

STATE GOVERNMENT OF OSUN



STATEMENT OF CASHFLOW

WITH NOTES

ON

COVID-19 RESPONSE

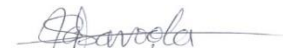
FOR THE FOURTH QUARTER ENDED 31ST DECEMBER, 2020

**ACCOUNTANT-GENERAL'S STATEMENT OF RESPONSIBILITY ON
COVID 19 CASH FLOW STATEMENT FOR THE FOURTH QUARTER
ENDED 31ST DECEMBER, 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. Igbaroola

Accountant-General

State Government of Osun

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 Cash Flow Statement on COVID-19 Response for the fourth quarter of year 2020.

In my opinion, the Cash flow and Notes to the Statement as at 31st December, 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

STATE GOVERNMENT OF OSUN
STATEMENT OF CASHFLOW ON COVID-19 RESPONSE FOR THE FOURTH QUARTER ENDED 31ST DECEMBER, 2020

ECONOMIC CODE	ITEM	NOTES	APPROVED ESTIMATES (N)	ACTUAL EXPENDITURE (2ND QUARTER APRIL - JUNE, 2020) (N)	ACTUAL EXPENDITURE (3RD QUARTER JULY - SEPTEMBER, 2020) (N)	ACTUAL EXPENDITURE (OCTOBER, 2020) (N)	ACTUAL EXPENDITURE (NOVEMBER, 2020) (N)	ACTUAL EXPENDITURE (DECEMBER, 2020) (N)	ACTUAL EXPENDITURE (OCTOBER - DECEMBER, 2020) (N)	TOTAL EXPENDITURE (APRIL - DECEMBER, 2020) (N)	BALANCE ON ESTIMATE (N)
	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
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	1,003,253,338.07	1,368.13	22,527.29	21,705.43	45,600.85	1,407,038,024.98	(1,492,961,975.02)
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	88,026,445.00	-	-	-	-	536,624,505.00	536,624,505.00
	TOTAL INFLOW (A)		9,024,963,620.00	852,337,146.06	1,091,280,327.30	1,368.13	22,527.29	21,705.43	45,600.85	1,943,663,074.21	(7,081,300,545.79)
	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	-	-	-	-	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	4	2,000,000.00	16,606.55	169,321.78	94,982.40	-	3,720.00	98,702.40	284,630.73	1,715,369.27
22021000	MISCELLANEOUS EXPENSES GENERAL	5	961,677,540.00	94,062,400.47	172,848,295.00	-	-	1,860,000.00	1,860,000.00	268,770,695.47	692,906,844.53
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	189,404,016.78	94,982.40	-	1,863,720.00	1,958,702.40	772,802,146.20	3,017,324,173.80
	COVID-19 CAPITAL EXPENDITURE										
31050100	INVENTORIES		877,906,870.00	-	-	-	-	-	-	-	877,906,870.00
31100100	LOCAL LOANS		23,302,290.00	-	-	-	-	-	-	-	23,302,290.00
32010100	LAND & BUILDING - GENERAL	6	1,429,732,340.00	109,103,526.73	-	-	-	-	-	109,103,526.73	1,320,628,813.27
32010200	INFRASTRUCTURE - GENERAL		1,425,397,450.00	-	-	-	-	-	-	-	1,425,397,450.00
32010300	PLANT & MACHINERY - GENERAL		315,000.00	-	-	-	-	-	-	-	315,000.00
32010400	FIXED ASSETS - GENERAL		130,250,000.00	-	-	-	-	-	-	-	130,250,000.00
32010500	OFFICE EQUIPMENT - GENERAL		43,630,240.00	-	-	-	-	-	-	-	43,630,240.00
32010600	FURNITURE & FITTINGS - GENERAL		4,380,000.00	-	-	-	-	-	-	-	4,380,000.00
32010900	SPECIALISED ASSETS-GENERAL	7	1,465,000,000.00	-	23,735,599.82	-	-	-	-	23,735,599.82	1,441,264,400.18
32030100	INTANGIBLE ASSETS		252,462,750.00	-	-	-	-	-	-	-	252,462,750.00
	TOTAL CAPITAL EXPENDITURE (C)		5,652,376,940.00	109,103,526.73	23,735,599.82	-	-	-	-	132,839,126.55	5,519,537,813.45
	TOTAL EXPENDITURE (D) = (B) + (C)		9,442,503,260.00	690,542,953.75	213,139,616.60	94,982.40	-	1,863,720.00	1,958,702.40	905,641,272.75	8,536,861,987.25
	NET CASHFLOW FOR THE MONTH (E) = (A) - (D)			161,794,192.31	878,140,710.70	(93,614.27)	22,527.29	(1,842,014.57)	(1,913,101.55)	1,038,021,801.46	
	OPENING BALANCE (F)				161,794,192.31	1,039,934,903.01	1,039,841,288.74	1,039,863,816.03	1,039,934,903.01		
	CLOSING BALANCE (G) = (E) + (F)	8		161,794,192.31	1,039,934,903.01	1,039,841,288.74	1,039,863,816.03	1,038,021,801.46	1,038,021,801.46	1,038,021,801.46	

*** BENEFITS IN KIND 9 900,890,790.00

NOTES

	APRIL-JUNE (₦)	JULY - SEPTEMBER (₦)	OCTOBER (₦)	NOVEMBER (₦)	DECEMBER (₦)	OCTOBER - DECEMBER (₦)	TOTAL (₦)
1 COVID-19 DOMESTIC GRANTS							
Individual Donors	37,459,585.89	3,253,338.07	1,368.13	22,527.29	21,705.43	45,600.85	40,758,524.81
Corporate Donors	366,279,500.17					-	366,279,500.17
Contribution from Other Governments		1,000,000,000.00				-	1,000,000,000.00
	403,739,086.06	1,003,253,338.07	1,368.13	22,527.29	21,705.43	45,600.85	1,407,038,024.98
2 ALLOWANCES / STIPENDS							
Allowances of JTF, Fumigation Officers, Amotekun Corps and other security operatives	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	-	-	-	-	39,156,000.00
Purchase of Indomie	13,600,000.00	-	-	-	-	-	13,600,000.00
	219,618,200.00	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	-	-	-	-	670,000.00
Beds & ICU Beds	5,500,000.00	13,500,000.00	-	-	-	-	19,000,000.00
	5,920,000.00	13,750,000.00	-	-	-	-	19,670,000.00
SUB-TOTAL MATERIALS & SUPPLIES - GENERAL	426,896,170.00	16,386,400.00	-	-	-	-	443,282,570.00
4 FINANCIAL CHARGES							
Bank Charges	16,606.55	169,321.78	94,982.40		3,720.00	98,702.40	284,630.73
5 MISCELLANEOUS EXPENSES GENERAL							
(i) AWARENESS / SENSITIZATION							
Risk Communication	18,898,000.00	2,500,000.00				-	21,398,000.00
Community sensitization and awareness campaign	3,273,300.00	15,455,345.00				-	18,728,645.00
Placement of jingles	2,259,750.00	32,380,500.00				-	34,640,250.00
	24,431,050.00	50,335,845.00	-	-	-	-	74,766,895.00
(ii) LOGISTICS & INCIDENTAL COSTS							
Repackaging and Branding	6,792,050.00	150,000.00				-	6,942,050.00
Transportation	1,550,000.00	500,000.00			1,860,000.00	1,860,000.00	3,910,000.00
Monitoring	8,715,000.00	-				-	8,715,000.00
Warehousing	4,905,117.20	500,000.00				-	5,405,117.20
Other Logistics	47,669,183.27	121,362,450.00				-	169,031,633.27
	69,631,350.47	122,512,450.00	-	-	1,860,000.00	1,860,000.00	194,003,800.47
SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL (i) + (ii)	94,062,400.47	172,848,295.00	-	-	1,860,000.00	1,860,000.00	268,770,695.47

6	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
7	SPECIALIZED ASSETS						
	Laboratory Equipment		23,735,599.82			-	23,735,599.82
		-	23,735,599.82	-	-	-	23,735,599.82
8	CLOSING BALANCES						
	United Bank for Africa	149,943,470.48	27,080,330.88	26,985,348.48	26,985,348.48	25,121,628.48	25,121,628.48
	United Bank for Africa	177,994.72	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	472,332.80
	Sterling Bank Plc	10,195,065.94	11,195,065.94	11,195,065.94	11,217,592.24	11,237,592.24	11,237,592.24
	Ecobank Plc	181,787.12	185,669.42	187,037.55	187,038.54	188,743.97	188,743.97
	First Bank of Nigeria Plc	73,595.25	1,000,073,563.25	1,000,073,563.25	1,000,073,563.25	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	749,946.00
		161,794,192.31	1,039,934,903.01	1,039,841,288.74	1,039,863,816.03	1,038,021,801.46	1,038,021,801.46
9	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				