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REPORT

OF THE

STATE AUDITOR-GENERAL

ON THE ACCOUNT OF THE
GOVERNMENT OF ANAMBRA STATE OF NIGERIA

For the year ended 31st December, 2009

Table of Contents

	Page(s)
1.0 Introduction	1
2.0 Submission of 2009 Annual Financial Statements	1
3.0 Tabling of the Previous Audit Report	1
4.0 Audit Queries	1
5.0 Manner in which the Accounts have been kept and Rendered	2
6.0 Investment	2
7.0 Book-keeping and Financial Control	3
8.0 Internal Audit Units of MDAs	3
9.0 Programme/Scope of Work	3
10.0 Legal Authorities for 2009 Expenditure	3-4
11. Non-receipt of Expenditure Returns	4
12.0 Reconciliation of Accountant-General's Account with Ministries and Extra Ministerial Departments	5
13.0 Loss of Government Property/Funds	5-6
14.0 Cash Flow Statement	6-7
15.0 Statement of Assets and Liabilities	8 - 11
16.0 Statement of Consolidated Revenue Fund	11
17.0 General Comment on the Financial Statements	11- 12
18.1 Ministry of Works	12- 13

19.1	Ministry of Agriculture	13 - 15
20.1	Ministry of Women Affairs	15 - 16
21.0	Judicial Service Commission	16 - 29
22.0	Accounts of Parastatals and Statutory Bodies	30 - 31
23.0	Anambra State Environmental Protection Agency	32 - 36
24.0	Anambra State Housing Development Corporation	36 - 37
25.0	Pensions and Gratuities	38 - 39
26.0	Office of the State Auditor General	40 - 43
	Acknowledgement	44
	Audit Certificate	45
	Appendices	
	- Accountant General's Financial Statements and Notes.	
	- Permanent Secretary, Ministry of Finance - Statement of Government Investments in 2009.	

1.0 INTRODUCTION:

In accordance with the provisions of Section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 and Audit Law (cap 13) of Eastern Nigeria (as amended), the Accounts of the Government of Anambra State of Nigeria for the year ended 31st December, 2009 have been examined under my direction and Audit certificate issued.

2.0 SUBMISSION OF 2009 ANNUAL FINANCIAL STATEMENTS

The Accountant -General is statutorily required to submit the Financial Statements and Annual Accounts of the State for the fiscal year to the State Auditor-General not later than six months after the end of the financial year. In compliance with this requirement, the State 2009 Financial Statements were received on 30th of June, 2010. However, based on my preliminary observations, the 2009 amended Accounts was re-submitted on 19th August, 2010 in a letter referenced AG/AN/S.445/VOL.III/150.

3.0 TABLING OF THE PREVIOUS AUDIT REPORT

The report on the Accounts of Anambra State Government for the year 2008 was submitted to the State House of Assembly on 27th August, 2009 for information and necessary legislative attention.

4.0 AUDIT QUERIES:

The level of attention given to audit queries by Ministries, Departments and Agencies (MDAs) is encouraging. However, a number of MDAs are still in default contrary to E.C.S. Financial Instruction No.0301 paragraph P, which compels prompt reaction to audit queries. It is further expected from the State legislature that resolutions on the review of my annual report should be communicated to my office for records and other necessary actions.

5.0 **MANNER IN WHICH THE ACCOUNTS HAVE BEEN KEPT AND RENDERED**

The following were the Statements submitted by the Accountant-General to my Office for auditing, for the year ended 31st December, 2009:

- a. Budget size and virement report
- b. Cash Flow Statement
- c. Statement of Assets and Liabilities
- d. Statement of Consolidated Revenue Fund
- e. Statement of Capital Development Fund
- f. Notes to the Financial Statements
- g. Supporting Schedules

The above Statements were prepared using Pastel Accounting Software.

6.0 **INVESTMENT**

Upon my letter referenced AS/S.154/11/60 of 9th July, 2010 the Permanent Secretary, Ministry of Finance forwarded the Statement of Investment of the Government with companies as at 31st December, 2009, which got to me through a letter MFED/AWK/MOFI/S.232/08 of 22nd July, 2010. My observations on the Statement of Investment are contained elsewhere in this report.

However, the performance of the Ministry of Finance Incorporated (MOFI) in terms of record keeping since my last report (2008) has continued to be dismal. Though three stockbrokers have been engaged with the attendant automation of Government Stock holdings, the Ministry of Finance Incorporated (MOFI) has failed to promptly update its records. The Permanent Secretary is advised to give the deserved serious attention to the activities of MOFI.

7.0 **BOOK -KEEPING AND FINANCIAL CONTROL**

There has been an improvement on the standard of book-keeping and financial control during the period under review. There is a need for timely recording of transactions and rendering of the revenue and expenditure returns by the Ministries and extra Ministerial Departments.

8.0 **INTERNAL AUDIT UNITS OF MDAs**

In spite of the State Accountant-General circular referenced AG/AN/S.1/VOL.111/62 of November 28, 2008 drawing attention to the imperative of the Internal Audit Units of the respective Ministries, Departments and Agencies (MDAs) to be alive to their responsibilities, my office is yet to receive any report on the activities of the MDAs from the Internal Audit units.

9.0 **PROGRAMME/SCOPE OF WORK**

The programme of work was designed to pursue a continuous Audit Inspection of all Government Ministries and offices. The audit was conducted in accordance with Public Sector Auditing Standard. The financial statements were examined on test basis of evidence relevant to the figures disclosed.

10.0 **LEGAL AUTHORITIES FOR 2009 EXPENDITURE**

a. **Statutes:**

The 2009 Estimates were prepared in accordance with the provisions of 1999 Constitution of the Federal Republic of Nigeria and the Appropriations Law No.1 of Anambra State. The Governor duly assented to the State Appropriations Law No.1 on 24th February, 2009.

b. **Release of Warrants:**

Warrants were regularly issued for release of funds during the period under review.

11.0 **NON-RECEIPT OF EXPENDITURE RETURNS:**

Many of the Ministries, Department and Agencies (MDAs) are still in default in the regular submission of expenditure returns to my office in contravention of laid-down rules and regulations. It bears emphasis that the delay in submission of or outright failure to submit the details of expenditure on personnel, capital and or overhead costs negatively impacted on the efforts of my office to comparatively analyse the figures reported in the Accountant-General's timely submission of monthly expenditure returns to my office.

Expenditure returns were received from the following MDAs.

Table 11: List of Expenditure Returns Received

S/No.	Head	Ministry	Last submitted
1	419090202	Office of the Accountant -General	Dec. 2009
2	418090201	Education	Sept. 2009
3	419090202	Office of the Accountant-General	Dec. 2009
4	432090201	Civil Service Commission	Oct. 2009
5	431090201	Office of the State Auditor-General	Dec. 2009
6	431090202	Office of the Auditor-General for Local Governments	Oct. 2009
7	424090201	Justice	Dec. 2009
8	416090201	Ministry of Local Government and Chieftaincy Matters	Nov. 2009
9	428090201	Ministry of Women Affairs and Social Development	Dec. 2009
10	433090201	Judiciary	Nov. 2009
11	41909201	Finance	Dec. 2009

12.0 RECONCILIATION OF ACCOUNTANT-GENERAL'S ACCOUNT WITH MINISTRIES AND EXTRA MINISTERIAL DEPARTMENTS:

Recent efforts by the Accountant General at reconciling computer generated Ministerial and Non-ministerial ledger accounts with Ministries, Departments and Agencies (MDAs) have been noted. However, it was observed that some accounting officers, particularly officers of the Accounts Production Unit (Main Accounts) have not shown due diligence and care in their respective schedules.

13.0 LOSS OF GOVERNMENT PROPERTY/FUNDS

Upon my request in a letter referenced AS/S.154/11/181 of 20th July, 2010, the Honourable Commissioner, Ministry of Health in a letter MH/AD/180/IV/70 of 19th August, 2010 submitted a schedule of losses suffered within the year under review.

13.0A Schedule of losses of Government Property:

S/No	Name of Officer	Date of Loss	Department Involved	Nature of Loss	Estimated Cost	Action Taken
1	Ikedinma Sopuru Timothy	2008	P.R.S. (MOH)	Hiace (15 persons)	Used for two years only	State Auditor General's Office was informed and the matter is still under investigation.
2	Onyemazu, Innocent A.	14/3/09	Administration Dept. (MOH)	Motorbike "Simba 125"	₦30,000.00 (Thirty Thousand Naira (second hand vehicle))	Disciplinary action still under determination by Civil Service Commission.

Similarly, the Chairman, Post Primary Schools Service Commission by letter referenced ANSPSSC/GA/AU/001/108 of 13th September, 2010 forwarded details of losses valued at ₦799,000.00 suffered within the year under review, which are reproduced in Table 13.0B below.

13.0B Schedule of Losses of Government Property

S/No.	Date	Name of School	Nature of Loss	Estimated Loss (₦)	Remarks
1	7/8/09	C.S.S. Mgbakwu.	Burglary of Science Equipment	130,000	Not reported to State Audit
2	7/6/09	G.T.C. Onitsha.	Burglary of Science Equipment	160,000	"
3	5/4/09	Ide G.S.S. Enugwu-Ukwu.	Burglary	80,000.00	"
4	6/10/09	Agulu Grammar School, Agulu.	Burglary	150,000.00	"
5	22/6/09	C.S.S. Umumbo	Stealing and Vandalization of Physics Lab.	64,000.00	"
6	5/11/09	C.H.S. Umunze	Stealing in the Computer room.	75,000.00	"
7	2/7/09	G.T.C. Umuleri.	Vandalization of broken down school vehicle.	20,000.00	"
8	5/7/09	G.S.S. Nimo	Burglary of School Property and Equipment	120,000.00	"
			TOTAL	₦799,000.00	

14.0 CASH FLOW STATEMENT

14.1 Statutory Allocation:

The Accountant-General reported a gross statutory allocation of ₦21,942,747,037.19 for the period under review. Though the details are not provided by way of note to the Accounts, Audit findings confirm a gross statutory allocation of ₦24,306,509,855.61 for the same period.

In consequence, the statutory allocation was understated by ₦2,363,762,818.42. For the avoidance of doubt, the make-up are statutory revenue allocation, excess crude, augmentation and exchange rate gain.

14.2 Value Added Tax (VAT):

It is reported in the 2009 Accounts that the total receipts with respect to Value Added Tax (VAT) was ₦4,639,538,293.13. Again, Audit findings establish the total of Value Added Tax received for the period as ₦5,424,912,826.76. Consequently, the total of VAT received was understated by ₦785,374,533.63.

14.3 Payments – Others of General Nature:

Total Payments of ₦5,295,032,861.30 reported in the 2009 Accounts is not established and indeed, understated. Over heads and special releases to some MDAs were omitted. These MDAs are, Ministry of Agriculture, Ministry of Education, Ministry of Health, Ministry of Works, State Hospital Management Board and State Education Commission.

14.4 Dividends:

The sum of ₦97,162,639.05 was reported in the account as dividends received in 2009. Curiously, the explanatory note (Note 9) lacked the necessary details by way of identifying the components. However, data obtained from the investment arm of the Ministry of Finance (MOFI) show that the total dividends received was ₦96,285,288.72, suggesting overstatement of ₦877,350.33.

15.0 STATEMENT OF ASSETS AND LIABILITIES

15.1 Board of Cash Survey:

The Accountant-General forwarded to me the report of the Board of cash survey obtained by his staff showing cash and bank balances of individual Sub-treasuries, Pay Offices, Ministries and Departments in a letter referenced AG/AN/S.655/T.1/10 of 25th June, 2010.

Independently, Audit staff visited all the Sub-treasuries, Pay Offices, Ministries and Departments with the exception of the liaison Offices in Abuja and Lagos. Audit comparison of the Board of cash survey figures with the cashbooks at the Sub-treasuries, Pay Offices, Ministries and Department revealed some differences. A few of the discrepancies are highlighted hereunder.

Table 15.1: Discrepancies between Accounts and Audit Figures

S/No.	Description	Account Balance	Audit balance	Remarks
1	Ministry of Public Utilities, Skye Bank, Awka.	-	625,830.00	Amount omitted
2	Ministry of Public Utilities, GTB, Awka.	-	12,123,464.33	"
3	Legislature, UBA, Awka.	-	236,725.77	"
4	Customary Court of Appeal.	-	117,393.37	"
5	Ministry of Agriculture	-	2,764,984.00	"
6	Ministry of Youth and Sports (Cash).	-	27,000.00	"
7	Ministry of Agriculture	-	750,000.00	"
8	Sub-Treasury, Umunze Cash.	-	27,950.52	"
9	Sub-Treasury, Umunze Intercontinental Bank, Umunze.	-	284,657.52	"
10	Sub-Treasury, Umunze Intercontinental, Awka	-	1,180,749.05	"
11	Sub-Treasury, Umunze	-	375,488.26	"

	Cash.			
12	Sub-Treasury, Ogbaru Cash.	-	89,508.08	Amount omitted
13	Sub-Treasury, Ogbaru Oceanic Bank.	-	61,607.97	"
14	Sub-Treasury, Ajalli, Oceanic and Cash.	-	374,622.39	"
15	Sub-Treasury, Ajalli, Intercontinental Bank and Cash.	-	4,157,586.54	"
16	Sub-Treasury, Ajalli, Union Bank and Cash.	-	345,742.30	"
17	Sub-Treasury, Achalla, Intercontinental Bank, Awka.	-	104,001.14	"
18	Sub-Treasury, Achalla, Oceanic Bank, Onitsha.	-	156,400.61	"
19	Sub-Treasury, Aguata, Spring Bank, Awka.	-	598.51	"
20	Sub-Treasury, Aguata, Intercontinental Bank, Awka.	-	3,946.18	"
21	Sub-Treasury, Aguata, FIN Bank, Ekwulobia.	-	2,297.66	"
22	Sub-Treasury, Aguata, Oceanic Bank, Ekwulobia.	-	2,363,818.75	"
23	Sub-Treasury, Ihiala, Spring Bank, Nnewi	-	2,758,500.66	"
24	Sub-Treasury, Nnewi, Spring Bank, Nnewi and Cash.	-	2,343,661.50	"
25	Sub-Treasury, Nnewi, Intercontinental Bank, Awka.	-	199,951.72	"
26	Sub-Treasury, Nnewi, Fidelity Bank, Nnewi.	-	46,835.49	"
27	Sub-Treasury, Nnewi, Oceanic Bank, Nnewi and Cash.	-	838,285.10	"

15.2 Treasuries and Banks:

On the basis of my observations in Paragraph 15.1 (Board of Cash Survey) the balance of ₦14,998,194,063.93 is not established.

15.3 Understatement of Investment:

It is observed that most stocks acquired through either Initial Public Offer (IPO) or Secondary Market were valued on their face values instead of the total cost of acquisition (Historical Cost). For example, 20,000,000 units of Bank PHB Stock (FAB Plc in Accounts) was valued at ₦10,000,000 using the face value of No.50k, while the total cost of acquisition through Emerging Capital Ltd.(Stockbrokers) was ₦319,000,000. It is thus recommended that a more realistic and appropriate approach of total cost should be used to avoid the incidence of understatement of investment.

Meanwhile, some of the Banks and other stocks in Accounts such as African Express Bank, FAB, NAL Merchant Bank, FSB International Bank, et cetera have continued to bear names that do not possess autonomous legal entities consequent upon the consolidation policy/merger or acquisition. Current and Legal names of Stocks should be the basis of reporting in the Accounts.

15.4 Continued Featuring of Non-existent Stocks:

Against the observations and recommendations contained in my previous annual reports, the stocks of New Era Insurance Company, ACB, Interstate Finance and Investment Company among others yet again featured in the 2009 Accounts. The effect of their continued featuring is the overstatement of the value of Government investment in stock.

15.5 Reproduction of 2008 Investment:

The details of Government investment reported in the 2009 Accounts bear substantial similarities in both stocks and values with the

investment profile reported in 2008 Accounts. In effect, investments in 2009 were not reported.

16.0 STATEMENT OF CONSOLIDATED REVENUE FUND

Recurrent Revenue:

The Consolidated Revenue Fund Statement submitted by the Accountant General for the year showed a total recurrent revenue of ₦28,455,361,056.50 as against the budgeted sum of ₦34,527,970,000.00, giving rise to an under collection of ₦6,072,608,943.50 or 17.59%. A comparative analysis shows that the 2009 revenue was less than the preceding year (2008) figure by ₦8,967,786,779.45, suggesting poor performance by the various revenue generating MDAs. The details of the under collection by revenue heads are contained in the schedule below.

Table 16: Schedule of under-collection of Revenue by Heads.

S/No	Revenue Head	Budget (₦)	Actual (₦)	Variance (₦)	%
1	Taxes	5,757,530,000.00	2,711,503,240.69	3,046,026,759.31	52.91
2	Fines and fees	3,423,327,000.00	767,834,149.97	2,655,492,850.03	77.57
3	Earnings and sales	105,757,000.00	64,658,078.45	41,098,921.55	38.86
4	Rent on Government Property	116,630,000.00	31,756,682.91	84,873,317.09	72.77

17.0 GENERAL COMMENT ON THE FINANCIAL STATEMENTS

A general misalignment and wrong classifications of actual as well as budget provisions for both revenue and expenditure items was observed. The officers of the Main Accounts of the Office of the Accountant-General have not shown requisite competence,

commitment and coordination in the classification and computing of accounts figures.

In terms of figures used in the 2009 Accounts vis-a-vis Audit findings, it is not understandable the apparent lack of agreement between the various arms of the office of the Accountant-General including the field officers in the MDAs. For emphasis, some of the figures posted as Statutory Allocation, Value Added Tax (VAT), Internally Generated Revenue (IGR), Personnel Emolument, Overhead Costs, etcetera vary with figures generated in the MDAs and Pay Office of the Office of Accountant-General.

The Accountant-General must in the interest of the service urgently address the perennial lacklustre performance of the officers in the Main Account of his office.

Meanwhile, it is recommended that notes with details should be assigned to Statutory Allocation, Value Added Tax and Dividends.

AUDIT OF MINISTERIAL AND NON-MINISTERIAL DEPARTMENTS

18.0 MINISTRY OF WORKS AND TRANSPORT

18.1 Continuous payrolling after death:

A Chief Technical Officer of the Ministry died on 15th November, 2005, but was payrolled from the date of his death, 15th November, 2005, to August, 2008. His unearned salary within the period amounting to ₦984, 699.59 was not returned to treasury. This was requested to be recovered and returned to treasury in my letter to the Honourable Commissioner referenced AS/MOW.1/REP/78 of 18th February, 2010. The matter is under correspondence.

18.2 **Salary Overpayment:**

A Senior Driver (Mechanic) of the Ministry died on 29th of September, 2008. He was entitled to only 28 days salary in the month of September but was payrolled up to November, 2008 resulting to a recoverable overpayment of ₦38,541.33. The detail was communicated to the Honourable Commissioner in my letter referenced AS/MOW.1/REP/78 of 18th February 2010 for recovery of ₦38,541.33 overpayment and the matter is under correspondence.

19.0 **MINISTRY OF AGRICULTURE**

19.1 **Abandoned renovation work (toilet facilities):**

A total sum of ₦164,850.00 was paid to a staff of ADP for renovation of toilet facilities on payment voucher numbers 16 and 21 of 13th February, 2008 and 28th February, 2008, respectively. The staff abandoned the work for no cogent reasons and refunded the sum of ₦50,000.00 out of the total sum of ₦164,850.00 paid to him leaving a balance of ₦114,850.00 yet to be accounted for. The sum of ₦114,850.00 should be recovered from him and evidence of recovery forwarded to Audit for verification. This is contained in my letter to the Honourable Commissioner for Agriculture with reference AS/MIN.1/REP/1/90 of 18th February, 2010. His reaction is being awaited.

19.2 **Doubtful Expenditure (Fuel Expenses):**

A total sum of ₦107,475.00 was given to the former cashier for fueling a particular vehicle. It was observed that the Cashier was neither entitled to any official vehicle nor had any one attached to her office. The above expenses is therefore irregular. The cashier has been requested to give an accurate account of the sum of ₦107,475.00 or

refund the sum of ₦107,475.00 and evidence of refund forwarded to audit for verification . In the same vein, a total sum of ₦112,000.00 advanced to two sundry staff for various purposes were retired with honour certificates as detailed in Appendix III of my letter to Honourable Commissioner referenced AS/MIN.1 & 01/REP/1/90 of 18th February, 2010. The practice is unacceptable in audit as it contravenes provisions of the financial instruction No. 0816. The affected officers have been requested to either retire or refund the amount against their names to State Government. Their reaction is being awaited.

19.3 Fraudulent Retirement – ₦10,700.00:

In payment voucher No.1 of 27th April, 2009, the sum of ₦20,000.00 was raised in favour of an officer, of which the sum of ₦10,700.00 was approved and released to another staff for an alleged entertainment of visiting South East FADAMA Coordinators. An unsigned fast food joint and confectioneries invoice No.4548 of 27th April, 2009 which has long ceased to exist was used to retire the purported expenses. In the light of the foregoing, therefore, the sum of ₦10,700.00 was requested to be refunded to the State Government Treasury. Action is being awaited.

19.4 Expenses not sufficiently vouched:

It was observed that various sums of money amounting to ₦493,420.00 given to sundry officers were insufficiently vouched against F.I. 0804. The details are shown in Appendix II of my letter to the Honourable Commissioner referenced AS/MIN.1 & 01/REP/1/90 of 18th February, 2010. The respective officers involved have been requested to either retire or refund the sums standing against their names and evidence of

refund forwarded to Audit for verification. Their reaction is being awaited.

20.0 MINISTRY OF WOMEN AFFAIRS

20.1 Irregular Payment:

Examination of payment voucher No.5 of October, 2009 revealed that the sum of ₦690,000.00 was paid to the Permanent Secretary and 6 others for the 11th Regular National Council on Women Affairs and Development held in Jos, Plateau State in April 2009. Further examination revealed that a Director of Administration assumed the status of a Permanent Secretary and received the sum of ₦112,500.00 instead of the sum of ₦60,000.00 resulting in excess receipt of ₦52,500.00. In the absence of any written authorization permitting the officer to act on the assumed position, steps should be taken accordingly to recover the sum of ₦52,500.00 from the officer.

20.2 On payment voucher No.5 of October, 2008 a Director of Administration received the sum of ₦32,500.00 and ₦35,000.00 for contingencies and flight tickets, respectively. There was no documentary evidence to show that the officer used air transportation contrary to extant financial regulation. The Director of Administration should produce his flight ticket to and fro Jos as well as the details of expenditure that were categorized "contingencies" or the sum of ₦32,500.00 being unspent contingencies as well as ₦15,000.00 being balance arising from the use of alternative mode of transportation (land transport) be recovered from the Director.

20.3 A Director of Administration represented the Ministry in a UNICEF Programme in Enugu as per approved memo MWASD/ADM/141/7 of 18th April, 2009 attached to payment voucher No.2 of June, 2009 at the time the Ministry had neither a substantive Permanent Secretary nor a duly authorized designate. As a result, the Director claimed out of

station allowance due to a Permanent Secretary. He claimed ₦36,000.00 for 2 nights against ₦24,000.00. The Director has been requested to refund the excess allowance of ₦12,000.00 he claimed.

The matters were communicated to the Honourable Commissioner in my letter referenced AS/REP/1/141 of 18th February 2010, and is still under correspondence.

21.0 Judicial Service Commission

21.1 Judiciary Headquarters:

21.1.1 Unretired expenditure:

It was observed that the dry park allowance totaling ₦16,612,000.00 that was paid to the Security Personnel attached to the Judiciary Officers (Judges and Magistrates) between August 2007 to June 2009 was not properly retired except the approved cash request form and honour certificate that were attached. The Chief Bailiff was requested to produce the schedule of payment of ₦16,612,000.00 to the Security Personnel or to refund same to the government and evidence of recovery forwarded to me for Audit verification. The details of the dry park allowance is contained in Appendix B of my report addressed to the Chief Registrar referenced AS/JUD/REP/1/129 of 18th November, 2009. The reaction of the Commission is still being awaited.

21.1.2 The Chief Bailiff claimed a total sum of ₦3,950,600.00 from the Commission's account as costs of repairs purportedly done on some assets which are detailed in Appendix C of my report to the Chief Registrar. It was however discovered that no such repairs was carried out on these assets during the period under review rather, one of the officers colluded with a particular company to defraud the Commission by using both the Company's original receipts and the duplicate copies indiscriminately in making retirements on conflicting

dates for the same purpose. The details are also contained in my report of 18th November, 2009. The officer concerned was requested to furnish explanations exonerating himself from the unwholesome act of defrauding the government or alternatively, refund ₦3,950,000.00 informing me with the documentary evidence/particulars of refund. His response is yet to be received.

21.1.3 On payment voucher No.22 of 5th January, 2009 the sum of ₦23,000.00 was paid to an officer for the purchase of motor parts and maintenance. It was observed that the amount was instead used to purchase drinks for the Chief Judge and Chief Registrar for new year 2010 and not for the purposes it was meant to serve. The sum of ₦23,000.00 should be recovered from the officer concerned and evidence of recovery particulars forwarded to me for confirmation. Compliance is still awaited.

21.1.4 Undisclosed Expenditure:

A sum of ₦554,000.00 was paid via one commercial bank cheque No. 00001299 to an office of the Commission on 28th December, 2008 for an undisclosed purpose. Incidentally, the requisite expenditure receipt particulars in respect of the amount was not produced during the audit. The payee was requested to either account for the sum of ₦554,000.00 or it should be recovered from him and evidence of recovery forwarded to audit for verification. The reaction of the Commission is being awaited.

21.1.5 The sum of ₦27,000.00 was paid to an officer vide PV. No.57 dated 11th September, 2006 as part payment on purchase of diesel. This was in addition to the sum of ₦196,000.00 he collected on PV. No.23 of 1st September, 2008 in full settlement of this bill. The sum of ₦27,000.00 is an over payment and the officer has been requested to refund the amount.

- 21.1.6 Different types of furniture amounting to ₦8,940,700.00 were purchased for various courts by the Judiciary. The assets could not clearly be identified in Audit as they were not taken on ledger charge contrary to the provisions of the financial regulations. The comprehensive distribution list of the furniture to the courts was neither produced to ascertain their locations nor the sum of ₦8,940,700.00 retired. The Commission was requested to produce documentary particulars of payments to furniture makers and signed distribution list of the furniture to various Courts or refund the sum of ₦8,940,700.00 to State Government Treasury and evidence of refund forwarded for Audit verification. The details are contained in my report to the Chief Registrar referenced AS/JUD/REP/1/129 of 18th November 2009.
- 21.1.7 It was also observed that a total sum of ₦10,509,790.00 given to the same officer as in 21.1.5 above for the renovation of Chief Judge's quarters and other capital expenses in the Commission's Headquarters was not retired. A request has been made for the retirement of the sum of ₦10,509,790.00 or the recovery of same and evidence of recovery forwarded to Audit for verification. Vide details in my letter to the Chief Registrar referenced AS/JUD/REP/1/129 of 18th November 2009.
- 21.1.8 The sum of ₦515,000.00 was paid to the chief Registrar through an officer for electrical work at UNODC Computer Chambers in the Judiciary Headquarters. The amount which was paid on PV. 25 of 5th May, 2009 was not retired. However, the sum of ₦5,282,170 through another P.V,4 of December, 2008 was paid to one company based in Lagos for the same electrical works, local area and cabling networks at the same UNODC Computer Chamber. The purported expenditure of ₦515,000.00 for the same electrical work is irregular and recoverable.
- 21.1.9 On PV. 19 of 5th of August, 2008, the sum of ₦295,000.00 was paid to a staff for purchase of computer for Ihiala High Court. Records available

revealed that the Chief judge had earlier approved the sum of ₦175,000.00 for the purchase against the sum of ₦295,000 that was paid resulting to over payment of ₦120,000. The sum of ₦120,000.00 is therefore recoverable.

21.1.10 The sum of ₦300,000.00 was approved by the Chief Judge in favour of a Magistrate for repair of official vehicle that was involved in a serious accident. The sum of ₦505,000 was observed to have been paid in three monthly installments, instead of ₦300,000.00 that was approved with a resultant over payment of ₦205,000.00. This was communicated to the Chief Registrar for recovery in my letter No. AS/JUD/REP/1/129 dated 18th November, 2009. The response is yet to be received.

21.1.11 A total sum of ₦23,970,485.00 was unretired monthly imprests to sundry staff during the period under review contrary to law. The details are contained in Appendix A of my report to the Chief Registrar referenced AS/JUD/REP/1/129 of 18th November, 2009. The concerned staff have been requested to retire or refund as it concerned them and evidence of retirement or refund forwarded to Audit for verification. The reaction of the Commission is being awaited.

21.1.12 Similarly, monthly imprest totaling ₦3,369,000.00 was given to various Court Judges, Registrars and Magistrates as analyzed below:

S/No	Payee	No. of Payee	Rate(₦)	Total (₦)
a	Judges	26 in number	100,000.00	2,600,000.00
b	Magistrates	41 “	10,000.00	410,000.00
c	Customary Court Judges	34 “	3,000.00	102,000.00
d	High Court Registrar	7 “	15,000.00	105,000.00
e	Magistrate Court Registrar	10 “	5,000.00	50,000.00
f	Customary Court Registrar	34 “	3,000.00	102,000.00
				3,369,000.00

The amount, ₦3,369,000.00, was not retired contrary to extant provisions of the Financial Instructions.

21.1.13 It was observed that a total sum of ₦1,621,986 was given to Principal Officers of the Judiciary Headquarters for flights tickets while embarking on official assignments, but none of the officers retired the amount received as contained in my report to the Chief Registrar referenced AS/JUD/REP/1/129 of 18th November, 2009. The officers have been requested to show evidence of applying same for the purposes it was meant or refund as it affected them.

21.1.14 On PV. 123 of 25th October 2008, the sum of ₦30,000.00 was paid to an officer for installation of equipment at UNODC Chamber. He did not retire the money. The officer has been requested to retire the sum of ₦30,000.00 or have the sum of ₦30,000.00 recovered from him and evidence of recovery forwarded for Audit verification. Reply is being awaited.

21.2 MBAILINAOFU CUSTOMARY COURT - AWKA

21.2.1 Unaccounted Revenue Collected:

It was observed that the sum of ₦12,425.00 being total collection of court fees and fines for the months of November and December 2006 at the above court was not accounted for by the cashier/Senior Registrar of the court. Evidence of payment of same into treasury was requested to be produced for audit scrutiny or to make a refund in the same amount to government, informing me of the treasury receipt and other particulars of refund. This was communicated to the Chief Registrar vide my letter referenced AS/JUD/REP/1/158 of 30th December, 2009. Reply is being awaited.

21.2.2 Payment of Court Deposit without B2 revenue No:

It was observed that the sum of ₦18,000.00 being money deposited in respect of suit No. AWCC/9/01 was withdrawn without B2 receipt or by application from the party as stipulated by the Financial Instruction 1713. Satisfactory explanation was requested in what appears a deliberate circumvention of laid down due process, which faults Financial Instruction 1713 provision.

21.3 CHIEF MAGISTRATE COURT - AWKA

21.3.1 Withholding of Court Deposit:

The sum of ₦399,720.00 was found in the court safe during audit inspection instead of the money being lodged into a bank account as provided in F.I. 1713. The Assistant Chief Registrar was advised to ensure that an account is opened for the court immediately and to lodge the ₦399,720.00 and subsequent collections into it. He is yet to inform me of compliance action as was requested in my report under reference AS/JUD/REP/1/158B of 30th December, 2009.

Revenue Under Lodgement:

Comparing the monthly revenue collections in the cash book with some treasury receipts issued between May 2006 and November 2007 revealed an under lodgement into treasury of the sum of ₦20,790.00. This was communicated to the Chief Registrar in my report AS/JUD/REP/1/158b of 30th December, 2009 for rectification.

21.4 HIGH COURT OF JUSTICE, OTUOCHA

21.4.1 Revenue under Lodgement:

Appendix 2 of my report to the Chief Registrar with reference No. AS/JUD/REP/1/158B dated 30th December, 2009 showed in detail the shortfall in the lodgement of revenue amounting to ₦123,930.00 for the periods 2006 to 2009. In the circumstance, the underlodgement is recoverable from the Assistant Chief Registrar and cashier jointly and severally. The matter is under correspondence.

21.4.2 Revenue Credited to Wrong Account:

A total sum of ₦250,220.00 being court fees and fines collected in November 2007 and paid into a commercial bank situated in Awka was wrongly credited to school fees account by the commercial bank. Please ensure that the entry is reversed by transferring the sum of ₦250,220.00 from the school fees account into the court fees and fines account without delay. The matter which has been communicated to the Chief Registrar in my report referenced AS/JUD/REP/1/158B of 30th December 2009 is still under correspondence.

21.5 CUSTOMARY COURT, ABAGANA

21.5.1 Revenue Under lodgement:

A total sum of ₦65,565.00 was collected as revenue by the Principal Registrar for the periods 2006 to 2009, but only ₦62,010.00 was seen lodged into State Government Account, resulting in under lodgement of ₦3,555.00. The details are contained in my letter to the Chief Registrar referenced AS/JUD/REP/1/158B of 30th December 2009 for rectification.

21.6 CHIEF MAGISTRATE COURT, NENI

21.6.1 Revenue Under lodgement:

Audit examination of revenue cash book of the Court revealed that ₦118,619.00 was collected within the period under review and ₦117,284.00 was lodged into treasury resulting in under lodgement of ₦1,335.00. The details are contained in my letter to the Chief Registrar referenced AS/JUD/REP/1/158B of 30th December, 2009 for recovery. The matter is under correspondence.

21.7 CHIEF MAGISTRATE COURT, ATANI

21.7.1 Withholding of Court Deposit:

It was observed that the Senior Registrar kept the judgement deposit/suit deposit amounting to ₦157,130.00 in her custody instead of lodging it in Deposit Account with the Sub Treasury in line with Financial Instruction 1713. The Senior Registrar should open the court deposit account and pay in the sum of ₦157,130.00 and inform me for further necessary actions.

21.7.2 Under lodgement of Revenue:

Examination of Revenue Cash Book maintained for the Magistrate Court, Atani from 2006 to 2007 revealed that a total sum of ₦371,688.00 was collected, but the sum of ₦369,015.00 was observed lodged into Government Account resulting in under lodgement of ₦2,673.00. The detail was communicated in my report under reference to the Chief Registrar for recovery and to forward the Treasury Receipt voucher particulars of recovery to me for verification.

21.8 CUSTOMARY COURT, OZUBULU

21.8.1 Under lodgement of Revenue:

Audit inspection of the Revenue Cash Book of the Customary Court revealed that a total sum of ₦25,090.00 was collected as revenue but only the sum of ₦23,635.00 was lodged into treasury resulting in under lodgement of ₦1,455.00 as communicated to the Chief Registrar for recovery in my report referenced AS/JUD/REP/1/158b of 30th December, 2009. It is under correspondence.

21.9 CHIEF MAGISTRATE COURT, IHIALA

21.9.1 Revenue not accounted for:

A total sum of ₦49,535.00 comprising fines and fees collected for the months of May, August, September and October, 2006 as entered in the cash book had no evidence of lodgement into government account. The documentary evidence of lodging same into government treasury was requested to be furnished for auditing or refunded to government, forwarding treasury receipt voucher and other particulars to me for verification. The matter which was communicated to the Chief Registrar in my report referenced AS/JUD/REP/1/158B of 30th December, 2009 is still under correspondence.

21.10 HIGH COURT OF JUSTICE, IHIALA

21.10.1 Under lodgement of Revenue:

The Higher Registrar, collected fines and fees totaling ₦567,530.00 between February, 2006 and June, 2008 and lodged only the sum of ₦488,419.00 into the Government Treasury, leaving the sum of ₦79,111.00 unlogged.

The Higher Registrar, has been requested to pay the sum of ₦79,111.00 being revenue under lodged into the Government Treasury and forward treasury receipt voucher to me for verification. Reply is still awaited.

21.10.2 Withholding of Court Deposit:

The Assistant Chief Registrar kept all the judgement debt/suit deposits amounting to ₦623,050.00 in her custody instead of placing them on deposit account in line with Financial Instruction 1713. The details were contained in Appendix 3 of my report to the Chief Registrar. The Assistant Chief Registrar should place the sum of ₦623,050.00 in the deposit account and inform me for further actions as requested in my report No. AS/JUD/REP/1/158B of 30th December, 2009.

21.11 CHIEF MAGISTRATE COURT, EKWULOBIA

21.11.1 Revenue not accounted for:

An audit inspection of revenue cash book maintained for the Chief Magistrate Court, revealed that a total sum of ₦22,890.00 representing revenue collected from March, 2006 to December, 2006 was not accounted for by the Senior Registrar. In this connection, the Senior Registrar was requested to account for the sum of ₦22,890.00 as contained in my report to the Chief Registrar referenced AS/JUD/REP/1/201 dated 18th February, 2010. It is still under correspondence.

21.11.2 Withholding of Cash (Court Deposit)

Court deposit amounting to ₦24,590.00 was withheld by the Senior Registrar contrary to Financial Instruction 1713. The Senior Registrar should pay the sum of ₦24,590.00 into the deposit account and forward the treasury receipt voucher to me for verification. The detail

were contained in Appendix I of my report to the Chief Registrar referenced AS/JUD/REP/1/201 of 18th February, 2010. The matter is under correspondence.

21.12 HIGH COURT OF JUSTICE, EKWULOBIA

21.12.1 Revenue Under lodgement:

The Cashier collected revenue totaling ₦1,123,310.00 between the months of December 2007, and April, 2009 and lodged only the sum of ₦1,061,610.00 into the State Treasury. The Cashier was requested to pay the sum of ₦61,700.00 being the revenue he under lodged in the foregoing periods as contained in my report of 18th February, 2010 referenced AS/JUD/REP/1/2010 addressed to the Chief Registrar.

21.12.2 Withholding of Court Deposit:

The Principal Executive Officer, Account held a court deposit of various suits amounting to ₦437,400.00 at the time of survey on 14th May, 2009. The money was not placed in deposit account in line with the law as there was none maintained in the Sub Treasury. The Assistant Chief Registrar should open deposit account and pay the sum of ₦437,400.00 without delay. Vide details in Appendix II of my report to the Chief Registrar referenced AS/JUD/REP/1/201 of 18th February, 2010.

21.12.3 Unpaid Deposit not handed over:

The Principal Registrar did not hand over unpaid deposit in his possession amounting to ₦12,000.00 to the cashier. The Principal Registrar was therefore requested to handover the sum of ₦12,000.00 to the Cashier for onward placement in the deposit account or the sum of ₦12,000.00 be recovered from him and inform me for further actions

as contained in my report AS/JUD/REP/1/201 dated 18th February, 2010. The matter is under correspondence.

21.13 AGUDO CUSTOMARY COURT, NANKA

21.13.1 Court Deposit:

It was observed that an officer kept the sum of ₦72,245.00 being court deposit in his custody contrary to F.I. 1713. The officer was requested to open a deposit account and pay the sum of ₦72,245.00 in his custody and furnish Audit with treasury particulars for verification. The details were contained in Appendix III of my report to the Chief Registrar referenced AS/JUD/REP/1/201 of 18th February, 2010. The matter is under correspondence.

21.14 CHIEF MAGISTRATE COURT, AJALLI

21.14.1 Court Deposit:

Court deposit of various suits amounting to ₦19,280.00 was held by the Senior Accountant at the time of audit. The deposits were not placed in the deposit account contrary to F.I. 1713. The Court Registrar was requested to place the sum of ₦19,280.00 in the deposit account and forward treasury receipt voucher and other particulars to me for verification. The details were contained in Appendix IV of my report addressed to the Chief Registrar referenced AS/JUD/REP/1/201 of 18th February, 2010. The matter is under correspondence.

21.15 CUSTOMARY COURT, ACHINA

21.15.1 Revenue Shortfall:

The Senior Registrar collected ₦10,610.00 as revenue and lodged the sum of ₦6,410.00 thereby under lodged ₦4,200.00, which she was requested to pay to the sub treasury and furnish me with the treasury receipt voucher for verification. The matter which has been communicated to the Chief Registrar in my report referenced AS/JUD/REP/1/201 of 18th February 2010 is under correspondence.

21.16 CHIEF MAGISTRATE COURT, NNEWI

21.16.1 Withholding of Court Deposit:

Appendix I of my report contains in detail the court deposit of various suits amounting to ₦139,960.00 found with the Asst. Chief Registrar at the time of cash survey on 23rd April, 2009 because there was no deposit account in which to lodge same.

The Asst. Chief Registrar was requested to open a deposit account and pay in the sum of ₦139,960.00 without delay and inform me accordingly as indicated in my letter addressed to the Chief Registrar referenced AS/JUD/REP/1/226 of 18th February, 2010. The matter is under correspondence.

21.16.2 Under lodgement of Revenue:

The Cashier collected a total sum of ₦496,396 as revenue between July 2006 and December 2008 and lodged the sum of ₦491,590.00 into the State Treasury leaving the sum of ₦4,806.00 unaccounted for. The Cashier was requested to pay the sum of ₦4,806.00 being the revenue he under lodged in the foregoing periods. The details were contained in my report to the Chief Registrar referenced AS/JUD/REP/1/201 of 18th February 2010. The matter is under correspondence.

21.17 CUSTOMARY COURT MBANESI – UTUH

21.17.1 Under lodgement of Revenue:

The Court Registrar collected the sum of ₦62,667.00 as revenue and lodged only the sum of ₦53,435.00 into the treasury. He was requested to pay the sum of ₦9,232.00 being the revenue he under lodged and forward the treasury receipt voucher to me for verification. The details were contained in my report to the Chief Registrar referenced AS/JUD/REP/1/226 dated 18th February 2010. The matter is under correspondence.

21.18 CUSTOMARY COURT UGWUOCHI, AMICHI

21.18.1 Under lodgement of Revenue:

The Court Registrar collected the total sum of ₦15,247.00 as revenue and lodged the sum of ₦13,620.00. He was requested to pay the balance of ₦1,627.00 being the revenue he under lodged and forward the treasury receipt voucher to me for verification. The details were contained in my letter to the Chief Registrar referenced AS/JUD/REP/1/226 of 18th February 2010. The matter is under correspondence.

21.19 HIGH COURT OF JUSTICE, NNEWI

21.19.1 Court Deposit:

It was observed that court deposit amounting to ₦787,420.00 was still with the Assistant Chief Registrar at the time of cash survey contrary to law. The Assistant Chief Registrar was therefore, requested to place the court deposit of ₦787,420.00 in the court deposit account. The details were contained in my report to the Chief Registrar referenced AS/JUD/REP/1/226 dated 18th February, 2010. The matter is under correspondence.]

22.0 ACCOUNTS OF PARASTATALS AND STATUTORY BODIES

22.1 Status of Audited Accounts:

The statuses of the Companies and Parastatals in responding to the statutory demand of annual auditing of their affairs are categorized below:

Table 22.1A CATEGORY A: Schedule of Audited Statutory Bodies

S/No.	Name of Company/Parastatal	Year Last Audited	Remarks
1	Anambra State University, Uli	2008/2009	
2	Nwafor Orizu College of Education, Nsugbe	2007/2008	
3	Anambra State Universal Basic Education Board.	2008	
4	Anambra Broadcasting Service	2008	
5	Anambra State Urban Development Board	2008	
6	Anambra State Home Ownership Company Limited	2007	

Table 22.1B CATEGORY B: Schedule of Statutory Bodies in Arrears

S/No	Name of Company/Parastatal	Year Last Audited	Remarks
1	Post Primary School Service Commission.	2005	
2	Anambra State Agricultural Development Programme	2005	
3	Transport Company of Anambra State Ltd.	2004/2005	
4	Anambra State Housing Development Corporation	2001	
5	Anambra State Marketing Company	1997	
6	Anambra State Water Corporation	1996	
7	Anambra State Library Board	1994	
8	Anambra State Rural Electrification Board	1992	

Table 22. 1C CATEGORY C: Schedule of Statutory Bodies in Default

S/No	Name of Company/Parastatal	Year Last Audited	Remarks
1	Anambra State Independent Electoral Commission	None	
2	Anambra Newspaper and Printing Corporation.	"	
3	Anambra State Environmental Protection Agency	"	
4	Anambra State Volunteer Service Agency	"	
5	Anambra State College of Agriculture, Mgbakwu	"	
6	Anambra State Hotels and Tourism Board	"	
7	Anambra State Water and Sanitation Project	"	
8	Anambra State Palm Development Agency.	"	
9	Anambra State Gaming Commission	"	
10	Anambra State Rural Development Agency	"	
11	Anambra State Grains Production	"	
12	Anambra Fund for Small Scale Industries	"	
13	Anambra State Development Trust Fund	"	
14	Foundry and Mechanic Tools Production Ltd.	"	
15	Agency for Mass Literacy, Adult and Non-Formal Education	"	
16	Supervised Agricultural Credit Scheme	"	
17	State Emergency Management Agency.	"	

PERIODIC CHECKS AND REVIEW REPORTS:

23.0 ANAMBRA STATE ENVIRONMENTAL PROTECTION AGENCY:

23.1 Lack of Adequate Control over Revenue Books:

Sample Audit inspection of revenue records revealed poor control over revenue receipt books. Cancelled receipt books in the receipt register were discovered to have been used in collecting revenue at the Onitsha Area Office of the Agency. Account of monies collected by some of the used receipt booklets was yet to be rendered. Reason for the delay could not be easily deduced. Detailed evidence of these short comings are contained in my report No.AS/OUT.38/8 of 25th November, 2009 addressed to the Hon. Commissioner for Special Duties, requesting for recovery. Compliance to my directive is yet to be communicated to me.

23.2 Unreturned Government Grants:

A total sum of ₦43,463,000 was received by the Agency as grants from the State Government between December, 2008 and May, 2009. Record of such receipts and expenditures could not be seen in their cash books. This resulted in my letter No. AS/OUT/38/8 of 25th November, 2009 in which the Commissioner for Special Duties was requested to prevail on the Head of Accounts to update his records or in the alternative refund same to the government. The Honourable Commissioner is yet to communicate to me of any development or action taken.

23.3 Non Payment of 12^{1/2}% Tax Deductions:

Available records revealed that 12^{1/2}% taxes deducted from payments to contractors were not remitted to the tax authorities. The sum of ₦8,825,983 was discovered from the inspection of sample payment vouchers as unremitted taxes. Cheques purportedly written in

settlement of the taxes were converted and used in making payments of various amounts to some people for various purposes. The detailed findings were contained in my report AS/OUT.38/8 of 25th November, 2009 in which the Head of Accounts was requested to produce verifiable retirement evidence for the sum of ₦90,000,000 and the remittance of 12^{1/2}% total tax deduction amounting to ₦8,825,982.13. I am yet to receive his reply.

23.4 **Cash Withdrawals without Cheques:**

Discovery was made of cash withdrawals from the Agency's bank account at different periods within the financial year. The total amount involved was ₦9,200,000. Both the amount and its disbursement were not entered in the cash book. There was no provable evidence that the money was used for the business of the Agency. The details are contained in my letter AS/OUT.38/8 dated 25th November, 2009. The Head of Accounts was requested to produce authorities for the cash withdrawals and to justify his reasons for using documents other than cheque leaves in withdrawing money from banks as well as to forward for my scrutiny the retirement particulars, failing which, the sum of ₦9,200,000 becomes recoverable from him.

23.5 **Money Recovered not seen in Receiving Bank Account:**

It was observed from the records that some transfers of money from one bank to another could not be traced in the accounts of the alleged receiving banks. An aggregate of ₦1,217,875 was purportedly transferred within the period under review. The Head of Accounts was requested to clarify the missing credits of ₦1,217,875 or alternatively, refund same to the State Government forwarding particulars of payment for my confirmation. The compliance action is yet to be received as the details were contained in my report No. AS/OUT.38/8 of 25th November, 2009.

23.6 Incomplete Account of Revenue:

ANSEPA record shows that revenue of ₦10,000,000 was received on revenue receipt No.025721 of 6th February 2009. The amount was from the Director/Chief Executive Officer of ANSEPA being a return of refuse evacuation money. Further examination of the records revealed that ₦9,000,000 was lodged into Fidelity Bank via teller No.0627628 against ₦10,000,000 that was received. Reply to the discovered under lodgement is being awaited.

23.7 Unretired Advances:

Unretired advances were discovered to the tune of N23,995,671 as at the time of this audit. Details were contained in Appendix VI of my report No. AS/OUT.38/8 of 25th November 2009 forwarded to the Hon. Commissioner in which the recipients were requested to either retire the amount affecting them or to refund it to State Government and inform me accordingly. I am yet to receive their reply to that effect.

23.8 Irregularities in Payment Vouchers:

Different irregularities were discovered in the payment vouchers raised by the Agency. Details of such irregularities amounting to ₦19,912,119 were contained in Appendix V of my report No. AS/OUT/38/8 of 25th November, 2009. The Agency purportedly made payments which were not acknowledged by payees against extant regulation. Explanations requested from the Head of Accounts as to the reasons for these irregularities and why sanctions would not be imposed on him for violating the due process in disbursing ₦19,912,119 is yet to be received.

23.9 Improper Accounting and Non retirement of withdrawals for operations:

A sum total of ₦52,071,043 was withdrawn from various banks for the alleged operations of ANSEPA. This huge amount which did not pass

through the cash book was also not retired. The details were communicated to the Hon. Commissioner in my letter No. AS/OUT.38/8 of 25th November, 2009 for compliance. The two Heads of Accounts, as the case may be were respectively requested to either retire ₦51,032,043 and ₦1,039,000, respectively or refund the amounts, forwarding for my information and verification relevant particulars. The compliance action is still awaited.

23.10 Non Certification of Work done Before Payment:

It was discovered that contractors were paid for contracts executed without first presenting Certificate of Performance as required by extant laws. Explanations requested from the Agency on the criteria adopted by it in disbursing money to contractors in absence of Performance Certificates are yet to be received.

23.11 January to September 2008 Records not produced for Audit:

Financial records covering operations of ANSEPA for nine months (January – September, 2008) were not produced in audit. Information from the Head of Accounts was that the records were kept at their former Parent Ministry of Environment. Requests made to him to ensure their retrieval and make same available for audit examination is yet to be fulfilled.

23.12 Non-Accountability of Revenue Collected:

The Agency's Cash Book for 2007 was met in its nude form, that is, far much in arrears. All the revenues collected in 2007 were not recorded in the cash book. Further enquiry revealed that requisite number of cash books were not maintained for the bank accounts operated by the Agency. Though the ones that were opened had little or no entry in them, there is therefore no accountability of the huge government financial investment in the Agency.

Consequently, the Head of Accounts was requested to justify this serious neglect of his primary responsibility of not keeping a good account and record of the financial affairs of ANSEPA and to give reason why he would not be sanctioned.

24.0 ANAMBRA STATE HOUSING DEVELOPMENT CORPORATION:

24.1 Non preparation of Bank Reconciliation Statements:

Observation was made in audit of the Corporation's failure to prepare bank reconciliation statements on its accounts for the period under review. This led to the wide discrepancies in amounts between the bank statement balances and the balances contained in the draft audited accounts to which the attention of the Director of Accounts was drawn for possible adjustments in my report to the Managing Director referenced AS/OUT.20/205 of 4th June, 2010.

24.2 Staff Imprest Advances:

The sum of ₦9,385,726.00 was observed as imprest to sundry staff of the Corporation. The amount for which adequate record of recipients was not maintained was also not retired as evidence of applying same for the interest of the Corporation. In effect, the then Chief Accountant was requested to properly account for the sum of ₦9,385,726.00 or in the contrary, make a refund of same amount to the government.

24.3 Sale of Used Items:

Further audit enquiry revealed that some old assets belonging to the Corporation were disposed of on 30/11/08 and 31/12/08 for ₦1,411,550 and ₦6,570,170 respectively. The items were sold without pre-inspection by the Ministry of Works and the State Audit, and the sale was not supervised by the same bodies as required by extant regulation. The Director of Finance was therefore requested in my

report addressed to the Managing Director referenced AS/OUT.20/205 of 4th June, 2010 to furnish me with the authority backing the sale and the schedule of assets sold with their prices or alternatively to retrieve those assets, informing me accordingly. The response is still being awaited.

24.4 Unretired Staff Advances:

The sum of ₦652,675.00 was discovered as unretired staff advances and no effort is being made towards their retirement. The details were contained in Appendix II of my report No. AS/OUT.20/205 of 4th June 2010 addressed to the Managing Director requesting for the immediate retirements from respective staff concerned. Reaction is yet to be received in audit.

24.5 Non Payment of Tax Deductions into Treasury:

The sum of ₦1,798,276.00 being tax deducted in the review period in favour of various statutory bodies was discovered misappropriated by the Corporation as it remained in its custody. Immediate remittance of same to the relevant authorities was requested for in my report to the Managing Director reference AS/OUT.20/205 dated 4th June, 2010. I am yet to be communicated of compliance action.

24.6 Absence of Functional Store and Document:

Complete absence of store and necessary store records was noticed during audit verifications. In effect, items of store were procured and issued without the required documentation. A case was therefore made for immediate creation of a functional store with its accessories. The reply is still awaited.

25.0 **PENSIONS AND GRATUITIES:**

25.1 **Certification of Retirement Benefits:**

In accordance with the 1979 Pensions Act, a total of 1,972 files of retiring/death benefits of public servants, including recalculation cases were scrutinized and certified by my office during the year under review. In the course of audit examination of pension files, it was observed that overpayment of ₦203,738,956.95 to tutorial and non-tutorial staff and ₦27,040,537.65 in respect of Civil servants were made during the period. The surcharge of the retirees arose as a result of overstay in service, over stepping during promotions and/or failure to calculate emolument on pro rata upon retirement before the end of a month. It is requested that the overpayments should be recovered en bloc from their respective gratuities as officers in Administration and Accounts/Finance in the respective MDAs, particularly in Education are advised to be properly guided in the appropriate placement of promoted officers.

25.2 **Recent challenges in certification of Retirement Benefits:**

My office has continued to experience challenges in the timely certification of retirement benefits of retirees owing to poor attitude to work and unwholesome practices of some statutory bodies, especially Post Primary Schools Service Commission (PPSSC) and Anambra State Universal Basic Education Board (ASUBEB). It is observed that most secondary and primary schools teachers have their salaries running months after their retirement. In the particular case of primary school teachers, the salaries of the retirees are fraudulently converted by the payroll officers in liaison with the Education Secretaries. The effect is that these innocent retirees are further subjected to avoidable shuttles between my office and their former schools and Local Government Education Authority to obtain evidence that their post retirement salaries have been paid back to Government Treasury. The Education

Secretaries of Ogbaru and Ayamelum feature prominently in this malaise.

Furthermore, some statutory bodies, especially Anambra State Universal Basic Education Board through their self-serving policies encourage the re-progression of their officers' career without recourse to promotion interviews and other formalities. Consequently, retirees who are beneficiaries of such illegitimate exercises flood my office with requests for recalculation of benefits.

It bears emphasis that Audit cannot accept to be used as a rubber stamp to confer legitimacy to policies that clearly circumvent laid down procedures. Accordingly, the respective statutory bodies are advised to be mindful of the avoidable hardship and risks the retirees and pensioners are exposed to as a result of their non-compliance to extant regulations and other unwholesome practices.

26.0 OFFICE OF THE STATE AUDITOR GENERAL:

26.1 Unauthorized Conversion of Office Funds:

A routine audit of the finances of my office revealed unwholesome practices by the accounting officers from the Office of the Accountant-General. It was established that the officers fiddled with the office overhead to the tune of ₦90,000.00. The Head of Account, an Assistant Chief Executive Officer, GL.13, took ₦50,000.00, while the cashier received ₦40,000.00. Upon discovery, the cashier pleaded to be allowed to refund which he has paid only ₦10,000.00, while the Head of Account gave a dud UBA cheque No.79655984 of 3rd September 2009 for ₦25,000.00. In a letter referenced AS/AUD/S.121/45 of 29th December, 2009, I informed the Accountant-General of the worrisome development and other issues as they affected the Head of Account. Regrettably, I am yet to receive any effective response from the Accountant-General.

Against the foregoing, the Accountant-General and the Head of Service are requested to recover the sum of ₦80,000.00 from the salaries of the officers, paying same to public treasury and inform me of the particulars of recovery.

26.2 Office Challenges:

Within the year under review, the staff of the Office of the State Auditor-General benefited from a number of capacity building programmes both within and outside the State. The office also benefited from varying degrees of assistance from the State Government. However, the office faced, and has continued to face, some challenges, particularly in the areas of manpower and accommodation.

26.2.1 Manpower:

The office has a core staff strength of 66 employees including the State Auditor-General. Out of this number, thirteen (13) are fully engaged in the Pensions Department, while about 42 (forty-two) of the personnel are in field operations. Others are support staff. The staff distribution is as follows:

S/No.	Cadres	Strength
1	State Auditor-General	01
2	Auditors (With Professional Certificate) GL.08 - 16	06
3	Auditors (Without Professional Certificate) GL. 08 - 14	17
4	Executive Officers GL. 07 - 14	22
5	Clerical Officers GL. 05 - 07	10
6	Other support staff GL.02 - 05	10
	TOTAL	66

It is expected from the field officers to conduct routine as well as periodic checks on the existing ministerial and non-ministerial departments, which as at last count was above 50. In effect, a team with a maximum of three officers is invariably in charge of four or more Ministries and non-ministerial departments.

Added to the problem of inadequate manpower, the morale of an otherwise intelligent and hardworking officers have been weakened by the policy of compulsory membership of professional accounting bodies as a precondition for advancement beyond a certain grade level. Such membership is obtained with hundreds of thousands of Naira (i.e. a minimum of ₦250,000.00). At present, many graduate

officers (Auditors) in my office lack such financial muscle and may not advance beyond their present grade levels.

Notwithstanding the appellation of 'public enemy', the auditors have continued to receive a demeaning allowance of ₦83.33k per month as hazard allowance much below what staff in the Government House, Offices of the Secretary to the State Government and Head of Service receive as outfit and special duty allowances. Comparative studies show that the allowance is the least in the South-East.

26.2.2 Office Complex:

The office of the State Auditor General has continued to use a decrepit old building as its headquarters. The building lack the basic features of a modern office as it was originally constructed for a different purpose. On the other hand, the branch office in Onitsha, which was offered on relief arrangement to the Board of Internal Revenue, has been overrun by its staff, leaving very little space for my staff to conduct any meaningful audit functions.

26.2.3 Computerization:

Though the office has received computers including its accessories and has put them to use, they are yet to be linked with other activity related MDAs such as, office of the Accountant General and Board of Internal Revenue in a network neither are the computers locally interconnected.

26.2.4 Requirements:

- (i) Approval for employment of graduate and clerical officers (i.e. graduates – 20, non-graduates – 20).
- (ii) Upward review of the monthly allowance to Auditors and inclusion of all staff as beneficiaries.

- (iii) Sponsorship of qualified graduate Auditors to register with recognized Professional Accounting bodies.
- (iv) Training courses for Executive and Clerical Officers (i.e. Executive and Clerical officers - 40).
- (v) Assistance for Mandatory Continuing Professional Development, MCPD, Programme (i.e. qualified Auditors - 10).
- (vi) Approval for the construction of a modern befitting office complex.
- (vii) Approval for the completion of the local interconnectivity of the office or Local Area Network (LAN).

It is noteworthy that the monthly overhead to the office is grossly inadequate to meet operational costs let alone the training needs.

ACKNOWLEDGEMENT

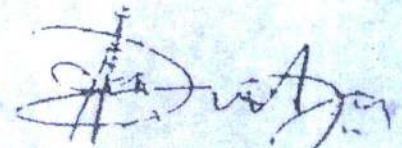
I acknowledge with thanks the support and goodwill of a number of persons, who individually and collectively contributed in no small measure to the preparation and publication of this report.

Of particular mention is His Excellency, Mr. Peter Obi who adequately mobilized my office in the discharge of this onerous responsibility.

I also place on record my appreciation of the invaluable contributions of the staff of the Office of the State Auditor-General as well as the assistance received from the State Accountant-General.

Finally, the greatest and unqualified gratitude goes to the Almighty God, who by His grace this accomplishment was made.

Office of the State Auditor-General,
Awka,
23rd September, 2010



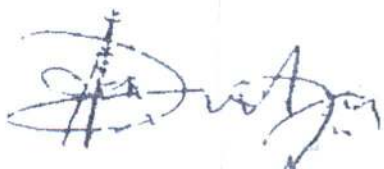
A.O. Abadom, CNA
State Auditor-General.

AUDIT CERTIFICATE

In compliance with section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 and Audit Law (cap 13) Laws of Eastern Nigeria, as amended, I have examined the Accounts and Financial Statements of Anambra State Government of Nigeria, for the year ended 31st December, 2009. The Audit was conducted in accordance with the National Auditing Standard for public Sector Accounts of Nigeria.

In my opinion, subject to the comments contained in my report, the Financial Statements give a true and fair view of the financial position of the State as at 31st December, 2009.

Office of the State Auditor-General,
Awka,
23rd September, 2010



A.O. Abadom, CNA
State Auditor-General.



ANAMBRA STATE OF NIGERIA

ANNUAL FINANCIAL STATEMENTS

FOR

THE YEAR ENDED 31ST DECEMBER, 2009

PRODUCED BY

THE OFFICE OF THE STATE ACCOUNTANT-GENERAL

MINISTRY OF FINANCE,

AWKA.

GOVERNMENT OF ANAMBRA STATE OF NIGERIA

Telegrams:

Telephone:

Your Ref: _____

Our Ref: AG/AN/S.690/V6L.II/16



MINISTRY OF FINANCE

ACCOUNTANT GENERAL'S OFFICE

P.M.B. 5030, AWKA

29TH JUNE 2010


The State Auditor General,
Office of the State Auditor,
Awka,
Anambra State.



DRAFT ACCOUNTS OF THE ANAMBRA STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2009

I forward herewith two (2) bound copies of the draft Accounts of Anambra state government of the year ended 31st December, 2009 for your statutory audit and Certification, Please.

2. Please accept the assurances of my best regards.


R. H. C. OGBOGU
ACCOUNTANT - GENERAL

GOVERNMENT OF ANAMBRA STATE OF NIGERIA

Telegrams:

Telephone:

Your Ref: _____

AG/AN/S.445/VOL.III/150

Our Ref: _____



MINISTRY OF FINANCE

ACCOUNTANT GENERAL'S OFFICE

P.M.B. 5030, AWKA

AUGUST 17, 2010

The Auditor-General,
Office of the Auditor-General,
Government House,
Awka.



REPLY TO AUDIT OBSERVATIONS' RE: ANNUAL ACCOUNTS

OF ANAMBRA STATE FOR 2009

I refer to your Letter Reference No. AG/S.154/II/162 of 14th July 2010 and forward herewith one (1) bound copy of our reply to your audit observations in our 2009 Annual Accounts.

Please treat urgently and accept the assurances of best regards.

R.H.C. OGBOGU

ACCOUNTANT GENERAL.

ANAMBRA STATE GOVERNMENT OF NIGERIA
BUDGET SIZE AND PERFORMANCE REPORT
FOR THE YEAR ENDED 31/12/2009

11/08/2010 15:32 Page: 1
Prepared by: Mold Computers and Communications Ltd

	Note	Actual 2009	Original Bduget2009	Variance % 2009	Actual 2008
RECEIPTS:					
Statutory Allocation		21,942,747,037.19	24,000,000,000.00	8.57%-	31,359,698,380.38
IGR		6,512,614,019.31	10,527,970,000.00	38.14%-	6,063,449,455.57
VAT		28,455,361,056.50	34,527,970,000.00	17.59%-	37,423,147,835.95
Capital Receipts		4,639,538,293.13	4,000,000,000.00	15.99%+	4,672,527,336.06
		18,283,796,318.53	31,604,590,000.00	42.15%-	24,560,521,505.23
Total Receipts		51,378,695,668.16	70,132,560,000.00	26.74%-	66,656,196,677.24
Less:					
Recurrent Expenditure:					
Personnel Costs		5,212,477,025.97	10,098,000,000.00	48.38%+	7,394,520,641.52
Pension & Gratuities		3,548,960,205.22	4,451,000,000.00	20.27%+	3,046,753,246.57
Overhead Costs		6,333,645,591.00	9,558,001,500.00	33.74%+	6,711,027,550.76
Sal of Statutory Office Holders		24,784,162.09	109,720,000.00	77.41%+	40,670,296.33
Miscellaneous Expenses		1,298,978,191.06			1,641,109,131.52
Public Debt Charges		1,276,506,295.27	2,500,000,000.00	48.94%+	1,042,692,643.93
Transfer to Capital Dev Fund		12,797,257,447.74	6,141,440,000.00	108.38%-	11,122,639,369.24
Sub-Total: Recurrent Exp.		30,492,508,918.35	32,858,161,500.00	7.20%+	30,999,412,879.87
Capital Expenditure:					
Economic Sector		17,035,088,422.09	23,839,000,000.00	28.54%+	19,444,986,192.60
Social Services Sector		1,237,044,265.89	6,737,100,000.00	81.64%+	2,767,172,318.00
Regional Development Sector		2,627,387,059.96	9,341,000,000.00	71.87%+	2,409,125,267.69
Administration		1,858,641,657.86	7,445,490,000.00	75.04%+	4,828,113,103.91
Sub-Total: Capital Exp.		22,758,161,405.80	47,362,590,000.00	51.95%+	29,449,396,882.20
Budget Size -Total Expenditure		53,250,670,324.15	80,220,751,500.00	33.62%+	60,448,809,762.07
Net Budget Surplus/(Deficit)		<1,871,974,655.99>	<10,088,191,500.00>	81.44%+	6,207,386,915.17
Opening Cash and Bank Balance		16,870,168,719.92	10,088,191,500.00	67.23%-	10,662,781,804.75
Closing Cash and Bank Balance		14,998,194,063.93			16,870,168,719.92

RHC Ogbogu
R. H. C. OGBOGU
ACCOUNTANT GENERAL
OFFICE OF THE ACCOUNTANT-GENERAL
MINISTRY OF FINANCE
AWKA
ANAMBRA STATE

29th June, 2010

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

11/08/2010 15:49 Page: 1
 Prepared by: Mold Computers and Communications Ltd

	Note	YTD Actual 2009	YTD Actual 2008
Cash Flow From Operations			
Statutory Allocation		21,942,747,037.19	31,359,698,380.38
VAT		4,639,538,293.13	4,672,527,336.06
Internally Generated Revenue	3	6,415,451,380.26	5,981,607,823.34
Grants/Subventions		5,486,598,870.79	13,437,882,135.99
Total Receipts		38,484,335,581.37	55,451,715,675.77
Payments			
Personnel Emoluments	5	5,212,477,025.97	7,394,520,641.52
Education Services		988,109,980.50	276,872,176.61
Transport Services		5,648,361.07	6,454,154.00
Health Services		19,530,221.20	17,317,269.00
Agricultural Services		25,224,166.93	1,071,045,814.99
Consolidated Rev. Fund Charges	6	3,573,744,367.31	3,087,423,542.90
Others of General Nature	7	5,295,032,861.30	5,339,538,136.16
Miscellaneous Payment(BTL Pmt)		1,298,978,191.06	1,641,109,131.52
Total Payments		16,418,745,175.34	18,834,080,866.70
Net Cash Flow from Operations		22,065,590,406.03	36,617,634,809.07
Cash Flow from Investments			
Purchase/Constructin of Assets	8	22,698,421,087.27	27,854,677,658.70
Purchase of Fin. Mkt Instrumt		59,740,318.53	1,594,719,223.50
Net Cash from Investments		22,758,161,405.80	29,449,396,882.20
Cash Flow from Financing			
Dividends	9	97,162,639.05	81,841,832.23
Repayment of Loans	10	1,276,506,295.27	1,042,692,643.93
Net Cash Flow from Financing		1,179,343,856.22	960,851,011.70
Net Increase/(Decrease) inCash		<1,871,914,655.99>	6,207,386,915.17
Opening Cash Balance		16,870,168,719.92	10,662,781,804.75
Closing Cash Balance	11	14,998,254,063.93	16,870,168,719.92

RHC Ogbogu
 R. H. C. OGBOGU
 ACCOUNTANT GENERAL
 OFFICE OF THE ACCOUNTANT-GENERAL
 MINISTRY OF FINANCE
 AWKA
 ANAMBRA STATE

29th June, 2010

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO 2
STATEMENT OF ASSETS/LIABILITIES
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Actual 2008
ASSETS			
Treasuries and Banks	12	14,998,194,063.93	18,870,168,719.92
Other Assets:			
Investments	13	3,213,702,741.66	2,852,087,516.66
Liability Over Assets	17	103,691,719.84	645,988,405.32
Sub-Total		3,317,394,461.50	3,498,075,921.98
Total Assets		18,315,588,525.43	20,368,244,641.90
Public Funds & Liabilities			
Cosolidated Revnue Fund	18	14,464,986,877.91	16,502,134,739.76
Capital Development Fund	19	533,207,186.02	368,033,980.16
Total Public Funds		14,998,194,063.93	16,870,168,719.92
Internal Loans	22	1,090,943,515.02	1,090,943,515.02
Foreign Loans	23	2,226,450,946.48	2,407,132,406.96
Total Liabilities		3,317,394,461.50	3,498,075,921.98
Public Fund + Liabilities		18,315,588,525.43	20,368,244,641.90

RHC Ogbogu
R. H. C. OGBOGU
ACCOUNTANT GENERAL
OFFICE OF THE ACCOUNTANT-GENERAL
MINISTRY OF FINANCE
AWKA
ANAMBRA STATE

29th June, 2010

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO3.
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED

11/08/2010 16:49 Page:
 Prepared by: Mold Computers and Communications Lt

	Note	Actual 2009	Original Budget 09	Variance % 2009	Actual 2008
Opening Balance (a)		16,502,134,739.76			10,078,399,783.68
Add: REVENUE (INCOME)					
Taxes (Direct and Indirect)	24	2,711,503,240.69	5,757,530,000.00	52.91%-	2,286,756,300.89
Fine and Fees	25	767,834,149.97	3,423,327,000.00	77.57%-	774,269,141.39
Licenses	26	331,979,690.03	176,180,000.00	88.43%+	190,135,545.45
Earnings and Sales	27	64,658,078.45	105,757,000.00	38.86%-	44,301,635.00
Rent on Government Property	28	31,756,682.91	116,630,000.00	72.77%-	51,047,892.23
Interest, Dividends & Repayment	29	419,970,035.94	300,000,000.00	39.99%+	569,590,954.04
Reimbursements	30	7,969.00	60,000,000.00	99.99%-	100.00
Miscellaneous	31	544,890,316.33	588,546,000.00	7.42%-	746,025,684.76
Statutory Allocation	32	21,942,747,037.19	24,000,000,000.00	8.57%-	31,359,698,380.38
BTL - Receipts		1,640,013,855.99			1,401,322,201.81
Total Revenue (Income) - (b)		28,455,361,056.50	34,527,970,000.00	17.59%-	37,423,147,835.95
Total Funds Available (a + b)		44,957,495,796.26	34,527,970,000.00	30.21%+	47,501,547,619.63
Less: EXPENDITURE					
Personnel Cost	33	5,212,477,025.97	10,098,000,000.00	48.38%+	7,394,520,641.52
Overhead Cost:					
Pension and Gratuities		3,548,960,205.22	4,451,000,000.00	20.27%+	3,046,753,246.57
Consolidated Revenue Fund Chrg	34	24,784,162.09	109,720,000.00	77.41%+	40,670,296.33
Overhead Running Costs	35	6,333,545,591.00	9,558,001,500.00	33.74%+	6,711,027,550.76
Public Debt Charges	36	1,276,506,295.27	2,500,000,000.00	48.94%+	1,042,692,643.93
Miscellaneous Expenses	37	1,298,978,191.06			1,641,109,131.52
Total Expenditure		17,695,251,470.81	26,716,721,500.00	33.77%+	19,876,773,510.83
Operating Fund B/4 Transfer		27,262,244,325.65	7,811,248,500.00	249.01%+	27,624,774,109.00
APPROPRIATION/TRANSFERS					
Transfer to Capital Dev. Fund		12,797,257,447.74	6,141,440,000.00	108.38%-	11,122,639,369.24
Total Appropriations		12,797,257,447.74	6,141,440,000.00	108.38%-	11,122,639,369.24
Closing Balance		14,464,986,877.91	1,669,808,500.00	766.27%+	16,502,134,739.76

RHC Ogbogu
 R. H. C. OGBOGU
 ACCOUNTANT GENERAL
 OFFICE OF THE ACCOUNTANT-GENERAL
 MINISTRY OF FINANCE
 AWKA
 ANAMBRA STATE

29th June, 2010

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 15:19 Page: 1
Prepared by: Mold Computers and Communications Ltd

	Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Opening Balance		368,033,980.18	10,000,000,000.00	9,831,968,019.84-	584,382,021.07
Add: Capital Receipts					
Value Added Tax		4,839,538,293.13	4,000,000,000.00	639,538,293.13+	4,872,527,338.06
Transfer from CRF		12,797,197,447.74	8,141,440,000.00	6,655,757,447.74+	11,122,839,369.24
Internal Loans	38		10,000,000,000.00	10,000,000,000.00-	
Grants/Subventions	40	5,488,598,870.79	15,483,150,000.00	9,976,551,129.21-	13,437,882,135.99
Total Capital Receipts		22,923,334,811.66	35,604,590,000.00	12,881,255,388.34-	29,233,048,841.29
Total Capital Funds Available		23,291,368,591.82	45,604,590,000.00	22,313,221,408.18-	29,817,430,882.36
Less: Capital Expenditure					
Economic Sector:					
Agriculture	41	237,372,648.00	1,750,000,000.00	1,512,627,352.00+	649,741,997.93
Livestock	42	8,210,000.00	150,000,000.00	143,790,000.00+	24,885,000.00
Forestry	43	13,259,400.00	30,000,000.00	16,740,600.00+	4,750,000.00
Fisheries	44	10,015,920.00	15,000,000.00	4,984,080.00+	2,934,368.32
Manufacturing	45	945,647,232.38	2,112,000,000.00	1,188,352,767.62+	85,741,825.00
Power -(Electricity)	46	522,813,300.08	1,200,000,000.00	677,186,699.92+	286,757,375.00
Commerce & Finance	47	183,730,734.03	2,886,000,000.00	2,881,269,265.97+	1,737,473,418.81
Transport	48	15,116,039,187.60	15,717,000,000.00	800,960,812.40+	16,692,702,409.54
Total Capital Exp - Economic		17,035,088,422.09	23,839,000,000.00	6,803,911,577.91+	19,444,988,192.60
Social Service Sector:					
Education	49	361,788,404.94	2,891,100,000.00	2,529,311,595.06+	1,082,111,831.90
Health	50	457,693,751.32	1,835,000,000.00	1,177,306,248.68+	716,518,927.96
Information	51	112,051,848.87	529,500,000.00	417,448,351.13+	298,653,799.60
Social Dev, Youth & Sports	52	305,510,460.78	1,881,500,000.00	1,375,989,539.24+	669,887,758.54
Total Capital Exp -Social Sect		1,237,044,265.89	6,737,100,000.00	5,500,055,734.11+	2,767,172,318.00
Regional Sector:					
Water Supply	53	81,137,652.00	1,790,000,000.00	1,708,862,348.00+	433,043,583.93
Environment, Sewage/Drainage	54	1,799,833,341.49	2,982,000,000.00	1,182,366,668.51+	705,349,663.39
Housing	55	300,882,222.63	2,702,000,000.00	2,401,117,777.37+	763,029,727.00
Urban Development	56	310,232,709.11	1,387,000,000.00	1,076,767,290.89+	492,702,299.37
Community Development	57	135,501,134.73	500,000,000.00	364,498,865.27+	15,000,000.00
Total Capital Exp - Reg Dev		2,627,387,059.96	9,341,000,000.00	6,713,812,940.04+	2,409,125,287.69
Administration Sector:					
Administration	58	1,858,641,857.86	7,445,490,000.00	5,586,848,342.14+	4,828,113,103.91
Total Capital Exp - Admin		1,858,641,857.86	7,445,490,000.00	5,586,848,342.14+	4,828,113,103.91
Total Capital Expenditure		22,758,161,405.80	47,362,590,000.00	24,604,428,594.20+	29,449,398,882.20
Closing Balance		533,207,186.02	<1,758,000,000.00>	2,291,207,186.02+	368,033,980.18

RHC Ogbogu
R. H. C. OGBOGU
ACCOUNTANT GENERAL
OFFICE OF THE ACCOUNTANT-GENERAL
MINISTRY OF FINANCE
AWKA
ANAMBRA STATE

29th June, 2010

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

	Note	YTD Actual 2009	YTD Actual 2008
Note 3 - Internally Generated Revenue			
Taxes		2,711,503,240.69	2,286,756,300.89
Fine and Fees		767,834,149.97	774,269,141.39
Licenses		331,979,690.03	190,135,545.45
Earnings and Sales		64,658,078.45	44,301,635.00
Rent on Government Property		31,756,682.91	51,047,892.23
Interest		322,807,396.89	487,749,321.81
Reimbursements		7,969.00	100.00
Miscellaneous		544,890,316.33	746,025,684.76
Other BTL Receipts		1,640,013,855.99	1,401,322,201.81
Total		6,415,451,380.26	5,981,607,823.34
Note 5 - Personnel Emoluments			
Government House		197,102,474.46	181,460,026.21
Special Duties		87,622.54	24,736.25
Office of Deputy Governor		20,938,694.27	26,099,563.75
Office of Secretary to Govt		114,644,137.04	110,787,240.26
Abuja Liason Office		225,774.26	2,245,146.28
Lagos Liason Office		24,925,113.13	18,204,839.29
Head of Service		140,060,027.35	140,760,032.94
Ministry of Agriculture		219,347,117.75	213,999,518.37
Min. of Commerce & Ind. & Tourism		75,614,920.92	81,738,407.29
Ministry of Education		105,964,010.40	101,435,506.10
Examination Dev Centre		20,298,607.60	14,497,511.04
State Primary Edu. Board(SPEB)		1,683,276.18	2,452,290.38
Ministry of Finance		151,015,443.77	155,413,746.77
Office of the Accountant-Gen		7,966,737.14	402,529.62
Board of Internal Revenue		124,194,496.83	131,772,362.88
Ministry of Health		138,359,392.43	165,937,165.77
State Hospital Mgt Board		821,187,625.83	859,794,305.76
Min. of Basic Infr. Wat. Res. & Com		58,371,859.21	55,247,231.01
Min. of Information/Culture		458,126,462.75	59,019,484.85
Government Press		43,847,519.48	40,199,230.92
Ministry of Justice		96,941,684.93	88,420,854.23
Min. of Lands, Survery & Urb Plng		88,659,705.46	85,843,477.05
Ministry of Environment		52,232,454.39	50,612,546.01
Forestry and wildlife Depart.		6,533.18	
Min of Science/Technology		17,313,643.79	139,750.48
Min of Economic Planning & Dev		31,620,758.06	6,903,417.19
Min. of Women Aff. & Soc. Develop		38,996,412.69	52,139,007.92
Ministry of Works		71,508,058.23	92,069,176.19
Min of Housing		26,407,396.66	
Ministry of Youth and Sports		56,889,970.76	47,080,144.75
State Auditor General		27,373,886.30	31,079,384.92
Local Government Audit		25,660,531.29	37,821,608.15
Civil Service Commission		28,769,669.99	35,612,709.28
Judiciary		431,073,617.95	399,335,999.63
Customary Court of Appeal		15,445,087.60	
State Education Commission		1,267,365,987.47	3,859,403,693.75
Ministry of LG & Chief Matters		9,293,645.49	10,586,541.73
Legislature: House of Assembly		198,154,323.47	213,048,440.49
Judicial Service Commission		4,800,244.92	11,201,173.09
Total		5,212,477,025.97	7,394,520,641.52
Note 6 - Consolidated Revenue Fund Charges			
Pension and Gratuities		3,548,960,205.22	3,046,753,246.57
Statutory Office Holder Sal		24,784,162.09	40,670,296.33

ANAMBRA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO 1
CASH FLOW STATEMENT FOR THE PERIOD ENDED
31/12/2009

	Note	YTD Actual 2009	YTD Actual 2008
Total		3,573,744,367.31	3,087,423,542.90
Note 7 -Others of Gen Nature			
Office of the Executive Govern		3,568,794,690.74	3,601,264,368.78
Special Duties		4,881,034.00	6,051,370.00
Office of Deputy Governor		78,393,240.00	56,162,468.81
Office of the SSG		139,293,701.43	273,921,690.38
Abuja Liason Office		11,888,935.00	11,021,600.00
Lagos Liason Office		5,999,155.00	6,730,019.90
Head of Service		24,037,251.07	36,489,166.00
Min of Commerce & Ind., Tourism		7,683,000.00	16,041,219.80
Ministry of Finance		441,450,286.35	422,605,079.23
Office of Accountant General		11,329,093.00	11,626,919.85
Board of Internal Revenue		6,820,125.00	6,468,000.00
Min. of Basic Infr. Wat. Res.		97,633,385.98	248,500,402.80
State Ind Electoral Commission		12,156,000.00	14,401,530.00
Min of Information & Culture		182,253,855.49	36,090,670.98
Government Press		565,596.00	571,335.00
Ministry of Justice		9,493,340.00	8,453,580.00
Min. of Land, Survey/Urban Plg		8,222,766.16	6,549,089.00
Min. of Env. & Mineral Resources		4,314,025.00	29,655,250.00
Forestry Department		357,900.00	1,228,530.00
Min of Science & Tech		4,088,740.08	813,390.00
Min of Planning & Economic Dev		8,565,278.00	7,179,180.00
Min of Women Affairs/SocialDev		56,939,218.84	5,295,000.00
Ministry of Housing		3,313,107.00	1,464,380.00
Ministry of Youth & Sports		7,694,945.00	10,566,305.00
Office State Auditor General		3,644,330.00	3,986,085.40
Local Govt Auditor General		3,000,000.00	2,750,000.00
Civil Service Commission		4,361,985.98	6,110,475.00
Judiciary		120,372,239.15	115,999,089.22
Legislature		457,803,985.75	384,822,830.78
Min. of Local Gov't Chief. Matt		6,480,611.30	2,663,995.00
Judicial Service Commission		3,400,440.00	2,855,118.13
Total		5,295,032,861.30	5,339,538,136.16
Note 8 - Purchase/Construction of Capital Assets			
Economic Development:			
Agriculture		237,372,648.00	649,741,997.93
Livestock		6,210,000.00	24,885,000.00
Forestry		13,259,400.00	4,750,000.00
Manufacturing		945,647,232.38	65,741,625.00
Fisheries		10,015,920.00	2,934,368.32
Power (Electricity)		522,813,300.08	266,757,375.00
Commerce & Finance		123,990,415.50	142,754,195.31
Transport		15,116,039,187.60	16,692,702,409.54
Subtotal		16,975,348,103.56	17,850,266,969.10
Social Sector Development:			
Education		361,788,404.94	1,082,111,831.90
Health		457,693,751.32	716,518,927.96
Information		112,051,648.87	298,653,799.60
Social and Youth Development		305,510,460.76	669,887,758.54
Sub-Total		1,237,044,265.89	2,767,172,318.00
Regional & Urban Development:			
Water Supply		81,137,652.00	433,043,583.93
Environment		1,799,633,341.49	705,349,663.39

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

	Note	YTD Actual 2009	YTD Actual 2008
Housing		300,882,222.63	763,029,727.00
Urbann		310,232,709.11	492,702,293.37
Community Development		135,501,134.73	15,000,000.00
Sub-Total		2,627,387,059.96	2,409,125,267.69
Administration		1,858,641,657.86	4,828,113,103.91
Total		22,898,421,087.27	27,854,677,658.70
Note 9 - Dividends			
Dividends		97,162,639.05	81,841,632.23
Total		97,162,639.05	81,841,632.23
Note 10 - Repayment of Loans Public Debt Charges			
Internal Loans Repayment		21,112,552.28	
Foreign Loans Repayment		484,572,895.95	474,157,174.44
Outstanding Debt to Contractor		133,504,498.62	250,203,286.53
VAT/WHT Remittance to FIRS		408,380,277.20	191,475,873.32
Cost of IGR Collection		191,711,089.80	98,655,582.99
Arrears of Salary		37,224,981.42	28,190,726.65
Total		1,276,506,295.27	1,042,692,643.93

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

Note	YTD Actual 2009	YTD Actual 2008
Note 11 - Closing Cash Balance		
Cash & Bank Balances:		
FinBank Plc Awka - Pmt A/c	129,599,826.30	16,429,896.22
U B A - Awka 3 - (C T B)	4,713,735.00	40,000,000.00
Skye Bank Plc Awka	40,000,000.00	19,932,319.75
Intercontinental Bank Awka - Main A/c	62,570,838.46	
Guardian Express - Spring Bank	3,631,548.38	3,631,548.38
Fidelity Bank Capital Project A/c IV	22,159,187.11	19,957,364.11
Fin. Bnk. Osha. Pmt. a/c. No-324430000134601	147,515,592.76	
UBA Plc Awka 1	91,627,195.86	47,006,320.30
ICB - Capital Projects A/C 1	35,203,077.54	149,511,969.20
ICB - Capital Projects A/C 2	20,444,685.19	41,648,052.13
GTB - Awka-Ecology Fund Account	26,490,328.63	26,490,328.63
Fidelity Bank Special Projects-A/c	1,009,230,949.02	27,619,230.00
F C M B-State Project Dev. A/c.	25,000,000.00	25,000,000.00
ICB-Special Excess Crude-A/c	3,997,925,445.31	3,979,989,931.31
Fidelity Bank-Special Excess Crude A/c.	205,812,161.15	3,228,209,763.28
Firstinland bank A/C:317430276501	273,460,616.46	1,273,460,616.46
IGR - Spring Bank(GEB): A/C 1500752011	99,712,822.06	99,712,822.06
Intercontinental Bank: 0026221681001	542,966,769.31	267,327,135.98
Bank PHB Awka : 2960100006	173,174,509.88	371,795,331.60
Oceanic Bank Awka - 0611301004721	444,309,347.24	444,309,347.24
Intercont-Stabilisat A/C I - 0026329268001		36,136,422.48
Platinum - Stabilisat A/C II - 2960100022	26,414,889.61	28,414,889.61
IGR - Zenith Bank-A/c No-6019701093		441,684,162.62
IGR Spring Bnk.(Citizen)- 241042896915.	469,213,123.95	468,314,429.79
IGR UBA Awka 1 (STB) - 00250040000236.	97,850,047.14	97,850,047.14
IGR-Diamond Bank-067-213-00000-51	16,875,470.50	16,875,470.50
IGR - Fidelity Bank Awka	51,836,786.55	52,168,636.94
Afribank Plc.-a/c-no- 195-652-173-7611	9,365,388.90	9,332,344.24
IGR - Fidelity Bank Awka 1 - AutoReg	255,236,625.00	71,875,100.00
ANS-PAYE-Remit A/c.No-1100008552-Bnk PHB	56,530,784.75	21,727,719.33
IGR UBA - 01303321425000 State Sec Awka		114,918,009.13
IGR First Inland Bank - Onitsha	277,727,260.76	450,000,000.00
IGR Diamond Bank - Express rd Branch Awk	750,000,000.00	750,000,000.00
IGR Oceanic Bank Obodoukwu Road	250,000,000.00	250,000,000.00
IGR-First Inland Awka	179,599,826.90	77,316.75
Govt House- First Inland - Bank		<1,329,611.32>
Govt House-ICB-A/cNo-0026001000009590	55,002,072.57	
G/H.--Oceanic-Bank-Pmt. A/c.	27,386.52	112,323.40
BBJ - Cash Account	102,436.00	231,013.75
Bureau Special Duties - Cash Account		
Sub- T - Bur of Spcial Duty-Zenith Bank	8,155,863.75	
Special Duties - FinBank Awka	231,013.75	
Dep.Gov.Off - Platinum Bank-Pmt	2.00	3.03
Dep.Gov't Off - Cash Account		14,646.29
SSG Oceanic Bnk. Osha-A/c07813010005692		2,150,579.89
SSG - Intercont Bank Enugu/Osha Exp Awka		

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

Note	YTD Actual 2009	YTD Actual 2008
	860,209.76	
Abuja Liason Office - Cash Account		40,458.00
HOS - Cash Account		49,175.19
Min of Agriculture - Cash Account		
Min. of Agric. Current Account	750,000.00	20.00
Account. General's Office - Cash Account		1,000.00
Ministry of Health - Cash Account		124,196.50
SHMB - Cash Account	5,349.50	30,887.41
Forestry Department - Cash Account		
Min of Science & Tech - Cash Account	148,470.00	
Min of Information Cult - Cash Account		200,000.00
Government Press - Cash Account	682.00	370.00
Bur of Lands/Survey - Cash Account	2,201,015.00	
Min of Works and Transport -Cash Account	626.08	423,675.79
Min.of Works-FCMB-A/c. 0265113001	3,487,778.56	74,625,662.66
Min.of Works-Spring Bank.	182,689.61	162,689.61
Min.of Works - Fedelity Account	891,754,251.63	
Min of Youth and Sport - Cash Account		645.00
Audit Department - Cash Account		473.77
State Audit-UBA-031-500400-00-00-90	82,139.77	
CSC - Cash Account	198,015.00	
Judiciary - Cash Account		67.30
State Education Commission -Cash Account		245.00
Legislature - Cash Account	4,266,452.93	
Legislature - Zenith Bank		3,446,187.03
JSC - Cash Account		11,365.51
Min of Environment/Mineral -Cash Account	15.00	
Envir FCMB-Solid Waste-09142070265045001	12,331,943.10	
Min Env - Oceanic Bank Sani/Insp A/c	196,354.29	
Min of Envir - Fidelity Bank Ogbaru - Pmt	264,447,296.87	
Bur.of Econ Plan.Spring Bank.GCCC.A/c	10,571,780.50	
Sub- Treasury - Min of Econ. Plg - WSSSRP	65,799,683.01	
ST Abagana - ICB - Pmt	190,883.87	
ST Abagana - FBN Awka Pmt A/c	2,221,169.98	1,609,130.88
ST Aguata - FBN -Unclaimed Sal		208,644.49
ST Aguata - Citizens Bank -Pmt		40,808.51
ST Aguata - ICB - Pmt		10,751.04
ST Aguata-Oceanic-Bank-Pmt.A/c.		2,988,686.86
ST.Aguata-FIB-Pay a/c.319430000048401.Ek		70,654.66
ST Ajalli - Intercont. - Pmt		3,337,378.94
ST Ajalli - UBN - Pmt		1,121,145.38
ST Ajalli-Oceanic Bnk.Pmt.A/c.		2,579,720.07
ST.Awka-Fidelity Bnk.Awka-Pmt.Acct.	27,034,344.49	
ST.Awka -I C B -026001000003767-Pmt.a/c	18,843,264.50	4,179,148.41
ST-Awka-F C M B-094207035619002-Pmt.A/c.	5,348,772.53	5,297,931.89
ST.Awka-Fidelity Bnk.-0255030000295-Pmt.	27,034,344.49	8,050,625.07
ST.Awka- First Bnk.-02040000639-Pmt.A/c.	10,711,633.74	4,764,068.98
ST.Awka -Oceanic Bank-1301005630- Pmt.	8,732,781.37	12,533,085.82
ST.Awka-Spring Bnk2.-0561601000143-Pmt	1,791,513.05	15,408.54
ST.Awka-Spring Bnk.3-0561601000161-Pmt		6,721,986.48

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

Note	YTD Actual 2009	YTD Actual 2008
S T Awka - Diamond Bank Awka - Pmt A/c	5,223,650.57	14,515,268.48
ST Awka-Skye Bank Plc - Awka - Pmt A/c	6,225,400.64	
ST Fegge - Oceanic Bank Pmt	454,299.10	433,115.80
ST-Fegge- Zenith Bank- Pay Account	319,191.71	525,673.86
S T Fegge - Oceanic Bnak A/c 11- NHF		<1,218.32>
ST Ihiala -Citizens Bank- Pmt		2,249,559.37
ST Ihiala - Oceanic - Pmt	6,180,455.08	6,586,476.87
ST Ihiala- I C B. 0268001000004691.	2,590,982.51	2,611,677.10
ST Neni - Intercont - Pmt	313,815.57	38,877.26
ST Neni - UBA - Pmt	430,823.34	1,103.01
ST Nnewi - Oceanic Bank - Pmt		2,665,863.52
ST Nnewi - Spring (Citizen) Bank- Pmt		638,378.95
ST Nteje - Oceanic Bank		1,532,563.16
S T Nteje - Spring Bank Osha A/c 11		15,452.73
ST Ogidi - Oceanic Bank - Pmt	2,826,053.06	2,753,506.56
St Ogidi-Spring Bnk. Awka - Pmt	2,062,810.45	167,689.44
S.T. Ogidi - Zenith Bank Payment Account	678,180.41	
ST Ogidi-Spring-Bank-Nkpor. Pmt	8,785,071.42	13,163.30
S. T. Ogidi - AfriBank Awka - Pmt A/c	234,974.02	2,132,844.54
ST Ogidi-First Inland Bnk Osha Pmt a/c	4,449,536.79	20,019.75
ST Onitsha - Spring Bank Pmt1	4,779,457.47	
ST Onitsha - Spring Bank Pmt 2	3,960.25	
ST Onitsha - Oceanic Bank Pmt1	31,289.35	1,701,889.17
ST Onitsha - Oceanic Bank Pmt2		
ST Onitsha - Zenith Bank Pmt 1	1,324,311.91	
ST Onitsha - Zenith Bank Pmt 2	1,001,992.72	2,350,722.78
ST Osha -First Inland Bnk N/mkt Pay a/c	264,228.02	
ST Otuocha - Oceanic Bank- Pmt	103,127.12	157,777.78
ST Otuocha -Sprig Bnk.Awka- Pmt.a/c	325,569.26	<25,226.10>
ST. Otuocha - Zenith Bank	168,566.34	168,566.34
S.T.Otuocha-Spring Bank -Pmt.a/c	24,763.56	223,723.24
ST.Otuocha-First Bnk Nig.Plc.Pmt a/c	348,421.66	57,463.28
ST Otuocha - First Inland Bank PLC Osha	97,746.04	65,387.56
S T Otuocha - Guaranty T Bnk Osha -Pmt	180,889.67	14,208.03
ST Umunze -Intercont Bank Awka - Pmt		1,006,016.53
ST Umunze - Intercont Bank Umunze - Pmt		328,933.16
ST Achalla-Oceanic Bnk.-Pmt.Acct.		265,779.34
ST Ukpok - Oceanic Bank - Pmt	136,912.18	499,165.86
P.O.SEC ICB. Awka Salary		5,262,603.97
Union Bank B/Head Osha - Pmt A/c		610,752.15
ST.Lagos-Spring Bank-Pay A/c	45.96	2,066.50
P.O.Exam-Union Bank -Rev.		7,372.29
P.O.Exam. Union Bank Pay Account		24,469.29
P.O.Exam. UBA Pay- Account		2,356.22
P.O Exam -UBA-Rev A/C.		53,449,429.00
P.O.Exams-Fidelity Bnk.Awka.Rev A/c		506.81
P.O.Exams - Fidelity Bank Awka - Pmt A/c	4,418.25	183,372.87
ST-Ozubulu-Oceanic-Bnk.Pay.Acct.	689,011.76	683,408.23
ST Ojoto -Oceanic Bnk.-Pmt.		
Sub-Total	11,271,150,850.93	13,132,336,827.52
Total Cash & Bank Balance	11,271,150,850.93	13,132,336,827.52

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

11/08/2010 15:49 Page: 8
 Prepared by: Mold Computers and Communications Ltd

	Note	YTD Actual 2009	YTD Actual 2008
Sub-Treasuries(Min & Depts)			
Fixed Deposits with Banks			
UBA (CTB) - Osha		70,000,000.00	50,000,000.00
FINBank Plc Onitsha Branch		20,000,000.00	
Diamond Bank Awka -Call Deposit		197,040,000.00	147,040,000.00
Bank PHB Osha - Call Deposit		50,000,000.00	50,000,000.00
Spring Bank Osha - Call Deposit		230,276,334.00	205,000,000.00
ETB 60 New Mkt Rd Osha - Call Deposit		50,000,000.00	50,000,000.00
Access Bank - Call Deposit		114,005,098.63	100,000,000.00
UBN Plc Awka - Call Deposit		250,000,000.00	150,000,000.00
Fidelity Bank Awka - Call Deposit			600,000,000.00
FCMB - Call Deposit		230,000,000.00	130,000,000.00
Spring Bank Awka II - Call Deposit		114,996,250.00	114,996,250.00
Zenith Bank Awka - Call Deposit		130,000,000.00	100,000,000.00
Intercont Bank Ogidi - Call Deposit		280,521,391.37	230,521,391.37
Diamond Bank Osha - Call Deposit		100,000,000.00	100,000,000.00
Oceanic Bank Plc - Call Deposit		80,000,000.00	50,000,000.00
Intercont. Bank B/Head Osha - Call Dep		112,186,139.00	112,256,251.03
EcoBank Plc O'sha - Call Deposit		400,000,000.00	400,000,000.00
Intercontinemtal Bank Awka 11- Call Dep		50,000,000.00	50,000,000.00
FBN PLC, 63 Zik's Ave. Awka - Call Dep		518,018,000.00	518,018,000.00
ETB - Port Harcourt road Branch		150,000,000.00	150,000,000.00
ETB - 45 Uga Street Fegge Onitsha		230,000,000.00	230,000,000.00
(NNB) Unity Bank Plc - Osha-Call Deposit		200,000,000.00	200,000,000.00
Fixed Deposit - GTB Awka		50,000,000.00	
Fixed Deposit-Fedility Bank-Sokoto Rd Osh		20,000,000.00	
Fixed Deposit - Fidelity Bank Nnewi		50,000,000.00	
Fixed Deposit ICB OSHA		10,000,000.00	
Fixed Deposit UBA - Nkpor		20,000,000.00	
Total		3,727,043,213.00	3,737,831,892.40
Grand Total		14,998,194,063.93	16,870,168,719.92

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO 2
STATEMENT OF ASSETS/LIABILITIES
FOR THE YEAR ENDED 31/12/2009

Note	Actual 2009	Actual 2008
Note: 12		
Treasuries and Bank		
FinBank Plc Awka - Pmt A/c	129,599,826.30	
U B A - Awka 3 - (C T B)	4,713,735.00	16,429,896.22
Skye Bank Plc Awka	40,000,000.00	40,000,000.00
Intercontinental Bank Awka - Main A/c	62,570,638.46	19,932,319.75
Guardian Express - Spring Bank	3,631,548.38	3,631,548.38
Fidelity Bank Capital Project A/c IV	22,159,187.11	19,957,364.11
Fin. Bnk. Osha. Pmt. a/c. No- 324430000134601	147,515,592.76	
UBA Plc Awka 1	91,627,195.86	47,006,320.30
ICB - Capital Projects A/C 1	35,203,077.54	149,511,969.20
ICB - Capital Projects A/C 2	20,444,685.19	41,648,052.13
GTB -Awka-Ecology Fund Account.	26,490,328.63	26,490,328.63
Fidelity Bank Special Projects-A/cs-	1,009,230,949.02	27,619,230.00
F C M B-State Project Dev.A/c.	25,000,000.00	25,000,000.00
ICB-Special Excess Crude-A/c	3,997,925,445.31	3,979,889,931.31
Fidelity Bank-Special Excess Crude A/c.	205,812,161.15	3,228,209,763.28
Firstinland bank A/C:317430276501	273,460,616.46	1,273,460,616.46
IGR - Spring Bank(GEB): A/C 1500752011	99,712,822.06	99,712,822.06
Intercontinental Bank: 0026221681001	542,966,769.31	267,327,135.98
Bank PHB Awka : 2960100006	173,174,509.68	371,795,331.60
Oceanic Bank Awka - 0611301004721	444,309,347.24	444,309,347.24
Intercont-Stabilisat.A/C I - 0026329268001		36,136,422.48
Platinum - Stabilisat A/C II - 2960100022	28,418,889.61	28,414,889.61
IGR - Zenith Bank-A/c No- 6019701093		441,684,162.62
IGR Spring Bnk (Citizen)- 241042896915	469,213,123.95	468,314,429.79
IGR.UBA Awka 1 (STB) - 0025004000023e	97,850,047.14	97,850,047.14
IGR-Diamond Bank-067-213-00000- 51	16,875,470.50	16,875,470.50
IGR - Fidelity Bank Awka	51,836,786.55	52,168,636.94
Afribank Plc. a/c-no- 195-652-173- 7611	9,365,388.90	9,332,344.24
IGR - Fidelity Bank Awka 1 - AutoReg	255,236,625.00	71,875,100.00
ANS-PAYE-Remit A/c.No- 1100008552-Bnk.PHB	56,530,784.75	24,727,719.33
IGR UBA - 01303381425000 State Sec Awka		114,918,009.13
IGR First Inland Bank - Onitsha	277,727,260.76	450,000,000.00
IGR Diamond Bank - Express rd Branch Awk	750,000,000.00	750,000,000.00
IGR Oceanic Bank Obodoukwu Road	250,000,000.00	250,000,000.00
IGR-First Inland Awka	179,599,826.90	
Govt.House- First Inland - Bank		77,316.75
Govt.House-ICB-A/cNo- 0026001000009590	55,002,072.57	<1,329,611.32>
G/H.-Oceanic-Bank-PmtA/c.	27,386.52	112,323.40
BBI - Cash Account	102,436.00	
Bureau Special Duties - Cash Account		231,013.75
Sub- T - Bur of Special Duty-Zenith Bank	8,155,863.75	
Special Duties - FinBank Awka	231,013.75	
Dep.Gov.Off. - Platinum Bank-Pmt	2.00	
Dep Gov'l Off - Cash Account		3.03
SSG.Oceanic Bnk. Osha- A/c07813010005692		14,646.29
SSG - Intercont Bank Enugu/Osha Exp Awka		2,150,579.89
Abuja Liason Office - Cash Account	860,209.76	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO 2
STATEMENT OF ASSETS/LIABILITIES
FOR THE YEAR ENDED 31/12/2009

11/08/2010 18:47 Page: 3
Prepared by: Mold Computers and Communications Ltd

	Notes	Actual 2009	Actual 2008
HOS - Cash Account			40,456.00
Min of Agriculture - Cash Account			49,175.19
Min. of Agric. Current Account	750,000.00		
Account. General's Office - Cash Account			20.00
Ministry of Health - Cash Account			1,000.00
SHMB - Cash Account	5,349.50		124,196.50
Forestry Department - Cash Account			30,887.41
Min of Science & Tech - Cash Account	148,470.00		
Min of Information Cult - Cash Account			200,000.00
Government Press - Cash Account	682.00		370.00
Bur of Lands/Survey - Cash Account	2,201,015.00		
Min of Works and Transport - Cash Account	626.08		423,675.79
Min. of Works-FCMB-A/c. 0265113001	3,487,778.56		74,625,662.66
Min. of Works-Spring Bank.	162,689.61		162,689.61
Min. of Works - Fidelity Account	891,764,251.63		
Min of Youth and Sport - Cash Account			645.00
Audit Department - Cash Account			473.77
State Audit-UBA-031-500400-00-00-90	82,139.77		
CSC - Cash Account	198,015.00		
Judiciary - Cash Account			67.30
State Education Commission - Cash Account			245.00
Legislature - Cash Account	4,266,452.93		
Legislature - Zenith Bank			3,446,187.03
JSC - Cash Account			11,365.51
Min of Environment/Mineral - Cash Account	15.00		
Envir FCMB-Solid Waste-09142070265045001	12,331,943.10		
Min Env - Oceanic Bank Sani/Insp A/c	196,354.29		
Min of Envir - Fidelity Bank Ogbaru - Pmt	264,447,296.87		
Bur. of Econ. Plan. Spring Bank. GCCC. A/c	10,571,780.50		
Sub- Treasury - Min of Econ. Plg - WSSSRP	65,799,683.01		
ST Abagana - ICB - Pmt	190,883.87		
ST Abagana - FBN Awka Pmt A/c	2,221,169.98		1,609,130.88
ST Aguata - FBN - Unclaimed Sal			208,644.49
ST Aguata - Citizens Bank - Pmt			40,808.51
ST Aguata - ICB - Pmt			10,751.04
ST Aguata-Oceanic-Bank-Pmt.A/c.			2,986,666.86
ST.Aguata-FIB-Pay.a/c.319430000048401.Ek			70,654.66
ST Ajalli - Intercont. - Pmt			3,337,378.94
ST Ajalli - UBN - Pmt			1,121,145.38
ST Ajalli-Oceanic Bnk.Pmt.A/c.			2,579,720.07
ST.Awka-Fidelity Bnk.Awka-Pmt.Acct.	27,034,344.49		
ST.Awka - I C B - 026001000003767-Pmt.A/c.	18,843,264.50		4,179,148.41
ST.Awka-F C M B-094207035619002-Pmt.A/c.	5,348,772.53		5,297,931.89
ST.Awka-Fidelity Bnk.-0255030000295-Pmt.	27,034,344.49		8,050,625.07
ST.Awka- First Bnk.-02040000639-Pmt.A/c.	10,711,633.74		4,764,066.98
ST.Awka -Oceanic Bank-1301005630- Pmt.	8,732,781.37		12,533,085.82
ST.Awka-Spring Bnk2.-0561601000143-Pmt	1,791,513.05		15,408.54
ST.Awka-Spring Bnk 3-0561601000161-Pmt			6,721,986.48
S T Awka - Diamond Bank Awka - Pmt A/c	5,223,650.57		14,515,268.48

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO 2
STATEMENT OF ASSETS/LIABILITIES
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Actual 2008
ST Awka-Skye Bank Plc - Awka - Pmt.A/c		6,225,400.64	433,115.80
ST Fegge - Oceanic Bank Pmt		454,299.10	525,673.86
ST-Fegge- Zenieth Bank- Pay Account		319,191.71	<1,218.32>
ST Fegge - Oceanic Bank A/c 11- NHF			2,249,559.37
ST Ihiala -Citizens Bank- Pmt			6,586,476.87
ST Ihiala - Oceanic - Pmt		6,180,455.08	2,611,677.10
ST Ihiala- I C B. D268001000004691.		2,590,982.51	38,877.26
ST Neni - Intercont - Pmt		313,815.57	1,103.01
ST Neni - UBA - Pmt		430,823.34	2,665,863.52
ST Nnewi - Oceanic Bank - Pmt			638,378.95
ST Nnewi - Spring (Citizen) Bank- Pmt			1,532,563.16
ST Nteje - Oceanic Bank			15,452.73
ST Nteje - Spring Bank Osha A/c 11			2,753,506.56
ST Ogidi - Oceanic Bank - Pmt		2,826,053.06	167,689.44
ST Ogidi-Spring Bnk. Awka - Pmt		2,062,810.45	
S.T. Ogidi - Zenith Bank Payment Account		678,180.41	
ST Ogidi-Spring-Bank-Nkpor. Pmt		8,785,071.42	13,163.30
S. T. Ogidi - AfriBank Awka - Pmt A/c		234,974.02	2,132,844.54
ST.Ogidi-First Inland Bnk Osha.Pmt.a/c		4,449,536.79	20,019.75
ST Onitsha - Spring Bank Pmt1		4,779,457.47	
ST Onitsha - Spring Bank Pmt 2		3,960.25	
ST Onitsha - Oceanic Bank Pmt1		31,289.35	1,701,889.17
ST Onitsha - Oceanic Bank Pmt2			
ST Onitsha - Zenith Bank Pmt 1		1,324,311.91	2,350,722.78
ST Onitsha - Zenith Bank Pmt 2		1,001,992.72	
ST.Osha -First Inland Bnk.N/mkt.Pay a/c		264,228.02	
ST Otuocha - Oceanic Bank- Pmt		103,127.12	157,777.78
ST Otuocha - Sprig Bnk.Awka- Pmt.a/c		325,589.26	<25,226.10>
ST. Otuocha - Zenith Bank		168,566.34	168,566.34
S.T.Otuocha-Spring Bank -Pmt.a/c		24,763.56	223,723.24
ST.Otuocha-First Bnk.Nig.Plc.Pmt.a/c		348,421.66	57,463.28
ST Otuocha - First Inland Bank PLC Osha		97,746.04	65,387.56
ST Otuocha - Guaranty T Bnk Osha -Pmt		180,889.67	14,208.03
ST Umunze -Intercont Bank Awka - Pmt			1,006,016.53
ST Umunze - Intercont Bank Umunze - Pmt			328,933.16
ST Achalla-Oceanic Bnk.-Pmt.Acct.			265,779.34
ST Ukpok - Oceanic Bank - Pmt		136,912.18	499,165.86
P.O.SEC. ICB. Awka Salary			5,262,603.97
Union Bank B/Head Osha - Pmt A/c		45.96	610,752.15
ST.Lagos-Spring Bank-Pay.A/c			2,066.50
P.O.Exam -Union Bank -Rev.			7,372.29
P.O.Exam. Union Bank Pay. Account			24,469.29
P.O.Exam. UBA Pay-.Account			2,356.22
P.O Exam -UBA-Rev. A/C.			53,449,429.00
P.O.Exams-Fidelity Bnk.Awka.Rev.A/c			506.81
P.O.Exams - Fidelity Bank Awka - Pmt A/c		4,418.25	183,372.87
ST-Ozubulu-Oceanic-Bnk Pay.Acct.		689,011.76	683,408.23
ST Ojoto -Oceanic Bnk.-Pmt. Sub Total			
Total Cash & Bank Balance		11,271,150,850.93	13,132,336,827.52
Fixed Deposit With Banks			

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO 2
STATEMENT OF ASSETS/LIABILITIES
FOR THE YEAR ENDED 31/12/2009

11/08/2010 16:47 Page. 5
Prepared by: Mold Computers and Communications Ltd

	Note	Actual 2009	Actual 2008
UBA (CTB) - Osha		70,000,000.00	50,000,000.00
FINBank Plc Onitsha Branch		20,000,000.00	
Diamond Bank Awka - Call Deposit		197,040,000.00	147,040,000.00
Bank PHB Osha - Call Deposit		50,000,000.00	50,000,000.00
Spring Bank Osha - Call Deposit		230,276,334.00	205,000,000.00
ETB 60 New Mkt Rd Osha - Call Deposit		50,000,000.00	50,000,000.00
Access Bank - Call Deposit		114,005,098.63	100,000,000.00
UBN Plc Awka - Call Deposit		250,000,000.00	150,000,000.00
Fidelity Bank Awka - Call Deposit			600,000,000.00
FCMB - Call Deposit		230,000,000.00	130,000,000.00
Spring Bank Awka II - Call Deposit		114,996,250.00	114,996,250.00
Zenith Bank Awka - Call Deposit		130,000,000.00	100,000,000.00
Intercont Bank Ogidi - Call Deposit		280,521,391.37	230,521,391.37
Diamond Bank Osha - Call Deposit		100,000,000.00	100,000,000.00
Oceanic Bank Plc - Call Deposit		80,000,000.00	50,000,000.00
Intercont. Bank B/Head Osha - Call Dep		112,186,139.00	112,256,251.03
EcoBank Plc O'sha - Call Deposit		400,000,000.00	400,000,000.00
Intercontinental Bank Awka 11- Call Dep.		50,000,000.00	50,000,000.00
FBN PLC, 63 Zik's Ave, Awka - Call Dep		518,018,000.00	518,018,000.00
ETB - Port Harcourt road Branch		150,000,000.00	150,000,000.00
ETB - 45 Uga Street Fegge Onitsha		230,000,000.00	230,000,000.00
(NNB) Unity Bank Plc - Osha-Call Deposit		200,000,000.00	200,000,000.00
Fixed Deposit - GTB Awka		50,000,000.00	
Fixed Deposit-Fidelity Bank-Sokoto Rd Osh		20,000,000.00	
Fixed Deposit - Fidelity Bank Nnewi		50,000,000.00	
Fixed Deposit ICB OSHA		10,000,000.00	
Fixed Deposit UBA - Nkpor		20,000,000.00	
Total		3,727,043,213.00	3,737,831,892.40
Grand Total		14,998,194,063.93	18,870,002,403.09

Note: 13 Investments

Nigerian Mineral Water Industries Ltd	52,000,000.00	52,000,000.00
Erenite Limited	21,432,600.00	21,432,600.00
Nigeria Cement Mills Ltd	9,051,630.50	9,051,630.50
General Cotton Mills Limited	68,051,791.00	8,924,825.00
Anambra Vegetable Oil Plc	1,260,000.00	1,260,000.00
Taxaco Plc	80,366.00	80,366.00
Glaxo Plc	171,621.00	171,621.00
African Express Bank Plc	4,101,250.00	4,101,250.00
First Aluminium Nigeria Plc	168,988.00	168,988.00
Aluminium Technical Product Plc	352,512.00	352,512.00
Aba Textile Mills Plc	362,140.50	362,140.50
New Era Insurance Company	21,979,051.16	21,979,051.16
International Enamelware	271,742.00	271,742.00
Anamco Limited	167,885,800.00	167,885,800.00
Anambra Integrated Livestock	3,000,000.00	3,000,000.00
Nigeria Bottling Company	148,440.50	148,440.50
Nigeri Super Company	29,663.00	29,663.00
Devic Auto Limited	53,888.00	53,888.00
Lovents Plc	21,772.00	10,146.00
Universal Insurance Company Limited	171,800.00	171,800.00
Tower Brokers	129,323.00	129,323.00
Ifanga Hotels Limited	1,430,692.00	1,430,692.00
Urban Development Bank	5,161,290.00	5,161,290.00

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO 2
STATEMENT OF ASSETS/LIABILITIES
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Actual 2008
Afribank Nig Plc		214,139.00	214,139.00
United Biochemical Industries Limited		6,850,000.00	6,850,000.00
Interstate Finance & Investment Company		500,000.00	500,000.00
Ahocol Limited		18,380,000.00	18,380,000.00
U.A.C. Nig Plc		1,040,784.00	1,040,784.00
Julius Berger Nig Plc		83,333.00	83,333.00
Chemical & Allied Products Limited		8,400.00	8,400.00
Nigerian Enamelware Company Limited		34,560.00	28,800.00
Lennards Nigeria Plc		64,547.00	64,547.00
Tate Industries Plc		11,500.00	11,500.00
Wiggins Teap Nigeria Plc		22,162.50	22,162.50
PZ Industries		709,572.50	709,325.50
Krabo Nigeria Plc		10,000.00	10,000.00
Studies Press Nigeria Plc		24,000.00	24,000.00
Mobil Oil Nigeria Plc		439.00	439.00
Nigeria Breweries		2,258.00	2,258.00
Agip Nigeria Plc		5,962.50	5,962.50
U.T.C. Nigeria Plc		11,538.50	11,538.50
Berger Paint Nigeria Plc		1,730.00	1,730.00
African Petroleum Plc		890.50	890.50
Cadbury Nigeria Plc		3,356.50	3,356.50
Nigeria Sowing Machine Plc		300.00	300.00
Dumex Nigeria Plc		48,800.00	48,800.00
Food Specialities Nigeria Plc		648.00	648.00
Nigeria German Chemicals Plc		1,366.50	1,366.50
United Nigeria Textiles Plc		63,360.00	63,360.00
Afriq Pharmaceuticals Plc		56,000.00	56,000.00
Lever Brother Nigeria Plc		95,345.00	95,345.00
Smithline Beecham Nig Plc		3,673.50	3,673.50
Union Bank Nigeria Plc		48,610.50	48,610.50
Total Nigeria Plc		1,524.50	1,524.50
Scan African Nigeria Plc		40,000.00	40,000.00
Benue Cement Company Plc		19,531.00	19,531.00
S.C.O.A. Nigeria Plc		78,849.00	78,849.00
Majestic Properties Limited		4,500,000.00	4,500,000.00
Apex Securities Limited		50,052,800.00	50,052,800.00
Markint Medical Complex Limited		108,000.00	108,000.00
Sunrise Flour Mills		3,271,963.00	3,271,963.00
Niger Gas Limited		376,832.00	376,832.00
FSB International Bank Plc		40,000.00	40,000.00
NAL Merchant Bank Plc		100,000.00	100,000.00
Premier Breweries		1,705,000.00	1,705,000.00
FAB PLC		10,000,000.00	10,000,000.00
ACB		30,000,000.00	30,000,000.00
ORIENT PETROLEUM RESOURCES LTD		1,843,000,000.00	1,843,000,000.00
Intercontinental Bank Plc		45,782,603.50	45,782,603.50
AHOCOL Savings and Loans Limited		82,180,000.00	82,180,000.00
OCEANIC BANK		124,750,000.00	124,750,000.00
ACCESS BANK PLC OSHA		100,000,000.00	100,000,000.00
INTERCONTINENTAL BANK		31,569,223.50	31,569,223.50
First Bank Plc		65,000.00	21,450,000.00
Fidelity Bank Shares		400,000,000.00	400,000,000.00
FINBANK		99,750,000.00	99,750,000.00
Spring Bank			<323,863,624.00>
Total		3,213,702,741.66	2,852,087,516.66

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO 2
STATEMENT OF ASSETS/LIABILITIES
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Actual 2008
Note:17 Liabilities/Over Asset			
Opening Balance	-	645,988,405.32	
Add/(Subtract) Net Movement			
Foreign Loan	-	(180,681,460.48)	
Investment	-	(361,615,225.00)	
Closing Balance		103,691,719.84	645,988,405.32
Note 18			
Cosolidated Revenue Fund Acc			
Opening Balance		16,502,134,739.76	10,078,399,783.68
Total Recurrent Revenue		28,455,361,056.50	37,423,147,835.95
Total Funds Available		44,957,495,796.26	47,501,547,619.63
Less: Recurrent Expenditure		<17,695,251,470.61	<19,876,773,510.63
Less: Transfers/Appropriation		<12,797,257,447.74	<11,122,639,369.24
Closing Balance		14,464,986,877.91	16,502,134,739.76
Note:19 Capital Dev. Funds			
Opening Balance		368,033,980.16	584,382,021.07
Total Capital Receipts		22,923,334,611.66	29,233,048,841.29
Total Capital Funds Available		23,291,368,591.82	29,817,430,862.36
Less: Capital Expenditure			
Economic Development		17,025,072,502.09	19,442,051,826.28
Social Development		1,237,044,265.89	2,767,172,318.00
Regional Development		2,627,387,059.96	2,409,125,267.69
Administration		1,858,641,657.86	4,828,113,103.91
Closing Balance		533,207,186.02	368,033,980.16
Note 22 - Internal Loans			
Allstate Trust Bank		108,038,333.14	108,038,333.14
Citizens Bank		171,167,290.26	171,167,290.26
HallMark Bank		258,396,001.38	258,396,001.38
Ikenga Hotel Royale(AFRIBANK)		180,000,000.00	180,000,000.00
Oil Constr.Coy Ltd(UBA Enugu)		73,341,890.24	73,341,890.24
Grandstar (Citizens Bank Awka)		300,000,000.00	300,000,000.00
Total		1,090,943,515.02	1,090,943,515.02

ANAMBRA STATE GOVERNMENT OF NIGERIA
 STATEMENT NO 2
 STATEMENT OF ASSETS/LIABILITIES
 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Actual 2008
<u>Note 23 - Foreign Loans</u>			
=N=			
NAT. FADAMA		4,477,986.56	
NATS		7,866,266.88	
NWR		79,345,145.60	
1ST EDUC. LOAN		4,357,546.24	
HIV/AIDS		646,777,080.28	
HSDP 11 PROJECT		821,842,390.00	
ANAM RURAL INFRAS. 48%		52,774,215.00	
MALARIA CONTL BOOSTER		455,834,786.56	
HSDP.II ADDITIONAL		57,069,998.08	
NAT FADAMA III		96,105,530.88	
TOTAL		2,226,450,946.08	

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ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO3.
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED

11/08/2010 16:49 Page: 2
 Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance % 2009	Actual 2008
Note 24				
Board of Internal Revenue	2,703,974,352.69	5,749,980,000.00	52.97%-	2,280,081,116.89
Ministry of Agriculture	7,528,888.00	7,550,000.00	0.28%-	6,675,184.00
Total	2,711,503,240.69	5,757,530,000.00	52.91%-	2,286,758,300.89

Note - 25 - Fine & Fees

Government House	2,349,903.53	150,000.00	1,466.60%+	851,860.00
Audit Department	1,304,000.00	110,000.00	1,085.45%+	420,500.00
Local Government Audit		1,200,000.00	100.00%-	1,050.00
Board of Internal Revenue	32,182,445.47	105,220,000.00	69.41%-	16,192,983.30
Ministry of Agriculture	10,656,545.00	9,600,000.00	11.01%+	11,204,765.00
Forestry Department	270,370.00	205,000.00	31.89%+	135,062.00
Ministry of Education	14,470,158.34	3,550,000.00	307.61%+	7,588,455.89
Ministry of Youth and Sports	244,550.00	120,000.00	103.79%+	167,060.00
State Education Commission	202,386,326.73	374,000,000.00	45.89%-	263,793,576.49
Civil Service Commission		25,000.00	100.00%-	
Min of Finance and Econ Dev	25,256,566.82	28,000,000.00	9.80%-	26,106,592.70
Ministry of Health	14,269,988.48	24,260,000.00	41.18%-	24,500,491.62
State Hospital Mgt Board	11,564,630.50	19,160,000.00	39.64%-	14,986,853.80
Ministry of Justice	4,845,486.10	4,200,000.00	15.37%+	1,599,206.38
Judiciary	75,360,600.75	137,425,000.00	45.16%-	77,748,185.16
Min of Commerce and Industry	30,152,163.35	92,570,000.00	67.43%-	22,222,129.87
Ministry of Works	28,670,454.02	48,600,000.00	41.01%-	26,316,295.00
Special Duties & Transport	573,600.00	89,870,000.00	99.36%-	
Min of Lands, Survey/Urban Dev	141,177,944.79	146,121,000.00	3.38%-	124,293,511.74
Examination Development Centre	96,555,464.00	39,200,000.00	146.31%+	94,599,532.55
Gov't House (Special Duties)	34,161,410.00	2,129,874,000.00	98.40%-	600,000.00
Bureau of Infrastr & Rural Dev	5,949,340.00	2,826,000.00	110.52%+	6,426,500.00
Min of Women Affairs/SocialDev	2,909,615.00	2,826,000.00	2.96%+	2,306,300.00
Min. of Environ. & Nat Resource	9,187,109.47	70,600,000.00	86.99%-	52,208,229.89
Min. of Science & Technology	16,523,531.29	10,000,000.00	65.24%+	
Office of the Head of Service	72,550.00	1,420,000.00	94.89%-	
Min. of Econ. Plan & Budget	42,000.00	20,000,000.00	99.79%-	
Min. of Local Gov't & Chief	6,334,396.33	55,695,000.00	88.63%-	
Total	767,834,149.97	3,423,327,000.00	77.57%-	774,269,141.39

Note 26 - Licenses

Board of Internal Revenue	331,355,872.37	170,790,000.00	94.01%+	189,456,087.45
Ministry of Agriculture	28,000.00	80,000.00	65.00%-	71,000.00
Forestry Department	578,817.66	810,000.00	28.54%-	421,450.00
Min of Commerce & Cooperative	17,000.00	1,000,000.00	98.30%-	76,500.00
Min of Lands and Survey				110,508.00
Ministry of Health		3,500,000.00	100.00%-	
Tptal	331,979,690.03	176,180,000.00	88.43%+	190,135,545.45

Note 27 - Earnings & Sales

Min of Lands, Survey/Urban Dev	1,825,736.15	1,300,000.00	40.44%+	990,285.00
Office of the SSG	576,668.00	1,000,000.00	42.33%-	728,970.00
Anambra State Liason Office	2,046,250.00	7,000,000.00	70.77%-	6,829,350.00
Ministry of Agriculture	38,169,814.80	52,062,000.00	26.68%-	29,494,805.00
Forestry Department	3,571,850.00	2,000,000.00	78.59%+	1,423,420.00
Ministry of Education	10,000.00	100,000.00	90.00%-	
Min of Finance and Budget	3,726,250.00	3,650,000.00	2.09%+	3,000,100.00
Board of Internal Revenue	718,015.00	2,500,000.00	71.26%-	778,150.00
Min of Information & Culture	73,395.00	110,000.00	33.28%-	152,525.00

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO3.
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED

	Note	Actual 2009	Original Budget 09	Variance % 2009	Actual 2008
Ministry of Commer, Ind & Tech		13,804,749.50	30,010,000.00	54.00%-	5,150.00
Gov't Printing & Station. Dept		90,000.00	800,000.00	88.75%-	601,230.00
Ministry of Justice		40,750.00	400,000.00	89.81%-	88,000.00
Min of Youth and Sport, & Cult,			3,500,000.00	100.00%-	
Ministry of Works			80,000.00	100.00%-	30,000.00
Min of Planning /Economic Dev		4,000.00	40,000.00	90.00%-	47,000.00
Min of Women Affairs/SocialDev		600.00	1,205,000.00	99.95%-	332,650.00
Total		64,658,078.45	105,757,000.00	38.86%-	44,301,635.00

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ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO3.
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED

11/08/2010 16:49 Page: 4
 Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance % 2009	Actual 2008
Note 28 - Rent on Govt Propty				
Min of Lands & Sur,&Urban Dev	31,756,682.91	116,630,000.00	72.77%-	51,047,892.23
Total	31,756,682.91	116,630,000.00	72.77%-	51,047,892.23
Note 29 - Interest, Dividends and Repayments				
Ministry of Finance	419,970,035.94	300,000,000.00	39.99%+	569,590,954.04
Total	419,970,035.94	300,000,000.00	39.99%+	569,590,954.04
Note 30 - Reimbursements				
Ministry of Finance & Budget Min of Works, House,&Transport	7,969.00	60,000,000.00	100.00%-	100.00
Total	7,969.00	60,000,000.00	99.99%-	100.00
Note 31- Miscellaneous Receipt				
Ministry of Finance	544,890,316.33	588,546,000.00	7.42%-	746,025,684.76
Total	544,890,316.33	588,546,000.00	7.42%-	746,025,684.76
Note 32 - Statutory Allocation				
Ministry of Finance	21,942,747,037.19	24,000,000,000.00	8.57%-	31,359,698,380.38
Total	21,942,747,037.19	24,000,000,000.00	8.57%-	31,359,698,380.38

ANAMBRA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO3.
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED

Note	Actual 2009	Original Budget 09	Variance % 2009	Actual 2008
Note 33 - Personnel Costs				
Government House	197,102,474.46	400,000,000.00	50.72%+	181,460,026.21
Bureau of Infr. & Rural Dev	58,371,859.21	84,000,000.00	30.51%+	55,247,231.01
Bureau of Special Duties	87,622.54			24,736.25
State Ind Electoral Commission		30,000,000.00	100.00%+	28,099,563.75
Deputy Governor	20,938,694.27	50,000,000.00	58.12%+	110,787,240.26
Office of the SSG	114,644,137.04	270,000,000.00	57.54%+	2,245,146.26
Abuja Liason Office	225,774.26	25,000,000.00	99.10%+	18,204,839.29
Lagos Liason Office	24,925,113.13	20,000,000.00	24.63%-	140,760,032.94
Head of Service	140,060,027.35	400,000,000.00	64.98%+	213,999,518.37
Ministry of Agriculture	219,347,117.75	206,000,000.00	6.48%-	81,738,407.29
Min of Commerce & Cooperative	75,079,271.92	110,000,000.00	31.75%+	101,435,506.10
Ministry of Education	105,964,010.40	100,000,000.00	5.96%-	14,497,511.04
Examination Development Centre	20,298,607.60	19,000,000.00	6.83%-	2,452,290.38
State Primary Education Board	1,683,276.18			155,413,746.77
Min of Finance and Budget	151,015,443.77	160,000,000.00	5.62%+	402,529.62
Office of Accountant General	7,966,737.14			131,772,362.88
Board of Internal Revenue	124,194,496.83	182,000,000.00	31.76%+	169,937,165.77
Ministry of Health	138,895,041.43	236,000,000.00	41.15%+	859,794,305.76
State Hospital Mgt Board	821,187,625.83	130,000,000.00	531.68%-	
Min of Housing	26,407,396.66	50,000,000.00	47.19%+	
Forestry Department	8,533.18	13,000,000.00	99.93%+	139,750.48
Min of Ind, Science/Tech	17,313,643.79	52,000,000.00	66.70%+	59,019,484.85
Min of Informtion & Culture	458,126,462.75	63,000,000.00	627.18%-	40,199,230.92
Government Printing Press	43,847,519.48	52,000,000.00	15.68%+	88,420,854.23
Ministry of Justice	96,941,684.93	140,000,000.00	30.76%+	85,843,477.05
Min of Land and Survey	88,659,705.46	120,000,000.00	26.12%+	50,612,546.01
Min of Mineral Resources	52,232,454.39	62,000,000.00	15.75%+	6,903,417.19
Min of Planning & Economic Dev	31,620,758.06	60,000,000.00	47.30%+	52,139,007.92
Ministry of Women Affairs	38,996,412.69	105,000,000.00	62.86%+	92,089,178.19
Min of Works and Transport	71,508,058.23	110,000,000.00	34.99%+	47,080,144.75
Min of Youth & Sports	56,889,870.76	55,000,000.00	3.44%-	31,079,384.92
Audit Department (State)	27,373,886.30	45,000,000.00	39.17%+	37,821,608.15
Local Government Audit	25,660,531.29	30,000,000.00	14.46%+	35,612,709.28
Civil Service Commission	28,769,669.99	36,000,000.00	20.08%+	399,335,999.63
Judiciary	431,073,617.95	395,000,000.00	9.13%-	3,859,403,693.75
State Education Commission	1,267,365,987.47	5,800,000,000.00	78.15%+	10,586,541.73
Local Govt Service Commission	9,293,845.49	30,000,000.00	69.02%+	213,048,440.89
Legislature	198,154,323.47	388,000,000.00	48.93%+	11,201,173.09
Judicial Service Commission	4,800,244.92	8,000,000.00	40.00%+	
Customary Court of Appeal	15,445,087.60	62,000,000.00	75.09%+	
Total	5,212,477,025.97	10,098,000,000.00	48.38%+	7,394,520,641.52

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO3.
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED

11/08/2010 16:49 Page: 6
 Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance % 2009	Actual 2008
Note 34 - Consolidated Revenue Fund Charges				
Statutory Office Holder's Sal.	24,784,162.09	109,720,000.00	77.41%+	40,670,296.33
Total	24,784,162.09	109,720,000.00	77.41%+	40,670,296.33
Note 35 -Overhead Costs				
Office of Executive Governor	3,568,794,690.74	5,422,000,000.00	34.18%+	3,601,264,368.78
Special Duties	4,881,034.00	7,000,000.00	30.27%+	6,051,370.00
Office of Deputy Governor	78,260,240.00	180,000,000.00	56.52%+	56,162,468.81
Office of the SSG	139,426,701.43	456,000,000.00	69.42%+	273,921,690.38
Abuja Liason Office	11,688,935.00	25,000,000.00	53.24%+	11,021,600.00
Lagos Liason Office	5,999,155.00	20,000,000.00	70.00%+	6,730,019.90
Office of the Head of Service	24,015,575.00	45,000,000.00	46.63%+	36,489,166.00
Ministry of Agriculture	97,816,496.76	215,000,000.00	54.50%+	8,559,576.69
Min of Commerce,Ind.&Toursim	7,683,000.00	15,500,000.00	50.43%+	9,813,427.00
Ministry of Education	25,617,354.15	21,050,000.00	21.70%-	1,074,482,392.90
Ministry of Finance and Budget	441,450,286.35	25,000,500.00	1,665.77%-	422,605,079.23
Office of The Accountant Gen	11,329,093.00	18,000,000.00	37.06%+	11,626,919.85
Board of Internal Revenue	6,820,125.00	10,500,000.00	35.05%+	6,468,000.00
Ministry of Health	12,795,480.00	15,600,000.00	17.98%+	16,808,292.80
State Hospital Mgt Board	1,913,897.00	5,800,000.00	67.00%+	1,561,769.00
Min.of Basic Infr.Wat.Res.&Com	6,057,785.00	7,120,000.00	14.92%+	245,453,675.00
State Ind Electoral Commission	12,156,000.00	42,000,000.00	71.06%+	14,401,530.00
Min of Information & Culture	1,043,352,462.50	1,399,100,000.00	25.43%+	300,837,882.01
Printing &Stationery Departmen	565,596.00	4,800,000.00	88.22%+	571,335.00
Ministry of Justice	8,793,340.00	17,000,000.00	48.27%+	9,653,577.30
Min of Lands, Survey/Urban Plg	8,222,766.16	10,000,000.00	17.77%+	6,549,089.00
Min of Environment & Min Res	4,314,025.00	10,000,000.00	56.86%+	29,655,250.00
Forestry Department	357,900.00	2,090,000.00	82.88%+	1,228,530.00
Min of Science & Technology	4,088,740.08	6,000,000.00	31.85%+	813,390.00
Min of Planning & Economic Dev	8,565,278.00	10,100,000.00	15.20%+	7,179,180.00
Min of Women Affairs & Social	60,560,063.04	15,000,000.00	303.73%-	10,670,000.00
Min of Works	5,569,723.71	8,500,000.00	34.47%+	6,454,154.00
Ministry of Housing	3,313,107.00	7,000,000.00	52.67%+	1,464,380.00
Ministry of Youth & Sport	7,694,945.00	8,000,000.00	3.81%+	10,566,305.00
Office of State Auditor Gen	3,644,930.00	8,000,000.00	54.44%+	3,986,085.40
Local Govt Auditor General	3,000,000.00	6,000,000.00	50.00%+	2,750,000.00
Civil Service Commission	4,361,985.96	8,000,000.00	45.48%+	6,110,475.00
Judiciary	120,372,239.15	140,001,000.00	14.02%+	115,999,089.22
Customary Court of Appeal		33,000,000.00	100.00%+	
State Education Commission	2,044,135.00	12,000,000.00	82.97%+	2,975,538.58
Min.of Local Gov't Chief.Matt	6,480,611.30	8,500,000.00	23.76%+	2,663,995.00
Legislature	457,603,985.75	920,000,000.00	50.24%+	384,822,830.78
Judicial Service Commission	3,400,440.00	6,500,000.00	47.69%+	2,855,118.13
Total	6,333,545,591.00	9,556,001,500.00	33.74%+	6,711,027,550.76

ANAMBRA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO3.
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED

Note	Actual 2009	Original Budget 09	Variance % 2009	Actual 2008
Note 36 - Public Debt Charges				
Internal Loans Repayment	21,112,552.28	300,000,000.00	92.96%+	
Foreign Loans Repayments	484,572,895.95	400,000,000.00	21.14%-	474,157,174.44
Outstanding Debts to Contractors/Supplier	133,504,498.62	100,000,000.00	33.50%-	250,203,286.53
10% IGR to Local Government		1,000,000,000.00	100.00%+	
Contribution - Funding Primary Education		100,000,000.00	100.00%+	
VAT/WHT Remittance	408,380,277.20	200,000,000.00	104.19%-	191,475,873.32
Cost of IGR Collection	191,711,089.80	200,000,000.00	4.14%+	98,665,582.99
Arrears of Salary and Leave	37,224,981.42	200,000,000.00	81.39%+	28,190,726.65
Total	1,276,506,295.27	2,500,000,000.00	48.94%+	1,042,692,643.93
Note 37 - Miscellaneous Exp.				
Conduct of Examinations	95,572,674.55			109,619,468.00
Unallocated Stores - Diesel	1,000,000.00			
Personal Accident Group Insurance	279,328.65			19,214,727.00
Magistrate Courts Deposits				40,400.00
Customary Courts Deposits	634,896.37			37,000.00
Miscellaneous Deposits (Station Deposits)	37,000.00			
Nigerian Union of Pensions	27,218,310.80			16,715,702.18
NUT - Nigerian Union of Teachers	10,281,092.30			
NTSU - Non Tutorial Staff Union	773,889.62			11,500.00
Trade Union Subscriptions	744,626.87			184,153.16
Personal Salaries	155,070.95			158,439.18
Post And Telecommunications				
Anambra Staff Housing Loan Scheme Accts	47,924.21			
Staff Housing Scheme	18,534,360.66			703,729,966.91
Value Added Tax	504,448,860.17			641,872,056.63
Withholding Tax	498,947,979.27			100,433,270.75
2.5% State Tax				4,676,040.54
Pension Refund	1,446,482.19			960,602.46
Salary Refund	8,115,300.28			38,738,182.66
National Housing Scheme	79,364,834.17			
Accountant General - Federal Government	42,369,183.61			1,266,570.42
Accountant General - Imo State	1,346,614.67			93,997.92
Accountant General Cross River State	556,655.59			1,305,572.46
Accountant General Edo State	3,882,712.35			84,644.73
Accountant General Kaduna State	84,644.73			3,757.16
Accountant General Benue State	1,983,059.90			26,647.70
Accountant-General Lagos State				29,708.26
Accountant General Delta State				80,195.04
Accountant General Abia State	94,387.60			4,360.00
Accountant General Niger State	7,205.37			
Accountant General Rivers State	7,600.87			10,532.22
Accountant General - Sokoto State	144,789.32			1,622,209.75
Miscellaneous Expenses	858,980.00			191,426.39
General and Special Imprest	41,725.99			
Total	1,298,978,191.06			1,641,109,131.52

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:54 Page: 2
Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Note 39 - External Loans				
Note 40 - Grants and Subventions				
Roots and Tuber Expansion Programme RTEP		40,000,000.00	40,000,000.00-	
IFAD/FGN Nat Special Prog for Food Sec		250,000,000.00	250,000,000.00-	
Grants for UNICEF Assisted Prog Activit		69,000,000.00	69,000,000.00-	
Grants for UNFPA Assisted Prog Activit		50,000,000.00	50,000,000.00-	
IITA Support for Coord Cassava (CMD) Pro		20,000,000.00	20,000,000.00-	
European Union(EU) Support for Good Gov		500,000,000.00	500,000,000.00-	
Ecology from F. G. N.		4,500,000,000.00	4,500,000,000.00-	
Government Fund Raising Activities		1,583,470,000.00	1,583,470,000.00-	4,283,863,624.00
Refund on Cap Exp-FGN,Paris Club/ExCrude	5,486,598,870.79	8,450,680,000.00	2,964,081,129.21-	9,174,018,511.99
Total	5,486,598,870.79	15,463,150,000.00	9,976,551,129.21-	13,437,882,135.99
Note 41 -Agriculture Dev				
FGN Assisted Small Holder Palm Project		8,000,000.00	8,000,000.00+	45,980,000.00
Small Holder Tree Crops Dev.(Cashew)		500,000.00	500,000.00+	93,700.00
Produce Storage & Fumigation Scheme	5,550,000.00	60,000,000.00	54,450,000.00+	21,945,000.00
Field Crop Protection		2,000,000.00	2,000,000.00+	
College of Agriculture Mgbakwu	8,820,000.00	200,000,000.00	191,180,000.00+	83,354,213.68
Supervised Agricultural Credit Scheme	270,000.00	5,000,000.00	4,730,000.00+	5,300,000.00
Seed Multiplicat.& Horticult.Dev.Project	2,629,000.00	5,000,000.00	2,371,000.00+	
Anambra State Rice Project		750,000,000.00	750,000,000.00+	15,370,145.00
Agricultural Extention Information	200,000.00	300,000.00	100,000.00+	800,000.00
Testing Laboratory Services, Awka		1,200,000.00	1,200,000.00+	
Rural Agricultural Home Economics	600,000.00	1,000,000.00	400,000.00+	956,000.00
Soil Erosion Preven & Control Biological		1,000,000.00	1,000,000.00+	
PRS Capacity Build.Proj-MOA Includ.Agric	490,000.00	5,000,000.00	4,510,000.00+	950,000.00
Standard Agricul.Engineering W/shop	5,000,000.00	100,000,000.00	95,000,000.00+	16,627,541.25
Fertilizer Procurement and Distribution	48,262,500.00	50,000,000.00	1,737,500.00+	133,485,250.00
Demonstration of Farms - Omor,Okija/Mgbak	41,500,000.00		41,500,000.00-	
Special Programme on Food Security(SPFS)	14,607,000.00	10,000,000.00	4,607,000.00-	252,485,000.00
Procurement of Inputs	5,939,000.00	10,000,000.00	4,061,000.00+	
Organ. of Sensitization Workshop on HIV		1,000,000.00	1,000,000.00+	
Job Creation & Enterp.Dev. Program.		40,000,000.00	40,000,000.00+	
Community Agric Land Dev Project	7,150,000.00	100,000,000.00	92,850,000.00+	
Roots & Tuber Expansion Programme - GCCC	32,000,000.00	60,000,000.00	28,000,000.00+	16,040,000.00
Nat Special Prog for Food Security(NSPFS)		100,000,000.00	100,000,000.00+	
Fadama Development Phase3		100,000,000.00	100,000,000.00+	
IITA Coordinated Casava MOSAIC Disease		20,000,000.00	20,000,000.00+	
Sustainability of Multi-State Agric Dev	64,355,148.00	120,000,000.00	55,644,852.00+	56,355,148.00
Total	237,372,648.00	1,750,000,000.00	1,512,627,352.00+	649,741,997.93
Note 42 - Livestock Dev				
Pig prod.Breed.& Mult.at Nkweile-Ezunaka	2,650,000.00	3,000,000.00	350,000.00+	
Veterinary Field Services		5,000,000.00	5,000,000.00+	
Veterinary Preventive & Contrl Post Serv	60,000.00	5,000,000.00	4,940,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Goat/Sheep Breeding, Mgbakwu		2,000,000.00	2,000,000.00+	
L/stock Ext.Serv/Rehab.of Infrast.Fac		1,000,000.00	1,000,000.00+	
Modern Slaughter Houses (Abattoir)		40,000,000.00	40,000,000.00+	
Veterinary EPIZOOTIC/Surveillance		5,000,000.00	5,000,000.00+	4,885,000.00
Veterinary Investigation Centre, Nsugbe		1,000,000.00	1,000,000.00+	
Animal Traction & Tools Technology		2,000,000.00	2,000,000.00+	
Anamb. State Integra L/stock Company Ltd	3,500,000.00	80,000,000.00	76,500,000.00+	20,000,000.00
MOA Proj.Activi-Shows/Fairs,Lib&Doc. etc		6,000,000.00	6,000,000.00+	
Total	6,210,000.00	150,000,000.00	143,790,000.00+	24,885,000.00
Note 43- Forestry Dev				
Forestry Plantation Dev. & Exploitation		3,000,000.00	3,000,000.00+	750,000.00
Nat. Tree Plant.Campaign/Open Spaces Dev.	4,175,400.00	20,000,000.00	15,824,600.00+	
Indigenous Fruit Tree Development	4,884,000.00	1,000,000.00	3,884,000.00-	
Forestry Sanitary Tree Felling Crew		1,000,000.00	1,000,000.00+	
Nursery Development	4,200,000.00	2,000,000.00	2,200,000.00-	4,000,000.00
Forest Reserve Boundry Maintenance		2,000,000.00	2,000,000.00+	
Forest Data Bank		1,000,000.00	1,000,000.00+	
Total	13,259,400.00	30,000,000.00	16,740,600.00+	4,750,000.00
Note 44- Fisheries				
Fish Seed Improvement and Multiplacation	65,920.00	3,000,000.00	2,934,080.00+	
Fish Farms		4,000,000.00	4,000,000.00+	1,900,000.00
State Provision for National Fish Prog		1,000,000.00	1,000,000.00+	
Artisanal Fish.Dev.&Fisheries Statistic		2,000,000.00	2,000,000.00+	
5thCountry Prog.UNDP-Asst (Agric.Env&Rur	9,950,000.00	1,000,000.00	8,950,000.00-	34,366.32
Job creation & Enter.Dev.Programme		2,000,000.00	2,000,000.00+	
Fish Feed Mill		2,000,000.00	2,000,000.00+	1,000,000.00
Total	10,015,920.00	15,000,000.00	4,984,080.00+	2,934,366.32
Note 45- Manufacturing				
Metall.&MachineTools	1,500,000.00	50,000,000.00	48,500,000.00+	
Proj(FOMTOP)Ozubulu				
Anam.State Industrial Park Project	234,750,000.00	435,000,000.00	200,250,000.00+	
Dev. of Ind.Layout, Nnewi/Osha Labor Lay		65,000,000.00	65,000,000.00+	
Dev.&Mordern. of Industrial Layout, Awka		20,000,000.00	20,000,000.00+	
Fund for Small Scale Industries Scheme		20,000,000.00	20,000,000.00+	
Dev.of Mechanic Vilage at four Locations		20,000,000.00	20,000,000.00+	
Prod.of Pre-invest.Studies & Proj.Profil	850,000.00	1,000,000.00	150,000.00+	
Awka Hotels Project	200,000,000.00	200,000,000.00		
Estab.of a Tech. based Data Bank for SME	1,500,000.00	5,000,000.00	3,500,000.00+	
Acces.funds for SME's tru SMIEIS, SME,etc		7,000,000.00	7,000,000.00+	
Reg.of Bus.Premises, Motor	1,676,830.00	15,000,000.00	13,323,170.00+	
Emble&Comodity				
Dev.of Mags Shopp. Mall in Anambra State		3,000,000.00	3,000,000.00+	
Anambra State Goods Showroom		2,000,000.00	2,000,000.00+	41,795,625.00
Cooperative College, Aguleri		20,000,000.00	20,000,000.00+	
Prodn.of Pre-Invest.Studies &Prj -Agulu		5,000,000.00	5,000,000.00+	
Tourism Dev.-Agulu Lake & Ogb.Cave		10,000,000.00	10,000,000.00+	
NTDC				
Dev.of Recrea.Complex Child.Park		10,000,000.00	10,000,000.00+	
Amawbia				
International and Local Trade Fairs		15,000,000.00	15,000,000.00+	
Cooperative Credit Scheme		10,000,000.00	10,000,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:49 Page: 4
Prepared by: Mold Computers and Communications Ltd

	Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Statistical Survey - Data Bank			2,000,000.00	2,000,000.00+	
Osha Business Village Phase II	141,819,255.53	300,000,000.00	300,000,000.00	158,180,744.47+	22,500,000.00
Stat.Ind.Sheds at Idemili,Ogbu.&Ozub-ADB			20,000,000.00	20,000,000.00+	
Micro-Credit Sup.to Micro Small &Med Ent			10,000,000.00	10,000,000.00+	
Min of Comm, Ind.&Tour.HIV/AIDS Proj Act			5,000,000.00	5,000,000.00+	
Obaru Oil & Free Export Zone Project	783,760.00	180,000,000.00	180,000,000.00	179,216,240.00+	
Anambra State Industrial Policy			2,000,000.00	2,000,000.00+	
Revitalization of Ind.(Tech & Mgt)			2,000,000.00	2,000,000.00+	
State Council on Industries	1,250,000.00	5,000,000.00	5,000,000.00	3,750,000.00+	
Anambra State Tourism Board			2,000,000.00	2,000,000.00+	
Onisha Hotel Resort Project	293,500,000.00	300,000,000.00	300,000,000.00	8,500,000.00+	
Anam.State Dry Port Project Power Project			15,000,000.00	15,000,000.00+	
Monitoring & Evaluation of Proj & Progr.	4,900,000.00	5,000,000.00	5,000,000.00	100,000.00+	
National Council on Commerce & Industry			2,000,000.00	2,000,000.00+	
Ntional Council on Tourism			1,000,000.00	1,000,000.00+	
National Council on Cooperatives			1,000,000.00	1,000,000.00+	
Office Equipment/ Implements			5,000,000.00	5,000,000.00+	
Invest & Biz Prom. Activities(Nat &Inter	4,450,000.00	20,000,000.00	20,000,000.00	15,550,000.00+	
NEEM Fertilizer Factory Amawbia	58,667,386.85	112,000,000.00	112,000,000.00	53,332,613.15+	
Dev of Mechanic Vill			40,000,000.00	40,000,000.00+	
Obosi,Awka,Nnewi,NE			51,800,000.00	51,800,000.00+	
Exploitation & Exploratoin of Solid Mine			15,000,000.00	15,000,000.00+	
Technology Incubation Centre, Nnewi			5,000,000.00	5,000,000.00+	
Anamb.State Raw-Mat.Display Centre Awka			7,000,000.00	7,000,000.00+	
Analytical Laboraory			2,000,000.00	2,000,000.00+	
National Foundry Dev & Training Centre			3,000,000.00	3,000,000.00+	
Pilot Fruit Juice Plant			2,000,000.00	2,000,000.00+	
Integrated Palm Kernel/Groundnut Plant			2,000,000.00	2,000,000.00+	
Composit Gari Processing Pilot Plant			2,000,000.00	2,000,000.00+	
Project Vehicles/Equipment & Computeriz			10,000,000.00	10,000,000.00+	
Production of Pre-Investment Studies			3,000,000.00	3,000,000.00+	
International Trade Fairs and Exposition			5,000,000.00	5,000,000.00+	250,000.00
2009 National Science and Technology			2,200,000.00	2,200,000.00+	
Mini Brown Sugar Plant			2,000,000.00	2,000,000.00+	1,286,000.00
Research Work			2,500,000.00	2,500,000.00+	
Construction of Science Park Nnewi			10,000,000.00	10,000,000.00+	
Waste to Energy Project			10,000,000.00	10,000,000.00+	
Scrap Vehicles Recycling Plant			5,000,000.00	5,000,000.00+	
Automative Ethanol Plant			4,000,000.00	4,000,000.00+	
Innovation & Intell Capacity Buldng Dev			1,500,000.00	1,500,000.00+	
Erosion Control at TIC Nnewi			8,000,000.00	8,000,000.00+	
Science & Technology Development			5,000,000.00	5,000,000.00+	
National Council on Science &Tech Summit			1,000,000.00	1,000,000.00+	
Hydro-Meteorological Services			8,000,000.00	8,000,000.00+	
Planning Research & Statistical Activiti			5,000,000.00	5,000,000.00+	
Total		945,647,232.36	2,112,000,000.00	1,166,352,767.62+	65,741,625.00
Note 46- Power (Electricity)					
Rural Electrification Phase 1, Isseke	5,893,513.58	23,000,000.00	23,000,000.00	17,106,486.42+	17,800,000.00
Rural Electrification Phase 11	4,000,000.00	160,000,000.00	160,000,000.00	156,000,000.00+	49,000,000.00
Prov.of Dist.LineMat.&T/fomerSub-Station	186,149,806.50	180,000,000.00	180,000,000.00	6,149,806.50-	109,016,875.00
Electrification of Local Govt Hqtr	23,635,000.00			23,635,000.00-	25,040,500.00
Construction of Office Anambra Rural Aut		10,000,000.00	10,000,000.00	10,000,000.00+	
Rural Electrification Phase 111	122,612,000.00	295,000,000.00	295,000,000.00	172,388,000.00+	65,900,000.00
ADB Asst.Rural Elect.Project		30,000,000.00	30,000,000.00	30,000,000.00+	
Comp.of going Elect.Proj.-Umodioka,Ihite		12,000,000.00	12,000,000.00	12,000,000.00+	
Recovery of ANS Assets in Custody ofPHCN			20,000,000.00	20,000,000.00+	
State Independent Power Project-IPP	45,000,000.00	150,000,000.00	150,000,000.00	105,000,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Rehab.of Elect.in 30 State Constituencies	107,522,980.00	130,000,000.00	22,477,020.00+	
Provision of Project Vehicles		10,000,000.00	10,000,000.00+	
Rehab of Vand Network & recon Ayamelum	28,000,000.00	180,000,000.00	152,000,000.00+	
Total	522,813,300.08	1,200,000,000.00	677,186,699.92+	266,757,375.00
Note 47- Commerce and Finance				
Inv.in Stocks&Equi of Coy/Mic.Fin.credit	59,740,318.53	2,356,000,000.00	2,296,259,681.47+	1,594,719,223.50
Computer Systems for Data Storage	9,531,249.50	10,000,000.00	468,750.50+	5,000,000.00
New Office for Sub-Treasuries		30,000,000.00	30,000,000.00+	
Computerization of Accountant Gen Office	9,000,000.00	15,000,000.00	6,000,000.00+	8,285,270.00
Receipts and Security Printing	6,910,000.00	7,000,000.00	90,000.00+	6,910,000.00
Improv and Equipment of New Sub- Treasury	3,200,000.00	15,000,000.00	11,800,000.00+	3,875,750.00
Ministry of Finance HIV/AIDS Project		5,000,000.00	5,000,000.00+	32,884,607.81
Recapitalization of AHOCOL	5,550,000.00	200,000,000.00	194,450,000.00+	8,750,000.00
Consultancy Services	45,600,000.00	50,000,000.00	4,400,000.00+	77,048,567.50
Board of Internal Revenue Project	44,199,166.00	177,000,000.00	132,800,834.00+	
Total	183,730,734.03	2,865,000,000.00	2,681,269,265.97+	1,737,473,418.81
Note 48- Transport				
Reha.of Selec.Major& Min Inter Com.Roads	14,827,299,321.40	15,000,000,000.00	172,700,678.60+	16,677,126,230.76
Government Assistance to TRACAS				6,792,505.65
Base Workshop, Awka (including Foundry)		15,000,000.00	15,000,000.00+	
Infras.Dev.Fund(IDF) World Bank Project	237,964,866.20		237,964,866.20-	8,363,904.81
Plant and Equip.including Road Maintenanc	48,000,000.00	650,000,000.00	602,000,000.00+	419,768.32
Renovation/Rehabilitation of Area Offices	2,775,000.00		2,775,000.00-	
Construction of Two New Area Offices		6,000,000.00	6,000,000.00+	
Nns		6,000,000.00	6,000,000.00+	
Project Monitoring and Evaluation		40,000,000.00	40,000,000.00+	
Prov.Basic Infra.(Road&Drains				
Total	15,116,039,187.60	15,717,000,000.00	600,960,812.40+	16,692,702,409.54
Note 49- Education				
Re-Equipment of Primary Schools		10,000,000.00	10,000,000.00+	
Provision of Facilities for Normadic Edu		1,000,000.00	1,000,000.00+	
Adult & Non-Formal Edu/Mass Literacy		31,000,000.00	31,000,000.00+	5,781,000.00
Special Education Centers		8,200,000.00	8,200,000.00+	2,000,000.00
Model Comprehensive School				217,550,000.00
Development of Existing Sec Schools	10,500,000.00	800,000,000.00	789,500,000.00+	129,908,125.00
Equipment of Secondary Schools	20,000,000.00	140,000,000.00	120,000,000.00+	295,000.00
Special Science Schools		10,000,000.00	10,000,000.00+	30,000,000.00
Computer Education in Secondary Schools	25,068,100.00	80,000,000.00	54,931,900.00+	60,000,000.00
Development of New Technical Colleges	8,500,000.00		8,500,000.00-	200,000.00
Free Education Programme		60,000,000.00	60,000,000.00+	
Reh/Equipment of Technical Colleges		12,100,000.00	12,100,000.00+	
Examination Development Centre	31,619,699.44	110,000,000.00	78,380,300.56+	64,801,028.38
Nwafor Orizu College of Education				
Nsugbe	4,000,000.00	30,000,000.00	26,000,000.00+	4,500.00
Constr./Equipment Edu Resource Centre				
Women Education Centre		3,000,000.00	3,000,000.00+	2,026,000.00
Mini-Computer Unit for Edu Statistics	1,172,000.00	25,000,000.00	23,828,000.00+	487,888,578.52
Dev.of the Inspect Unit of Min. of Edu.	233,152,605.50	550,000,000.00	316,847,394.50+	428,000.00
Development/Accreditation of Programmes	340,000.00	100,000,000.00	99,660,000.00+	174,000.00
Scholarship/Scholarship Related Issues	254,000.00	2,000,000.00	1,746,000.00+	120,000.00
NAFDAC Awareness Programmes				
Examination Ethics				

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:54 Page: 6
Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
HIV/AIDS Preventive Education		3,000,000.00	3,000,000.00+	
World Bank Assisted UBE PHASE 11		1,000,000.00	1,000,000.00+	
Special Projects of UBE		550,000,000.00	550,000,000.00+	500,000.00
State Education Commission	25,600,000.00	150,000,000.00	124,400,000.00+	74,000,000.00
Higher School Certificate (HSC) Program				240,000.00
French Language Teaching Project	125,000.00	3,500,000.00	3,375,000.00+	900,000.00
School Sports Capacity	555,000.00	29,300,000.00	28,745,000.00+	
Building/ Workshops/ Seminars	902,000.00	18,000,000.00	17,098,000.00+	5,297,600.00
Provision of Solar Power to Sec Schs		70,000,000.00	70,000,000.00+	
Upgrading of Boarding Facil in Sec Schs		80,000,000.00	80,000,000.00+	
Mathematics Improvement Project Centre		12,000,000.00	12,000,000.00+	
Monitoring & Evaluation Activities		2,000,000.00	2,000,000.00+	
Total	361,788,404.94	2,891,100,000.00	2,529,311,595.06+	1,082,111,831.90

Note 50- Health

Anambra State UNICEF Assisted (WES) Proj		10,000,000.00	10,000,000.00+	
Rehab/Re-Equipment of Existing Hospitals		200,000,000.00	200,000,000.00+	268,656,513.51
Malaria and Vector Control Programme	1,000,000.00	5,000,000.00	4,000,000.00+	260,000.00
Tuberculosis Leprosy and Control Program	3,000,000.00	3,000,000.00		1,400,000.00
Estab/Equip Psychiatric Hospital & Schl	22,765,133.14	40,000,000.00	17,234,866.86+	18,060,024.46
Central Pharmaceutical Stores Complex		25,000,000.00	25,000,000.00+	
Infra.Improv.Sch.of Nursing Nkpor.	944,000.00	40,000,000.00	39,056,000.00+	1,370,000.00
Infra.Improv.Sch.of Midwifery Nkpor.	23,990,000.00	40,000,000.00	16,010,000.00+	45,260,000.00
Improv of School of Health Tech. Obosi	1,500,000.00	40,000,000.00	38,500,000.00+	5,000,000.00
Prov. of Drugs,Med.,Surg.Sund,for Health		50,000,000.00	50,000,000.00+	9,474,400.00
Epidemiological Control & Disease Survei.	700,000.00	10,000,000.00	9,300,000.00+	
Prevention & Control of River Blindness		5,000,000.00	5,000,000.00+	83,750.00
Electromedical/Surgical Equip Maint Unit		5,000,000.00	5,000,000.00+	
Fake Drugs Control	9,960,000.00	5,000,000.00	4,960,000.00-	4,040,000.00
National Programme on Immunization		10,000,000.00	10,000,000.00+	
Essential Drug Manf & Quality Control Pr				4,500,000.00
Control Programmes AIDS		25,000,000.00	25,000,000.00+	
World Bank Health System Project 11		50,000,000.00	50,000,000.00+	40,000,000.00
Reproductive Health/Family Planning		5,000,000.00	5,000,000.00+	
Drug Surveillance and Drug Abuse Control		5,000,000.00	5,000,000.00+	
Mobile Dental Clinic		10,000,000.00	10,000,000.00+	
Schistosomiasis Control Programme		3,000,000.00	3,000,000.00+	
Control of Diarrheases/Health Information		3,000,000.00	3,000,000.00+	
Health Statistical Survey and Data Bank		5,000,000.00	5,000,000.00+	
Traditional Medicine Programme		3,000,000.00	3,000,000.00+	
Nutrition and Baby Friendly Hospital Ini		5,000,000.00	5,000,000.00+	
Prevention and Control of Hp.		3,000,000.00	3,000,000.00+	2,000,000.00
Health Insurance/Community Health System	5,800,000.00	10,000,000.00	4,200,000.00+	300,000.00
PHC Implementation and Celebration		5,000,000.00	5,000,000.00+	270,000.00
Establishment of Ministry of Health Web		3,000,000.00	3,000,000.00+	99,000.00
Anambra Health News		2,000,000.00	2,000,000.00+	15,394,220.00
Health Emergency Rapid Response Service		10,000,000.00	10,000,000.00+	25,000,000.00
Cardiothoracic /Renal Ventre-Osha.		50,000,000.00	50,000,000.00+	3,000,000.00
Sch.Health Service Programme		5,000,000.00	5,000,000.00+	116,297,692.67
Improv. Cott.Hosp.Sch.of Nursing umuze.	17,000,000.00	50,000,000.00	33,000,000.00+	
Rehab. of General Hospital Umuleri		100,000,000.00	100,000,000.00+	
Grant-in-aids to Mission Hospitals	29,150,000.00	60,000,000.00	30,850,000.00+	74,500,000.00
Accreditation of 3(No) General Hospitals	70,615,300.26	300,000,000.00	229,384,699.74+	71,231,327.32
Coprol of Emerging Avian Influenza		5,000,000.00	5,000,000.00+	
Constr & Equip ASUTH	201,962,063.96	300,000,000.00	98,037,936.04+	
Environmental Health Monitoring/Control		2,000,000.00	2,000,000.00+	425,000.00
Water and Environmental Sanitation	535,649.40	2,000,000.00	1,464,350.60+	
Pest and Vector Control		3,000,000.00	3,000,000.00+	425,000.00
Household Sanitary Inspection Activities		5,000,000.00	5,000,000.00+	4,472,000.00

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
School Environmental Health Outreach Pro		3,000,000.00	3,000,000.00+	5,000,000.00
Women in Health Development Programme	1,000,000.00	1,000,000.00	500,000.00+	
Procurement of Proj.Vehicle for Environ.	4,500,000.00	5,000,000.00	2,000,000.00+	
Environmental Health Data Bank		2,000,000.00	2,000,000.00+	
Environmental Health Enforcement		2,000,000.00	5,000,000.00+	
Fumigation of Public Places & Buildings		5,000,000.00	36,728,395.44+	
Sewage Dislodgement Project/ANSEPA	63,271,604.56	100,000,000.00		
Total	457,693,751.32	1,635,000,000.00	1,177,306,248.68+	716,518,927.96
Note 51- Information				
Equip for Film/Video Prod & Rural Public Estab & Equip. of Anambra State Govt. Press	10,403,154.40	15,000,000.00 30,000,000.00	4,596,845.60+ 30,000,000.00+	8,990,000.00 12,171,819.83
Anam. State TV/ Perm. Studio & Ancill. Facil		70,000,000.00	70,000,000.00+	41,925,000.00
State Central and Divisional Libraries	98,523,494.47	250,000,000.00	151,476,505.53+	126,742,007.58
Equipment for Graphic & Photographic Unit		3,000,000.00	3,000,000.00+	1,600,000.00
Anambra State FM Radio		60,000,000.00	60,000,000.00+	35,885,000.00
Anambra State AM Radio				20,000,000.00
Ministry of Information Library				1,486,700.00
Anambra Newspaper & Printing Corporation		40,000,000.00	40,000,000.00+	6,809,000.00
Publication of Information Materials	3,125,000.00	16,500,000.00	13,375,000.00+	979,000.00
Museums in Anam. St. (Igbo-Ukwu, Enugwu-etc)		8,000,000.00	8,000,000.00+	4,400,000.00
State Cultural Complex, Awka, Public, Exhibi				27,109,612.19
ANIDS and Publicity		37,000,000.00	37,000,000.00+	10,055,660.00
Preservation of Igbo Language and Cultur				500,000.00
Total	112,051,648.87	529,500,000.00	417,448,351.13+	298,653,799.60
Note 52 - Social Development				
Anambra Stadium Complex	91,344,410.70	100,000,000.00	8,655,589.30+	91,456,507.95
Pilots Schools		25,000,000.00	25,000,000.00+	
Zonal Sports Stadia		80,000,000.00	80,000,000.00+	
State Sports Development Project		40,000,000.00	40,000,000.00+	12,200,560.00
Games Village in Awka		30,000,000.00	30,000,000.00+	
National Sports Festival		50,000,000.00	50,000,000.00+	280,000.00
Dev. of Comm Play Ground across the Stat		21,000,000.00	21,000,000.00+	
Sports Administration		10,000,000.00	10,000,000.00+	1,662,000.00
Youth Development Centre		100,000,000.00	100,000,000.00+	716,000.00
Census of Unemployed Youths-Census Report		23,000,000.00	23,000,000.00+	
Purchase of Office Equipment		8,000,000.00	8,000,000.00+	
Bee Keeping (GCCC) Training the trainer		1,000,000.00	1,000,000.00+	
Anambra State Young Pioneers Club		2,000,000.00	2,000,000.00+	
National Youth Week Celebration		5,000,000.00	5,000,000.00+	2,150,000.00
Anambra State Youth Council/Subvention		10,000,000.00	10,000,000.00+	2,000,000.00
Subvention to Voluntary Youth Organizati		6,000,000.00	6,000,000.00+	300,000.00
Youth Information Counselling in RH/AIDS		3,000,000.00	3,000,000.00+	32,000.00
Bricklayer Projects		13,000,000.00	13,000,000.00+	
Osha North & South L/G Stadia	31,775,750.06	121,000,000.00	89,224,249.94+	125,009,051.00
State Youth Summit Rally		5,000,000.00	5,000,000.00+	
Construction Office Block Youth & Sport		27,000,000.00	27,000,000.00+	6,598,404.65
State Football Club support F/bal dev		110,000,000.00	110,000,000.00+	
Schools Sport Project		30,000,000.00	30,000,000.00+	350,000.00
Sport Equipment Purchase		50,000,000.00	50,000,000.00+	10,160,000.00
NYSO Permanent Orientation Camp	10,049,000.00	20,000,000.00	9,951,000.00+	
Volunteer Service Agency (Youth Emp & Voc		30,000,000.00	30,000,000.00+	
Office Equipment, Logistics & Repairs		5,500,000.00	5,500,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Staff Development, Training & Trades		1,000,000.00	1,000,000.00+	
Vocational Rehabilitation Centre, Nteje	6,000,000.00	6,000,000.00		7,000,000.00
Social Welfare Centre, Ogidi	5,000,000.00	7,000,000.00	2,000,000.00+	400,000.00
Anam, St. Wom. Aff. Proj- Inter. Women's Day Cell	28,755,500.00	66,500,000.00	37,744,500.00+	25,887,000.00
Anambra State Remand Home		26,000,000.00	26,000,000.00+	
UNICEF Assisted Programme on Advocay/Dev	7,000,000.00		7,000,000.00-	
Women Affairs Skills Acquisition Centre	28,989,000.00	43,000,000.00	14,011,000.00+	3,000,000.00
Women Development Centre Projects	4,315,000.00	302,000,000.00	297,685,000.00+	237,943,334.94
Poverty Eradiction Programmes	3,822,800.00	60,000,000.00	56,177,200.00+	94,793,500.00
Establishment of Data Bank and Comp. PRS		2,000,000.00	2,000,000.00+	650,000.00
Women Dev Centre Library	5,500,000.00	3,000,000.00	2,500,000.00-	
Projects for the Elderly		8,000,000.00	8,000,000.00+	
Estab of Anambra State Approved School		15,000,000.00	15,000,000.00+	
Projects for the Disabled	29,950,000.00	14,000,000.00	15,950,000.00-	14,000,000.00
Social Care and Rehab Programmes- SCARP	6,300,000.00	30,500,000.00	24,200,000.00+	2,216,000.00
Grants to Welfare orgnizations		3,000,000.00	3,000,000.00+	1,700,000.00
HIV/AIDS Intervention Projects	5,350,000.00	5,000,000.00	350,000.00-	550,000.00
Orphans and Venerable Children Projects	12,475,000.00	10,000,000.00	2,475,000.00-	4,133,500.00
Childrens Projects	4,500,000.00	14,500,000.00	10,000,000.00+	6,100,000.00
State and International Trade Fairs		4,000,000.00	4,000,000.00+	200,000.00
National Council Meetings	1,486,000.00	6,000,000.00	4,514,000.00+	1,898,000.00
Child's Rights Implementation Committee		3,000,000.00	3,000,000.00+	102,000.00
Baseline Survey on Situation on Women		4,000,000.00	4,000,000.00+	
CEDAW - Domestication		3,000,000.00	3,000,000.00+	
Retrival for Trafficked Children/Women	3,400,000.00	3,000,000.00	400,000.00-	
Social Welfare Projects	10,000,000.00	10,000,000.00		2,500,000.00
Subvention to Charity Homes	3,938,000.00	5,000,000.00	1,062,000.00+	2,000,000.00
Sports for the Disabled		5,000,000.00	5,000,000.00+	3,899,900.00
3 No Vehicles.	3,760,000.00	12,000,000.00	8,240,000.00+	8,000,000.00
Counter-part funding for Comm. Soc. Dev. WB		60,000,000.00	60,000,000.00+	
Poverty Eradication Prog & Loan to Elder		3,000,000.00	3,000,000.00+	
School Social Work		5,000,000.00	5,000,000.00+	
Baseline Survey on Situation of Disabled		3,500,000.00	3,500,000.00+	
Community Based Rehabilitation		3,000,000.00	3,000,000.00+	
Trade Fair for Persons with Disability		2,000,000.00	2,000,000.00+	
Sheltered Workshop for Persons w Disab		2,000,000.00	2,000,000.00+	
Support of Multipurpose Coop for Disable		4,000,000.00	4,000,000.00+	
Rehabilitation Of Disabled AIDS Patients	1,800,000.00	2,000,000.00	200,000.00+	
Total	305,510,460.76	1,681,500,000.00	1,375,989,539.24+	669,887,758.54

Note 53 - Water Supply

ADB-Assisted Rural Water Supply Project	2,091,000.00		2,091,000.00-	
Greater Onitsha Water-Supply Schemes	25,439,040.00	120,000,000.00	94,560,960.00+	19,717,690.00
Rehab. of Awka water Projects		220,000,000.00	220,000,000.00+	
Awka Urban Water Supply Scheme		200,000,000.00	200,000,000.00+	46,000,000.00
Phase 11				
Nnewi Urban Water- Supply Scheme (Regional)		350,000,000.00	350,000,000.00+	
Rehabilitation of Nimo Enugwu Water Sche		104,000,000.00	104,000,000.00+	19,896,000.00
Agulu/Adazi /Neni Water Scheme		35,000,000.00	35,000,000.00+	20,000,000.00
Aguata Water Supply Scheme		25,000,000.00	25,000,000.00+	
Orafite Water Supply Scheme	300,000.00	60,000,000.00	59,700,000.00+	20,000,000.00
Ojoto Water Supply Scheme		5,000,000.00	5,000,000.00+	
Otuocha Peri Urban Water Supply Scheme	23,611,750.00	5,000,000.00	18,611,750.00-	
Repair of Equipments		3,000,000.00	3,000,000.00+	
Uli Borehold Water Scheme		15,000,000.00	15,000,000.00+	
Rural Water Supply to Various Communitie		500,000,000.00	500,000,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:49 Page: 9
Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Water Treatment Chemicals		30,000,000.00	30,000,000.00+	
Amawbia Water Supply Scheme		30,000,000.00	30,000,000.00+	
Awkuzu Water Supply Scheme	3,750,000.00	5,000,000.00	1,250,000.00+	
Oba Water Supply Scheme		5,000,000.00	5,000,000.00+	
Ihiala Water Supply Scheme		60,000,000.00	60,000,000.00+	3,300,000.00
Alor Water Supply Scheme		8,000,000.00	8,000,000.00+	
Igbokwu Water Supply Scheme		5,000,000.00	5,000,000.00+	
Nibo Water Supply Scheme		5,000,000.00	5,000,000.00+	
Obizi & Achina Water Schemes	25,945,862.00		25,945,862.00-	92,164,893.93
Water Supply Projects across the State				211,965,000.00
Total	81,137,652.00	1,790,000,000.00	1,708,862,348.00+	433,043,583.93

Note 54 - Environment

Erosion Control Projects in Anambra State	1,375,763,671.89	1,500,000,000.00	124,236,328.11+	499,724,219.66
Waste Disposal/Establishment of Incinerat	282,368,907.09	300,000,000.00	17,631,092.91+	198,371,563.84
Procurement of Prj Veh.Equip.& Furniture	8,500,000.00	10,000,000.00	1,500,000.00+	
Nursery Establishment		3,000,000.00	3,000,000.00+	
Herbarium Development		2,000,000.00	2,000,000.00+	1,966,579.89
Public Enlightenment on Ecological issue	2,460,000.00	5,000,000.00	2,540,000.00+	
Analytical Laboratory		5,000,000.00	5,000,000.00+	1,130,000.00
Parks and Gardens Development	24,800,000.00	65,000,000.00	40,200,000.00+	293,500.00
Highway Landscaping		6,000,000.00	6,000,000.00+	600,000.00
Ecological Control		10,000,000.00	10,000,000.00+	
Environment Enforcement	4,690,950.00	6,000,000.00	1,309,050.00+	3,263,800.00
Constr.of Integ. Mgt Complex at Osha/LAGA	60,869,270.00	200,000,000.00	139,130,730.00+	
Water Weed Control		30,000,000.00	30,000,000.00+	
Dredging/Sweeping Flood Channels	39,500,000.00	200,000,000.00	160,500,000.00+	
Osha / Environm - PRS Activities	680,542.51		680,542.51-	
PME including EIA		20,000,000.00	20,000,000.00+	
Dredging Nwangene/Otumoya & Sakamori Dra		600,000,000.00	600,000,000.00+	
Total	1,799,633,341.49	2,962,000,000.00	1,162,366,658.51+	705,349,663.39

Note 55 - Housing

Prov.of infrast. in Estate & Housing Dev	17,450,000.00	50,000,000.00	32,550,000.00+	21,727,229.19
Completion of Real Estate Buildings,Awka	11,350,000.00	200,000,000.00	188,650,000.00+	
Blk wall fenc.&Plant house of theNewSecr		71,000,000.00	71,000,000.00+	9,660,310.48
Grants to Housing Corporation	31,653,000.00	1,000,000,000.00	968,347,000.00+	31,036,637.20
Anambra State New Home Ownerships Scheme		20,000,000.00	20,000,000.00+	
Nnamdi Azikiwe Place, Awka		100,000,000.00	100,000,000.00+	
Legislators Quarters, Awka		50,000,000.00	50,000,000.00+	
No.6 Charles Street, G.R.A, Enugu		40,000,000.00	40,000,000.00+	
Base Workshop, Awka	104,813,972.25		104,813,972.25-	
Park Dev (including Constr.of Cenotaph)	3,915,457.38	200,000,000.00	196,084,542.62+	130,788,458.54
Site&Servic.in existing &new Hous.Estate		20,000,000.00	20,000,000.00+	
Landscaping&Beaut.of Hous.Est.& Leg.Qtrs		10,000,000.00	10,000,000.00+	
Rehabilitation of Liaison Office, Lagos		30,000,000.00	30,000,000.00+	
Constr.of Judiciary H/qtr. Complex atAwka	38,330,857.00		38,330,857.00-	
Constr.ofPerm.Recept.Stand atAmansea,Awk	51,544,155.50	20,000,000.00	31,544,155.50-	
Constr. of Ultra Modern Complex Fire Stat	26,000,000.00	100,000,000.00	74,000,000.00+	
Constr.of2Judges &2MagistratesQtr.at Uli		30,000,000.00	30,000,000.00+	
Constr.of10no.Court Halls atJudic.Premis	6,000,000.00		6,000,000.00-	
Off.Blkfor Min.offHous.&UrbanDev Hqtr.Awk		80,000,000.00	80,000,000.00+	
Renov.of Anamb.House10 StoreyBuild.Lagos		80,000,000.00	80,000,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:49 Page: 10
Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Office Complex, Ministry of Lands Housing Estimate Programme I		80,000,000.00	80,000,000.00+	205,000,000.00
Deputy Gov. Residence at Ngene-Amawbia		45,000,000.00	45,000,000.00+	
Rehabilitation of Awka Capital Territory		150,000,000.00	150,000,000.00+	
Const. Tunkey Fire Stat/H/wy Emerg. Cent.				108,249,832.37
Contri. Pub. BuildsANS	9,434,780.50		9,434,780.50-	256,567,259.22
Pub. Ser. L/G. Areas.				
Standard Slaughter Awka, Onitsha & Nnewi		40,000,000.00	40,000,000.00+	
Provision of Standard Amus Park & Motor		250,000,000.00	250,000,000.00+	
Purchase of 2 no. Operational Veh & Equi	390,000.00	10,000,000.00	9,610,000.00+	
Installation OF New Project Bricks Machi		20,000,000.00	20,000,000.00+	
PRS Activities and M&E		6,000,000.00	6,000,000.00+	
Total	300,882,222.63	2,702,000,000.00	2,401,117,777.37+	763,029,727.00

Note 56- Urban Development

Design of New Layout Schem/Equip. of Draft		15,000,000.00	15,000,000.00+	
Control of Slum Growth	105,303,600.00	500,000,000.00	394,696,400.00+	
Preparation of Awka & Nnewi Master Plans	7,000,000.00	525,000,000.00	518,000,000.00+	18,805,000.00
Land Acquisitions/Compensation for Govt	117,966,500.00		117,966,500.00-	426,569,960.00
ANSG Land Inform. System (ALIMS) Office	16,230,000.00	70,000,000.00	53,770,000.00+	21,520,000.00
Aerial Photography	26,467,800.00	20,000,000.00	6,467,800.00-	4,040,000.00
Land Survey	11,672,500.00	100,000,000.00	88,327,500.00+	366,295.00
Provision of Controls		5,000,000.00	5,000,000.00+	
Mapping (Larga & Medium)	10,000,000.00	5,000,000.00	5,000,000.00-	550,000.00
Production of Co-ordinate systems (GPS)		10,000,000.00	10,000,000.00+	
Prov. of Essen. Facil. in Exist. & New St Lay	8,070,292.00	60,000,000.00	51,929,708.00+	6,851,038.37
Anam State Urban Develop. Board (ASUDEB)		22,000,000.00	22,000,000.00+	
Equipment for Survey Department		10,000,000.00	10,000,000.00+	
Development of Ministry's Library	4,312,017.11		4,312,017.11-	1,500,000.00
Monit. & Eval. of the Ministry's activities				12,500,000.00
Pur. of two no. Veh for Surveys Depart. Rep				
ALIMS Office Building Maintenance	3,210,000.00	30,000,000.00	26,790,000.00+	
Completion of Land Use & Allocation Offi		5,000,000.00	5,000,000.00+	
PPP Provision of Infrast in Private Layo		5,000,000.00	5,000,000.00+	
Provision of Books & Vehicle for Legal L		5,000,000.00	5,000,000.00+	
Total	310,232,709.11	1,387,000,000.00	1,076,767,290.89+	492,702,293.37

Note 57 - Community Developmt

Grants to Communities for self help proj		45,000,000.00	45,000,000.00+	
Rural Dev. Day Celebration & Award of Prizes		5,000,000.00	5,000,000.00+	
Fire Service Projects	10,152,810.00	150,000,000.00	139,847,190.00+	11,000,000.00
State Prov. for Nat Rural Comm. Mobi. Prog.		4,000,000.00	4,000,000.00+	
Provision of Project Vehicles		8,000,000.00	8,000,000.00+	4,000,000.00
Logistics Requirement for Evaluation Dep		3,000,000.00	3,000,000.00+	
Water Sche. to Communi. thro. borehole	277,500.00		277,500.00-	
Purc. & Main. of Drill Equip in clud Consult.	125,070,824.73	15,000,000.00	110,070,824.73-	
Water scheme to Communities via Surf. Wat		220,000,000.00	220,000,000.00+	
Anambra state UNICEF Assisted Wat, Env.		50,000,000.00	50,000,000.00+	
Total	135,501,134.73	500,000,000.00	364,498,865.27+	15,000,000.00

Note 58 - Administration

Purchase of Law Books	24,042,968.00	12,000,000.00	12,042,968.00-	
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ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:49 Page: 11
Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Publicat.of Law Reports of Anambra State	2,000,322.13	3,000,000.00	999,677.87+	1,400,000.00
Publicat.&Print.of Revis.Laws of Anam.St	4,000,000.00	8,000,000.00	4,000,000.00+	
Public Prosecut.Officed Buildings,Onitsh	8,845,000.00	20,000,000.00	11,155,000.00+	37,108,222.76
Robbing Allowance				4,210,000.00
Attorney General Ceremonial Robe		2,000,000.00	2,000,000.00+	
New Office Blocks for the Min of Justice	45,000,073.71	60,000,000.00	14,999,926.29+	41,475,980.56
Office Equipment for the Min of Justice	4,500,000.00	6,000,000.00	1,500,000.00+	501,615.00
Legal Consultancy Services	13,750,000.00	50,390,000.00	36,640,000.00+	18,816,410.00
Refurbishment of Govt Vehicles	1,700,000.00	2,000,000.00	300,000.00+	1,583,590.00
Equipment for the Office of JP	450,000.00	2,000,000.00	1,550,000.00+	
Citizens Rights Directorate	8,100,000.00	10,000,000.00	1,900,000.00+	
Office of Public Defenders		2,000,000.00	2,000,000.00+	
Purch of Materials/Equip Rev./Sanitation	500,000.00	1,000,000.00	500,000.00+	428,000.00
Procurement of Computers etc foe HQ & OS		3,000,000.00	3,000,000.00+	
State Council on Prerogative of Mercy	3,250,000.00	5,000,000.00	1,750,000.00+	
Prov.of Fur.&Equip.for Offices& Quarters		50,000,000.00	50,000,000.00+	14,620,636.00
Provision of Telephones		20,000,000.00	20,000,000.00+	
Human Resources Development	24,610,365.00	45,000,000.00	20,389,635.00+	18,348,560.00
Maint.& Prov.of Consum.for Comp Center	1,900,000.00	3,000,000.00	1,100,000.00+	
Staff Housing Loan Scheme		50,000,000.00	50,000,000.00+	
Vehicle Refurbishing(Revolving Loan Sche		10,000,000.00	10,000,000.00+	
Comp.ofPer.Records&Prov.ofEquip:Pur.C omp		15,000,000.00	15,000,000.00+	
Civil Service Staff Club/Recreation Cent		10,000,000.00	10,000,000.00+	
Rehab.of Conf. Hall &other Parts of Secr Generator/Plant House	243,000.00	10,000,000.00	9,757,000.00+	6,992,634.37
Building of Public Service Office		20,000,000.00	20,000,000.00+	
Provision of Borehold Tank at Secretaria		8,000,000.00	8,000,000.00+	900,000.00
Provision of Public Address System		5,000,000.00	5,000,000.00+	
Construction of New Secretariat Complex	344,578,571.86	1,000,000.00	1,000,000.00+	
General Consultancy Services	10,000,000.00	600,000,000.00	255,421,428.14+	556,987,214.95
Comp,Maint.& Extension of Real Estate Pr		20,000,000.00	10,000,000.00+	23,875,000.00
Prov.of Accommodation & Dev of Pen Brd		15,000,000.00	15,000,000.00+	
Public Service Lectures		10,000,000.00	10,000,000.00+	
Civil Service Week & Prod Day Celebratio		15,000,000.00	15,000,000.00+	
Group Accident Insurance Scheme		10,000,000.00	10,000,000.00+	
Anambra Service News	18,519,271.37	20,000,000.00	1,480,728.63+	
Civil Leadership Initiative	120,000.00	2,000,000.00	1,880,000.00+	
Workers Day Celeb & Support to Fed of tr	2,500,000.00	2,000,000.00	2,000,000.00+	
Joint Public Service Negotiating Council	440,000.00	3,000,000.00	500,000.00+	
Renov of Ministry of Agric/ ADP Complex	18,000,000.00	3,000,000.00	2,560,000.00+	
Improvement of SSG's Office Complex	1,720,000.00	20,000,000.00	2,000,000.00+	
Purchase of Fax & PABX (First Phase)	103,500,000.00	9,000,000.00	7,280,000.00+	290,000.00
Rev.&Furn.of Qtr for top Pol.Off. Holder	2,008,340.00	25,000,000.00	103,500,000.00-	
Pur.of Veh.for top Civil Servan&Pol.hold	208,635,712.40	350,000,000.00	22,991,660.00+	
Enquir.Recoveries&Publica of White Paper	17,263,000.00	26,000,000.00	141,364,287.60+	405,845,888.05
Build.of Guest House at Awka and Onitsha	50,585,000.00		8,737,000.00+	3,407,000.00
Build.of Off.Blocks for Polit.Off.Hold.			50,585,000.00-	
Pur.&Maint.of Gen.for Commissioners Qtrs	3,700,000.00	10,000,000.00	1,000,000.00+	1,000,000.00
Pur.ofOff.Equip.&Fur.forBureaux underSSG	4,240,000.00	6,000,000.00	6,300,000.00+	4,185,800.00
Lagos Liason/Pur.of Vehec /Cap.Asset		21,000,000.00	1,760,000.00+	
Reconstr./Renov./Comp of Abj&Lag.Off.	5,747,588.00	120,000,000.00	21,000,000.00+	
Furn.&Equip.of Abj.&Lagos Liason Offices		20,000,000.00	114,252,412.00+	50,000,000.00
Beautif L/scap.&Furn.of Govt House Awka		7,000,000.00	20,000,000.00+	
Renovation/Ext.of the Govt House Clinic		5,000,000.00	7,000,000.00+	
Rural Travel & Transp Program Phase 1		20,000,000.00	5,000,000.00+	
M & E Capacity Building & Equipment		2,000,000.00	20,000,000.00+	
NEPAD Programmes /Projects		24,000,000.00	2,000,000.00+	
Due Process		5,000,000.00	24,000,000.00+	
Construction of Office Block	8,700,000.00	22,000,000.00	5,000,000.00+	3,500,000.00
Provision of Furniture/Equipment	2,885,800.00	15,000,000.00	13,300,000.00+	2,875,000.00
Provision of Press Equipment		2,000,000.00	12,114,200.00+	
			2,000,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:54 Page: 12
Prepared by: Mold Computers and Communications Ltd

Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Procurement of 3 No Vehicles		13,000,000.00	13,000,000.00+	7,000,000.00
Inter-State Boundary Demarcation	6,474,500.00	11,000,000.00	4,525,500.00+	51,076,100.00
PRS Monitoring Activities		2,000,000.00	2,000,000.00+	
Christian and Moslem Pilgrimages		50,000,000.00	50,000,000.00+	4,633,000.00
Capacity & Manpower Dev Building Program		5,000,000.00	5,000,000.00+	
Government House Projects	109,801,750.00	400,000,000.00	290,198,250.00+	107,075,510.04
Prov. of Security/Communication Equipment	2,688,500.00	150,000,000.00	147,311,500.00+	28,350,000.00
Purchase of Govt. House Equip. & Furniture	7,000,000.00	80,000,000.00	73,000,000.00+	21,997,444.00
NYSC Permanent Orientation Camp	7,800,000.00	30,000,000.00	22,200,000.00+	
State Vigilante Service/Security		50,000,000.00	50,000,000.00+	74,958,680.00
Spcial Mandate Projects		50,000,000.00	50,000,000.00+	
Government House Project Implementation		5,000,000.00	5,000,000.00+	
Government House Guest House Building		5,000,000.00	5,000,000.00+	31,015,280.62
Special Emergency Intervention Fund	52,000.00	50,000,000.00	49,948,000.00+	
State Emergency Maintenance Agency	3,247,500.00	50,000,000.00	46,752,500.00+	4,800,000.00
Information & Communication Tech (ICT)	16,517,100.00	250,000,000.00	233,482,900.00+	12,590,000.00
Social Reorientation Pro. & activities				17,486,670.00
Prov. of Material/Equipmt motorcycle Riders		20,000,000.00	20,000,000.00+	16,738,000.00
Material & Equip. for traffic Monito. & Rd		250,000,000.00	250,000,000.00+	
Testing Equip & Acces for Petroleum Pric	1,800,000.00	12,000,000.00	10,200,000.00+	
Govt Assist. to TRACAS		70,000,000.00	70,000,000.00+	18,700,000.00
Dev of Vehicle Inspection Ground VIOs	1,600,000.00	10,000,000.00	8,400,000.00+	
Street Lighting in Urban Centres	28,350,000.00	80,000,000.00	53,650,000.00+	
Street Lighting in Idemili	8,500,000.00		8,500,000.00-	
Airpot Project (Commitment Fund)		500,000,000.00	500,000,000.00+	2,180,000.00
Millenium Dev Goal (MDG) in the State	38,940,000.00	1,000,000,000.00	961,060,000.00+	2,430,042,442.21
Develop of Intra & Inter City Trans Syst		75,000,000.00	75,000,000.00+	
Social Re-Orietation Project & Activiti	70,202,553.50	50,000,000.00	20,202,553.50-	
Relocation of Onitsha & Awka Prisons		100,000,000.00	100,000,000.00+	
Feasibility Studies & Econ. Investigation		53,000,000.00	53,000,000.00+	900,000.00
State Central Planning Library	139,000.00	7,000,000.00	6,861,000.00+	75,600.00
Gen. Statist. Studies for Pn. Data Collect	10,711,220.00	10,000,000.00	711,220.00-	283,900.00
Publica. of Annual Statistical Year Book	2,500,000.00	3,000,000.00	500,000.00+	200,000.00
UNICEF Assisted PME: GCCC Provision	130,812,700.00	69,000,000.00	61,812,700.00-	124,697,410.50
UNFPA _ Supported Population/Dev		7,000,000.00	7,000,000.00+	19,000,000.00
Project Monitoring/Evaluation		10,000,000.00	10,000,000.00+	
Computerization of Data Base Office	1,600,000.00	3,000,000.00	1,400,000.00+	
Publication and Dissemination of SEEDS	3,000,000.00	5,000,000.00	2,000,000.00+	10,968,500.00
UNDP Human Development Programme		3,000,000.00	3,000,000.00+	
State Committee on Food and Nutrition		5,000,000.00	5,000,000.00+	9,000,000.00
State Emerg. Mag Agency		10,000,000.00	10,000,000.00+	1,000,000.00
Pro. Activ. (GCCC)				
Analy. & Dissemi. State data -2006 CWIS		5,000,000.00	5,000,000.00+	51,982,749.85
Estab. of LEEDS IILGAs and Furnishing		5,000,000.00	5,000,000.00+	
Equ				
GCCC for EU-Water & Sanitation Sector	9,585,373.38	35,000,000.00	25,414,626.62+	
Refo				
Source for Prog. Assit. - Fed. & UN Agency.		5,000,000.00	5,000,000.00+	130,000.00
Estab. of State Staist Agency/Bureau of S	6,900,000.00	10,000,000.00	3,100,000.00+	
GCCC - Community Soc. Dev. Project(WB)		30,000,000.00	30,000,000.00+	100,000,000.00
Prep. Publicatio & Dissem of 2009 Budget		8,000,000.00	8,000,000.00+	
Civil Service Commision Projects		10,000,000.00	10,000,000.00+	
Extension of Office Accommodation		20,000,000.00	20,000,000.00+	
Purchase of Office Equipment & Computeri		6,000,000.00	6,000,000.00+	
Purchase of Vehicle(504) for Chairman &		16,000,000.00	16,000,000.00+	
Acquisition of Office Furniture & Gen Se		5,500,000.00	5,500,000.00+	
Rehab./Rewiring of CSC Complex		1,000,000.00	1,000,000.00+	
Internet Network & Satelite Dish -TV set		1,500,000.00	1,500,000.00+	
Water Borehole with Overhead Tank &		5,500,000.00	5,500,000.00+	
Reh				
Const of Car Park Chairman, Memembers		1,000,000.00	1,000,000.00+	
& PS				
State Independent Election Project		200,000,000.00	200,000,000.00+	

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2009

11/08/2010 16:49 Page: 13
Prepared by: Mold Computers and Communications Ltd

	Note	Actual 2009	Original Budget 09	Variance 2009	Actual 2008
Elections			200,000,000.00	200,000,000.00+	
Purchase of Vehicles	3,864,950.00			3,864,950.00-	
Monitor of Cap prj&Computerization of Au			1,000,000.00	1,000,000.00+	
Constr of Office Complex of SAG			23,000,000.00	23,000,000.00+	
Renovation & Exp of Off Block SAG fo LG			4,000,000.00	4,000,000.00+	
Procurement of Gen Set & Vehicle			6,000,000.00	6,000,000.00+	
Purch of Office Equip & Furn for SAG LG			5,000,000.00	5,000,000.00+	
Construction of 2 no. office block	2,613,235.00		25,000,000.00	22,386,765.00+	10,418,625.00
Extension of Office Accommodation	576,000.00		5,000,000.00	4,424,000.00+	
Purchase of Office Equip & Computerisati	320,400.00		7,000,000.00	6,679,600.00+	1,263,500.00
Purchase of Vehicles 3 No. Vehicle	4,030,000.00		5,000,000.00	970,000.00+	
Procurement of Office Furn & Gen Set	394,826.78		5,000,000.00	4,605,173.24+	440,000.00
Inspection and Monitoring of LGs	300,000.00		15,000,000.00	14,700,000.00+	
Town Union Election	3,015,000.00		18,000,000.00	14,985,000.00+	4,330,000.00
Training Capacity Build for Local & Over	217,000.00		20,000,000.00	19,783,000.00+	
Legislature Library			20,000,000.00	20,000,000.00+	
Pur. of Secur. Gadgets Close-			15,000,000.00	15,000,000.00+	
cute, Scanners					
Medical Equipment			10,000,000.00	10,000,000.00+	
Procurement of Computers and			10,000,000.00	10,000,000.00+	
Accessories					
Furnishing and Renovation of Legis. Qtrs	29,645,000.00		100,000,000.00	70,355,000.00+	166,430,140.00
Purchase of Office Equipment			5,000,000.00	5,000,000.00+	
Constr. of Bungalow to House Restaurant			10,000,000.00	10,000,000.00+	
Purchase of Utility Vehicle			20,000,000.00	20,000,000.00+	
Furnish. Legislative Admin Block.	76,270,693.00		300,000,000.00	223,729,307.00+	
Fuel Dump.	15,737,343.75		20,000,000.00	4,262,656.25+	
Rehab & Renovation of Guest house	299,400,000.00		100,000,000.00	199,400,000.00-	
Constituicy Project			300,000,000.00	300,000,000.00+	300,000,000.00
3 No. Laptop			6,600,000.00	6,600,000.00+	
High Court & Magistrate Court Buildings			80,000,000.00	80,000,000.00+	
Judiciary Libraries			10,000,000.00	10,000,000.00+	
Refurb. of old Gen Set & Purc. of new ones			7,000,000.00	7,000,000.00+	
Customary Court Buildings			30,000,000.00	30,000,000.00+	
Quarters for Judges & Magistrates			93,000,000.00	93,000,000.00+	
Furniture & equip. for Courts & Quarters			80,000,000.00	80,000,000.00+	
Customary Court of Appeal Building			40,000,000.00	40,000,000.00+	
Customary Court of Appeal Law Library			10,000,000.00	10,000,000.00+	
Modern Court Recording Equipment			4,000,000.00	4,000,000.00+	
Purchase/Installation of Gen Set			6,000,000.00	6,000,000.00+	
Qtrs for Hon. Presid, Hon. Judges & other Staf			20,000,000.00	20,000,000.00+	
Fur./Equip. for Courts, Qtrs & Purch. of Veh			20,000,000.00	20,000,000.00+	
Provision of Judicial Serice Comm Proj			10,000,000.00	10,000,000.00+	
Furnishing and Office Equipment			4,000,000.00	4,000,000.00+	
Official Quaters			3,000,000.00	3,000,000.00+	
Purchase of Official Vehicles	10,000,000.00		10,000,000.00		
Purchase of Gen Set			3,000,000.00	3,000,000.00+	
Total		1,858,641,657.86	7,445,490,000.00	5,586,848,342.14+	4,828,113,103.91



ANAMBRA STATE OF NIGERIA

STATEMENT OF GOVERNMENT INVESTMENTS

IN COMPANIES

FOR

THE YEAR ENDED 31ST DECEMBER, 2009

PRODUCED BY

THE PERMANENT SECRETARY,

MINISTRY OF FINANCE,

AWKA.

ANAMBRA STATE GOVERNMENT INVESTMENT PROFILE
(QUOTED AND UNQUOTED COMPANIES)
AS AT 31ST DECEMBER 2009.

S/N	NAME OF COMPANY	U/PR	VOLUME	VALUE	REMARKS
1	ABA TEXTILE MILL	0.5	120,713	60,356.5	
2	AFRIBANK NIG PLC	0.5	866,633	433,316.5	
3	AFRICAN PETROLEUM PLC	0.5	1,781	8,905	
4	AFRIKHARMACE	0.5	112,000	56,000	
5	ANAMBRA HOME OWNERSHIP CO. LTD.	1	18,380,000	18,380,000	UNQUOTED
6	ANAMBRA INTEGRATED LIVESTOCK LTD.	1	3,600,000	3,600,000	
7	ANAMBRA VEGETABLE OIL PLC.	0.5	2,520,000	1,260,000	UNQUOTED
8	ANAMCO LTD	1	2,249,400	2,249,400	UNITS RIGHT ISSUE CANCELLED
9	APEX SECURITIES	0.5	52,800	26,400	
10	A.G. LEVENTIS PLC	0.5	43,545	21,772	BONUS
11	BAP SERVICES (FMR BEWAC)	0.5	112,263	56,132	
12	BENUE CEMENT CO PLC.	0.5	617,961	308,980.5	
13	BEGER PAINTS NIG. PLC	0.5	3,954	1,977	
14	CADBURY NIG. PLC.	0.5	8,950	4,475	
15	CHEVRON OIL NIG. PLC.	0.5	272,029	136,014.5	
16	DUMEZ NIG. PLC.	0.5	120,000	60,000	
17	EMENITE LTD	2	21,432,600	42,865,200	
18	EVANS MEDICALS PLC	0.5	148,957	74,479	
19	FIDELITY BANK PLC	0.5.8	39,694,443	19,847,222	UNALLOTTED SHARES
20	FIRST ALUMINUM NIG. PLC.	0.5	7052024	352512	
21	FIRST BANK PLC	0.5	130,000	65,000	BONUS

22	GENERAL COTTON MILLS LTD	0.5.2. 65	40,161,713	68,051,791	RIGHT ISSUE
23	GLAXO SMITHKLINE NIG. PLC.	0.5	8,816	4,408	
24	GUNIESS NIG. PLC	0.5	304,500	152,250	
25	INTER CONTINENTAL BANK PLC	0.5	2,369,230	1,184,615	UNALLOTTED
26	INTERNATIONAL ENAMEL W. IND. LTD.	2	147,129	294,258	UNQUOTED
27	INTERST STATE FINANCE AND INV.	0.5	5,000,000	2,500,000	
28	JULIUS BERGER NIG. PLC.	0.5	222,221	111,105	
29	KRABO NIG. PLC	0.5	50,000	25,000	
30	LENNARDS NIG. PLC	0.5	322,735	161,368	
31	MAJESTIC PROPERTIES	0.5	104,400	52,200	
32	MARKINT MEDICAL	0.5	108,000	54,000	
33	MOBIL OIL NIG. PLC.	0.5	1,371	686	BONUS
34	NAL MERCHANT BANK (STERLIN BANK)	0.5	71,400	35,700	RECONSTRUCTION
35	NESTLE PLC	0.5	2,025	1,012.5	
36	NEW ERA INSURANCE CO.	1	14,000,000	14,000,000	
37	NIGER GAS LTD.	0.5	188,316	94,208	
38	NIGERIA ENAM. WARE CO.	0.5	69,120	34,560	
39	NIGERIA BOTTLING CO.	0.5	429,558	214,779	
40	NIGERIAN BREWERIES PLC.	0.5	18,064	9,032	
41	NIGERIAN GERMAN CHEMICALS	0.5	2,733	1,365	
42	NIG. MIN. WATER IND. LTD.	2	34,200,000	68,400,000	
43	NIGERIAN SUGAR CO. LTD.	1	29,663	29,663	
44	NIGERIAN TOBACCO CO. PLC.	0.5	93,888	46,944	
45	NTC	0.5	93,888	46,944	
46	NIGERIAN SEWING MACHINE MFG. CO. LTD.	0.5	600	300	UNQUOTED

47	OANDO PLC	0.5	11,925	5,963
48	OCEANIC BANK PLC	0.5	1,500,000	750,000
49	PREMIER BREWERIES PLC	0.5	3,410,000	1,705,000
50	P. Z INDUSTRIES PLC	0.5	312,938	156,469
51	SCOA NIG. PLC	0.5	157,698	*78,849
52	STUDIO PRESS NIG PLC.	0.5	48,000	24,000
53	TATE INDUSTRIES NIG. PLC	0.5	25,000	12,500
54	TOTAL NIGERIA PLC	0.5	3,484	1,742
55	TEXACO PLC	0.5	192,878	96,439
56	UACN PROPERTY DEV.CO. PLC	0.5	2,081,528	1,040,764
57	UNILEVER NIG. PLC(FMR LEVER BR)	0.5	595,906	297,953
58	UNION BANK OF NIG. PLC	0.5	202,793	101,397
59	WIGGINS TEAPE NIG. PLC	0.5	44,325	22,163
60	CHEMICAL & APPLIED PROD (CAP) PLC	0.5	22,400	11,200
61	UNTL	0.5	119,808	59,904
62	BANK PHB	0.5	20,000,000	10,000,000
63	URBAN DEV BANK PLC	0.5	5,161,290	2,580,645
64	FIN BANK	9.50	10,500,000	99,750,000
65	DUMAZ NIG. PLC	0.5	172,800	86,400
66	ORIENT PETROLUM	0.5	1,500,000	750,000
67	SCAN AFRICAN NIG. PLC	0.5	1,500,000	750,000
68	ORIENT BANK	0.5	1,962,500	981,250
	TOTAL		245,064,696	364,636,968.5

ADJUSTMENTS IN OUR STOCK HOLDING IN THE YEAR 2009

S/NO	NAME OF COMPANY (A)	OLD SHARE HOLDING (B)	NEW SHARE HOLDING (C)	COMPANY ACCOUNTING YEAR (D)	ISSUED DATE (E)	CERTIFICATED NO (F)	TOTAL SHARE HOLDING (B+C) (G)	REMARKS
1	Mobil Oil	1097 Units	274	2007	1/4/1009	2786439	1371	Bonus
2	A.G. Leventis	36288 units	7257	2008	1/4/2009	10180174	43545	Bones
3	Nigerian E ware Plc	57600 units	11520	2008	14/7/2008	2749382	69120	Bonus
4	1 st Bank Plc	104000 units	26000	2008	21/8/2008	8896190	130000	Bonus
5	General Cotton Mill Ltd	17849650 units	22312063	2009	Dec.2009	Awaiting	401617113 units	Rights Issue
6	Intercontinental Bank Plc	4707691	2338461	2009	2/10/09		2369230	Unalloted shares returned
7	Fidelity Bank	44443 44,443	39650000			Last one awaiting	39694443	Unalloted share was 10,350,000 units out of 50,000,000 units

AN&MMLCO : 81,758,800 Right Issue cancelled Bal = 2249,400.

Premier plc : Share split b/w ANS& ENSG = 3,360,000
 Transfer from C.I.C. = 50,000 } 3,410,000.
 Note: Fidelity Bank

Old share par value = ₦50
 New share par value = ₦8.

2. General Cotton mill
 Old share par value = 0.50
 New " " " = 2.65


 R.C. Nwobisi