

STATE GOVERNMENT OF OSUN



STATEMENT OF CASHFLOW

WITH NOTES

ON

COVID-19 RESPONSE

FOR THE THIRD QUARTER ENDED 30TH SEPTEMBER,
2020

**ACCOUNTANT-GENERAL'S STATEMENT OF RESPONSIBILITY ON
COVID 19 CASH FLOW STATEMENT FOR THE THIRD QUARTER
ENDED 30TH SEPTEMBER, 2020.**

It is no longer news that COVID-19, the appellation given to the disease caused by Coronavirus, which had been declared by the WHO as a global pandemic; has become a public health emergency that requires governments around the world channeling their resources not only towards fighting it, but also as palliatives to cushion its adverse effects on the citizenry.

The novel Coronavirus pandemic index case in Nigeria was reported on the 27th February, 2020 by the Nigeria Centre for Disease Control (NCDC), while the State of Osun reported its first case on 25th March, 2020.

Since the preparation of COVID-19 Response Cash Flow rests squarely on the State Accountant-General, I wish to state clearly that funds received to fight the effect of COVID-19 in the state had been thoroughly disbursed and judiciously utilized during the period under review


M. S. Igaroola

Accountant-General

State Government of Osun

23rd October, 2020

AUDIT CERTIFICATION OF ACCOUNTS

In accordance with section 125(2) of the 1999 Constitution of Federal Republic of Nigeria (as amended), I hereby report that the Accountant-General of the State of Osun presented to my Office the Cash flow Statement on COVID-19 Response for the Third Quarter (July, August, September) of the Year 2020.

In my opinion, the Cash Flow and the Notes to the Statement as at 30th September, 2020 give a true and fair view of the state of affairs on inflow and outflow of funds on COVID-19 for the period mentioned.



Folorunsho Adesina

Auditor-General

State Government of Osun

26th October, 2020

STATEMENT OF CASHFLOW ON COVID-19 RESPONSE FOR THE 3RD QUARTER ENDED 30TH SEPTEMBER, 2020

ECONOMIC CODE	ITEM	NOTES	APPROVED ESTIMATES (a) (₹)	ACTUAL EXPENDITURE JANUARY - JUNE, 2020 (b) (₹)	JULY(c) (₹)	AUGUST (d) (₹)	SEPTEMBER (e) (₹)	TOTAL EXPENDITURE FOR THE QUARTER (3RD QUARTER JULY - SEPTEMBER, 2020) f=(c+d+e)(₹)	TOTAL EXPENDITURE TO DATE (JANUARY - SEPTEMBER 2020)g=(b+f) (₹)	VARIANCE (a-g)(₹)
	INFLOW									
12010100	PERSONAL TAXES		1,182,489,260.00	-	-	-	-	-	-	(1,182,489,260.00)
12020100	LICENCES - GENERAL		34,243,990.00	-	-	-	-	-	-	(34,243,990.00)
12020400	FEES - GENERAL		457,588,690.00	-	-	-	-	-	-	(457,588,690.00)
12020500	FINES - GENERAL		13,716,970.00	-	-	-	-	-	-	(13,716,970.00)
12020600	SALES - GENERAL		126,560,550.00	-	-	-	-	-	-	(126,560,550.00)
12020700	EARNINGS -GENERAL		1,040,564,480.00	-	-	-	-	-	-	(1,040,564,480.00)
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL		8,657,540.00	-	-	-	-	-	-	(8,657,540.00)
12020900	RENT ON LAND & OTHERS - GENERAL		42,498,740.00	-	-	-	-	-	-	(42,498,740.00)
12021200	INTEREST EARNED		-	-	-	-	544.23	544.23	544.23	544.23
13010100	DOMESTIC AIDS		1,718,267,180.00	-	-	-	-	-	-	(1,718,267,180.00)
13010200	FOREIGN AIDS		916,376,220.00	-	-	-	-	-	-	(916,376,220.00)
13020300	COVID-19 DOMESTIC GRANTS	1	2,900,000,000.00	403,739,086.06	2,251,561.06	1,001,777.01	1,000,000,000.00	1,003,253,338.07	1,406,992,424.13	(1,493,007,575.87)
13020400	COVID-19 FOREIGN GRANTS		584,000,000.00	-	-	-	-	-	-	(584,000,000.00)
14010102	TRANSFER FROM CRF TO COVID-19 RELIEF		-	448,598,060.00	-	75,200,850.00	12,825,595.00	88,026,445.00	536,624,505.00	536,624,505.00
	TOTAL INFLOW (A)		9,024,963,620.00	852,337,146.06	2,251,561.06	76,202,627.01	1,012,826,139.23	1,091,280,327.30	1,943,617,473.36	(7,081,346,146.64)
	OUTFLOW									
	COVID-19 RECURRENT EXPENDITURE									
21020100	ALLOWANCES / STIPENDS	2	320,247,210.00	60,464,250.00	-	-	-	-	60,464,250.00	259,782,960.00
22020100	TRAVEL & TRANSPORT - GENERAL		3,000,000.00	-	-	-	-	-	-	3,000,000.00
22020200	UTILITIES - GENERAL		10,180,290.00	-	-	-	-	-	-	10,180,290.00
22020300	MATERIALS & SUPPLIES - GENERAL	3	1,716,763,400.00	426,896,170.00	16,386,400.00	-	-	16,386,400.00	443,282,570.00	1,273,480,830.00
22020400	MAINTENANCE SERVICES - GENERAL		76,730,250.00	-	-	-	-	-	-	76,730,250.00
22020500	TRAINING - GENERAL		125,965,920.00	-	-	-	-	-	-	125,965,920.00
22020600	OTHER SERVICES - GENERAL		416,915,360.00	-	-	-	-	-	-	416,915,360.00
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL		59,750,990.00	-	-	-	-	-	-	59,750,990.00
22020800	FUEL & LUBRICANTS - GENERAL		68,758,390.00	-	-	-	-	-	-	68,758,390.00
22020900	FINANCIAL CHARGES - GENERAL: BANK CHARGES		2,000,000.00	16,606.55	826.08	167,431.70	1,064.00	169,321.78	185,928.33	1,814,071.67
22021000	MISCELLANEOUS EXPENSES GENERAL	4	961,677,540.00	94,062,400.47	650,000.00	158,872,700.00	13,325,595.00	172,848,295.00	266,910,695.47	694,766,844.53
22040100	LOCAL GRANTS AND CONTRIBUTIONS		22,645,560.00	-	-	-	-	-	-	22,645,560.00
23040100	PRESERVATION OF THE ENVIRONMENT- GENERAL		364,010.00	-	-	-	-	-	-	364,010.00
23050100	OTHER EXPENDITURE		5,127,400.00	-	-	-	-	-	-	5,127,400.00
	TOTAL RECURRENT EXPENDITURE (B)		3,790,126,320.00	581,439,427.02	17,037,226.08	159,040,131.70	13,326,659.00	189,404,016.78	770,843,443.80	3,019,282,876.20
	COVID-19 CAPITAL EXPENDITURE									
31050100	INVENTORIES		146,317,811.67	-	-	-	-	-	-	146,317,811.67
31100100	LOCAL LOANS		3,883,715.00	-	-	-	-	-	-	3,883,715.00
32010100	LAND & BUILDING - GENERAL	5	238,288,723.33	109,103,526.73	-	-	-	-	109,103,526.73	129,185,196.60
32010200	INFRASTRUCTURE - GENERAL		237,566,241.67	-	-	-	-	-	-	237,566,241.67
32010300	PLANT & MACHINERY - GENERAL		52,500.00	-	-	-	-	-	-	52,500.00
32010400	FIXED ASSETS - GENERAL		21,708,333.33	-	-	-	-	-	-	21,708,333.33
32010500	OFFICE EQUIPMENT - GENERAL		7,271,706.67	-	-	-	-	-	-	7,271,706.67
32010600	FURNITURE & FITTINGS - GENERAL		730,000.00	-	-	-	-	-	-	730,000.00
32010900	SPECIALISED ASSETS-GENERAL	6	244,166,666.67	-	-	-	23,735,599.82	23,735,599.82	23,735,599.82	220,431,066.85
32030100	INTANGIBLE ASSETS		42,077,125.00	-	-	-	-	-	-	42,077,125.00
	TOTAL CAPITAL EXPENDITURE (C)		942,062,823.33	109,103,526.73	-	-	23,735,599.82	23,735,599.82	132,839,126.55	809,223,696.78
	TOTAL EXPENDITURE (D) = (B) + (C)		4,732,189,143.33	690,542,953.75	17,037,226.08	159,040,131.70	37,062,258.82	213,139,616.60	903,682,570.35	3,828,506,572.98
	NET CASHFLOW FOR THE MONTH (E) = (A) - (D)			161,794,192.31	(14,785,665.02)	(82,837,504.69)	975,763,880.41	878,140,710.70	1,039,934,903.01	
	OPENING BALANCE (F)				161,794,192.31	147,008,527.29	64,171,022.60	161,794,192.31		
	CLOSING BALANCE (G) = (E) + (F)	7		161,794,192.31	147,008,527.29	64,171,022.60	1,039,934,903.01	1,039,934,903.01	1,039,934,903.01	
***	BENEFITS IN KIND	8					900,890,790.00			

NOTES

	APRIL-JUNE (₦)	JULY (₦)	AUGUST (₦)	SEPTEMBER (₦)	JULY - SEPTEMBER (₦)	TOTAL (₦)
1 COVID-19 DOMESTIC GRANTS						
Individual Donors	37,459,585.89	2,251,561.06	1,001,777.01		3,253,338.07	40,712,923.96
Corporate Donors	366,279,500.17					366,279,500.17
Contribution from Other Governments				1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
	403,739,086.06	2,251,561.06	1,001,777.01	1,000,000,000.00	1,003,253,338.07	1,406,992,424.13
2 ALLOWANCES / STIPENDS						
Allowances of JTF, Fumigation Officers, Amotekun Corps and other security operati	21,064,250.00				-	21,064,250.00
Allowances of Health Workers	10,000,000.00				-	10,000,000.00
Allowances of Coordination team and others	29,400,000.00				-	29,400,000.00
	60,464,250.00	-	-	-	-	60,464,250.00
3 MATERIALS & SUPPLIES - GENERAL						
(i) FOOD ITEMS						
Purchase of Rice	140,650,000.00				-	140,650,000.00
Purchase of Beans	28,848,600.00				-	28,848,600.00
Purchase of Gari	36,519,600.00	2,636,400.00			2,636,400.00	39,156,000.00
Purchase of Indomie	13,600,000.00				-	13,600,000.00
	219,618,200.00	2,636,400.00	-	-	2,636,400.00	222,254,600.00
(ii) DRUGS & MEDICAL SUPPLIES						
Medical Equipment	42,736,100.00				-	42,736,100.00
Case Management, IPC, Risk Communication, Surveillance	124,893,720.00				-	124,893,720.00
Medical Consumables	19,649,150.00				-	19,649,150.00
Face Masks, Hand Sanitizers & Liquid Soap	14,079,000.00				-	14,079,000.00
	201,357,970.00	-	-	-	-	201,357,970.00
(ii) BED & BEDDINGS						
Pillows and Bedsheets	420,000.00	250,000.00			250,000.00	670,000.00
Beds & ICU Beds	5,500,000.00	13,500,000.00			13,500,000.00	19,000,000.00
	5,920,000.00	13,750,000.00	-	-	13,750,000.00	19,670,000.00
SUB-TOTAL MATERIALS & SUPPLIES - GENERAL	426,896,170.00	16,386,400.00	-	-	16,386,400.00	443,282,570.00
4 MISCELLANEOUS EXPENSES GENERAL						
(i) AWARENESS / SENSITIZATION						
Risk Communication	18,898,000.00		2,500,000.00		2,500,000.00	21,398,000.00
Community sensitization and awareness campaign	3,273,300.00		4,550,000.00	10,905,345.00	15,455,345.00	18,728,645.00
Placement of jingles	2,259,750.00		30,460,250.00	1,920,250.00	32,380,500.00	34,640,250.00
	24,431,050.00	-	37,510,250.00	12,825,595.00	50,335,845.00	74,766,895.00
(ii) LOGISTICS & INCIDENTAL COSTS						
Repackaging and Branding	6,792,050.00	150,000.00			150,000.00	6,942,050.00
Transportation	1,550,000.00	500,000.00			500,000.00	2,050,000.00
Monitoring	8,715,000.00				-	8,715,000.00
Warehousing	4,905,117.20			500,000.00	500,000.00	5,405,117.20
Other Logistics	47,669,183.27		121,362,450.00		121,362,450.00	169,031,633.27
	69,631,350.47	650,000.00	121,362,450.00	500,000.00	122,512,450.00	192,143,800.47
SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL (i) + (ii)	94,062,400.47	650,000.00	158,872,700.00	13,325,595.00	172,848,295.00	266,910,695.47
5 LAND & BUILDING - GENERAL						
Isolation Centre	30,000,000.00				-	30,000,000.00
Upgrading of Surgical Ward	13,496,160.00				-	13,496,160.00
Works	65,607,366.73				-	65,607,366.73
	109,103,526.73	-	-	-	-	109,103,526.73
6 SPECIALIZED ASSETS						
Laboratory Equipment				23,735,599.82	23,735,599.82	23,735,599.82
	-	-	-	23,735,599.82	23,735,599.82	23,735,599.82

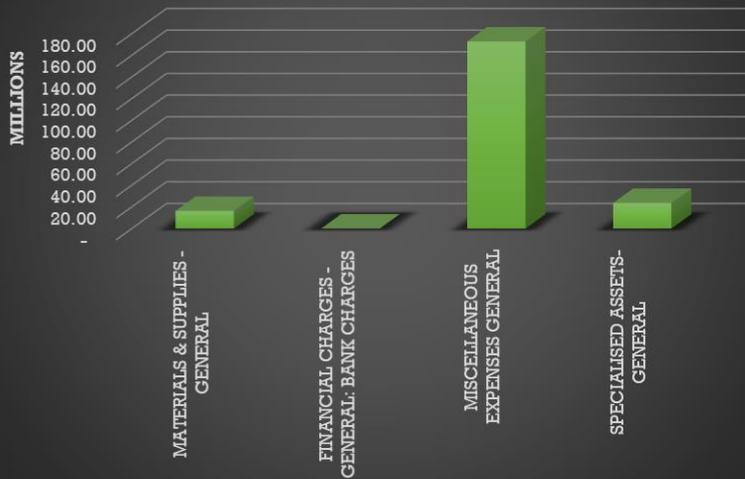
7 CLOSING BALANCES

United Bank for Africa	149,943,470.48	135,156,244.40	51,316,962.70	27,080,330.88	27,080,330.88
United Bank for Africa	177,994.72	177,994.72	177,994.72	177,994.72	177,994.72
First City Monument Bank	472,332.80	472,332.80	472,332.80	472,332.80	472,332.80
Sterling Bank Plc	10,195,065.94	10,195,065.94	11,195,065.94	11,195,065.94	11,195,065.94
Ecobank Plc	181,787.12	183,348.18	185,125.19	185,669.42	185,669.42
First Bank of Nigeria Plc	73,595.25	73,595.25	73,595.25	1,000,073,563.25	1,000,073,563.25
Wema Bank Plc	749,946.00	749,946.00	749,946.00	749,946.00	749,946.00
	161,794,192.31	147,008,527.29	64,171,022.60	1,039,934,903.01	1,039,934,903.01

8 BENEFITS IN KIND VALUED AS AT 31ST AUGUST, 2020

Food Items	657,293,290.00
Medical Supplies and Consumables	166,597,500.00
Renovation of Mercyland Hospital Isolation Centre by Corporate Bodies	30,000,000.00
Ambulance donated by NNPC	22,000,000.00
Ambulance donated by Chief Adebutu Kessington	25,000,000.00
	900,890,790.00

COVID-19 EXPENDITURE FOR THIRD QUARTER, 2020



CASH FLOW FOR THIRD QUARTER, 2020

