

ANAMBRA STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR-GENERAL

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GOVERNMENT HOUSE
P. M. B. 5055
AWKA

7th June, 2021.. 20.....

SPECIAL OPINION

Anambra State is eligible to receive performance based grant-financing from the federal Government, subject to performance against predefined criteria in the World Bank Assisted Fiscal Transparency, Accountability and Sustainability program for result (SFTAS P for R) to provide fiscal relief to the state in response to Covid -19.

The special notes to 2020 Covid -19 Expenditure for the Financial year ended 31st December, 2020 has been submitted to me by the state Accountant General. The special notes have been examined by me in accordance with section 125 sub section 2 of the Constitution of Federal Republic of Nigeria 1999 (as amended). In the course of the audit, I performed financial and compliance audit in line with international standard of Auditing (ISA) and International Standard of supreme Audit Institution (ISSAI) information and explanation that to the best of my knowledge was relevant for the purpose of the audit have been obtained. This Audit provided me with reasonable evidence and assurance which formed the basis of my independent opinion.

In my opinion, the Special Notes to 2020 Covid -19 recovery program as contained in the Anambra State Financial Statement for the year ended 31st December, 2020 pages 124, 142, 159, 171, 174, 176, 180 and 181 presents fairly in all material respect, the expenditures incurred against Covid -19 recovery program by the state for the year ended 31st December 2020 in accordance with international Public Sector Accountability and affiliate laws and regulations.

Office of the State Auditor-General
Awka.
7th June, 2021.

**ANAMBRA STATE OF NIGERIA,
SPECIAL NOTES TO 2020 COVID-19 EXPENDITURE.**



MDAs	2020 COVID-19 BUDGET	2020 COVID-19 ACTUAL	VARIANCE(%)	REMARK
1. Office of the Secretary of the State Government	N	N	N (%)	
11013001/23030127/13000010 -Improvement of State-Wide Security/Communication Network.	436,400,000.00	436,400,000.00	0.00 (100%)	Achieved 100%. The sum of N436,400,000.00 budgeted was also achieved 100% as presented on page 159 of the 2020 AFS.
2. Ministry of Finance				
200010001/23050107/12000035 -Anambra Small Business Agency Intervention Fund (On-lending)	30,102,497.00	30,102,397.77	99.23 (99.99%)	The sum of N30,102,497.00 as presented in the COVID-19 budget was also achieved up to 99.99% as reflected in the 2020 AFS under Ministry of Finance Capital Expenditure as Anambra Small Business Agency Intervention Fund. (page 165 of the 2020 AFS.)
3. Ministry of Power & Domestic Water Development.				
61001001/23020105/10000001 -New Greater Onitsha Water Scheme	58,787,300.00	58,787,258.76	41.24(99.99%)	On page 171 of the 2020 AFS, under Ministry of Power & Domestic Water Development Capital Expenditure , the sum of N58,787,258.76 and N1,181,250.00 totalling N59,968,508.76 as presented in the COVID-19 Budget Implementation Report was respectively expended on the New Greater Onitsha Water Scheme and Nibo Water Supply Scheme and as well reflected on both reports. It was achieved 100%.
61001001/23020105/10000019 - Nibo Water Supply Scheme	1,181,250.00	1,181,250.00	0.00 (100%)	

4. Ministry of Women & Children Affairs				
14001001/23050101/07000025 - Empowerment of the Physically Challenged.	10,000,000.00	10,000,000.00	0.00(100%)	The sum of ₦10,000,000.00 as presented on the COVID-19 Report under the Ministry of Women and Children Affairs , is also reflected in the 2020 AFS spent for the Empowerment of the Physically challenged . (page 174 of the 2020 AFS). It was also Achieved 100%.
5. Ministry of Education				
17001001/23020118/05000037 - Secondary Schools Special Project.	381,364,279.01	381,364,279.01	0.00(100%)	As presented on the 2020 AFS, The budgeted amount was Achieved up to 100%. (Page 176 of the 2020 AFS)
- Post Primary Schools Commission (PPSSC) 17051001- Personnel Cost.	4,821,820,173.00	4,821,819,535.69	637.31(99.99%)	This was also achieved 99.99%. (Page 124 of AFS)
6. Ministry of Health.				
21001001/23050101/04000011 - Epidemiological ctrl & Establishment of Decease Surveillance program.	19,807,800.00	19,807,775.00	25.00(99.99%)	Achieved 99.99%. See page 180 of 2020 AFS.
21001001/23050101/04000032 - Anambra state Health Emergency Rapid Response Service. (ASHERRS)	32,150,100.00	32,150,000.00	100.00(99.99%)	Achieved 99.99%. See page 180 of 2020 AFS.
21001001/23020106/04000050 - Contr. & Equip. of Anambra state Centre for Decease Control.	53,045,400.00	53,045,300.00	100.00(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.

21001001/23050101/05000001 - Conduct a one day training for call centre volunteers	8,000,100.00	8,000,000.00	100.00(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.
21001001/23050101/05000002 - Establish & train (6 batches)22 state Rapid Response Team.	170,000.00	170,000	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23050101/05000003 - Recruit & train contact tracers & community informants	6,570,100.00	6,570,000.00	100.00(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.
21001001/23050101/05000004 - Build capacity /reorient DSNOs & other Surveillance team.	106,986,700.00	106,986,612.46	87.54(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.
21001001/23050101/05000005 - Support DSNOs to conduct step down trainings to health facilities.	11,807,100.00	11,807,000.00	100.00(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.
21001001/23050101/05000006 - Adapt, print & disseminate guidelines on COVID-19 surveillance.	354,000.00	354,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23050101/05000007 - Conduct active case search in HFs & Communities	340,000.00	340,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23050101/05000008 - Support for the State Surveillance data team including engagement.	1,474,100.00	1,474,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23050101/05000009 - Dedicate two staff to retrieve result & communicate timely.	290,000.00	290,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23050101/05000010 - Support Operational expenses of surveillance pillar	10,643,200.00	10,643,100.00	100.00(99.99%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23050101/05000011 - Training of 55 Laboratory Personnel.	3,660,000.00	3,660,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.

21001001/23010122/04000065 - Procure additional sample collection & packaging material.	570,000.00	570,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23010122/04000068 - Support sample transportation to the nearest laboratory.	2,521,400.00	2,521,300.00	100.00(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.
21001001/23010122/04000069 - Engage/assign dedicated staff for supervising sample packaging.	6,522,100.00	6,522,000.00	100.00(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.
21001001/23010122/05000012 - Support testing laboratory with staff for data entry and response.	2,205,100.00	2,205,000.00	100.00(99.99%)	Achieved 99.99%. See page 181 of 2020 AFS.
21001001/23050101/05000015 - Train environmentalists burial teams & ambulance & others.	12,719,000.00	12,719,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23050101/05000016 - Print & disseminate IPC guideline IPC IEC materials.	1,112,500.00	1,112,500.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
21001001/23010122/04000075 - Support fumigation activities.	63,951,473.00	44,835,147.00	19,116,326.00 (70.1%)	Achieved 70.1%. See page 181 of 2020 AFS.
21001001/23010122/04000079 - Support for feeding of patients & health workers in isolation.	5,625,000.00	5,625,000.00	0.00(100%)	Achieved 100%. See page 181 of 2020 AFS.
State Hospital Management Board (SHMB) 21102001 - Personnel Cost	759,297,031.00	757,972,382.64	1,324,648.36 (99.83%)	Achieved 99.83%. See page 142 of 2020 AFS.

Chika Muomaife (JP)
Director, Final Accounts.
For; Office of the Accountant General.