

ANAMBRA STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR-GENERAL



GOVERNMENT HOUSE
P. M. B. 5055
AWKA

E-mail:

Telephone:

Our Ref: AS.S.154/1111/335

Your Ref:

AUDIT CERTIFICATE

In accordance with provision of section 125(2) of the 1999 constitution of the Federal Republic of Nigeria as amended.

I have examined the addendum to the Annual Financial statement of Anambra state of the Fiscal year ended 31st December, 2021 on Covid 19 related Ministries, Departments and Agencies expenditures (MDAs) submitted to me by the state Accountant General. In the course of the Audit, I performed financial and compliance audit in line with International standards of auditing (ISA) and International standards of supreme audit institution (ISSAI).

I have obtained information to the best of my knowledge relevant and necessary for the purpose of the audit. This provide me with reasonable evidence and assurance which formed the basis of my independent opinion.

In my opinion, the addendum to Annual Financial statement of Anambra state for the year ended 2021 on Covid 19 related MDAs expenditures present, fairly and completely in all material respects expenditures incurred on Covid 19 related items as at 31st December 2021, in line with International Public Sector Accounting and affiliated laws and regulations.

Office of the State Auditor General

Awka

22nd July 2022

D.E Okeke MBA,CNA,ACTI

Ag State Auditor General

ANAMBRA STATE GOVERNMENT
ADDENDUM TO AUDITED FINANCIAL STATEMENT AS AT 31ST DECEMBER 2021
COVID-19 ACTUAL EXPENDITURES FOR THE YEAR ENDED 31st DECEMBER, 2021

S/N	MDA	ORGANISATIONAL CODE	2020 ACTUAL (N)	2021 ACTUAL (N)	ORIGINAL BUDGET (N)	FINAL BUDGET (N)	REMARK
1	MODEL MOTHERLESS BABIES HOME	14054001/22020406	1,200,000.00	3,600,000.00	7,300,000.00	300,000.00	WRONGLY CAPTURED AS SUBVENTION TO CHARITY HOMES SEE PAGE 187 OF AFS AND PAGE 155 OF APPROVED BUDGET 2021
2	SPECIAL EDUCATION CENTRE ISULO	17023001/22020406	12,106,649.40	8,621,000.00	10,560,000.00	9,560,000.00	SEE PAGE 110 OF AFS AND PAGE 158 OF 2021 APPROVED BUDGET
3	SPECIAL EDUCATION CENTRE UMUCHU	17024001/22020406	5,961,900.00	5,985,400.00	6,600,000.00	600,000.00	SEE PAGE 111 OF AFS AND PAGE 159 OF 2021 APPROVED BUDGET
4	SPECIAL EDUCATION CENTRE DNITSHA	17024002/22020406	5,558,200.00	2,525,980.00	2,640,000.00	2,640,000.00	SEE PAGE 123 OF AFS AND PAGE 159 OF 2021 APPROVED BUDGET
5	ADULT AND NON FORMAL EDUCATION AGENCY	17025001/22020406	629,634.00	1,154,329.00	4,851,000.00	1,851,000.00	SEE PAGE 111 OF AFS AND PAGE 159 OF 2021 APPROVED BUDGET
6	POST PRIMARY SCHOOL SERVICES COMMISSION	17051001/21010101-205	4,824,820,335.69	6,245,962,854.23	4,007,245,000.00	6,250,155,250.00	SEE PAGE 112 OF AFS AND PAGE 159 OF 2021 APPROVED BUDGET
7	MINISTRY OF HEALTH	21001001/22020101-22021021	11,678,038.25	5,096,921.25	10,700,000.00	10,200,000.00	SEE PAGE 126 OF AFS AND PAGE 192 OF 2021 APPROVED BUDGET
8	INDIGENOUS MEDICINE AND HERBAL PRACTICES	21001002/22020101-22021014	90,911,302.00	64,416,732.00	60,000,000.00	65,503,350.00	SEE PAGE 129 OF AFS AND PAGE 192 OF 2021 APPROVED BUDGET
9	ANAMBRA STATE HEALTH INSURANCE AGENCY	21007001/22020101-22021021	522,749,088.38	937,589,651.43	20,341,163.00	937,886,613.00	SEE PAGE 130 OF AFS AND PAGE 193 OF 2021 APPROVED BUDGET
10	ANAMBRA STATE PRIMARY HEALTH CARE DEV.AGENCY	21003001/22020101-22021014	37,647,900.00	25,486,074.00	24,000,000.00	25,760,100.00	SEE PAGE 128 OF AFS AND PAGE 194 OF 2021 APPROVED BUDGET
11	CHUKWUEMEKA ODUMEGWE OJUKWU TEACHING HOSP.	21027001/21010100-22021021	910,701,488.01	844,090,001.00	1,286,904,143.00	856,688,443.00	SEE PAGE 128 OF AFS AND PAGE 198 OF 2021 APPROVED BUDGET
12	GENERAL HOSPITALS	21003000-21027032	21,450,000.00	35,670,001.00	6,740,000.00	36,091,300.00	SEE PAGES 131 AND 132 OF AFS AND PAGES 198 AND 201 OF 2021 APPROVED BUDGET
13	ANAMBRA STATE OXYGEN PRODUCTION PLANT	21027033/22020102-22021014		11,162,092.73	5,000,000.00	11,900,950.00	SEE PAGE 161 OF AFS AND PAGE 201 OF APPROVED BUDGET
14	STATE HOSPITAL MANAGEMENT BOARD	21102001/21010101-22021014	62,733,723.00	39,766,282.66	1,470,156,211.00	898,781,461.00	SEE PAGES 126 -127 OF AFS AND 202 OF APPROVED BUDGET
15	ANAMBRA STATE CLEAR DRAINAGE AND FOREST PRES	35001003/220201-220210	0	0	30,000,000.00	5,000,000.00	SEE PAGE 163 OF AFS AND 204 OF APPROVED BUDGET
	TOTAL RECURRENT EXP ON COVID 19 IN 2021		6,508,148,258.73	8,235,727,819.30	6,953,537,517.00	9,112,976,467.00	
		CAPITAL EXPENDITURE ON COVID 19 IN 2021					
1	MINISTRY OF AGRICULTURE	15001001/23040101/01000020			100,000,000.00	100,000.00	SEE PAGE 175 OF AFS AND 224 OF APPROVED BUDGET
2	MINISTRY OF AGRICULTURE	15001001/23020113/01000023	55,000,000.00	50,202,148.00	150,000,000.00	50,302,148.00	SEE PAGE 175 OF AFS AND 224 OF APPROVED BUDGET
3	MINISTRY OF AGRICULTURE	15001001/23020113/01000027	213,994,267.00	312,984,137.50	300,000,000.00	312,984,200.00	SEE PAGE 175 OF AFS AND 224 OF APPROVED BUDGET
4	MINISTRY OF TRADE, COMMERCE & WEALTH CREATION	22001001/23010103/12000057	616,707,243.42	118,888,831.50	300,000,000.00	11,898,883,100.00	SEE PAGE 178 OF AFS AND 229 OF APPROVED BUDGET
5	MINISTRY OF ECONOMIC PLANNING	38001001/23050101/13000003	53,130,103.25	12,680,170.00	300,000,000.00	16,700,000.00	SEE PAGE 181 OF AFS AND 235 OF APPROVED BUDGET
6	MINISTRY OF ECONOMIC PLANNING	38001001/23050101/13000025	7,558,000.00	7,800,000.00	100,000,000.00	7,900,000.00	SEE PAGE 181 OF AFS AND 235 OF APPROVED BUDGET
7	MINISTRY OF ECONOMIC PLANNING	38001001/23050103/13000034			20,000,000.00	20,000,000.00	SEE PAGE 181 OF AFS AND 235 OF APPROVED BUDGET
8	MINISTRY OF ECONOMIC PLANNING	38001001/23050101/13000035			20,000,000.00	20,000,000.00	SEE PAGE 181 OF AFS AND 235 OF APPROVED BUDGET

9	MINISTRY OF YOUTH, ENT. AND SPORTS DEV. MINISTRY OF SOCIAL WELFARE, CHILDREN & WOMEN AFFAIRS	13001001/23050103/08000035		11,500,000.00	100,000,000.00	50,000,000.00	SEE PAGE 186 OF AFS AND 244 OF APPROVED BUDGET
10		14001001/23050101/07000017	60,000,000.00	95,000,000.00	100,000,000.00	100,000,000.00	SEE PAGE 186 OF AFS AND 245 OF APPROVED BUDGET
11	MINISTRY OF EDUCATION	17001001/23020107/05000008			430,000,000.00	100,000.00	SEE PAGE 188 OF AFS AND 247 OF APPROVED BUDGET
12	MINISTRY OF HEALTH	21001001/23050101/04000001	6,127,500.00		100,000,000.00	100,000.00	SEE PAGE 192 OF AFS AND 253 OF APPROVED BUDGET
13	MINISTRY OF HEALTH	21001001/23050101/04000003		1,000,000.00	200,000,000.00	42,591,100.00	SEE PAGE 192 OF AFS AND 253 OF APPROVED BUDGET
14	MINISTRY OF HEALTH	21001001/23050101/04000013	9,129,500.00		20,000,000.00	20,000,000.00	SEE PAGE 192 OF AFS AND 253 OF APPROVED BUDGET
15	MINISTRY OF HEALTH	21001001/23010122/04000013	77,999,999.99	50,606,000.00	500,000,000.00	50,706,000.00	SEE PAGE 192 OF AFS AND 254 OF APPROVED BUDGET
16	MINISTRY OF HEALTH	21001001/23010101/04000037	93,547,530.00	749,831,750.00	550,000,000.00	749,831,800.00	SEE PAGE 193 OF AFS AND 254 OF APPROVED BUDGET
17	MINISTRY OF HEALTH	21001001/23050101/04000039			250,000,000.00	100,000.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
18	MINISTRY OF HEALTH	21001001/23050103/04000045	52,869,618.00	91,152,300.00	100,000,000.00	95,499,900.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
19	MINISTRY OF HEALTH	21001001/23020118/04000048			30,000,000.00	30,000,000.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
20	MINISTRY OF HEALTH	21001001/23050101/04000049			30,000,000.00	30,000,000.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
21	MINISTRY OF HEALTH	21001001/23020106/04000055			150,000,000.00	5,013,300.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
22	MINISTRY OF HEALTH	21001001/23020106/04000060	23,000,000.00	133,516,205.00	500,000,000.00	133,616,205.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
23	MINISTRY OF HEALTH	21001001/23020106/04000061		52,500,000.00	500,000,000.00	52,600,000.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
24	MINISTRY OF HEALTH	21001001/23020106/04000063	9,360,000.00		20,000,000.00	20,000,000.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
25	MINISTRY OF HEALTH	21001001/23050103/04000064			415,000,000.00	100,000.00	SEE PAGE 193 OF AFS AND 255 OF APPROVED BUDGET
26	INDIGENOUS MEDICINE AND HERBAL PRACTICES	21001002/23010122/04000012			75,000,000.00		SEE PAGE 195 OF AFS AND 258 OF APPROVED BUDGET
27	ANAMBRA STATE HEALTH INSURANCE AGENCY	21002001/23050103/04000001			150,000,000.00	100,000.00	SEE PAGE 196 OF AFS AND 258 OF APPROVED BUDGET
28	ANAMBRA STATE PRIMARY HEALTH CARE DEV.AGENCY	21003001/23050101/04000009	11,000,000.00	49,452,000.00	105,000,000.00	105,000,000.00	SEE PAGE 194 OF AFS AND 259 OF APPROVED BUDGET
29	ANAMBRA STATE PRIMARY HEALTH CARE DEV.AGENCY	21003001/23050101/04000010	7,006,500.00		50,000,000.00	50,000,000.00	SEE PAGE 194 OF AFS AND 259 OF APPROVED BUDGET
30	ANAMBRA STATE PRIMARY HEALTH CARE DEV.AGENCY	21003001/23050101/04000061			110,000,000.00	100,000.00	SEE PAGE 194 OF AFS AND 259 OF APPROVED BUDGET
31	CHUKWUEMEKA ODUMEGWE OJUKWU TEACHING HOSP.	21027001/23000000/04000002			290,000,000.00	100,000.00	SEE PAGE 195 OF AFS AND 260 OF APPROVED BUDGET
32	CHUKWUEMEKA ODUMEGWE OJUKWU TEACHING HOSP.	21027001/23000000/04000003			50,000,000.00	50,000,000.00	SEE PAGE 195 OF AFS AND 260 OF APPROVED BUDGET
33	CHUKWUEMEKA ODUMEGWE OJUKWU TEACHING HOSP.	21027001/23000000/04000004			50,000,000.00	50,000,000.00	SEE PAGE 195 OF AFS AND 260 OF APPROVED BUDGET
34	MINISTRY OF ENVIRONMENT	35001001/23040104/09000013	1,550,220,101.34	1,542,283,905.74	1,500,000,000.00	1,542,284,006.00	SEE PAGE 196 OF AFS AND 261 OF APPROVED BUDGET
TOTAL CAPITAL EXP ON COVID 19 IN 2021			2,846,650,363.00	3,279,397,447.74	7,665,000,000.00	15,504,711,759.00	
GRAND TOTAL RECURRENT AND CAPITAL			9,354,798,621.73	11,515,125,267.04	14,618,537,517.00	24,617,688,225.00	

Dr Sir Chukwudi Okoli FCNA
ACCOUNTANT GENERAL
ANAMBRA STATE GOVERNMENT