

GOVERNMENT OF ENUGU STATE OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL

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Your Ref: _____

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(Please address all letters to the Auditor-General)

ADDENDUM

AUDIT SPECIAL OPINION


27th July, 2021

Having examined the Financial Statements and Accounts of Enugu State Government for the year, 2020 and having issued Audit Certificate to the effect, I hereby as requirement of SFTAS assessments tender this special opinion.

SPECIAL OPINION

Enugu State Government is eligible to receive performance - based grant financing from the Federal Government subject to performance against provisions of the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS) for E/2017/001. Expenditure (and receipts) are detailed in the General Financial Statements and Accounts of the Enugu State Government.

In my opinion, the Enugu State Government, in all material respects, the expenditures incurred (and taxes/received) against the SFTAS Program by the State for the year ended 31st December, 2020 in accordance with International Public Sector Accounting Standards (IPSAS).


Dr. Okoro Livinus U.
Auditor-General

Code	Description	Agency	Amount	Balance	Total
000001	Ad Support	College West University of Science and Technology (CWT)	75,000,000.00		75,000,000.00
000002	Project of Teaching Learning Advancement	Faculty of Management and Technology (FMT)	55,000,000.00		55,000,000.00
000003	Construction and Purchase of Water Facilities	State Treasury, Schools Management Board (STSMB)	27,200,000.00		27,200,000.00
000004	Construction and Purchase of Hospital and Health Center	Ministry of Health	5,470,000,000.00		5,470,000,000.00
000005	Construction and Purchase of Hospital and Health Center	Central State Primary Health Care Management Agency	60,000,000.00		60,000,000.00
000006	Construction and Purchase of Hospital and Health Center	State Primary Health Care, FCT	140,000,000.00		140,000,000.00
000007	Construction and Purchase of Water Facilities	State Water Management Board (SWMB)	60,000,000.00		60,000,000.00
000008	Construction and Purchase of Roads and Bridges	Ministry of Works and Housing	400,000,000.00		400,000,000.00
	Total Capital		22,245,000,000.00	1,442,279,279.28	22,247,279,279.28
	Total Total (Reserves and Loans)		24,562,279,279.28	4,204,928,279.28	28,767,207,558.56