



ANAMBRA STATE OF NIGERIA

REPORT

OF THE

STATE AUDITOR-GENERAL

***On the Account of the
GOVERNMENT OF ANAMBRA STATE OF NIGERIA***

For the year ended 31st December, 2008



Anambra State of Nigeria

REPORT

**OF THE
STATE AUDITOR-GENERAL**

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OF NIGERIA*

For the year ended 31st December, 2008

TABLE CONTENTS

PARAGRAPH	DESCRIPTION	PAGE(S)
1.	Introduction -----	1
2.	Submission of 2008 Financial Statement -----	1
3.	Tabling of the Previous Audit Report -----	1
4.	Audit Queries -----	1
5.	Manner in which the Accounts have been Kept and Rendered -----	1
6.	Investment -----	1-2
7.	Bookkeeping and Financial Control -----	2
8.	Internal Audit Unit -----	2
9.	Programme / Scope of Work -----	2
10.	Legal Authorities for 2008 Expenditure -----	2
11.	Non – Receipt of Expenditure Returns -----	2-3
12.	Bank Reconciliation -----	3
13.	Reconciliation of Accountant-General's Account with Ministries and Extra Ministerial Departments -----	3
14.	Loss of Government Property/Funds -----	3-5
15.0	Statement of Assets and Liabilities -----	5
15.1	Board of Cash Survey -----	5
15.2	Treasuries and Banks -----	6
15.3	Investment -----	6
15.3.1	Manual Maintenance of Record of Investment -----	6
15.3.2	Featuring of Interstate and Investment Company -----	6
15.4	Placement of Call Deposits at Non-Competitive Rates -----	7
15.4.1	Delayed Remittance of Accrued Interest -----	7
15.4.2	Under Remittance of Accrued Interest -----	7
16.0	Statement of Consolidated Revenue Fund -----	7
16.1	Recurrent Revenue -----	7
16.2	Under Achievement of Revenue Projections -----	8-15
16.3	Recurrent Expenditure -----	15
17.0	Statement of Capital Development Fund -----	17
17.1	Capital Receipt -----	17
17.2	Capital Expenditure -----	17-20
18.0	Ministries Departments and Agencies -----	21
18.1	Ministry of Finance and Budget -----	21
19.0	Ministry of Health -----	21
20.0	Ministry of Youth and Sports -----	21
21.0	Ministry of Education -----	21-22
22.0	Ministry of Housing and Environment -----	22-26
23.0	Office of the Secretary to the State Government -----	26-27
24.0	Ministry of Agriculture -----	27-29
25.0	Ministry of Commerce Industry and Technology -----	29-30
26.0	Ministry of Public Utilities, Water Resources and Community Development -----	30

27.0 Board of Internal Revenue -----	30-32
28.0 Ministry of Economic Planning and Development-----	32
29.0 Judicial Service Commission -----	33
30.0 Capital Projects -----	34
30.1 Non-Submission of Contract Documents -----	34
30.2 Execution of Capital Projects by Direct Labour-----	34-35
31.0 Accounts of Parastatals and State Owned Statutory Bodies -----	35-37
32.0 Periodic Checks and Review Reports -----	37
32.1 Anambra State Independent Electoral Commission-----	37-38
32.2 Nwafor Orizu College of Education Nsugbe -----	38
32.3 Housing Development Corporation -----	39
32.4 General Comment -----	39
32.5 Anambra State Boundary Committee -----	39
33.0 Certification of Retirement Benefits -----	40
34.0 Misrepresentations in the 2008 Approval Estimates -----	40-41
Acknowledgement -----	42
Audit Certificate -----	43

Appendix 1: Anambra Financial Statements by the Office of the State Accountant General

Appendix 2: Statement of Investment by the Permanent Secretary, Ministry of Finance and Budget.

INTRODUCTION:

1. 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, 2008 have been examined under my direction and Audit certificate issued.
2. **SUBMISSION OF 2008 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 statements were received on 19th of June 2009.
3. **TABLING OF THE PREVIOUS AUDIT REPORT**
The report on the Accounts of Anambra State Government for the year 2007 was submitted to the State House of Assembly on 28th July, 2008 for information and necessary legislative attention.
4. **AUDIT QUERIES**
The level of attention given to audit queries by Ministries Departments and Agencies (MDAs) since my last report is encouraging. This could be attributed to the efforts of the current members of the Public Accounts Committee (PAC) of the State House of Assembly. 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. **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, 2008.
 - 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. **INVESTMENT**
Upon my letter referenced AS/S.154/11/128 of 29th June, 2009 the Honourable Commissioner, Ministry of Finance forwarded the Statement of Investment of the Government with companies as at 31st December, 2008 which got to me through a

letter MFED/AWK/MOFI/232/88 of 12th August, 2009. Regrettably, this information was materially at variance with published figures of the Accountant - General. It would appear that the Ministry of Finance did not up date their records in line with recent development.

7. 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. INTERNAL AUDIT UNIT

Consequent upon the observations contained in my report on the 2007 State Annual Account, the Accountant – General issued a 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. Regrettably, my office is yet to receive any report on the activities of the MDAs from the Internal Audit Units.

9. 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. LEGAL AUTHORITIES FOR 2008 EXPENDITURE

- a. The 2008 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 19th May, 2009.
- b. Supplementary Appropriation bill was passed into law for recurrent and capital expenditures as per supplementary Appropriation law No.4 of 2008, which was assented to by the Governor on 30th July, 2008.
- c. Release of Warrants
Warrants were regularly issued for release of funds during the period under review.

11. 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 Accounts. The accounting officers in the respective MDAs are advised to ensure 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	419090201	Finance & Budget	Dec '08
2	418090201	Education	Nov: '08
3	419090202	Accountant-General's Office	Dec. '08
4	432090201	Civil Service Commission	Dec. '08
5	431090201	Office of the State Auditor-General	Dec. '08
6	432090202	Office of the Auditor-General for Local Governments	Oct. '08
7	424090201	Justice	Dec. '08
8	416090201	Ministry of Local Government and Chieftaincy Matters	Dec. '08
9	428090201	Ministry of Women Affairs and Social Development	Dec. '08

12. BANK RECONCILIATION

As reported in my previous reports, there is a marked improvement in bank reconciliation in the sub-treasuries. However, there is need for constant training and re-training of staff in bank reconciliation. It is observed that some senior accounting officers in the Ministries, Departments and Agencies would appear not to be well informed on bank reconciliation.

13. 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, Department and Agencies (NDAs) have been noted. However, it was observed that some accounting officers including officers of the Accounts production unit have not shown due diligence in their respective schedules. Certain computer or cashbook entries reflect neither budgetary provision nor actual transactions on a Head/sub-head. It is advised that the concerned officers should show more carefulness in their schedules.

14.0 LOSS OF GOVERNMENT PROPERTY/FUNDS

Upon my request in a letter referenced AS/S.154/11/129 of 29th June, 2009, the Chairman of the Post-Primary School Service Commission submitted a schedule of losses valued at N48.75m suffered within the year under review. It bears emphasis that Heads of MDAs are statutorily required to notify the office of the State Auditor – General of any loss of public assets at the time of incident. The schedule of losses is reproduced hereunder

Table 14.0 Schedule of Losses of Government Property/Funds

S/no	Date	Name of school	Nature of loss	Estimated cost	Remark
1	15/1/08	G.S.S. Alor	Library Books, Sc. Equip. stolen	N1 million	Not reported to state Audit at the time of incident
2	16/1/08	Union Sec. Schl. Amichi	Intro Tech. Sc. Equip. stolen	N1.7 million	- do -
3	18/1/08	G.S.S. Onitsha	8 computer sets stolen	N800,000	- do -
4	7/1/08	O.M.G.S. Nnewi	Intro. Tech and Sc. equip. stolen	N2 million	- do -
5	21/11/08	Nnamdi Azikiwe Sec. Schl. Abagana	Bursary dept and Princ. Office burgled	N100,000	- do -
6	21/12/08	G.H.S. Umunze	Intro Tech & Sc. equip. lab. Stolen	N3.2 million	- do -
7	16/2/08	C.S.S. Ajali	- do -	N1.5 million	- do -
8	23/8/08	G.H.S. Uga	Chemistry & Intro Tech lab equip stolen	N4 million	- do -
9	26/2/08	N.B.S.S Isulo	Lab & Intro Tech. equip carted away	N2.6m	- do -
10	8/3/08	C.S.S. Akpo	Physic/Chem. Equip, Home Econs lab. and Prin. Office burgled	N1.7m	- do -
11	19/3/08	C.S.S. Ihite	Sch. Lab and Prin. Office burgled	N2 million	- do -
12	—	C.S.S. Mkpologwu	Plant house burgled generator carted away	N600,000	- do -
13	23/1/08	G.S.S. Unubi	Breaking & stealing of Science equip.	N1.5m	- do -
14	20/1/08	Regal Sec. Sch. Nri	Biology lab. Equip stolen	N400,000	- do -
15	24/1/08	- do -	Burglary in Intro Tech.	N2 million	- do -
16	1/2/08	- do -	Burglary in Intro tech. & Physics lab	N800,000	- do -
17	17/2/08	- do -	Burglary in Intro Tech & Physic lab.	N1.2 million	- do -
18	7/2/08	G.T.C. Utuh	Intro Tech lab burgled and machines uprooted & carted away by robbers	N2 million	- do -
19	16/4/08	C.S.S. Uke	Biology lab burgled	N1.4 million	- do -
20	5/5/08	B.S.S. Ogidi	Intro Tech equip stolen	N3 million	- do -
21	25/2/08	C.S.S. Ufuma	Burglary in biology lab. Physics & Chemistry lab.	N2.8 million	- do -
22	8/5/08	St. Johns Sec. Sch. Alor	Chemistry & Biology lab, Princ. Office burgled	N3.3 million	- do -
23	13/4/04	C.S.S. Lilu	Theft in Chem. & Physics	N1.5 million	- do -

			lab.		
24	26/4/08	C.S.S. Ihembosi	Prin. Office burgled	N980,000	- do -
25	30/4/08	B.M.G.S.S Adazi	Sc. equip. stolen	N1 million	- do -
26	10/11/08	C.S.S Lilu	Intro Tech – W/shop burgled	N5 million	- do -
27	20/10/08	C.H.S. Nsugbe	Principals office burgled	N100,000	- do -
28	24/9/08	G.T.C. Umuleri	Theft of an old lister generator	N300,000	- do -
			TOTAL	N48.75M	

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.

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 differences, which arose as a result of omission of figures or extraction of incorrect amounts. The Accountant-General is advised to make the necessary corrections.

The details are hereunder.

Table 15.1: Discrepancies between Accounts and Audit Figures

S/NO	Description	Account Balance	Audit balance	Remarks
1	Forestry Department	30,887.41	40,739.00	—
2	Bureau of Eco. planning	—	49,420.00	Amount omitted
3	Bureau of Economic Planning Spring Bank	—	14,024,361.00	Amount omitted
4	Sub-treasury, Ajalli Intercontinental Bank	3,337,378.94	3,333,378.94	—
5	Sub-treasury, Awka – Oceanic Bank	12,533,085.82	12,322,085.82	—
6	Sub – treasury, Awka Spring Bank 3	15,408.54	112,730.00	—
7	Sub-treasury, Otu-ocha Oceanic Bank	157,777.78	39,512.33	—
8	Sub-treasury, Otu-ocha Guaranty Trust, Onitsha	14,208.03	(14,208.03)	Negative balance
9	Sub – treasury, Umunze UBN	—	41,926	Omitted
10	Sub-treasury, Ogbaru – Finbank, Onitsha	—	38,573.16	omitted

11	Sub – treasury Ogbaru Oceanic Bank	—	38,525.71	- do -
12	Min. of Information & Culture	—	200,000.00	- do -
13	Sub- treasury, Ogbaru	—	352,919.91	- do -
14	- do -	—	609.56	- do -
15	Sub – treasury, Nnewi	—	895,279.40	- do -
16	Head of Service	40,456.00	20,456.00	----
17	S.S.G. Office	—	1,611,794.75	Omitted
18	Sub- treasury, Ozubulu – Intercontinental Bank	—	99,764.46	Amount omitted
19	Min. of Public Utilities	—	7,605.00	- do -
20	Min. of Health	1,000.00	Nil	----

15.2 Treasuries and Banks

On the basis of my observations in Paragraph 15.1 (Board of Cash Survey) the balance of N16,870,168,719.92 as appeared to be supported by note 12 is not established.

15.3 Investment:

In consideration of my observation contained in paragraph 6 of this report, the validity of the balance of N3,175,951,140.66 representing Government investments in Companies in 2008 as reported in the Accountant-General's Statement of Assets and Liabilities is not established. Moreover, Audit and Physical Inspection of the records maintained by the ministry of Finance (MOFI) confirmed poor maintenance of records of investment.

15.3.1 Manual Maintenance of Record of Investment:

It is observed that records of Government investments are yet to be automated. Manual records of stock holdings are maintained by the Ministry of Finance. In consequence, the records are not updated timely, giving rise to discrepancies in published and Audit figures. The Permanent Secretary, Ministry of Finance is advised to obtain a Central Securities Clearing System (CSCS) no. and verify all the certificates of Government investment without further delay.

15.3.2 Featuring of Interstate Finance and Investment Company:

The State owned Interstate Finance and Investment Company, which was listed as one of the Companies with Government Investment in the 2008 Annual Account has become defunct. The State Government memo in SSG/GS/7/72/199 of 6th November 2006 approved a liquidation of rent and part of salaries of its disengaged staff and further directed the Ministry of Finance to take custody of its assets. The inclusion of the stock holding overstated Government investment in 2008. The Permanent Secretary, Ministry of Finance is advised to de-list its shares from Government Investment.

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15.4 Placement of Call Deposits at Non-Competitive Rates:

Records of call deposits at the Pay office, Office of the Accountant-General verified by Audit showed that sundry amounts of the State funds placed on call attracted interest rates that could be considered non-competitive. On the average, the range of interest was between 3% and 8%. The Accountant – General is advised to seek and obtain better offers in subsequent placements.

15.4.1 Delayed Remittance of Accrued Interest:

In May 2007, the sum of N600,000,000 was placed in a commercial bank in Awka for 7 days at 3% interest rate. Records available showed that the bank kept the deposit until 15th May, 2008 (357 days) with a return of N15,418, 657. On my inquiry, the bank in a letter dated 11th August, 2009 acknowledged re-fixing of the N600,000,000 at the same interest rate since 16th August, 2008, which has an accrued interest of N21,698, 630 as at 31st July, 2009 (444 days). At the time of Audit verification the accrued interest was yet to be brought to account. Against the foregoing, the Accountant – General is advised to;

- (i) request for cheque of the accrued interest from the bank
- (ii) make the banks adhere strictly to the terms of deposits, and
- (iii) terminate all deposit placements at the end of a financial year and all accrued interest reported in the same financial year.

15.4.2 Under-Remittance of Accrued Interest

A sample computation of interests payable on the sundry deposits in Banks showed discrepancies between Banks and Audit figures, which is suggestive of other charges not disclosed on the certificates or to the State Government. Some of the discrepancies are illustrated below:

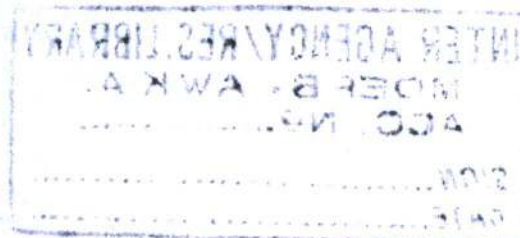
S/NO	Principal N	Interest Rate %	Tenor	Interest Received N	Interest Payable N
1	50,000,000	7	30 days	265, 230.90	287,671.23
2	80,000,000	7	30 days	420,868.00	460,273.97
3	150,000,000	18	30 days	1,290,983.61	2,219,178.08

The Accountant-General is thus advised to conduct independent comprehensive assessment of the interest on the respective placements with a view to establishing the correctness of interest remitted by the banks as well as compel the banks to indicate on the certificates of deposits deductions to be made at maturity.

16.0 STATEMENT OF CONSOLIDATED REVENUE FUND

16.1 Recurrent Revenue

The Consolidated Revenue Statement submitted by the Accountant – General for the year showed a total revenue of N37,423,147,835.95 as against the budgeted sum of N33,318,000,000.00 giving rise to surplus collection of revenue of N4,105,147,835.95 or 12.32%.



16.2 UNDER-ACHIEVEMENT OF REVENUE PROJECTIONS

An analysis of the performance of Ministries, Departments and Agencies (MDAs) pertaining to their respective revenue projections and actual collections shows a generally marginal improvement over the 2007 Accounts. However, there is a noticeable under-achievement of revenue projections for specific revenue Sub-heads as shown in the schedule below. The affected MDAs are advised to make concerted efforts to improve on their performances.

Table: 16.2 Schedule Of Under Collected Revenue by Sub - Heads

S/NO	MDA	HEAD/SUB-HEAD	DESCRIPTION	BUDGET	ACTUAL COLLECTION	VARIANCE	%
1	Board of Internal Revenue	401090201/1	Pools Betting Tax	4,500,000 =	2,126,553.72	2,373,446.28	53
2	Board of Internal Revenue	401090201/3	Pay As You Earn (A/V)	400,000,000=	142,746,668.82	257,253,331.18	64
3	- do -	401090201/4	Direct Assessment Tax (current)	650,000,000 =	179,759,607.43	470,240,392.57	72
4	-do-	401090201/5	Direct Assessment Arrears	11,000,000 =	4,180,171.09	6,819,828.91	62
5	- do -	401090201/9	With Holding Tax	700,000,000	438,006,010.38	261,993,989.62	37
6	- do -	401090201/10	Mortuary Tax	1,000,000	245,664.19	754,335.81	75
7	- do -	401090201/12	Development Tax	50,000,000	19,793,484.30	30,206,515.70	60
8	- do -	401090201/16	Commercial Road Users Tax	20,000,000	747,631.73	19,252,368.27	96
9	- do -	401090201/18	Infrastructural Dev. & Maintenance Levy	5,000,000	995,214	4,004,786	80
10	- do -	401090201/19	Container Levy	50,000,000	507,053.43	49,492,946.57	99
11	Min. of Agriculture	401090202/2	Reg. of poultry Houses & Hatchery	20,000	—	20,000	100
12	Office of the State Auditor General	402090202/2	Registration of External Auditors	20,000	—	20,000	100
13	Local Govt. Audit	402090203/1	Local Govt. Audit Fees	1,575,000	1,050	1,573,950	99
14	Board of Internal	402090204/1	Gaming Commission	50,00	8,100	41,900	84

	Revenue		Pools Propriet				
15	Board of Internal Revenue	402090204/2	Pools Agents Application Form Fees	30,000	—	30,000	100
16	- do -	402090204/5	Identification of motor vehicles	110,000,000	13,367,970	96,632,030	88
17	- do -	402090204/6	Drivers License Test	10,000,000	2,158,923.30	7,841,076.70	78
18	Min. of Agriculture	402090205/2	Palm oil produce inspection	2,000,000	1500	1,998,500	99
19	Min. of Agriculture	402090205/3	Palm kernel produce inspection	1,000,000	9,285	990,715	99
20	Min. of Education	402090207/4	Application fee for private schools	900,000	535,500	364,500	41
21	-Min. of Education	402090207/5	Inter-State Transfer of students	600,000	141,750	458,250	76
22	- do -	402090207/6	Transfer from private to public	1,500,000	278,000	1,222,000	81
23	- do -	402090207/7	Sport Levy	5,000,000	1,190,697	3,809,303	76
24	State Education Commission	402090209/1	Tuition fees (secondary)	400,155,000	260,548,711.49	139,606,288.51	35
25	State Education Commission	402090209/5	Sports Levy	5,000,000	3,099,815.00	1,900,185.00	38
26	Civil Service Commission	402090210/1	Civil Service entrance examination	20,000	—	20,000.00	100
27	Min. of Finance & Budget	402090211/1	Stamp duties penalties	50,000,000	26,106,592.70	23,893,407.30	48
28	Min. of Health	402090212/1	Registration of Hospital / maternity	1,600,000	1,492,359.00	107,641.00	7
29	Min. of Health	402090212/3	Examination fees – school of nursing	3,000,000	1,246,806.62	1,753,193.38	58
30	- do -	402090212/4	Renewal & Registration of trad	50,000	—	50,000.00	100

31	- do -	402090212/8	Pure water analysis	20,000	—	20,000	100
32	- do -	402090212/10	Sale of state common entrance form	3,200,000	680,700.00	2,519,300.00	79
33	- do -	402090212/11	Tuition fees to school of midwifery	3,000,000	54,000.00	2,946,000.00	98
34	- do -	402090212/12	Examination fees to school of nursing	2,500,000	25,050.00	2,474,950.00	99
35	- do -	402090212/13	Renewal of hospital and maternity	2,000,000	3,000.00	1,997,000.00	99
36	State Hospital Mgt. Board	402090213/1	Medical examination fees	1,500,000	472,065.00	1,027,935.00	69
37	State Hospital Mgt Board	402090213/2	Mortuary fees	2,000,000	380,025.00	1,619,975.00	81
38	- do -	402090213/3	Ambulance fees	400,000	81,135.00	318,865.00	80
39	- do -	402090213/4	Surgery fees	2,600,000	2,174,485.00	425,515.00	16
40	- do -	402090213/11	Miscellaneous	2,000,000	1,074,410	925,590	46
41	- do -	402090213/12	Medical certificate	240,000	206,850	33,150	14
42	Min. of Justice	402090214/2	Income from investments	200,000	—	200,000	100
43	Min. of Justice	402090214/3	Court Awards	2,000	—	2,000	100
44	- do -	402090214/5	Trust fees	1,300,000	57,700	1,242,300	96
45	Min. of Commerce & Co-operation	402090216/3	Reg. of co-operative & business	40,000,000	20,343,874.09	19,656,125.91	49
46	Min. of Commerce & Co-operation	402090216/6	Tourism registration fees	300,000	45,050	254,950	85
47	- do -	402090216/7	Hotel percentage fees	150,000	—	150,000	100
48	- do -	42090216/8	Anambra marketing Coy percentage	80,000	10,000	70,000	88
49	Min. of Works,	402090217/2	Fees for tender	20,000.000	7,367,000	12,633,000	63

	Housing & Transport		documents				
50	Min. of Works, Housing & Transport	402090217/5	Annual renewal of contractors	1,500,000	228,000	1,272,000	85
51	Min. of Lands Survey & Urban Planning	402090219/1	Deed fees App/Reg./Prep	35,000,000	25,931,244.40	9,068,755.60	30
52	Min. of Lands Survey & Urban Planning	402090219/2	Survey fees	30,000,000	4,363,449.06	25,636,550.94	85
53	- do -	402090219/3	Non-refundable App fee allocation	30,000,000	3,552,609.85	26,447,390.15	88
54	- do -	402090219/4	Survey school fees	2,000,000	1,000	1,999,000	99
55	- do -	402090219/5	Plan approval fees	8,000,000	5,000	7,995,000	99
56	- do -	402090219/8	Caution fee	15,000,000	398,996	14,601,004	97
57	- do -	402090219/9	Fee – 1.0. F	5,000,000	-	5,000,000	100
58	Examination Dev. Centre	402090220/1	Exam fees: teacher grade II cert.	5,000,000	296,870	4,703,130	94
59	Examination Dev. Centre	402090220/2	Exam fees: first school leaving	12,000,000	702,230	11,297,770	94
60	- do -	402090220/5	Exam fees: technical schools	50,000	-	50,000	100
61	-do -	402090220/6	Exam fees school of nursing	10,000	-	10,000	100
62	- do -	402090220/9	Exam fees teachers grade I cert.	10,000	-	10,000	100
63	- do -	402090220/10	Exam fees other issues of referral.	1,000,000	516,951	483,049	48
64	- do -	402090220/11	Sales of junior sec. previous cert.	6,000,000	5,186,754	813,246	14
65	- do -	402090220/12	Sales of common entrance exam ques.	50,000	-	50,000	100

66	- do -	402090220/14	Nursing (question/answer)	10,000	-	10,000	100
67	- do -	402090220/16	Withholding fees	1,000,000	-	1,000,000	100
68	Bureau of Sp. Duties	402090221/1	Market development fee	16,050,000	600,000	15,450,000	96
69	Bureau of Infrastructure	402090222/1	Fire service fees	400,000	162,500	237,500	59
70	Bureau of Infrastructure	402090222/2	Hire of plant & equipment	200,000	-	200,000	100
71	Min. of Women Affairs	402090223/4	Registration & renewal of daycare	60,000	-	60,000	100
72	Min. of women affairs	402090223/1	Motherless babies fees	120,000	-	120,000	100
73	- do -	402090223/6	Hire of women development centre	1,600,000	1,026,000	574,000	36
74	- do -	402090223/7	Government house canteen	96,000	-	96,000	100
75	Min. of Environment	402090224/2	Fee for tender document on environment	1,000,000	300,000	700,000	70
76	Board of Internal Revenue	40309201/1	Pools proprietor's licenses	600,000	5,000	595,000	99
77	Board of Internal Revenue	403090201/2	Pools Agents licenses	250,000	26,233.72	223,766.28	90
78	- do -	403090201/4	Gaming machine licenses	20,000	17,500	2,500	13
79	- do -	403090201/5	Lotto Nigeria	500,000	54,000	446,000	89
80	- do -	403090201/6	Motor vehicle licenses	200,000,000	175,560,045.18	24,439,954.82	12
81	- do -	403090201/7	Motor drivers' licenses	126,000,000	13,697,991.97	112,302,008.03	89
82	Forestry Department	403090203/1	Forestry games licenses	50,000	-	50,000	100

83	Min. of Commerce & Co-operative	403090204/1	Petroleum product dealers licenses	15,000,000	76,500	14,923,500	99
84	Min. of Lands Survey & Urban Planning	403090205/1	Temporary occupation licenses	120,000	1 10,508	9,492	8
85	Min. of Health	403090206/1	Patent & proprietor licenses	3,600,000	-	3,600,000	100
86	Min. of Land Survey & Urban Development	404090202/1	Sale of maps/ deposits of plans	15,000,000	589,135	14,410,869	96
87	Min. of Lands, Survey & Urban Development	404090202/2	Non - state lands	35,000,000	401,150	34,598,850	99
88	Min. of Agriculture	404090205/3	Sale of drugs/ health cert.	900,000	104,615	795,385	88
89	Min. of Agriculture	404090205/4	Sale of fish & hire of fisheries	40,000	19,000	21,000	53
90	- do -	404090205/9	Sale of market garden produce	600,000	33,200	566,800	94
91	- do -	404090205/12	Sale on insecticides & Agric	20,000	-	20,000	100
92	- do -	404090205/13	Other lands allocation earnings	30,000	-	30,000	100
93	- do -	404090205/14	Repairs of vehicles, machinery	60,000	-	60,000	100
94	- do -	404090205/17	Engineering hire of govt. vehicles	300,000	-	300,000	100
95	- do -	404090205/18	Rice project	200,000	100,000	100,000	50
96	Min. of Education	404090207/3	Sale of instruction manuals	1,400,000	-	1,400,000	100
97	Min. of Education	404090207/4	Levy for furnishing damaged sec.	2,000,000	-	2,000,000	100
98	Min. of Finance &	404090209/1	Hire of govt. vehicles	300,000	175,000	125,000	42

	Budget						
99	Min. of Finance & Budget	404090209/2	Sale of boarded vehicles	4,000,000	2,825,100	1,174,900	29
100	Board of Internal Revenue	404090210/2	Sale of drivers/ conductors badge	2,000,000	778,150	1,221,850	61
101	Min. of Information & Culture	404090211/1	Video recording & publications	20,000	20,000	18,000	90
102	Min. of Information & Culture	404090211/3	Hire of state lightening equipment	20,000	-	20,000	100
103	- do -	404090211/4	Hire of film & public address	25,000	-	25,000	100
104	- do -	404090211/5	Cultural shows	20,000	3,260	16,740	84
105	- do -	404090211/8	Sale of photographs	5,000	-	5,000	100
106	- do -	404090211/9	Graphic Arts design	5,000	-	5,000	100
107	Min. of Industry & Tech.	4040212/5	Sale of industrial plot Alloc	100,000	-	100,000	100
108	Govt. Printing & Stationery	404090213/3	Sale of publications	200,000	61,780	138,200	69
109	Min. of Justice	404090214/1	Sale of law reports & document	1,000,000	88,000	912,000	91
110	Min. of Works & Transport	404090216/4	Hire of plants & transports	100,000	30,000	70,000	70
111	Min. of Women Affairs	404090218/1	Volunteer service agency earnings	100,000	650	99,350	99
112	Min. of Women Affairs	404090218/3	Women development centre hall	1,000,000	144,000	856,000	86
113	Min. of Lands, Survey & Urban Development	405090201/1	Arrears of state lands rent	56,000,000	572,595.80	55,427,404.20	99
114	Min. of Lands, Survey & Urban Development	405090201/2	Current year state lands rent	170,000,000	47,283,016.43	122,716,983.57	72
115	- do -	405090201/5	Renewal rent &	1,500,000	2,550	1,497,450	99

			penalties for Ren				
116	- do -	405090201/6	Application fees	20,000,000	640,570	19,359,430	97
117	- do -	405090201/7	Computer fees	26,000,000	2,520,435	23,479,565	90
118	Min. of Works & Transport	407090203/2	Petrol trading account	55,000	--	55,000	100

16.3 Recurrent expenditure

A revised budget of N31,887,497,872.00 was provided for recurrent expenditure in the period under review. However, the actual expenditure was N30,999,412,879.87 thus showing a saving of N888,084,992.12 or 2.79%. Notwithstanding, Ministry by Ministry analysis of the Accounts shows that some Ministries and non-Ministerial Departments recorded over-expenditure in both personnel and overhead costs. The details are contained in table 16.3 below.

Table: 16.3 SCHEDULE OF OVER EXPENDITURE ON RECURRENT VOTES

S/no	MDA	Head/Sub. head	Description	Budget N	Actual Expenditure N	Variance N	%
1	Office of the Commissioner for Special Duties	412090203/2	Overhead cost	5,000,000	6,051,370.00	1,051,370.00	21.03
2	Office of the Secretary to the State Government	414090201/2	Overhead cost	200,000,000	273,921,690.38	73,921,690.38	36.96
3	Lagos liaison office	414090203/1	Personnel cost	11,038,390	18,204,839.29	7,166,449.29	39.36
4	Office of the Head of Service	415090201/2	Overhead cost	36,200,000	36,489,166.00	289166.00	0.80
5	Ministry of Agriculture	416090201/1	Personnel cost	176,734,800	213,999,518.37	37,264,718.3	21
6	Ministry of Education	418090201/1	Personnel cost	95,000,000	101,435,506.10	6,435,506.1	6.8
7	Ministry of Education	418090201/2	Overhead cost	6,500,000	8,949,427.00	2,449,427.00	37.68
8	Ministry of Basic	421090201/2	Overhead cost	6,000,000	7,313,725	1,313,725	21.89

	Infrastructure Water Resources & Community Development						
9	Ministry of Information and Culture	423090201/1	Personnel cost	52,000,000	59,019,484.85	7,019,484.85	13.5
10	Ministry of Information and Culture	423090201/2	Overhead cost	10,000,000	36,090,670.98	26,090,670.98	260.9
11	Ministry of Lands, Survey and Urban Planning	425090200/2	Overhead cost	6,500,000	6,549,089.00	49,089.00	0.76
12	Ministry of Environment	426090201/2	Overhead cost	2,400,000	27,586,250	25,186,250.00	1049.4
13	Forestry and Wildlife	426090202/2	Overhead cost	1,200,000	1,228,530	28,530.00	2.38
14	Ministry of Works	429090201/1	Personnel cost	80,650,000	92,089,178.19	11,439,178.19	14.18
15	Ministry of Youths and Sports	430090201/2	Overhead cost	6,100,000	10,566,305.00	4,446,305.00	73.22
16	Office of the Auditors General for Local Governments	431090202/1	Personnel cost	26,000,000	37,821,608.15	11,821,608.15	45.46
17	Civil Service Commission	432090201/1	Personnel cost	30,000,000	35,612,709.28	5,612,709.28	18.71
18	Judiciary	433090201/1	Personnel cost	365,000,000	399,335,999.63	34,335,999.63	9.4
19	Legislature	436090201/1	Personnel cost	174,000,000	213,048,440.49	39,048,440.40	22.44
20	Judicial Service Commission	437090201/1	Personnel cost	7,000,000	11,201,173.09	4,201,173.09	60

Further to my observation elsewhere in this report, the respective MDAs are seriously advised to maintain separate cashbooks for both recurrent and capital expenditure. Some of the observed over expenditures could originate from the lumping of releases irrespective of whether they were for recurrent or capital expenditure.

17.0 STATEMENT OF CAPITAL DEVELOPMENT FUND

17.1 Capital Receipt

The total capital receipts for the year was N29,817,430,862.36 inclusive of opening balance of N584,382,021.07. The original and revised budgets amounted to N44,894,310,000.00 thus showing a deficit of N15,076,879,137.64 or 34%.

17.2 Capital Expenditure:

Expenditure on capital votes for the year under review were generally within the budgetary allocation. The approved budget including the supplementary appropriation allowed a total sum of N57,897,310,000 for capital expenditure while actual expenditure was N29,449,396,882.20. A net saving of N28,447,913,117.80 or 49% performance was achieved. However, on the face of the 2008 Accounts some Ministries, Departments and Agencies (MDAs) spent above their allocations in specific sub-heads. The details are attached hereunder as table 17.2. It is important to note that for reasons of incorrect capture of expenditure sub-heads by the MDAs, and lack of due diligence in inputting the figures into the systems as referred to in paragraph 13 of this report, the highlighted over-expenditures in tables 16.3 and 17.2 may not truly exist.

Table: 17.2 SCHEDULE OF OVER EXPENDITURE ON CAPITAL VOTES

S/no	MDA	Head/Sub. head	Description	Budget N	Actual Expenditure N	Variance N	%
1	Ministry of Agriculture	450090201/3	Produce storage & Fumigation	5,000,000	21,945,000	16,945,000.00	338.9
2	- do -	450090201/18	Fertilizer procurement and distribution	20,000,000	133,485,250	113,485,250.00	567.4
3	Ministry of Environment	452090201/7	Nursery development	3,000,000	4,000,000	1,000,000.00	33.33
4	- do -	452090201/8	Forest reserve boundary maintenance	2,000,000	4,000,000	2,000,000.00	100
5	Ministry of Commerce, Industry and Tourism	454090201/18	Anambra State goods show room	5,000,000	41,705,625.00	36,705,625.00	734.1
6	Ministry of Public utilities, Water Resources and Community Development.	455090201/ 6	Rural electrification Phase III	50,000,000	65,900,000	15,900,000.00	31.8
7	Ministry of Finance	456090201/7	HIV/AIDS Project	5,000,000	32,884,607.81	27,884,607.81	557.7
8	Land Transport	457090201/ 2	Government assistance to TRACAS	Nil	6,792,505.65	6,792,505.65	100
9	Ministry of Education	458090201/6	Model Comprehensive secondary schools	Nil	2,000,000	2,000,000.00	100
10	Ministry of Health	4590201/11	Epidemiological Content &	2,000,000	9,474,400	7,474,400.00	373.7

			establishment of disease				
11	- do -	459090201/ 31	News publication policy documents	2,000,000	15,394,220.00	13,394,22.00	669.7
12	- do -	459090201/ 32	Health emergency rapid response	10,000,000	25,000,000	15,000,000	150
13	- do -	459090201/34	School health services programme	3,000,000	116,297,692.67	113,297,692.60	3,776.6
14	- do -	459090201/37	Grant in-aid mission hospital	40,000,000	74,500,000.00	34,500,000.00	86.25
15	Ministry of Information and Culture	460090201/3	State television and reconstruction of ABS	30,000,000	41,925,000	11,925,000.00	39.75
16	Ministry of Information and Culture	460090201/7	State AM radio	15,000,000	20,000,000	5,000,000.00	33.33
17	- do -	460090201/8	Ministry of information library	1,000,000	1,486,700	486,700.00	48.67
18	- do -	460090201/12	Cultural complex Awka	—	27,109,612.19	27,109,612.19	100
19	Ministry of Women Affairs	461090202/1	Rehabilitation centre, Nteje	6,000,000	7,000,000	1,000,000.00	16.67
20	- do -	461090202/8	Poverty eradication programme	60,000,000	94,793,500	34,793,500.00	58
21	Ministry of Housing and Urban Development	464090201/39	Housing estate programme I	Nil	205,000,000	205,000,000	100
22	Ministry of Lands, Survey Urban Planning	465090201/16	Purchase of 2 No vehicles for survey dept.	4,500,000	12,500,000	8,000,000.00	177.8
23	General Administration	467090201/ 5	Robbing allowance for 60 law officers	1,610,000	4,210,000	2,600,000	161.5

24	Deputy Governor's Office	467090206/5	Inter – state boundary demarcation	6,000,000	51,076,100	45,076,100.00	751.3
25	Government House	467090207/9	Guest house building 2nos	10,000,000	31,015,280.62	21,015,280.62	210.2
26	- do -	467090207/23	MDG projects in the state	1,314,000,000	2,430,042,442.21	1,116,042,442.21	84.9
27	Ministry of Economic Planning and Development	467090208/ 9	Seeds documentation publication & dissemination	5,000,000	10,968,500.00	5,968,500.00	119.4
28	- do -	467090208 /11	State committee on food & nutrition	5,000,000	9,000.000	4,000,000.00	80
29	- do -	467090208/13	Analysis & dissemination of state of 2006 CWIQS	Nil	51,982,749.85	51,982,749.85	100

18. MINISTRIES, DEPARTMENTS AND AGENCIES

18.1 MINISTRY OF FINANCE AND BUDGET

18.1.1 Payment of Salaries and Allowances after Retirement

The sum of N80, 470.08 was over paid to 5 nos. retired staff of the above named Ministry between October 2007 and April 2008. The information was communicated to the Honourable Commission in my letter AS/MIN.4/REP/1/183 of 3rd November 2008. Evidence of the recovery is yet to be received in Audit.

19.0 MINISTRY OF HEALTH

19.1 OVER PAYMENT OF SALARY

An Assistant Chief Nursing Officer who transferred her service to Nnamdi Azikiwe University Awka was overpaid monthly salaries from March, 2007 to January, 2008 to the tune of N566,831.51. The sum of N507,880.04 has so far been recovered. The balance of N58,951.41 was communicated to the Hon. Commissioner in my letter referenced **AS/MIN.5/REP** 1/34 of 10th February, 2009 for the recovery. The reply is still awaited.

19.2. Similarly, the detail of N336,878.85 paid to some retired staff were communicated to the Honourable Commissioner via my letter referenced AS/MIN.5/REP/1/35 of 14th May, 2009 also for recovery. The matter is under correspondence.

20.0 MINISTRY OF YOUTH AND SPORTS

20.1 Payment of Salaries after Retirement

An overpayment of N117,604.60 was made to 5nos. retired staff as monthly salaries. This was communicated to the Honourable Commissioner for recovery. Vide my letter AS/AUD/MIN.18/REP/1/8 of 11th November, 2008. The reply is being awaited.

21.0 MINISTRY OF EDUCATION

21.1 Unretired Advances to Zonal Inspectors

A total sum of N1,450,660.00 (One million, four hundred and fifty thousand, six hundred and sixty naira) was given to six Zonal Inspectors of Education for renovating and refurbishing their zonal offices equipment in the month of April 2007. Up to date, they are yet to retire the money given to them. This observation was communicated to the Hon. Commissioner in my letter AS/MIN.3/REP/1/76 of 30th January 2009. Their reply is still being awaited.

21.2 Similarly, the sum of N101,100.00 was paid to Director of Schools in August for 2007 celebration of Commonwealth Day in the State. The expenditure was not accompanied by any receipt for my verification. The Director of Schools should retire the money or refund same to the treasury. The O reply is still being awaited.

21.3 Non – Endorsement of Signature to Payment Voucher

A former Permanent Secretary and two Directors were paid the sum of N230,000.00 to enable them attend the Joint Consultative Committee on Education at Asaba, Delta State in 2007. The former Permanent Secretary did not sign the payment voucher as evidence that she collected the sum of N100,000.00 travelling allowance. Her endorsement of the payment voucher evidence of her collecting the amount has not been communicated to my office.

21.4 Non attachment of workshop fee receipt

The sum of N92,800.00 was paid to sundry staff for the Honourable Commissioner's participation in a workshop on Early Childhood care Development and Education at Abuja in 2007. The expenditure was not retired. Please retire the sum of N92,800.00 with the necessary receipts and inform me for further verification.

21.5 Unretired Payment Voucher

The sum of N12,500,000.00 was paid to a former Permanent Secretary for the procurement of 100 units of computer sets and accessories for distribution to 10 secondary schools. The expenditure was observed to be without any official receipts. The Permanent Secretary was requested to make available for audit verification all official receipts obtained for the expenditure. The reply is still awaited.

21.6 Also, the sum of N65,000.00 was made available on payment voucher No. 7 of July, 2007 for the servicing of vehicle No. AN 23 A06. No receipt was attached as evidence that the vehicle was actually serviced. You are requested to produce the receipts and details of servicing for my verification.

21.7 Abnormal Payment:

An Education officer was paid the sum of N40,000.00 as out of station allowance and transport to Abuja to enable the officer submit the State prioritized projects on ETF Technical and Special Education in 2007. A close observation revealed that the officer was paid N6,000.00 for feeding in addition to N24,000.00 out of station allowance. The payment of N6,000.00 is abnormal and should be recovered from the Education officer. Please forward particulars of the recovery for my verification.

21.8 Overpayment of salaries

The total sum of N543,905.49 was observed as salary over paid to sundry staff of the Ministry after retirement between January 2008 and January 2009. The details were communicated to the Honourable Commissioner in my letter referenced AS/MIN.3/REP/1/79 of 30th June, 2009 for recovery. Please endeavour to recover the amount against each of them and forward the recovery particulars for my verification.

22.0 MINISTRY OF HOUSING AND ENVIRONMENT**22.1 Payment of Salary after Retirement**

It was observed during payroll audit that two members of staff of the Ministry continued to draw monthly salaries after their retirement from the service resulting to an

overpayment of N135,856.52. The details of the overpayment was communicated to the Honourable Commissioner in my letter referenced AS/MIN.12/REP/1/114 of 9th September, 2008 for recovery. It was advised that the treasury receipts of recovery should be forwarded to my office. The reply is still awaited.

22.2 Indebtedness of Sanitation Contractors

Audit examination of the Ministry's records revealed that some of the contractors engaged to collect sanitation rate neither registered with the Ministry nor paid the required tender fee. It was also observed that part of the sanitation rate revenue due to the government from the contractors was not brought into government account. The details are as follows:

	N
- Registration fee (13 nos) contractors	260,000.00
- Tender fee (9 nos) contractors	150,000.00
- Balance of monthly collection due to govt.	66,661,000.00

The Honourable Commissioner was requested through my letter referenced AS/MIN/12/REP/1/116 of 30th December, 2008 to set up a committee to investigate the allegation with a view to recovering all monies due to the government from the contractors while forwarding all findings and decisions to my office. Compliance is yet to be made known to my office.

22.3 Usurpation of functions

Audit inspection observed that the Ministry encroached on the functions and responsibilities of Anambra State Environmental Protection Agency (ANSEPA). Consequently, staff of ANSEPA were rendered redundant. Moreover, it created room for misapplication of funds.

For proper guidance and immediate compliance the Hon. Commissioner was referred to provisions of sections No. 7,24 and 2 paragraph 7 of ANSEPA Edict of 1998. This was communicated to the Hon. Commissioner in my letter under reference AS/MIN/12/REP/1/116 of 30th December, 2008. Compliance is yet to be made known to my office.

22.4 Undue delay and non-performance:

On 14th May, 2007 approval of N15,000,000.00 was given by the Governor to enable the Ministry carry out enumeration of houses and facilities in the three major towns namely; Awka, Nnewi and Onitsha. The assignment was to be completed in three months but to Audit surprise there was nothing on ground as at March, 2008 to justify the huge expenditure. In view of the undue delay and non – performance, satisfactory explanation was requested as to why the sum of N15,000,000.00 should not be recovered. The response is being awaited.

22.5 No Tax Deduction:

The sum of N200,000.00 was paid to CUPID EXCEL NIG. LTD on payment voucher No. 6 of December, 2006 for the beautification of Residency drive and Government lodge, Onitsha.

Similar Payment was made to Tonibiz and company Ltd on payment voucher No. 1 of November, 2006 to enable it conduct technical study at Nwangene Water – shed. In both cases, it was discovered that government tax of 12½ % amounting to N50,000,.00 was not deducted. Please recover the mandatory taxes from the companies or in the alternative, from the Accountant who paid it. Furnish me with the particulars of recovery for further action.

22.6 Unrecovered Loan:

On payment voucher No. 10 of October, 2006, the sum of N6,370,000.00 was collected by the Chairman, Executive Task Force to enable him purchase waste bins for the start of sustainable programme on waste management. It was a revolving loan designed to ensure sustainability of the waste management project. To audit dismay, only N139,100.00 had so far being recouped. The chairman is to recover the balance, of N6,232,900.00 or refund same.

22.7 Unretired Expenditure:

22.7.1 On payment voucher no. 2 of December, 2007, the sum of N2,255,000.00 was paid to the Acting Director, Science and Technology to enable him purchase a generating set, provide security allowance and maintain Mini-Brown sugar projects vehicle. A serious neglect of Rules and Regulations guiding expenditure and procurement was observed during the audit as documentary evidence supporting the expenditure and disbursement of the amount could not be produced. Please forward all receipts obtained for the purchases made and all other necessary documents relating to the expenditure or refund N2,225,000.00. Inform me of all the recovery particulars for verification.

22.7.2 In a similar case, sundry persons were paid N3,736,000.00 to enable them demolish and remove illegal structures in Awka and Onitsha. The lump sum was paid on payment voucher no. 3 of October, 2007. Audit examination of the records revealed total absence of documentary evidence of expenditure receipts relating to hire of machines, equipment etc, amounting to N3,428,000.00 and allowances paid to various categories of participants. Please forward to me necessary receipts and evidence of the various payments for audit verification or refund the money enbloc.

22.7.3 A total sum of N2,700,000.00 on two payment vouchers numbered 7 of October, 2007 for N2,200,000.00 and 3 of October, 2007 for N500,000.00 was made payable to the Chief Environmental Officer. The payment was to enable him construct a block of 8 units toilet at the court of the Government House, Awka. The Chief Environmental Officer did not retire the amount and he was requested to forward details of his expenditure including the supporting receipts/invoices and store receipt vouchers for audit verification, failing which he should refund the money.

22.7.4 The sum of N5,475,000.00 was paid to the Director of Environment and Public Health Department on Payment Voucher No. 2 of December, 2007. The payment was to enable her carry out the clearing of the expressway corridor and maintenance of

dumpsite in Onitsha. Audit observed that the N5,475,000 was not retired as there was no evidence of how the money was utilized. The Director was required to explain satisfactorily why she should not refund the money. Her response is being awaited.

22.7.5 Similarly, the same Director on payment voucher No. 2 of December, 2007 received the sum of N3,050,000.00 to enable her establish Environment Volunteer Corps in selected secondary schools, carryout sensitization programme and purchase kits for 410 students drawn from 41 secondary schools within the 21 Local Government Areas. The money was not retired. The Director was required to forward for audit verification detailed retirement of N3,050,000.00 or to refund same to the State Government. Her reaction is being awaited.

22.7.6 The Director further received N3,500,000.00 on payment voucher No. 5 of December, 2007 to enable her commence building quality control and intensive house to house inspection in the state. There were no receipts/invoices nor list of participants attached to the payment vouchers as evidence of expenditure and payments made. She is to either retire the sum of N3,500,000.00 accordingly or have it refunded.

22.8 Overpayment of Salary:

A Chief Forest Officer that retired on 20th July, 2008 collected full salary for the month resulting to an overpayment of N21,136.91. The Honourable Commissioner was communicated to recover N21,136.91 from the Chief Forest Officer. Vide my letter AS/MIN.12/REP/1/128 of 14th May, 2009. Compliance is still awaited.

22.9 Overpayment of allowance:

Audit inspection of the accounts records revealed that a former Honourable Commissioner collected the sum of N68,000.00 which included N40,000.00 as his two days out-of-station allowance to Calabar to represent the State in the 'Summit on Environment' from 25th to 28th of June, 2008. His actual two days out-of-station allowance to Calabar at that time would have been N30,000.00 and his driver N4,000 as against N8,000 claimed. The excess of N10,000.00 and N4,000.00 is recoverable. The reply to my letter to Hon. Commissioner referenced AS/MIN./17/REP/1/129 of 21st May, 2009 for recovery is yet to be received,

22.10. Unretired Expenditure:

The sum of N80,000.00 was made payable to a former Honourable Commissioner on payment voucher No. 31 of January, 2008 to enable him attend the signing ceremony of the tripartite agreements between the Federal Government, Anambra State Government and Investor Laga International Ltd at Abuja in respect of the integrated solid waste management in Onitsha. It was discovered in audit that a component cost of the sum amounting to N28,000.00 for air fare was not retired.

The same applied to payment voucher No. 33 of January, 2008 for N126,000.00 in which a total sum of N56,000.00 was spent on air travel. The amounts should be retired or the money refunded. The reply is being awaited.

22.11. Unregistered Contractors:

The Head of Department of Environmental Health was paid the sum of N9,310,000.00 to enable her pay refuse contractors numbering 24. It was discovered in audit that 9 of the 24 contractors that rendered the service on waste disposal did not register with the Ministry with the sum of N20,000.00 each, thereby denying the Government of the sum of N180,000.00. Please recover from the contractors N180,000.00 or alternatively, the Head of Department should be held liable Compliance is being awaited.

22.12. Unreceipted Expenditure:

The sum of N750,000.00 was paid to sundry persons on payment voucher no. 1 of June, 2008 to enable them carry out celebration of 2008 World Environment day in the State. It was discovered during the examination of the payment voucher that necessary receipts to support the expenditures were not attached. Please obtain and forward to me evidence of proper utilization of the sum of N750,000.00 or refund same to the Government.

23.0 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT:**23.1 Irregular Expenditure:**

The sum of N7,202,670.00 was approved by the former Governor for the Anambra State Local Government Joint Accounts Committee in 2007 as refundable loan to sponsor the overseas training tour of key functionaries and principal officers of Local Government Service. Incidentally, the amount was not utilized as planned, but the former Secretary to the State Government used the sum of N2,272,814.00 to defray his office expenditure on entertainment, out-of-pocket expenses, fuelling of official vehicles etc. These are items that should ordinarily be financed from the office regular overhead. You are please required to obtain the reasons for unilaterally diverting the money that was not released from your office vote in running the same.

23.2 Further to paragraph 1 above, it was discovered that the former Secretary to the State Government utilized the sum of N960,000.00 in paying the out-of- station allowance of his driver and police orderly that accompanied him on a training course without any authorization. Moreover, the interest of his driver was duly accommodated in the consolidated course allowance of N750,000.00 paid to him and the engagement of supposedly redundant police orderly was unnecessary as the Institute (NIPSS) boasts of adequate security that participants are not usually required to make their own private security arrangement. Please produce evidence authorizing you to engage the identified officers outside the consolidated course allowance or in the alternative, refund N960,000.00 to the State Government.

23.3 The sum of N2,020,000.00 was paid to the former Deputy General Manager of the defunct Interstate Finance and Investment Company Ltd to liquidate the arrears of rent, N520,000.00 and part-payment of arrears of staff salaries N1,500,000.00 on the condition that the Ministry of Finance would vet the status and entitlement of the staff before any payment could be effected. Audit investigation revealed that the Deputy General Manager ignored the order and went ahead in collaboration with two other

persons to prepare typesetted schedule of payment to themselves. The payment schedule were seen in their mutilated state during the audit and the entitlements contained therein could not be verified as the basis of the computation of the entitlement was not known to extant regulation in the public service.

Also observed was the variation of figure in the rent receipt which bear N185,000.00 against the approved N520,000.00 leaving N325,000.00 unaccounted. Please you are requested to:

- i) disclose the identities and official status of the two persons to whom the payment was scheduled
- ii) Produce the salary structure used in the computation of the salaries of yourself and the two others.
- iii) Explain with documented evidence the utilization of the balance of N325,000.00 meant for rent.
- iv) Submit the inventory of the defunct company and explain the position of the company property.

In the alternative, refund N1,500,000.00 to the State Government being approved sum not utilized for the earmarked purpose as directed as well as N325,000.00 being sum set aside for rent.

23.4 Training in Specialized Areas:

It was observed in audit that Government avails both the political and public office holders the opportunity of attending courses on specialized areas within and outside the country on its account. Government was advised to consider sponsoring more of the senior public officers who still have a minimum of 5 years in the service on such trainings for better impact on the productivity and quality of the workforce than the political office holders with unstable tenure of office.

The above observations were communicated to His Honour, the Secretary to the State Government in my letter referenced AS/PRE.1/REP/1/211 of 23 October, 2008 and his reaction is yet to be received.

24.0 MINISTRY OF AGRICULTURE:

24.1 Underpayment for Tractors Sale

It was discovered in audit that a 1 no. 70 HP New Holland Tractor procured by the State Government was sold to a Chairman of a Local Government below the proposed distribution price of N4,029,547.50 by N402,954.75. The sum of N402,954.75 was requested to be recovered from the Chairman as contained in my letter addressed to the Honourable Commissioner referenced AS/MIN.1/REP/1/75 of 27th February, 2009.

24.2 Outstanding Balance of N450,000.00 for the Sale of KUBOTA RICE MILL Machine

A KUBOTA Rice Mill Machine was sold to sundry members of a Rice Miller Association located at Ayamelum Local Government Area at a cost of N900,000.00 of which a down payment of 50% was made and the balance to be liquidated on or before June, 2006. It

was further discovered in audit that the Mill Machine was signed for and collected by the Honourable Commissioner's Personal Assistant and the remaining balance of N450,000.00 is still outstanding. Please recover N450,000.00 and inform me of the recovery particulars for my verification.

24.3 Sale of Tractors:

5nos tractors of various horse powers were sold to four Local Government Councils and a tertiary Institution for the sum of N20,103,226.65. Audit examination of the Account records showed that the sale proceed was not brought into government accounts. Evidence of lodgement of N20,103,226.65 into the account of government was requested to be produced to audit for verification. The response is still awaited.

24.4 Duplication of monthly overhead payment to Her Excellency:

Her Excellency received N150,000.00 as monthly overhead for April, May and June, 2007 at N50,000.00 per month Vide MOA/FS/ACCTS/57/59 of 3rd August, 2007; MOA/FS/ACCTS/57/66 of 18th June, 2007 and MOA/FS/ACCTS/57/67 of 4th July, 2007. She was later paid arrears of overhead of N600,000.00 for four months, March to June, 2007 on payment voucher no. 72 of July, 2007 thereby collecting double payment of overhead for the months of April, May and June, 2007. Please recover the sum of N150,000.00 being duplication of three months overhead payment to Her Excellency.

24.5 Non – Retirement of Overhead Funds:

It was further discovered that the Deputy Governor received a total overhead allocation of N1,350,000.00 from March to November, 2007. The amount which is yet to be retired was detailed in my letter to the Honourable Commissioner referenced AS/MIN.1/REP/1/75 of 27 February, 2009 for immediate retirement. The reply is still awaited.

24.6 Outstanding Arrears of Promotions:

Promotion arrears of sundry staff of the Ministry of Agriculture amounting to N10,093.42 was observed to be outstanding at the time of the audit. It would have been returned to the sub treasury within seven days of its being uncollected by the payees. Please forward the treasury receipt voucher particulars of payment into sub treasury for verification.

24.7. Unclaimed Staff Allowances:

Allowances of various types belonging to sundry staff of the Ministry amounting to N261,146.61 was discovered to be with the Cashier instead of returning it to the subtreasury. Vide the Accountant – General's circular No. AG/AN/S.I of 31st May, 1994. Please return the unclaimed allowances to the subtreasury and furnish me with the treasury receipt voucher particulars.

24.8. Indiscriminate Printing of letterheads:-

Printing of letter-headed papers by MDAs is limited to the Government Printing Press Vide the Head of Service circular No. HOS/AB9/46/56 of 16th June, 2005. This was to safeguard the integrity of the printing materials to avoid possible abuse by private printing companies. The above circular was violated by the Ministry in contracting the

production of 300 letter -headed papers worth N12,500.00 to a private company in Awka Comments for violating the Head of Service circular was demanded.

24.9. Supply of File Jackets and Envelopes to Ministry of Agriculture and Rural Development:

Office of the Secretary to the State Government circular No ANS/SSG/M. 241/72 of 1st April, 1998 made it mandatory for MDAs to place order for non – security printing jobs with the Government Press and Anambra State Newspapers and Printing Corporation. So also is the Office of the Secretary to the Government of the Federation circular No. C587/8.5/6 of 16th September, 1996. Contrary to the above quoted authorities, approval was given to a private company to supply file jackets and envelopes worth N43,000.00. Explanation for the contravention of the above circular is required.

24.10. Irregular Payment of Salaries and Allowances to Retired Officers:

It was observed in audit that computer print –outs for payment of salaries and allowances were not properly scrutinized so as to fish out irregularities before processing for payment in consonance with the Accountant General circular No. AG/AN/S.I/151 of 31st October, 2003. The lapse resulted in the payment of N1,208,728.79 to retired and deceased officers of the Ministry detailed in my letter to the Permanent Secretary under cover AS/MIN.I/REP/1/82 of February, 2009, requesting for pin – off of their names and recovery of the irregular payment from their various banks. The sum of N24,733.55 has so far been recovered leaving the balance of N1,183,995.24 as yet to be recovered. The matter is receiving attention.

25.0. MINISTRY OF COMMERCE, INDUSTRY AND TECHNOLOGY:

25.1 Salary Overpayment:

A Director who retired on 20th April, 2007 was paid a full month salary of N68,988.26 instead of 20 days salary of N43,692.56 on prorata. This resulted in recoverable overpayment of N25,295.70.

Also, a typist that retired on October, 2006 received extra three months salaries totaling N28,934.70. Please recover from the typist salary overpayment of N28,934.70 The full details were conveyed to the Honourable Commissioner. Vide my letter AS/MIN.2/REP/1/53 of 19th December, 2008.

25.2. Unretired Advances:

Appendix A attached to my letter to the Honourable Commissioner referenced as above contained the list of staff issued with advances which have not been spent or retired as at 31st December, 2007. Please recover the advance against their names and evidence of recovery forwarded for my verification.

25.3. Absence of Functional Store:

It is ironical that the Ministry which spends about 70% of its monthly overhead on purchase of stationeries and vehicle parts have no functional store. Items purchased are not taken on charge. Efforts should be made towards reviving the store department for effective monitoring of purchases and procurements and also for orderly distribution of items.

25.4. Overpayment of Salary after Retirement:

The sum total of N227,329.48 was paid to 5nos staff after retirement from the service between February 2008 and September 2008.

The details of the overpayment were communicated to the Honourable Commissioner for recovery in my letter AS/MIN.2/REP/1/57 of 30th June, 2009. Please forward the recovery particulars for my verification.

26.0 MINISTRY OF PUBLIC UTILITIES, WATER RESOURCES AND COMMUNITY DEVELOPMENT:

27.1 Overpayment of Salaries and Allowances to Retired Staff: Examination of payroll of the above named Ministry revealed that 10 (ten) nos. staff were overpaid by the sum of N1,552,339.23 as salaries and allowances between January 2005 and September 2007. It is regrettable that even when the Ministry was advised in advance by the Civil Service Commission of staff due for retirement, they failed to communicate the information to the Head of service to pin-off the names from the computer printout. This information was contained in my letter GH/S/REP/1/169 of 18th Dec, 2008. I am yet to receive the reply to the letter. Please endeavour to recover the overpayment against each retiree and forward the treasury receipt vouchers for my verification.

27.0 BOARD OF INTERNAL REVENUE:

27.1 Shortfalls on collections:

It was observed during audit inspection that revenue amounting to N71,900.00 in respect of GMR receipts and newplates collected by MLA, Awka I was not paid into the government account in 2007. This was communicated to the Chairman in my letter referenced BIR/REP/1/109 of 27th November, 2008. A close scrutiny of the e-receipt attached to the reply to my letter revealed a lodgement of the sum of N71,900.00 on 4th June, 2008. That is about a year from the time of collection which contravenes the provision of the financial instruction 0606. In my redo letter to the Chairman referenced BIR/REP/1/172 of 24th June, 2009, a written explanation was to be obtained why disciplinary action should not be taken against the MLA for holding government money for more than necessary.

27.2. Underlodged Collections into Bank:

The sum of N57,800.00 was discovered in audit as collections under lodged in bank by MLA Awka I. His explanations and submissions to audit query could not account for a portion of the missing money amounting to N56,550.00 for which more evidence of any lodgement in bank was asked to be provided for audit verification or in the alternative, refund the sum of N56,550.00 forwarding evidence of refund to audit. His reaction is still awaited.

27.3. Collections made without evidence of lodgements in bank:

Audit inspection observed that the sum of N258,300.00 collected in respect of GMR receipt and formats in 2007 and 2008 was neither posted to the cash book nor lodged into government account. Documentary evidence produced for audit verification in reply

to my letter to the Chairman did not liquidate the amount completely as the sum of N71,950.00 remain unaccounted for. Additional documentary evidence was asked to be produced for audit verification. Otherwise, the sum of N71,950.00 be recovered from the MLA Awka I forwarding evidence of recovery for Audit verification. The reply is still awaited.

27.4. Formats Collected but was not Presented for Audit:

Format receipts issued to MLA Awka I on various dates in 2007 were not produced for audit. Details of this observation were conveyed to the Chairman for production for audit verification or else disciplinary action should be taken on the MLA. His reply is still awaited.

27.5. Cancelled Receipts:

The Chairman, Board of Internal Revenue was communicated with the details of the observed cancelled GMR and GR receipts. He was asked to confirm with respect to provision of financial instructions 0761 whether the originals of the cancelled receipts were used for returns to the headquarters as claimed by the MLA. His confirmation is still awaited.

27.6. Collections Made Without any Evidence of Lodgement into Bank:

Appendix 'A' attached to my letter under reference no BIR/REP/1/124 of 30th January 2009 addressed to the Chairman, Board of Internal Revenue, contained details of tax collections totaling N20,288,575.26. The amount was collected at Tax Office, Fegge Onitsha at different times within the period of the audit. It was discovered that the collections were not lodged in the bank. The sum of N20,288,575.26 should be recovered from the Assessment Officer's incharge of Fegge Tax Office at different times of the audit period, forwarding the recovery particulars for audit verification.

27.7. Cancelled Receipts:

A good number of the duplicates of revenue receipts leaflets detailed in Appendix B of my letter to the Chairman were discovered cancelled during the audit. The cashier's oral explanations that the original receipts leaflets were used in making returns to the Board headquarters could not be substantiated in audit. Acceptable explanations were required to be given as to the whereabouts of the original receipts leaflets failing which sanction should be imposed on the responsible officers. His compliance is yet to be made known to my office.

27.8 Development Levy Collection:

It was observed that the Development Tax due to the government from Direct and Pay As You Earn taxes were not collected. Explanations for failure to deduct the tax are yet to be received in audit.

27.9 Revenue Receipt Booklets Issued to Nnewi I Licencing Office neither Produced for Audit nor Revenue Collected from the Receipts Produced during period of Audit:

Revenue receipt booklets issued to Nnewi I MLA were neither produced in audit nor proceeds collected with them paid into the government treasury. The details of the receipts booklets were communicated to the Chairman Vide my letter BIR/REP/1/143 of 12th March, 2009. The MLA should produce for audit verification the receipt booklets or in the alternative, he should be held responsible for the proceeds from the receipts. His response is still awaited.

27.10 Collection Made Without any Evidence of Lodgement into Treasury:

Collections totaling N9,886,180.00 were discovered to have been received by MLA, Fegge Onitsha, but the treasury receipts or e-payment receipts obtained for the lodgement were not produced in audit. Meanwhile, a previously observed excess lodgement of N1,220,775.00 was off-setted against the unlodged amount N9,886,180.00 leaving a balance of N8,645,405.00, which lodgement could not be traced in audit. The MLA should produce treasury receipt or e-payment receipt to the tune of N8,645,405.00 or in the absence of either, the sum should be recovered from him. Inform me of the treasury receipt particulars. This was communicated to the Chairman. Vide my letter referenced BIR/REP/1/145 of 16th March, 2009. His reply is still awaited.

27.11 Revenue Collection:

Accounts records examined by audit at the MLA office, Fegge Onitsha showed that the MLA collected a total sum of N4,509,625.00, but lodged into treasury the sum of N5,730,400.00 resulting to an excess lodgement of N1,220,775.00 as evidenced in the treasury receipts shown in Appendix 'A' attached to my letter BIR/REP/1/145 of 16th March, 2009 addressed to the Chairman. The MLA was asked to give detailed explanations as regards the over lodgement. His reaction is yet to be received.

28.0. MINISTRY OF ECONOMIC PLANNING AND DEVELOPMENT:

28.1 Unretired Advances:

Four Honourable Commissioners were sponsored to the 13th Nigerian Economic Summit in Abuja from 5th to 7th September, 2007. The sum of N40,000.00 was released to each of them to cater for their flight tickets and local runs, which they failed to retire as at the time of the audit. This was communicated to the Honourable Commissioner, Ministry of Economic Planning and Development in my letter referenced AS/MIN.20/REP/1/1 of 18th December, 2008 requesting for their retirements or to have the amount refunded by them. With the exception of the Honourable Commissioner for Finance and Budget the rest have responded positively by retiring the amount against their names. The matter is still under correspondence.

29.0. JUDICIAL SERVICE COMMISSION:

29.1 Cash Survey

The cash survey conducted on 14th June 2007 produced physical cash of N164, 300.00 including the unclaimed monthly allowances of N101,820.00 belonging to two Board members of which the accountant was advised to return to the subtreasury in consonance with the Financial Instruction No. 1908. This was made known to the Executive Secretary for compliance. Vide my letter no. AS/AUD/JSC/REP/1/21 of 18th December, 2008. His compliance is yet to be made known to me.

29.2 Overpriced Purchases:

It was observed that 3 cartons of Baron De Valls Wine were purchased at N9,000.00 each totaling N27,000.00 instead of the ruling market price of N18,000.00 for the three cartons leading to an overpricing by N9,000.00 Available records showed that the 3 cartons of wine were given to a retired Chief judge as a gift during the burial ceremony of his relation. It was requested to recover the difference in price of N9,000.00 from the Accountant and N18,000.00 from the officer who approved payment as that should be the responsibility of the Judicial Staff Welfare Union.

29.3. WRONG CLAIM OF OUT OF STATION ALLOWANCE:

The Accountant claimed out-of-station allowance of N48,000.00 on P.v. no.27 of 28th December, 2006 instead of N9,000.00 calculated as follows: -

Transportation	10,000.00
Night allowance (N4000x2)	8,000.00
Local runs (N500x2)	1,000.00
	19,000.00

The excess of N29,000.00 should be recovered from the Accountant and inform me of the treasury receipt voucher particulars for verification.

29.4. Unapproved Expenses:

The sum of N50,300.00 paid on Pv. no.21 of 19th December, 2006 was spent by the Accountant for entertainment of members of Judiciary Service Commission in December, 2006 without approval. Explanation was sought for the authority to spend the amount on entertainment otherwise, it should be recovered from the Accountant. The reply is still awaited.

29.5. Retirements General:

It was observed that staff of Judicial Service Commission do not take retirement of imprests serious as demanded by financial instruction 1309. The staff were advised to sit up on retirement of imprests as future lapses shall be viewed seriously.

29.6 Absence of Facility:

Judicial Service Commission has no store to the effect that stationeries and property purchased were not taken on charge. The Judicial Service Commission was advised to set up one and appoint a staff to take charge immediately. Their reply is being awaited.

30.0 CAPITAL PROJECT

30.1 Non – submission of Contract Documents:

It was observed in audit that key Ministries engaged in execution of government contracts failed to forward the copies of contracts, accompanied by Tenders Board recommendations and Bills of Quantities to the Auditor – General as provided for in the E.C.S. financial instructions No.2802. This is in spite of repeated written requests to them to forward the contract documents/Bills of Quantities.

The non- submission of contract documents impeded the monitoring of the projects by my office.

The defaulting ministries are:

- (1) Ministry of Works
- (2) Ministry of Housing
- (3) Ministry of Education
- (4) Ministry of Environment
- (5) Ministry of Information
- (6) Bureau of Basic Infrastructure and Rural Development (now Ministry of Public Utilities)

The attention of the Honourable Commissioners / Heads of Departments/Special Advisers is drawn to the E.C.S. Financial instruction No. 2802 for compliance. For the period under review only 15 contract agreements/Bills of Quantities were received by my office, which is a far cry from the contracts awarded by the Government.

30.2 Execution of Capital Projects by Direct Labour:

A growing number of Ministries, Departments, and Agencies (MDAs) were observed to have some of their capital projects executed through an approach referred to as "direct labour". This approach may not be bad in itself as it has the advantage of executing government projects at reduced costs. Direct labour presupposes that all the processes to accomplishing a given public project are handled directly by Civil Servants of the originating or intervening (executing) MDAs. For example, records of purchases made and their allocation, payment schedules for artisans/ supervisors, etc are maintained by respective schedule officers.

The current practice of direct labour has regrettably deviated from the original intention to save costs in the execution of government projects. It has been observed that the various Heads of the MDAs in liaison with some principal officers upon approval of a particular job to be done under direct labour turn around and contract it out to their preferred contractor on an ostensibly negotiated arrangement. To shield the identity of the contractors civil servants who are obviously accomplices sign the payment vouchers in violation of financial regulations which frown at proxy payment for public services rendered and / or goods supplied.

The State Government is advised to suspend the execution of public projects by direct labour or in the alternative, set bench marks for direct labour jobs to curtail the subversion of the good intentions of the present administration by Heads of the MDAs and their colluding Civil Servants.

31.0 ACCOUNTS OF PARASTATALS AND STATE OWNED STATUTORY BODIES

In the period under review, attempts continued towards getting these statutory bodies and agencies account for the enormous public resources entrusted to them. They have continually and consistently been reminded of the grave implications of this negative attitude given unambiguous constitutional and other regulatory provisions. Notwithstanding all this, the level of compliance still remains abysmal. Only a minimal few of them are showing reasonable effort to account for the entrusted resources through timely presentation of periodic financial statements. These exceptions are tabulated as:

Table 31A: Schedule of Audited Statutory Bodies

S/NO	NAME OF STATUTORY BODY	YEAR LAST AUDITED	REMARK
1	Anambra State Universal Basic Education Board	2007	
2	Anambra State Urban Development Board	2007	
3	Anambra State University Uli	2007/2008	
4	Anambra Broadcasting Service	2007	
5	Anambra State Home Ownership Co. Ltd	2006	

Some of the bodies and agencies recently started reacting to demand for preparation and auditing of their annual accounts. These are grouped with those establishments which though not up to date, have prepared and audited their accounts for some years. They are as tabulated below:-

Table 31B: Schedule of other Statutory Bodies in Arrears

S/NO	NAME OF STATUTORY BODY	YEAR LAST AUDITED	REMARK
1	Transport Company of Anambra State Ltd	2002	2003 – 2005
2	Anambra State Hospitals Management Board	2005	Effective 2003
3	Anambra State Agricultural Development Programme	2004	2005 in progress
4	Anambra State Marketing Company Ltd	1997	
5	Nwafor Orizu College of Education Nsugbe	2001/2002	

6	Anambra State Water Corporation	1996	
7	Anambra State Housing Development Corporation	1996	
8	Anambra State Library Board	1994	
9	Anambra State Rural Electrification Board	1992	
10	Anambra Integral Livestock Co. Ltd	1994	
11	State Education Commission	2003-2005	
12	New Era Insurance Company Ltd	2003	Under liquidation

Lastly are those statutory bodies, which have not been able to render any account of the resources made available to them. No form of Financial Statements, audited or un-audited has been furnished by any of them since the State creation in 1991 or their formation thereafter. Yet visible evidence exist of significant public resource allocation and release to the establishments on annual basis. The establishments are:-

Table 31C: Schedule of Statutory Bodies in Default

S/NO	NAME OF STATUTORY BODY	YEAR LAST AUDITED	REMARK
1	Anambra State Independent Electoral Commission	None	
2	Anambra Newspaper and Printing Corporation	- do -	
3	Anambra State Environmental Protection Agency	- do -	
4	Anambra State Volunteer Service Agency		
5	Anambra State College of Agriculture, Igbariam	- do -	
6	Anambra State Hotels and Tourism Board	- do -	
7	Anambra State Water and Sanitation Project (WATSAN)	- do -	
8	Anambra State Palm Development Agency	- do -	
9	Anambra State Gaming Commission	- do -	
10	Foundry and Machine Tool Production Ltd	- do -	
11	Anambra State Rural Development Agency	- do -	
12	Anambra State Grains Production Agency	- do -	
13	Anambra State Funds for Small Scale Industries	- do -	

14	Anambra State Development Trust Fund	- do -	
15	Agency for Mass Literacy, Adult and Non – Formal Education	- do -	
16	Supervised Agricultural Credit Scheme	- do -	
17	State Emergency Management Agency	- do -	Established in 2006

32.0 PERIODIC CHECKS AND REVIEW REPORTS

32.1 ANAMBRA STATE INDEPENDENT ELECTORAL COMMISSION REVIEW OF RESPONSE TO MY REPORT

32.1.1 Unclaimed Stipends Not Returned – N196,000

The bank submission of one of the two concerned officers in the amount of N147,500 could not be properly related. Furthermore, the balance of N30,000 against the second respondent is still outstanding. Details of these are contained in my report AS/PRE/Rep/1/216 of 30th April 2009. The reactions of the officers are still being awaited.

32.1.2 Names of Claimants of Stipends Not Furnished

Of the N175,000 standing against two account officers, only N35,000 was accounted for as per payment voucher No 3 of February 2006. Consequently N140,000 remains outstanding against one of the account officers. Details of these are contained in my report AS/PRE/Rep/1/216 of 30th April 2009. The reaction of the Commission is yet to be received.

32.1.3 Documents Not Produced For Audit

Of the sundry documents reported not produced for audit in my earlier report, two payment vouchers totaling N43,720 in favour of two officers of the Commission are yet to be furnished for audit. Details of these payment vouchers are contained in my report AS/PRE/Rep/1/216 of 30th April 2009. The reaction of the Commission is still being awaited.

32.1.4 Double Claim for Newspaper and Magazine by Members:-

The sum of N3,460 was found to have been irregularly paid to an officer for newspapers and magazines. Notwithstanding my earlier report on the issue, the amount is still outstanding. Details are contained in my report AS/PRE/Rep/1/216 of 30th April 2009. I am yet to receive the reaction of the Commission.

32.1.5 Unretired Advances

In my earlier report no AS/PRE.1/Rep/1/1/126 of 18th April 2007, a total sum of N2,495,845 (instead of N3,653,245) was outstanding as un-retired advances. Based on the reaction of most of the affected officers, the sum of N286,825 is still outstanding against sundry staff. Details of these figures are contained in my report

AS/PRE/Rep/1/216 of 30th April 2009. The reaction of the Commission is still being awaited by me. Furthermore, reactions to comments on individual retirements are yet to be received.

32.1.6 Unretired Monthly Overhead Collections:

A total sum of N910,000 paid on 3 payment vouchers viz, P.v. nos. 1 of March 2005, 12 of June 2005 and 4 of July 2005 for N310,000, N300,000 and N300,000 respectively are still outstanding from the Chairman. Details of these are contained in my report AS/PRE/Rep/1/216 of 30th April 2009. Worthy of mention also is that none of the honourable members retired their respective overhead collections as requested. I am yet to receive the reaction of the Commission on the matter.

32.1.7 Security Media and Publicity Expenses

On security, media and publicity expenses queried the sum of N2,164,677.10 is still outstanding against sundry officers. Details of this amount are contained in my letter AS/PRE/Rep/1/216 of 30th April 2009. I am yet to receive the reaction of the Commission on the matter.

32.2 NWAFOR ORIZU COLLEGE OF EDUCATION, NSUGBE

The College has not shown needed improvement in the preparation, presentation and auditing of its Financial Statements. Consequently, its audit has only been concluded up to 2000/2001 session. The 2002/2003, 2003/2004 and 2004/2005 drafts though received and reviewed have been under correspondence and hence inconclusive to date. The audit of 2005/2006, 2006/2007 and 2007/2008 Accounts are currently in progress.

32.2.1 Review of 2002/2003; 2003/2004 And 2004/2005 Draft Audited Accounts: *Gross Understatement of Bank Balances:*

Under 2002/2003 Accounts, bank balances was shown in aggregate as N30,092,115.57 representing total sum of four out of ten bank accounts. The attention of the external auditor was consequently drawn to the omission of balances from the six remaining banks, details of which are contained in my letter AS/OUT.15/184 of 1st July 2009. His reaction is still being awaited.

32.2.2 Questionable Cash Balance:

The 2002/2003 draft account of the College showed a questionable physical cash balance amounting to N113,227,438. This amount can neither be verified nor explained, especially given that the books were not up to date at the time of the audit. The reaction of the College is still being awaited.

32.2.3 Lumping Of Significant Items

Various significant items including subventions and grants were unnecessarily lumped up in the draft accounts for these sessions thereby concealing vital information. Details of these are contained in my letter AS/OUT.15/184 of 1st July 2009. The reaction of the officers concerned is still being awaited.

32.3 HOUSING DEVELOPMENT CORPORATION

The audit of the State Housing Development Corporation has remained controversial over the years. Notwithstanding the apparent enormous resources and series of correspondences on the matter, no change of attitude has been shown by successive management. More worrisome is the continuous frustration of efforts of successive external auditors by the management. Consequently, despite the current high operation of the Corporation, the audit remains in arrears down to the year 1998, repeated written promises of the management notwithstanding.

32.4 GENERAL COMMENT

In furtherance of the information contained in the table above, the audit situation of the state statutory bodies are increasingly becoming worrisome. The attitude of the various management towards financial accountability and auditing are decreasing at an alarming rate over the years. There is therefore the need for concrete steps towards arresting this ugly situation.

32.5 ANAMBRA STATE BOUNDARY COMMITTEE:

32.5.1 Non – Retirement of Advances

The total advances of N9,867,700 for various projects of the Committee in the period were found outstanding in audit. The two officers involved are the Executive Secretary, N7,046,900 and the Surveyor General, N2,820,800.00. Details of this were communicated to the Chairman in my report AS/OUT.44/12 of 24/10/2008. In their separate submissions, the officers argued that retirements were made. Further supporting documents could not be located since fire razed the office block.

32.5.2 Unvouched Payment of Sitting Allowance:

Audit examination of records at the Committee revealed that a sum of N509,000.00 paid in the period as sitting allowance were not vouched. Details of this were communicated to the Chairman in my report AS/OUT.44/12 of 24/10/2008. In a reaction ODG/SBC/MF/25/13 of 27/01/2009, the Executive Secretary insisted that the allowances were duly paid. Further tracing could not be made because of the fire incident.

32.5.3 Overhead Expenditure Fund:

In the course of audit examination of records of the committee, it was observed that overhead cost releases were not properly retired. Details of the observation were communicated to the Chairman in my report AS/OUT.44/12 of 24/10/2008. The Executive Secretary in reaction ODG/SBC/MF/25/13 of 17/1/2009 noted the observation, but maintained that the releases tallied with the retirements. Further tracing could not be done because of the fire incident.

32.5.4 General Comment:

The office block of the Anambra State Boundary Committee was allegedly gutted by fire as reported in the news media. My independent inquiries confirmed this incident to be true. However, my office was not formally informed contrary to the requirements of the

extant financial regulations on loss of Government Property. I am not equally aware of steps taken in line with the financial regulations to inquire into the cause(s) of the fire incident. The concerned authorities are therefore reminded of this responsibility in the event of any loss of public property.

33.0. CERTIFICATION OF RETIREMENT BENEFITS (PENSIONS AND GRATUITIES)

In accordance with the 1979 Pensions Act, a total of 1, 184 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 N63,030,32.82 to tutorial and non-tutorial staff and N10,341,426.88 in respect of civil servants were made during the period. These arose as a result of overstay in service, overstepping during promotions and /or non-pro-rating of monthly emolument of officers who retired/ died within a given month.

The overpayment is to be recovered enbloc from their respective gratuities. The Officers in Administration and Accounts/Finance in the respective MDAs are advised to be properly guided in the placement of promoted officers in their appropriate steps to avoid the cases of over-stepping, especially among tutorial and non-tutorial staff.

34.0 MISREPRESENTATIONS IN THE 2008 APPROVED ESTIMATES:

A general review of the 2008 approved estimates showed inaccuracies in the figures of some Ministries, Departments and Agencies (MDAs). These inaccuracies which reflected in the Capital, Personnel and Overhead Costs are reproduced hereunder.

Table 34: Inaccuracies in 2008 Approved Estimate

S/no	MDA	Description	Budget/ Summary page figure	Correct figure	Budget page	Remark
1	467090203: Customary Court of Appeal	General Administration Judiciary	120,000,000	126,000,000	76	The budget total was wrong
2	425090201 Min. of Lands, Survey & Urban Planning	Overhead cost	6,500,000	9,200,000	392&3	The summary at P. 3 was also wrong
3	428090201 Min. of Women Affairs & Social Development	Overhead cost	6,500,000	6,590,000	440 & 3	- do -
4	412090203 Special Duties	Personnel cost	4,500,000	10,752,580	2 & 150	summary page figure was wrong
5	414090203: Lagos Liaison Office	- do -	14,600,000	11,038,390	2 & 181	- do -
6	426090201 Min. of Environment	Overhead cost	6,200,000	2,400,000	3 & 403	- do -
7	418090201 Min. of Education	- do -	10,500,000	6,500,000	2 & 251	- do -

The attention of the Permanent Secretary, Budget is drawn to the above observations and is accordingly advised to ensure the accurateness of budget documents released to the public.

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.

May 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 Accountant General's Office, who did all the legwork.

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
27th August, 2009



A.O. Abadom, CNA
Ag. 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, 2008. 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, 2008.

Office of the State Auditor General,
Awka
27th August, 2009



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



ANAMBRA STATE OF NIGERIA

ANNUAL FINANCIAL STATEMENTS

FOR

THE YEAR ENDED 31ST DECEMBER, 2008

PRODUCED BY

THE OFFICE OF THE STATE ACCOUNTANT-GENERAL

MINISTRY OF FINANCE,

AWKA.

ANAMBRA STATE GOVERNMENT OF NIGERIA
BUDGET SIZE AND PERFORMANCE REPORT
FOR THE YEAR ENDED 31/12/2008

1

	Actual 2008	Original Budget 2008	Revised Bduget2008	Variance % 2008	Actual 2007
RECEIPTS:					
Statutory Allocation	31,359,698,380.38	24,000,000,000.00	27,318,000,000.00	14.80%+	25,407,374,481.20
IGR	6,063,449,455.57	6,000,000,000.00	6,000,000,000.00	1.06%+	6,023,865,075.31
VAT	37,423,147,835.95	30,000,000,000.00	33,318,000,000.00	12.32%+	31,431,239,556.51
Capital Receipts	4,672,527,336.06	3,000,000,000.00	3,000,000,000.00	55.75%+	3,543,459,997.20
Total Receipts	24,560,521,505.23	38,061,310,000.00	41,894,310,000.00	41.38%-	19,631,535,092.73
Total Receipts	66,656,196,677.24	71,061,310,000.00	78,212,310,000.00	14.78%-	54,606,234,646.44
Less:					
Recurrent Expenditure:					
Personnel Costs	7,394,520,641.52	8,002,690,970.00	8,191,690,970.00	9.73%+	6,955,201,191.96
Pension & Gratuities	3,046,753,246.57	4,510,000,000.00	4,510,000,000.00	32.44%+	2,944,187,451.91
Overhead Costs	6,711,027,550.76	7,631,075,902.00	9,235,075,902.00	27.33%+	5,407,991,534.84
Sal of Statutory Office Holders	40,670,296.33	50,231,000.00	155,231,000.00	73.80%+	39,908,664.55
BTL - Payment	1,641,109,131.52				1,410,263,258.12
Public Debt Charges	1,042,692,643.93	3,310,000,000.00	3,310,000,000.00	68.50%+	1,325,334,094.88
Transfer to Capital Dev Fund	11,122,639,369.24	6,485,500,000.00	6,485,500,000.00	71.50%-	14,708,073,907.81
Sub-Total: Recurrent Exp.	30,999,412,879.87	29,989,497,872.00	31,887,497,872.00	2.79%+	32,790,960,104.07
Capital Expenditure:					
Economic Sector	19,444,986,192.60	25,520,250,000.00	31,170,250,000.00	37.62%+	17,382,153,693.23
Social Services Sector	2,767,172,318.00	6,987,500,000.00	6,987,500,000.00	60.40%+	2,789,462,206.74
Regional Development Sector	2,409,125,267.69	10,954,550,000.00	11,854,550,000.00	79.68%+	2,795,135,355.53
Administration	4,828,113,103.91	7,605,010,000.00	7,885,010,000.00	38.77%+	2,113,631,982.71
Sub-Total: Capital Exp.	29,449,396,882.20	51,067,310,000.00	57,897,310,000.00	49.14%+	25,080,383,238.21
Budget Size -Total Expenditure	60,448,809,762.07	81,056,807,872.00	89,784,807,872.00	32.67%+	57,871,343,342.28
Net Budget Surplus/(Deficit)	6,207,386,915.17	<9,995,497,872.00>	<11,572,497,872.00	153.64%+	<3,265,108,695.84>
Opening Cash and Bank Balance	10,662,781,804.75	9,995,497,872.00	11,572,497,872.00	7.86%+	13,927,890,500.59
Closing Cash and Bank Balance	16,870,168,719.92				10,662,781,804.75

RHC
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ACCOUNTANT GENERAL
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AWKA
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ANAMBRA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO.1
CASH FLOW STATEMENT FOR THE PERIOD ENDED
31/12/2008

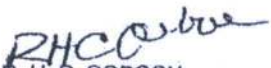
	Note	YTD Actual 2008	YTD Actual 2007
Cash Flow From Operations			
Statutory Allocation		31,359,698,380.38	25,407,374,481.20
VAT		4,672,527,336.06	3,543,459,997.20
Internally Generated Revenue	3	5,981,607,823.34	5,899,024,080.56
Grants/Subventions		13,437,882,135.99	4,923,461,184.92
Total Receipts		55,451,715,675.77	39,773,319,743.88
Payments			
Personnel Emoluments	5	7,394,520,641.52	6,955,201,191.96
Education Services		1,077,457,931.48	1,254,841,748.50
Transport Services		6,454,154.00	5,703,696.21
Health Services		18,370,061.80	17,382,840.60
Agricultural Services		9,788,106.69	15,643,012.15
Consolidated Rev. Fund Charges	6	3,087,423,542.90	2,984,096,116.46
Others of General Nature	7	7,240,066,428.31	5,524,683,495.50
Total Payments		18,834,080,866.70	16,757,552,101.38
Net Cash Flow from Operations		36,617,634,809.07	23,015,767,642.50
Cash Flow from Investments			
Purchase/Constructn of Assets	8	27,854,677,658.70	24,533,833,238.21
Purchase of Fin. Mkt Instrumt		1,594,719,223.50	546,550,000.00
Net Cash from Investments		29,449,396,882.20	25,080,383,238.21
Cash Flow from Financing			
Dividends	9	81,841,632.23	124,840,994.75
Repayment of Loans	10	1,042,692,643.93	1,325,334,094.88
Net Cash Flow from Financing		960,851,011.70	1,200,493,100.13
Net Increase/(Decrease) in Cash		6,207,386,915.17	<3,265,108,695.84
Opening Cash Balance		10,662,781,804.75	13,927,890,500.59
Closing Cash Balance	11	16,870,168,719.92	10,662,781,804.75

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ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF ASSETS/LIABILITIES
FOR THE PERIOD ENDED 31/12/2008

09/08/2009 16:46 Page: 1
Prepared by: Office Of The Accountant General

	Note	Actual 2008	Actual 2007
ASSETS			
Treasuries and Banks	12	16,870,168,719.92	10,662,781,804.75
Other Assets:			
Investments	13	3,175,951,140.66	2,144,633,917.16
Liability Over Assets	17	322,124,781.32	879,913,258.82
Sub-Total		3,498,075,921.98	3,024,547,175.98
Total Assets		20,368,244,641.90	13,687,328,980.73
Public Funds & Liabilities			
Consolidated Revenue Fund	18	16,502,134,739.76	10,078,399,783.68
Capital Development Fund	19	368,033,980.16	584,382,021.07
Total Public Funds		16,870,168,719.92	10,662,781,804.75
Internal Loans	22	1,090,943,515.02	1,090,943,515.02
Foreign Loans	23	2,407,132,406.96	1,933,603,660.96
Total Liabilities		3,498,075,921.98	3,024,547,175.98
Public Fund + Liabilities		20,368,244,641.90	13,687,328,980.73


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ANAMBRA STATE

09/08/2009 16:47 Page: 1
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ANAMBRA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED

	Note	Actual 2008	Budget 2008	Revised Budget 08	Variance % 2008	Actual 2007
Opening Balance (a)		10,078,399,783.68				11,438,120,331.24
Add: REVENUE (INCOME)						
Taxes (Direct and Indirect)	24	2,286,756,300.89	2,769,270,000.00	2,769,270,000.00	17.42%-	990,239,218.96
Fine and Fees	25	774,269,141.39	994,885,000.00	994,885,000.00	22.18%-	754,014,779.66
Licenses	26	190,135,545.45	346,640,000.00	346,640,000.00	45.15%-	107,749,577.72
Earnings and Sales	27	44,301,735.00	67,400,000.00	67,400,000.00	34.27%-	86,305,124.27
Rent on Government Property	28	51,047,892.23	273,500,000.00	273,500,000.00	81.34%-	26,767,036.14
Interest, Dividends & Repayment	29	569,590,954.04	700,000,000.00	700,000,000.00	18.63%-	347,756,686.79
Reimbursements	30		60,075,000.00	60,075,000.00	100.00%-	1,278,606,754.31
Miscellaneous	31	746,025,684.76	788,230,000.00	788,230,000.00	5.35%-	947,980,382.27
Statutory Allocation	32	31,359,698,380.38	24,000,000,000.00	27,318,000,000.00	14.80%+	25,407,374,481.20
BTL - Receipts		1,401,322,201.81				1,484,445,515.19
Total Revenue (Income) - (b)		37,423,147,835.95	30,000,000,000.00	33,318,000,000.00	12.32%+	31,431,239,556.51
Total Funds Available (a + b)		47,501,547,619.63	30,000,000,000.00	33,318,000,000.00	42.57%+	42,869,359,887.75
Less: EXPENDITURE						
Personnel Cost	33	7,394,520,641.52	8,002,690,970.00	8,191,690,970.00	9.73%+	6,955,201,191.96
Overhead Cost:						
Pension and Gratuities		3,046,753,246.57	4,510,000,000.00	4,510,000,000.00	32.44%+	2,944,187,451.91
Overhead Running Costs	35	6,711,027,550.76	7,631,075,902.00	9,235,075,902.00	27.33%+	5,407,991,534.84
Public Debt Charges	36	1,042,692,643.93	3,310,000,000.00	3,310,000,000.00	68.50%+	1,325,334,094.88
BTL - Payment	37	1,641,109,131.52				1,410,263,258.12
Total Expenditure		19,836,103,214.30	23,453,766,872.00	25,246,766,872.00	21.43%+	18,042,977,531.71
Operating Fund B/4 Transfer		27,665,444,405.33	6,546,233,128.00	8,071,233,128.00	242.77%+	24,826,382,356.04
APPROPRIATION/TRANSFERS						
Transfer to Capital Dev. Fund		11,122,639,369.24	6,485,500,000.00	6,485,500,000.00	71.50%-	14,708,073,907.81
Total Appropriations		11,122,639,369.24	6,485,500,000.00	6,485,500,000.00	71.50%-	14,708,073,907.81
Closing Balance		16,542,805,036.09	60,733,128.00	1,585,733,128.00	943.23%+	10,118,308,448.23

RHCC
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ACCOUNTANT GENERAL
OFFICE OF THE ACCOUNTANT-GENERAL
MINISTRY OF FINANCE
AWKA
ANAMBRA STATE

ANAMBRA STATE GOVERNMENT OF NIGERIA
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2008

Note	Actual 2008	Original Budget 08	Revised Budget 08	Variance 2008	Actual 2007
Opening Balance	584,382,021.07			584,382,021.07+	2,489,770,169.35
Add: Capital Receipts					
Value Added Tax	4,672,527,336.06	3,000,000,000.00	3,000,000,000.00	1,672,527,336.06+	3,543,459,997.20
Transfer from CRF	11,122,639,369.24	6,485,500,000.00	6,485,500,000.00	4,637,139,369.24+	14,708,073,907.81
Internal Loans	38 8,000,000,000.00	8,000,000,000.00	9,165,000,000.00	9,165,000,000.00-	
External Loans	39 2,000,000,000.00	2,000,000,000.00	3,165,000,000.00	3,165,000,000.00-	
Grants/Subventions	40 13,437,882,135.99	21,575,810,000.00	23,078,810,000.00	9,640,927,864.01-	4,923,461,184.92
Total Capital Receipts	29,233,048,841.29	41,061,310,000.00	44,894,310,000.00	15,661,261,158.71	23,174,995,089.93
Total Capital Funds Available	29,817,430,862.36	41,061,310,000.00	44,894,310,000.00	15,076,879,137.64	25,664,765,259.28
Less: Capital Expenditure					
Economic Sector:					
Agriculture	41 649,741,997.93	1,023,250,000.00	2,173,250,000.00	1,523,508,002.07+	188,952,982.50
Livestock	42 24,885,000.00	177,000,000.00	177,000,000.00	152,115,000.00+	1,218,809.68
Forestry	43 4,750,000.00	25,000,000.00	25,000,000.00	20,250,000.00+	
Fisheries	44 2,934,366.32	25,000,000.00	25,000,000.00	22,065,633.68+	1,333,336.00
Manufacturing	45 65,741,625.00	2,462,000,000.00	2,462,000,000.00	2,396,258,375.00+	618,717,882.92
Power -(Electricity)	46 266,757,375.00	1,445,000,000.00	1,445,000,000.00	1,178,242,625.00+	30,000,000.00
Commerce & Finance	47 1,737,473,418.81	4,158,000,000.00	4,158,000,000.00	2,420,526,581.19+	603,115,789.39
Transport	48 16,692,702,409.54	16,205,000,000.00	20,705,000,000.00	4,012,297,590.46+	15,938,814,892.74
Total Capital Exp - Economic	19,444,986,192.60	25,520,250,000.00	31,170,250,000.00	11,725,263,807.40	17,382,153,693.23
Social Service Sector:					
Education	49 1,082,111,831.90	3,209,000,000.00	3,209,000,000.00	2,126,888,168.10+	979,131,505.00
Health	50 716,518,927.96	1,325,000,000.00	1,325,000,000.00	608,481,072.04+	499,197,705.21
Information	51 298,653,799.60	392,000,000.00	392,000,000.00	93,346,200.40+	144,921,939.70
Social Dev, Youth & Sports	52 669,887,758.54	2,061,500,000.00	2,061,500,000.00	1,391,612,241.46+	1,166,211,056.83
Total Capital Exp -Social Sect	2,767,172,318.00	6,987,500,000.00	6,987,500,000.00	4,220,327,682.00+	2,789,462,206.74
Regional Sector:					
Water Supply	53 433,043,583.93	1,950,000,000.00	1,950,000,000.00	1,516,956,416.07+	26,177,550.94
Environment, Sewage/Drainage	54 705,349,663.39	2,970,000,000.00	3,470,000,000.00	2,764,650,336.61+	1,377,544,962.29
Housing	55 763,029,727.00	3,750,000,000.00	4,150,000,000.00	3,386,970,273.00+	837,154,858.23
Urban Development	56 492,702,293.37	1,528,550,000.00	1,528,550,000.00	1,035,847,706.63+	283,441,475.25
Community Development	57 15,000,000.00	756,000,000.00	756,000,000.00	741,000,000.00+	270,816,508.82
Total Capital Exp - Reg Dev	2,409,125,267.69	10,954,550,000.00	11,854,550,000.00	9,445,424,732.31+	2,795,135,355.53
Administration Sector:					
Administration	58 4,828,113,103.91	7,605,010,000.00	7,885,010,000.00	3,056,896,896.09+	2,113,631,982.71
Total Capital Exp - Admin	4,828,113,103.91	7,605,010,000.00	7,885,010,000.00	3,056,896,896.09+	2,113,631,982.71
Total Capital Expenditure	29,449,396,882.20	51,067,310,000.00	57,897,310,000.00	28,447,913,117.80	25,080,383,238.21
Closing Balance	368,033,980.16	<10,006,000,000.00	<13,003,000,000.00	13,371,033,980.16	584,382,021.07

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



ANAMBRA STATE OF NIGERIA
STATEMENT OF GOVERNMENT INVESTMENTS
IN COMPANIES

FOR

THE YEAR ENDED 31ST DECEMBER, 2008

PRODUCED BY

THE HONOURABLE COMMISSIONER,

MINISTRY OF FINANCE,

AWKA.

S/N	NAME OF COMPANY	U/PR	VOLUME	REMARKS
1	ABA TEXTILE MLIIS	0.5	721,281	
2	AFRI BANK NIG. PLC	0.5	428,278	
3	AFRICAN PETROLEUM PLC	0.5	1,781	
4	AFRIK PHARMACE	0.5	112,000	
5	ANAMBRA HOME OWNERSHIP CO.LTD	1	18,380,000	UNQUOTED
6	ANAMBRA INTEGRATED LIVESTOCKLTD	1	3,600,000	
7	ANAMBRA VEGETABLE OIL PLC	0.5	2,520,000	UNQUOTED
8	ANAMCO LTD	1	84,008,200	UNQUOTED
9	APEX SECURITIES	0.5	52,800	UNQUOTED
10	A.G. LEVENTIS PLC	0.5	36,288	
11	BAP SERVICES LTD (FMR B. AW)	0.5	112,263	UNQUOTED
12	BENUE CEMENT CO. PLC	0.5	49,437	
13	BEGER PAINTS NIG. PLC	0.5	3,954	
14	CADBURY NIG. PLC	0.5	8,950	
15	CHEVRON OIL NIG. PLC	0.5	272,029	
16	DUMEZ NIG. PLC	0.5	97,600	
17	EMENITE LTD	2	21,432,600	UNQUOTED
18	EVANS MEDICALS PLC	0.5	148,957	
19	FIDELITY BANK PLC (FMR FSB PLC)	0.5	44,443	
20	FIRST ALUMINIUM NIG. PLC	0.5	705,024	
21	FIRST BANK PLC	0.5	104,000	
22	GENERAL COTTON MILLS LTD	0.5	17,849,650	UNQUOTED
23	GLAXO SMITHKLINE NIG. PLC	0.5	370,685	
24	GUINNESS NIG. PLC	0.5	304,500	
25	INTERCONTINENTAL BANK PLC	0.5	4,707,691	
26	INTERNATIONAL ENAME W. IND. LTD	2	147,129	UNQUOTED
27	INTEREST STATE FINANCE AND INV.	0.5	5,000,000	
28	JULIUS BERGER NIG. PLC	0.5	222,221	
29	KRABO NIG. PLC	0.2	50,000	
30	LENNARDS NIG. PLC	0.5	322,735	
31	MAJESTIC PROPERTIES LTD	0.5	104,400	
32	MARKLINT MEDICAL COMPLEX LTD	0.5	108,000	UNQUOTED
33	MOBIL OIL NIG.PLC	0.5	1,097	
34	NAL MERCHANT BANK (STERLIN BANK)	0.5	20,155,882	
35	NESTLE PLC	0.5	1,620	
36	NEW ERA INSURANCE CO.	1	14,000,000	
37	NIGER GAS LTD	0.5	188,416	
38	NIGERIA ENAME WARE CO.	0.5	57,600	
39	NIGERIA BOTTLING CO.	0.5	429,558	
40	NIGERIAN BREWERIES PLC	0.5	18,064	
41	NIGERIAN GERMAN CHEMICALS	0.5	2,733	
42	NIGERIAN CEMENT CO (NIGER CHEM)	0.5	18,103,261	
43	NIGERIAN MINERAL WATER IND. LTD	2	34,200,000	UNQUOTED
44	NIGERIAN SUGEAR CO. LTD	1	29,663	
45	NIGERIAN TOBACCO CO. PLC	0.5	93,888	
46	OANDO PLC (FMR AGIP NIG.PLC)	0.5	11,925	
47	OCEANIC BANK PLC	0.5	1,500,000	
48	ORIENT BANK NIG.PLC	0.5	8,202,500	
49	ORIEN PETROLEUM	0.5	2,000,000	
50	PREMIER BREWERIES PLC	0.5	50,000	
51	P.Z INDUSTRIES PLC	0.5	83,450	

52	SCAN AFRICAN NIG. PLC	0.5	80,000	
53	SCOA NIG. PLC	0.5	157,698	
54	STUDIO PRESS NIG. PLC	0.5	48,000	UNQUOTED
55	TATE INDUSTRIES PLC	0.5	25,000	
56	TOTAL NIGERIA PLC	0.5	3,049	
57	TEXACO PLC	0.5	192,878	
58	UACN PROPERTY DEV. CO. PLC	0.5	2,081,528	
59	UNILEVER NIG. PLC (FMR LEVER BR)	0.5	595,906	
60	UNION BANK OF NIG. PLC	0.5	202,793	
61	WIGGINS TEAPE NIG. PLC	0.5	44,325	
62	CAP PLC	0.5	22,400	
63	NTC	0.5	93,888	
64	UNTL	0.5	119,808	
65	BANK PHB	0.5	20,000,000	
66	NIGERIA SEWING MK M CO. LTD	0.5	600	UNQUOTED
67	FIDELITY BANK PLC (FMR FSB PLC)	8	39,650,000	
68	URBAN DEV. BANK PLC	0.5	5,161,290	
	TOTAL		553,859,074	

ANAMBRA STATE GOVERNMENT INVESTMENT PROFILE
 (QUOTED AND UNQUOTED COMPANIES)
 AS AT 31ST DECEMBER, 2008.



NIGERIA

MAP OF ANAMBRA STATE SHOWING 21 LOCAL GOVERNMENT AREAS

□ State Capital, Awka

