



OYO AUDIT

IBADAN TELEPHONE: 8101689

OFFICE OF THE AUDITOR-GENERAL

PRIVATE MAIL BAG NO 5123 IBADAN, OYOSTATE OF NIGERIA

Email: oyoaudit@yahoo.com

GM/MFB/1/86

31st August, 2021

The Honourable Commissioner,
Ministry of Budget and Economy Planning,
Secretariat,
Ibadan.

RE-PREPARATION OF COVID-19 BUDGET EXECUTION REPORT FOR THE SECOND QUARTER, YEAR 2021

I humbly refer to your letter Ref. No.BEP/425/3 OF 30th April, 2021 in respect of the above subject and wish to inform you that Oyo State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program to provide fiscal relief to State in response to COVID-19.

2. The Covid-19 Accounts have been examined and Audit Certificate in respect of the exercise is hereby forwarded for your further action.
3. Thanks for your usual co-operation.

Adewola I.A

Auditor-General, Oyo State.

AUDIT CERTIFICATION OF ACCOUNTS

The attached budget execution reports of the Government of Oyo State of Nigeria for the Second Quarter of Year 2021 on the COVID-related funds had been submitted to me in accordance with Section 36 (1) cap 133 part 7 (a) – (f) of Public Administration Law of Oyo State Government of Nigeria 2000 and have been audited in accordance with Section 125 sub-section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended)

In the course of the audit, I preformed Financial and Compliance Audit in accordance with International Standards on auditing (ISAs) and International Standards of Supreme Audit Institution (ISSAIs).

I have obtained information and explanation and to the best of my knowledge that were relevant and necessary for the purpose of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the published monthly reports on COVID-19 budget implementation by Oyo State presents fairly and completely, in all material respects, expenditures incurred and funds received against the COVID-19 recovery program by the State for the quarter ended 30st June, 2021 in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.


Adewola I.A

Auditor-General, Oyo State.

REPORT OF THE ACCOUNTANT- GENERAL ON THE COVID-19 BUDGET EXECUTION REPORT FOR THE SECOND QUARTER FISCAL YEAR 2021

A. INTRODUCTION:

I am honoured to present the Report on the Accounts of Covid-19 Execution of Oyo State Government, Nigeria, for the Second Quarter Year 2021.

The preparation was in accordance with Section 101 of the Financial Regulations, the Provision of the Finance(Control and Management) Act, 1958 Cap.105, the provisions of the Fiscal Responsibility Act 2007 (Part XI, 49 (1&3) and the approval of the Federal Executive Council (FEC) for the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, Furthermore, in line with the adoption of IPSAS, a standardized National Chart of Accounts (COA) have been adopted and domesticated by the Oyo State Government in the preparation of the Covid-19 Execution Report and the Notes thereon.

B. STATEMENT OF ACCOUNTING POLICIES

The Summary of the significant Accounting Policies adopted in the Preparation of the Accounts for Second Quarter Year 2021 is as follows:

1. Basis of Preparation and Legal Provisions

The Report were prepared under the Historical Cost Convention and in accordance with IPSAS, also, other applicable standards as mentioned in the “INTRODUCTION” and other known legal requirements were adhered to.

2. Cash Basis of Accounting

The Cash basis of Accounting recognizes transactions and events only when Cash (including Cash equivalents) is received or paid by the entity. Report prepared under the Cash basis provide information about the sources of Cash raised during the period, the process for which Cash was used.

3. Accounting Period

The accounting period is Second Quarter of fiscal year 2021 for the period of April to June, 2021.

4. Reporting Currency

The Report were prepared in Nigerian Naira

C. CONCLUSION

The financial analysis contained in this report shows clearly Government's effort at curtailing the spread of Covid-19 pandemic and stimulating economic activities in the State.



Bello Ghaffar Kolawole

Accountant-General

Oyo State, Nigeria



OYO STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (REVENUE) FOR THE 2ND QUARTER 2021

In Naira, unless stated otherwise		REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED
Expenditure Item	Note	Original approved Budget	2021 amended budget (COVID-reponsive)		Actual COVID-responsivie for JUNE 2021	Actual COVID-responsivie for JAN-JUNE 2021	VARIANCE for JUNE 2021	%Variance
1. Opening Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2. State Gov't COVID Fund	1	28,700,000,000.00	0.00	11,734,305,696.64	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	100.00%
Transfer from Fed. Gov't	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Support from Dev't Partners	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Borrowed Fund	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Donations	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		28,700,000,000.00	0.00	11,734,305,696.64	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	94.60%

K.G. Bello

K.G BELLO

ACCOUNTANT GENERAL FOR OYO STATE

31TH JULY 2021



OYO STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (EXPENDITURE) FOR THE 2ND QUARTER 2021

3 Expenditures		REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED		REQUIRED
Recurrent:	Note	2020 original budget	2021 amended budget (COVID - responsive)		responsive budget 2020 (Starting from JANUARY- DECEMBER 2021)	Actual for JUNE.2021	Cumulative Actual for Jan-JUNE 2021	Variance	%Variance
Salaries and Wages	6	5,000,000,000.00	0.00	5,000,000,000.00	416,666,666.67	1,110,351,383.37	1,384,864,383.37	3,615,135,616.63	22.21%
Overhead costs	7	3,700,000,000.00	0.00	3,700,000,000.00	308,333,333.33	178,503,187.50	344,509,900.00	3,355,490,100.00	4.82%
Other Expenditures	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Recurrent		8,700,000,000.00	0.00	8,700,000,000.00	725,000,000.00	1,288,854,570.87	1,729,374,283.37	6,970,625,716.63	14.81%
Capital	9	20,000,000,000.00	0.00	20,000,000,000.00	1,666,666,666.67	9,812,281,019.22	10,004,931,413.27	9,995,068,586.73	49.06%
Grand Total		28,700,000,000.00	0.00	28,700,000,000.00	2,391,666,666.67	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	38.68%


K.G BELLO

ACCOUNTANT GENERAL FOR OYO STATE
31TH JULY 2021

NOTE TO THE ACCOUNT

State Gov't COVID Fund

State Covid 19 Fund consist of Amount release towards Covid 19 by State Government on monthly basis.

The sum of N11,734,305,696.64 was released by the State Government for covid 19 as at the end of 2ND QUARTER 2021

Other Expenditures

There was no budgeted or reviewed budget by the state Government as regard Covid 19 for other expenditure

PERSONNEL

A sum of N1,384,864,383.37 was expended by the State Government for the month of June 2021 on Covid 19 for PERSONNEL

OVERHEAD

A sum of N344,509,900.00 was expended by the State Government so far on Covid 19 for OVERHEAD for the 2ND QUARTER OF 2021



MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT-..... 2021

PERIOD 2ND QUARTER

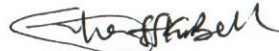
Code	Name	INITIAL BUDGET	AMENDMENT	FINAL BUDGET AMOUNT	Jun-21	YR PMTS TO DATE	BUDGET BALANCE	%
		A	B	C =A+B			D	
05	ADMINISTRATIVE	6,200,000,000.00	0.00	6,200,000,000.00	3,325,182,601.50	3,326,169,111.05	2,873,830,888.95	53.65
	ECONOMIC	16,137,000,000.00	0.00	16,137,000,000.00	201,540,000.00	201,890,000.00	15,935,110,000.00	1.25
	SOCIAL	6,363,000,000.00	0.00	6,363,000,000.00	7,574,412,988.59	8,206,246,585.59	-1,843,246,585.59	128.97
TOTAL	TOTAL	28,700,000,000.00	0.00	28,700,000,000.00	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	40.89

MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT-..... 2021

COVID 19 EXPENDITURE BY SECTOR

SOCIAL SECTOR:								
052100100100	MINISTRY OF EDUCATION	700,000,000.00	0.00	700,000,000.00	373,776,600.00	374,149,600.00	325,850,400.00	53.45
	MINISTRY OF HEALTH	663,000,000.00	0.00	663,000,000.00	133,181,909.70	735,697,016.70	-72,697,016.70	110.96
	OYO STATE PRIMARY HEALTH BOARD	0.00	0.00	0.00	0.00	28,945,490.00	-28,945,490.00	0.00
	TESCOM	2,500,000,000.00	0.00	2,500,000,000.00	991,714,229.89	991,714,229.89	1,508,285,770.11	39.67
	OYO STATE HOSPITALS MANAGEMENT BOARD	2,500,000,000.00	0.00		69,147,153.48	69,147,153.48	-69,147,153.48	0.00
		6,363,000,000.00	0.00	6,363,000,000.00	1,567,819,893.07	2,199,653,490.07	4,163,346,509.93	34.57
ECONOMIC								
	MINISTRY OF FINANCE	1,144,245,000.00	0.00	1,144,245,000.00	1,540,000.00	1,890,000.00	1,142,355,000.00	0.17
	MINISTRY OF WORKS AND TRANSPORT	12,237,000,000.00	0.00	12,237,000,000.00	6,006,593,095.52	6,006,593,095.52	6,230,406,904.48	49.09
	OYSADA	2,000,000,000.00	0.00	2,000,000,000.00	0.00	0.00	2,000,000,000.00	0.00
	OYSIPA	555,755,000.00	0.00	555,755,000.00	100,000,000.00	100,000,000.00	455,755,000.00	17.99
	WATER CORPORATION	200,000,000.00	0.00	200,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50.00
		16,137,000,000.00	0.00	16,137,000,000.00	6,208,133,095.52	6,208,483,095.52	9,928,516,904.48	38.47
	ADMINISTRATIVE							

	OFFICE OF THE EXECUTIVE GOVERNOR	6,200,000,000.00	0.00	6,200,000,000.00	3,325,182,601.50	3,325,582,601.50	2,874,417,398.50	53.64
	SPECIAL DUTIES	0.00	0.00	0.00	0.00	586,509.55	-586,509.55	0.00
		6,200,000,000.00	0.00	6,200,000,000.00	3,325,182,601.50	3,326,169,111.05	2,873,830,888.95	53.65
		28,700,000,000.00	0.00	28,700,000,000.00	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	40.89

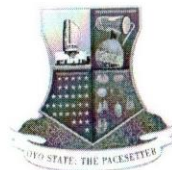


K.G BELLO

ACCOUNTANT GENERAL FOR OYO STATE

31TH JULY 2021





MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY FUNCTION SEGMENT-..... 2021

PERIOD 2ND QUARTER						Jun-21	YR PMTS TO DATE	BUDGET BALANCE	%
Code	Name	INITIAL BUDGET	AMENDMENT	C =A+B	D	F	G=(C-E)	=E/C*100	
		A	B						
05	ADMINISTRATIVE	6,200,000,000.00	0.00	6,200,000,000.00	3,325,182,601.50	3,326,169,111.05	2,873,830,888.95	53.65	
05	ECONOMIC	16,137,000,000.00	0.00	16,137,000,000.00	201,540,000.00	201,890,000.00	15,935,110,000.00	1.25	
05	SOCIAL	6,363,000,000.00	0.00	6,363,000,000.00	7,574,412,988.59	8,206,246,585.59	-1,843,246,585.59	128.97	
TOTAL		28,700,000,000.00	0.00	28,700,000,000.00	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	40.89	

MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTION OF GOVERNMENT..... 2021

PERIODJUNE 2021									
70451	ECONOMIC AFFAIRS	6,317,755,000.00	0.00	6,317,755,000.00	6,480,369,695.52	6,480,369,695.52	-162,614,695.52	102.57	
1-GPS	GENERAL PUBLIC SERVICE	8,907,245,000.00	0.00	8,907,245,000.00	3,324,946,201.50	3,324,946,201.50	5,582,298,798.50	37.33	
70111	GENERAL PUBLIC SERVICE	0.00	0.00	0.00	0.00	197,470.00	-197,470.00	0.00	
70740	GENERAL PUBLIC SERVICE	0.00	0.00	0.00	100,000,000.00	100,000,000.00	-100,000,000.00	0.00	
1-GPS	HEALTH	0.00	0.00	0.00	0.00	9,611,590.00	-9,611,590.00	0.00	
70111	HEALTH	0.00	0.00	0.00	0.00	739,039.55	-739,039.55	0.00	
70740	HEALTH	5,000,000,000.00	0.00	5,000,000,000.00	1,195,819,693.07	1,818,068,700.07	3,181,931,299.93	36.36	
70961	HEALTH	0.00	0.00	0.00	0.00	373,000.00	-373,000.00	0.00	
7-H	HEALTH	8,475,000,000.00	0.00	8,475,000,000.00	0.00	0.00	8,475,000,000.00	0.00	
		28,700,000,000.00	0.00	28,700,000,000.00	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	40.89	

K.G. Bello

K.G BELLO

ACCOUNTANT GENERAL FOR OYO STATE

31TH JULY 2021



MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT-..... 2021
PERIOD 2ND QUARTER

Code	EXPENDITURE T	INITIAL BUDGET	AMENDMENT		JUNE 2021	YR PMTS TO DATE	BUDGET BALANCE	%
		A	B	C =A+B	D		G=(C-E)	=E/C*100
05	PERSSONEL	5,000,000,000.00	0.00	5,000,000,000.00	1,110,351,383.37	1,384,864,383.37	3,615,135,616.63	27.70
	OVERHEAD	3,700,000,000.00	0.00	3,700,000,000.00	178,503,187.50	344,509,900.00	3,355,490,100.00	9.31
	CAPITAL	20,000,000,000.00	0.00	20,000,000,000.00	9,812,281,019.22	10,004,931,413.27	9,995,068,586.73	50.02
		28,700,000,000.00	0.00	28,700,000,000.00	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	40.89

K.G BELLO
ACCOUNTANT GENERAL FOR OYO STATE
31TH JULY 2021



MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC SEGMENT-..... 2021

PERIOD 2ND QUARTER

Code	Name	INITIAL BUDGET	AMENDMENT	FINAL BUDGET AM	Jun-21	YR PMTS TO DATE	BUDGET BALANCE	%
		A	B	C =A+B	D		G=(C-E)	=E/C*100
21010101	SALARY	5,000,000,000.00	0.00	5,000,000,000.00	1,110,351,383.37	1,384,864,383.37	3,615,135,616.63	27.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	61,732,894.74	0.00	61,732,894.74	1,776,400.00	2,699,400.00	59,033,494.74	4.37
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	72,543,672.95	-72,543,672.95	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	189,039.55	-189,039.55	0.00
22020708	MEDICAL CONSULTING	0.00	0.00	0.00	43,840,750.00	63,340,750.00	-63,340,750.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	200,000.00	-200,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	199,000.00	-199,000.00	0.00
22021029	OTHER EXPENSES	431,150,000.00	0.00	431,150,000.00	132,886,037.50	165,187,037.50	265,962,962.50	38.31
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	1,123,293,501.57	1,123,490,971.57	-1,123,490,971.57	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	1,919,756,250.00	1,919,756,250.00	-1,919,756,250.00	0.00
23010113	PURCHASE OF COMPUTERS	200,000,000.00	0.00	200,000,000.00	149,010,412.43	149,010,412.43	50,989,587.57	74.51
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	47,845,152.05	-47,845,152.05	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	6,475,000,000.00	0.00	6,475,000,000.00	4,250,531,289.39	4,250,531,289.39	2,224,468,710.61	65.65
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	0.00	0.00	100,000,000.00	100,000,000.00	-100,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	373,776,600.00	373,776,600.00	-373,776,600.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	5,762,000,000.00	0.00	5,762,000,000.00	1,756,061,806.13	1,756,061,806.13	4,005,938,193.87	30.48
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	10,214,362,105.26	0.00	10,214,362,105.26	39,851,159.70	207,664,441.70	10,006,697,663.56	2.03
23050112	COUNTERPART FUNDING	0.00	0.00	0.00	100,000,000.00	116,745,850.00	-116,745,850.00	0.00
23050116	MICRO CREDIT SCHEME OR (Cooperative Wealth Creation Loan Scheme)	555,755,000.00	0.00	555,755,000.00	0.00	0.00	555,755,000.00	0.00
32010508	TELEVISION SETS	0.00	0.00	0.00	0.00	199,640.00	-199,640.00	0.00
		28,700,000,000.00	0.00	28,700,000,000.00	11,101,135,590.09	11,734,305,696.64	16,965,694,303.36	40.89

K.G Bello

K.G BELLO

ACCOUNTANT GENERAL FOR OYO STATE

31TH JULY 2021