

# **STATE GOVERNMENT OF OSUN**



## **STATEMENT OF CASHFLOW**

*WITH NOTES*

ON

## **COVID-19 RESPONSE**

**FOR THE MONTHS OF JULY AND AUGUST, 2020**

**ACCOUNTANT-GENERAL'S STATEMENT OF RESPONSIBILITY ON  
COVID 19 CASH FLOW STATEMENT FOR THE MONTHS OF JULY  
AND AUGUST, 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 27<sup>th</sup> February, 2020 by the Nigeria Centre for Disease Control (NCDC), while the State of Osun reported its first case on 25<sup>th</sup> March, 2020.

Since the preparation of COVID-19 Response Cash Flow rests squarely on the State Accountant-General, I am pleased to state clearly without mincing words 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

In my Opinion, COVID-19 Response Cash Flow Statement reflects a true position of financial dealings of the State Government of Osun on COVID 19 Funds.

  
**M. S. Igaroola**

*Accountant-General*

*State Government of Osun*

## **AUDIT CERTIFICATION OF ACCOUNTS**

In accordance with section 125(2) of the 199 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.

In my opinion, the Cash flow and Notes to the statement as at 31<sup>st</sup> July, 2020 gives 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*

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In my opinion, the Cash flow and Notes to the statement as at 31<sup>st</sup> Augusts, 2020 gives 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 JULY AND AUGUST,**

ECONOMIC CODE	ITEM	NOTES	APPROVED	JULY (₦)	AUGUST (₦)	TOTAL	VARIANCE
			ESTIMATES JULY - AUGUST 2020 (₦)				
	<b>INFLOW</b>						
12010100	PERSONAL TAXES		197,081,543.33	-	-	-	(197,081,543.33)
12020100	LICENCES - GENERAL		5,707,331.67	-	-	-	(5,707,331.67)
12020400	FEES - GENERAL		76,264,781.67	-	-	-	(76,264,781.67)
12020500	FINES - GENERAL		2,286,161.67	-	-	-	(2,286,161.67)
12020600	SALES - GENERAL		21,093,425.00	-	-	-	(21,093,425.00)
12020700	EARNINGS -GENERAL		173,427,413.33	-	-	-	(173,427,413.33)
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL		1,442,923.33	-	-	-	(1,442,923.33)
12020900	RENT ON LAND & OTHERS - GENERAL		7,083,123.33	-	-	-	(7,083,123.33)
13010100	DOMESTIC AIDS		286,377,863.33	-	-	-	(286,377,863.33)
13010200	FOREIGN AIDS		152,729,370.00	-	-	-	(152,729,370.00)
13020300	COVID-19 DOMESTIC GRANTS		483,333,333.33	2,251,561.06	1,001,777.01	3,253,338.07	(480,079,995.26)
13020400	COVID-19 FOREIGN GRANTS		97,333,333.33	-	-	-	(97,333,333.33)
14010102	TRANSFER FROM CRF TO COVID-19 RELIEF		-	-	75,200,850.00	75,200,850.00	75,200,850.00
	<b>TOTAL INFLOW (A)</b>		<b>1,504,160,603.33</b>	<b>2,251,561.06</b>	<b>76,202,627.01</b>	<b>78,454,188.07</b>	<b>(1,425,706,415.26)</b>
	<b>OUTFLOW</b>						
	<b>COVID-19 RECURRENT EXPENDITURE</b>						
21020100	ALLOWANCES / STIPENDS		53,374,535.00	-	-	-	53,374,535.00
22020100	TRAVEL & TRANSPORT - GENERAL		500,000.00	-	-	-	500,000.00
22020200	UTILITIES - GENERAL		1,696,715.00	-	-	-	1,696,715.00
22020300	MATERIALS & SUPPLIES - GENERAL	1	286,127,233.33	16,386,400.00	-	16,386,400.00	269,740,833.33
22020400	MAINTENANCE SERVICES - GENERAL		12,788,375.00	-	-	-	12,788,375.00
22020500	TRAINING - GENERAL		20,994,320.00	-	-	-	20,994,320.00
22020600	OTHER SERVICES - GENERAL		69,485,893.33	-	-	-	69,485,893.33
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL		9,958,498.33	-	-	-	9,958,498.33
22020800	FUEL & LUBRICANTS - GENERAL		11,459,731.67	-	-	-	11,459,731.67
22020900	FINANCIAL CHARGES - GENERAL: BANK CHARGES		333,333.33	826.08	167,431.70	168,257.78	165,075.55
22021000	MISCELLANEOUS EXPENSES GENERAL	2	160,279,590.00	650,000.00	158,872,700.00	159,522,700.00	756,890.00
22040100	LOCAL GRANTS AND CONTRIBUTIONS		3,774,260.00	-	-	-	3,774,260.00
23040100	PRESERVATION OF THE ENVIRONMENT- GENERAL		60,668.33	-	-	-	60,668.33
23050100	OTHER EXPENDITURE		854,566.67	-	-	-	854,566.67
	<b>TOTAL RECURRENT EXPENDITURE (B)</b>		<b>631,687,720.00</b>	<b>17,037,226.08</b>	<b>159,040,131.70</b>	<b>176,077,357.78</b>	<b>455,610,362.22</b>

ECONOMIC CODE	ITEM	NOTES	APPROVED ESTIMATES JULY - AUGUST 2020 (₹)	JULY (₹)	AUGUST (₹)	TOTAL	VARIANCE
	<b>COVID-19 CAPITAL EXPENDITURE</b>						
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		238,288,723.33	-	-	-	238,288,723.33
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		244,166,666.67	-	-	-	244,166,666.67
32030100	INTANGIBLE ASSETS		42,077,125.00	-	-	-	42,077,125.00
	<b>TOTAL CAPITAL EXPENDITURE (C)</b>		<b>942,062,823.33</b>	-	-	-	<b>942,062,823.33</b>
	<b>TOTAL EXPENDITURE (D) = (B) + (C)</b>		<b>1,573,750,543.33</b>	<b>17,037,226.08</b>	<b>159,040,131.70</b>	<b>176,077,357.78</b>	<b>1,397,673,185.55</b>
	<b>NET CASHFLOW FOR THE MONTH (E) = (A) - (D)</b>			<b>(14,785,665.02)</b>	<b>(82,837,504.69)</b>	<b>(97,623,169.71)</b>	
	OPENING BALANCE (F)			161,794,192.31	147,008,527.29	161,794,192.31	
	<b>CLOSING BALANCE (G) = (E) + (F)</b>	<b>3</b>		<b>147,008,527.29</b>	<b>64,171,022.60</b>	<b>64,171,022.60</b>	

\*\*\* BENEFITS IN KIND

4

900,890,790.00

## NOTES

	JULY (₦)	AUGUST (₦)
<b>1 MATERIALS &amp; SUPPLIES - GENERAL</b>		
<b>(i) FOOD ITEMS</b>		
Purchase of Gari	2,636,400.00	
	<u>2,636,400.00</u>	-
<b>(ii) BED &amp; BEDDINGS</b>		
Pillows and Bedsheets	250,000.00	
Beds & ICU Beds	13,500,000.00	
	<u>13,750,000.00</u>	-
<b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>	<u>16,386,400.00</u>	-
<b>2 MISCELLANEOUS EXPENSES GENERAL</b>		
<b>(i) AWARENESS / SENSITIZATION</b>		
Risk Communication		2,500,000.00
Community sensitization and awareness campaign		4,550,000.00
Placement of jingles		30,460,250.00
	-	<u>37,510,250.00</u>
<b>(ii) LOGISTICS &amp; INCIDENTAL COSTS</b>		
Repackaging and Branding	150,000.00	
Transportation	500,000.00	
Other Logistics		121,362,450.00
	<u>650,000.00</u>	<u>121,362,450.00</u>
<b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL (i) + (ii)</b>	<u>650,000.00</u>	<u>158,872,700.00</u>
<b>3 CLOSING BALANCES</b>		
United Bank for Africa	135,156,244.40	51,316,962.70
United Bank for Africa	177,994.72	177,994.72
First City Monument Bank	472,332.80	472,332.80
Sterling Bank Plc	10,195,065.94	11,195,065.94
Ecobank Plc	183,348.18	185,125.19
First Bank of Nigeria Plc	73,595.25	73,595.25
Wema Bank Plc	749,946.00	749,946.00
	<u>147,008,527.29</u>	<u>64,171,022.60</u>
<b>4 BENEFITS IN KIND VALUED AS AT 31ST AUGUST, 2020</b>		
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
		<u>900,890,790.00</u>