011438949	State Technical School Board	1,879.64
407	Zenith Bank Plc	1010663119	AKS Agency For Aids	29,578.22
408	Zenith Bank Plc	1010621722	State Technical School Board	860.55
409	Zenith Bank Plc	1012546739	Aks Accelerated Revenue	2,544,468.21
410	Zenith Bank Plc	1016276722	Government House	701,373.26
411	Zenith Bank Plc	1015551093	State Secondary Education Board	4,495,418.93
412	Zenith Bank Plc	5071058587	Office of The SSG	3,574,304.01
413	Zenith Bank Plc	5071058594	Bureau Of Technical Matters	39,900.54
414	Zenith Bank Plc	1016208174	Aks Scholarship Board	2,047.73
415	Zenith Bank Plc	1015495319	Hospital Mgt Board	622,464.84
416	Zenith Bank Plc	1012759018	Ministry Of Agric Fishing Input Account	1,068,646.44
417	Zenith Bank Plc	1011335653	Office Of The Deputy Governor	30,637,275.94
418	Zenith Bank Plc	1013528932	State Budget Office	88,812.04
419	Zenith Bank Plc	1014741136	Aks Life Enhancement Agency	145,450.95
420	Zenith Bank Plc	1016035790	Ministry Of Culture & Tourism	13,374.08
421	Zenith Bank Plc	1015960435	Ministry Of Science & Technology	(1,276.26)
422	Zenith Bank Plc	1015672585	Akwa Ibom State House Of Assembly	4,452,752.94
423	Zenith Bank Plc	1015600410	AKSG ANDRIN Draw Down	1,741.02
424	Zenith Bank Plc	1016717777	AKSG Nutrition Project	36,830,933.90
425	Zenith Bank Plc	1016515557	AKSG ANDRIN Dom. A/C	180,125,000.00
426	Zenith Bank Plc	1014495329	AKSG Programmatic Expenses A/C	180,125,000.00

427	Zenith Bank Plc	1016337638	AKSG Statutory & Derivation A/C	942,076,190.55
428	Zenith Bank Plc	1015072415	Aks Gov House Imprest	27,808.87
429	Zenith Bank Plc	1015535152	AKSG A/C	557,379,922.18
430	Zenith Bank Plc	1016560234	Office of The SSG	29,594,651.51
431	Zenith Bank Plc	5070505558	AKSG Operations A/C	47,031,936.79
432	Zenith Bank Plc	1014157106	Aks Pri Healthcare Dev. Agency	19,768.74
433	Zenith Bank Plc	1011901274	Ministry Of Housing	15,701,651.70
434	Zenith Bank Plc	1011833520	Min. Of Works Uyo Special Prj.	(1.30)
435	Zenith Bank Plc	1013564815	AKSG Unclaimed Civillian Pension	162,204,399.01
436	Zenith Bank Plc	1013982831	AKSPHCDA (ANDRIN) Project A/C	(1,434.08)
437	Zenith Bank Plc	1011833544	Office of The SSG	32,487.07
438	Zenith Bank Plc	1016254281	AKSG A/C	219,198.62
439	Zenith Bank Plc	1011840203	AKSG Fertilizer Rev A/C	39,726,850.00
440	Zenith Bank Plc	1011840234	AKSG Agric Loan (CBN AADS) A/C	154,623,172.94
441	Zenith Bank Plc	1011996162	AKSG A/C	146,224,658.02
442	Zenith Bank Plc	1013169588	AKSG Dollar Domicillary A/C	19,813,503.06
443	Zenith Bank Plc	1013584510	Akwa Ibom Micro Credit Services A/C	101,652,622.33
444	Zenith Bank Plc	1014957014	AKSG MDGS CGS 2012 State Project	39,940.49
445	Zenith Bank Plc	1012878630	AKSG MDGS CGS 2013 State Project	242,580.05
446	Zenith Bank Plc	1012099503	AKSG MDGS CGS 2014 State Project	4,281,117.99
447	Zenith Bank Plc	1012045696	AKSG MDGS PSU A/C	51,161,253.66
448	Zenith Bank Plc	5070371010	AKSG SDGS 2018 State Project Counterpart Fund	250,000,000.00
449	Zenith Bank Plc	1012761105	Min. Of Economic Dev. Main A/C	115,292.01
450	Zenith Bank Plc	1012110734	AKS UNFPA Ass. Population & Dev. Programme	948,365.26
451	Zenith Bank Plc	1011859052	World Bank Asst. Community & Social Dev.Program	57,073,520.40
452	Zenith Bank Plc	1011589308	World Bank Asst. Community & Social Dev.Program	1,875,275.11
453	Zenith Bank Plc	1011840186	UNICEF Assisted Programme	3,392,166.46
454	Zenith Bank Plc	1015135480	AKS College of Education TETFund	6,944,905.33
455	Zenith Bank Plc	1016510710	AKS Hotels & Tourism Board Project Account	372,064.59

456	Zenith Bank Plc	1011073720	Bureau Of Labour, Productivity & Public Service Matter	1,624.26
457	Zenith Bank Plc	1015430219	AKS Urban Taxi Network	5,691.57
458	Zenith Bank Plc	1015430305	AKSUBEB ETF Project Account	657,045.47
459	Zenith Bank Plc	1014816346	AKS-RAAMP Counterpart Fund	603,903,899.36
460	Zenith Bank Plc	5070561662	Ministry of Trade & Investment	27,470,990.69
461	Zenith Bank Plc	1015379561	Min. Of Labour Prod., & Man Power Special Imprest A/C.	10,018.50
462	Zenith Bank Plc	5070726311	AKSG A/C	1,580,365.13
463	Zenith Bank Plc	1014597560	Subvention A/C	14,510.00
464	Zenith Bank Plc	1014917085	Erosion And Water Management Project (Naira)	75,438.51
465	Zenith Bank Plc	1010416944	Erosion And Water Management Project (Dollar)	10,062,011,404.26
466	Zenith Bank Plc	1010491464	Aks Newmap Interest Credit (Naira)	1,007.17
467	Zenith Bank Plc	1013408832	Aks Newmap Interest Credit (Dollar)	3,119,489.46
468	Zenith Bank Plc	1010482914	Fadama	7,982,021.14
469	Zenith Bank Plc	1012802866	Aks Medical Emergency Account	42.32
470	Zenith Bank Plc	1010304036	Bureau Of Political & Leg. Affairs	11,103,399.21
471	Zenith Bank Plc	1015072611	Environmental Pro & Waste Mgt. Agency	886,625.00
472	Zenith Bank Plc	1011668410	Interministerial Direct Labour Coordinating Committee	(15,564,460.71)
473	Zenith Bank Plc	1015581850	Min Of Women Affairs	(18,650.80)
474	Zenith Bank Plc	1010390639	Min. Of Agric & Food Sufficienct Fert. A/C	18,725,476.00
475	Zenith Bank Plc	1015829561	Ikot Ekpene, Sub-Treasury	5,972.81
476	Zenith Bank Plc	1015870367	Min. Of Housing & Special Duties	15,303,130.08
477	Zenith Bank Plc	1010319045	OSSAG-P Project Account	2,666,069.29
478	Zenith Bank Plc		Uyo Capital City Dev. Authority	2,856,569.03
479	Zenith Bank Plc		AKS Operation Coordinating Unit	4,454,693.38
480	Zenith Bank Plc		AKSG Oil, Gas Amd Maritime Ops A/C	299,950.00
481	Zenith Bank Plc		Min. Of Land And Town Planning	50,156.87
TOTAL				27,569,428,275.59
482	Zenith Bank Plc		Fixed Deposit	9,150,000,000.00
GRAND TOTAL				36,719,428,275.59

NOTE 17

RECURRENT GRANTS & SUBVENTIONS

JANUARY - DECEMBER, 2019

S/N	NAME OF INSTITUTIONS	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	Accural IPSAS(Office of the Accountant General)	60,000,000.00	55,000,000.00	5,000,000.00
2	Activities of the Office of the SSG	60,000,000.00	3,000,000.00	57,000,000.00
3	Administrator General/Estate (Min. of Justice)	12,000,000.00	0.00	12,000,000.00
4	Adult Education Training Centre	6,000,000.00	1,000,000.00	5,000,000.00
5	Advisory Committee on National I.D Card	2,400,000.00	0.00	2,400,000.00
6	Agency for Community Social Development (ACSD)	6,000,000.00	0.00	6,000,000.00
7	Agro Value Addition	6,000,000.00	0.00	6,000,000.00
8	Airport Maintenance	360,000,000.00	360,000,000.00	0.00
9	AKS Association of Disabled	6,000,000.00	2,500,000.00	3,500,000.00
10	AKS Drugs Revolving Committee	2,400,000.00	0.00	2,400,000.00
11	AKS Due Process Office	6,000,000.00	0.00	6,000,000.00
12	AKS Football Association	12,000,000.00	0.00	12,000,000.00
13	AKS Local Govt. Sports Associations	29,160,000.00	0.00	29,160,000.00
14	AKS Youth Council	36,000,000.00	0.00	36,000,000.00
15	Akwa Ibom Fire Service	6,000,000.00	0.00	6,000,000.00
16	Akwa United Football Club	360,000,000.00	330,000,000.00	30,000,000.00
17	Audit Monitoring (Local Govt.)	6,000,000.00	0.00	6,000,000.00
18	Audit Monitoring (State Audit)	12,000,000.00	0.00	12,000,000.00
19	Budget Monitoring & Implementation	48,000,000.00	40,000,000.00	8,000,000.00
20	Bureau of Political and Legislative Affairs and Water Resources	6,000,000.00	0.00	6,000,000.00
21	Burial Expenses	52,000,000.00	13,360,000.00	38,640,000.00
22	Case Management (Min. of Justice)	36,000,000.00	0.00	36,000,000.00
23	Children Correctional Centre	100,000,000.00	50,000,000.00	50,000,000.00
24	Civil Service Commission (Ad-hoc Activities)	12,000,000.00	0.00	12,000,000.00
25	Civil Service Monitoring Unit	6,000,000.00	1,000,000.00	5,000,000.00

26	Civil Service Training Centre	12,000,000.00	0.00	12,000,000.00
27	Committee on Food Sufficiency	6,000,000.00	0.00	6,000,000.00
28	Committee on Petroleum Monitoring Unit	36,000,000.00	0.00	36,000,000.00
29	Community Plantation Development Scheme (Casual Staff)	32,400,000.00	29,700,000.00	2,700,000.00
30	Community Plantation Development Scheme (Cocoa Development Unit)	6,000,000.00	0.00	6,000,000.00
31	Community Plantation Development Scheme (CPDS)	6,000,000.00	0.00	6,000,000.00
32	CVU Unit	72,000,000.00	66,000,000.00	6,000,000.00
33	Direct Intervention in Government Hospitals	6,000,000.00	0.00	6,000,000.00
34	Directorate of Culture (Ministry of culture and Tourism)	6,000,000.00	0.00	6,000,000.00
35	Education Monitoring	24,000,000.00	24,000,000.00	0.00
36	Education Monitoring (SSG)	12,000,000.00	12,000,000.00	0.00
37	Establishment Service Matters	12,000,000.00	9,000,000.00	3,000,000.00
38	FADAMA III Project	3,600,000.00	0.00	3,600,000.00
39	General Services Office Matters	24,000,000.00	24,000,000.00	0.00
40	Government Guest House	72,000,000.00	60,000,000.00	12,000,000.00
41	Green Brigade (Min. of Environment)	1,500,000,000.00	1,454,000,000.00	46,000,000.00
42	Health Research and Ethics Committee	3,600,000.00	0.00	3,600,000.00
43	Ibom Tropicana Maintenance	120,000,000.00	0.00	120,000,000.00
44	ICT Training Centre (Office of the Accountant General)	120,000,000.00	120,000,000.00	0.00
45	Inspection Activities (Ministry of Local Govt. and Chieftaincy Affairs)	6,000,000.00	0.00	6,000,000.00
46	Inter-Ministerial Comm. On Micro – Credit Scheme	12,000,000.00	2,000,000.00	10,000,000.00
47	IPSAS Committee (State Budget Office)	24,000,000.00	20,000,000.00	4,000,000.00
48	IPSAS e-budget Template	36,000,000.00	0.00	36,000,000.00
49	Jogging to serve better(Office of the Head of Civil Service)	24,000,000.00	16,000,000.00	8,000,000.00
50	Labour Matters	12,000,000.00	2,000,000.00	10,000,000.00
51	Lawn Tennis Association	6,000,000.00	0.00	6,000,000.00
52	Local Government Pension Board	24,000,000.00	0.00	24,000,000.00
53	Maintenance of Civil Service Auditorium (Head of Civil Service)	6,000,000.00	3,000,000.00	3,000,000.00
54	Maintenance of Deeds Management(Min.of Lands and Town Planning)	6,000,000.00	0.00	6,000,000.00
55	Maintenance of Electrical Substation and Transformers (Min.of Rural Dev. and Cooperatives)	6,000,000.00	0.00	6,000,000.00
56	Maintenance of Equipments (Head of Civil Service)	24,000,000.00	14,000,000.00	10,000,000.00

57	Maintenance of Facility at Former Institute of Technology , Ikot Ada Idem	6,000,000.00	0.00	6,000,000.00
58	Maintenance of IPSAS Software	60,000,000.00	50,000,000.00	10,000,000.00
59	Maintenance of Livestock Farm Projects (min. of Agric.)	6,000,000.00	0.00	6,000,000.00
60	Management of Civil Servant Bus (Office of the Head of Civil Service)	1,200,000.00	0.00	1,200,000.00
61	Margin for Increased Cost / Emergency Provision (Overhead Cost)	100,000,000.00	41,580,000.00	58,420,000.00
62	Margin for Increased Cost / Emergency Provision (Subvention)	6,900,400,000.00	5,937,815,073.39	962,584,926.61
63	Maternal and Child Health Committee	3,600,000.00	0.00	3,600,000.00
64	Medical Board (Hospital Mangement Board)	12,000,000.00	0.00	12,000,000.00
65	Medical Dental Council Monitoring Committee	3,600,000.00	0.00	3,600,000.00
66	Ministry of Commerce & Industry	6,000,000.00	0.00	6,000,000.00
67	Ministry of Education, Inspectorate Service	24,000,000.00	0.00	24,000,000.00
68	Ministry of Health	6,000,000.00	0.00	6,000,000.00
69	Ministry of Housing (Supervision of Projects)	60,000,000.00	5,000,000.00	55,000,000.00
70	Ministry of Information	6,000,000.00	0.00	6,000,000.00
71	Ministry of Lands Development Control Division	6,000,000.00	0.00	6,000,000.00
72	Ministry of Lands Litigation Dir.	6,000,000.00	0.00	6,000,000.00
73	Ministry of Science and Technology Research and Development Laboratory	6,000,000.00	0.00	6,000,000.00
74	Ministry of Women Affairs	96,000,000.00	96,000,000.00	0.00
75	MOANR – Accelerated Livestock and Fish Production Programme	6,000,000.00	0.00	6,000,000.00
76	MOANR – Commercial Agricultural Development Programme (CADP)	6,000,000.00	0.00	6,000,000.00
77	Monitoring and Evaluation(Min. of Economic Development and Manpower Planning	60,000,000.00	10,000,000.00	50,000,000.00
78	Monitoring and Inspection of Govt. Projects (Ministry of Housing and Special Duties)	6,000,000.00	0.00	6,000,000.00
79	Monitoring of Government Hospital	6,000,000.00	0.00	6,000,000.00
80	Monitoring of MDAs Activities (Office of the Head of Civil Service)	12,000,000.00	0.00	12,000,000.00
81	National Population Commission	6,000,000.00	0.00	6,000,000.00
82	National Schools Agricultural Programme (NSAP)	6,000,000.00	500,000.00	5,500,000.00
83	Nigerian Legion	3,000,000.00	1,500,000.00	1,500,000.00

84	Nigerian Red Cross Society	2,400,000.00	600,000.00	1,800,000.00
85	Office of the Focal Person on Social Investment	18,000,000.00	10,000,000.00	8,000,000.00
86	Office of the SSA on Demographic Planning	12,000,000.00	0.00	12,000,000.00
87	Office of the SSA on Primary & Public Health	6,000,000.00	2,000,000.00	4,000,000.00
88	Office of the Surveyor General	6,000,000.00	0.00	6,000,000.00
89	On-the Spot Monitoring of Schools (SSEB)	12,000,000.00	0.00	12,000,000.00
90	Performing Athlete (AKS Sports Council)	72,000,000.00	0.00	72,000,000.00
91	Pre-meetings of Population Census (Min. of Econ. Dev.)	6,000,000.00	0.00	6,000,000.00
92	Project Monitoring (Ministry of Rural Development)	6,000,000.00	0.00	6,000,000.00
93	Public Health Laboratory	3,600,000.00	600,000.00	3,000,000.00
94	Public Service Half Hour (Head of Civil Service)	24,000,000.00	13,500,000.00	10,500,000.00
95	Raw Material Research Council	3,000,000.00	0.00	3,000,000.00
96	Revenue Centre (Uyo, Eket and Ikot Ekpene)	24,000,000.00	15,000,000.00	9,000,000.00
97	Rubber Development	3,000,000.00	0.00	3,000,000.00
98	Rural Finance Institute Building Programme (RUFIN)	6,000,000.00	0.00	6,000,000.00
99	Sanitation (Head of Civil Service)	2,400,000.00	0.00	2,400,000.00
100	Senior Special Assistant to Governor on Education	6,000,000.00	0.00	6,000,000.00
101	Site Inspection (Land Use and Allocation Committee)	12,000,000.00	1,000,000.00	11,000,000.00
102	Skill Development Centre/Model vocational centre (AKS Life Enhancement Agency)	24,000,000.00	7,000,000.00	17,000,000.00
103	Snr. Special Assistants, Special/Personal Assistants	60,000,000.00	25,000,000.00	35,000,000.00
104	State Pension Office (Dept of Establishment)	6,000,000.00	0.00	6,000,000.00
105	Technical Committees (Office of the Governor)	240,000,000.00	240,000,000.00	0.00
106	Technical Schools Board	24,000,000.00	2,000,000.00	22,000,000.00
107	WADEP – Women Agro-Entrepreneurship Development Programme	6,000,000.00	0.00	6,000,000.00
108	Women Education Model Centre	6,000,000.00	1,000,000.00	5,000,000.00
	TOTAL	11,517,760,000.00	9,171,655,073.39	2,346,104,926.61