

# STATE GOVERNMENT OF OSUN



**ADDITIONAL NOTES TO THE**

**AUDITED 2019 FINANCIAL STATEMENTS**

***OSUN -LAND OF THE VIRTUOUS***

## SUPPLEMENTARY NOTES TO 2019 FINANCIAL STATEMENTS

### NOTE 15: TSA OUTFLOW TOTAL EXPENDITURE FOR THE YEAR (CASHFLOW STATEMENT)

| MONTH        | PERSONNEL<br>(NOTE 3d)   | OTHER<br>RECURRENT<br>(NOTE 4e) | DEBT<br>REPAYMENT<br>(NOTE 4f) | CAPITAL<br>(NOTE 5b)     | TOTAL                     |
|--------------|--------------------------|---------------------------------|--------------------------------|--------------------------|---------------------------|
| JANUARY      | 2,194,165,455.35         | 1,205,361,844.31                | 2,591,625,977.87               | 753,510,632.41           | 6,744,663,909.94          |
| FEBRUARY     | 2,266,464,869.54         | 1,499,541,464.73                | 2,591,625,977.87               | 2,799,170,904.16         | 9,156,803,216.30          |
| MARCH        | 2,258,107,792.60         | 971,430,507.72                  | 2,619,969,781.85               | 2,047,291,094.92         | 7,896,799,177.09          |
| APRIL        | 2,235,701,743.43         | 1,252,572,612.25                | 2,619,969,781.85               | 1,850,071,948.31         | 7,958,316,085.84          |
| MAY          | 2,240,061,151.14         | 1,114,550,223.65                | 2,619,969,781.85               | 1,582,369,390.47         | 7,556,950,547.11          |
| JUNE         | 1,808,796,303.44         | 1,338,541,860.23                | 2,619,969,781.85               | 5,460,115,110.78         | 11,227,423,056.30         |
| JULY         | 1,872,813,796.81         | 962,381,518.31                  | 2,619,969,781.85               | 2,988,853,355.52         | 8,444,018,452.49          |
| AUGUST       | 2,363,229,226.09         | 854,536,972.73                  | 2,619,969,781.85               | 2,497,390,531.96         | 8,335,126,512.63          |
| SEPTEMBER    | 2,236,668,939.11         | 832,386,968.52                  | 2,277,206,530.94               | 2,436,490,797.22         | 7,782,753,235.79          |
| OCTOBER      | 4,425,174,404.36         | 765,803,731.46                  | 2,204,531,940.60               | 1,723,076,861.01         | 9,118,586,937.43          |
| NOVEMBER     | 2,356,751,044.40         | 1,085,392,527.67                | 2,204,531,940.60               | 3,914,518,050.94         | 9,561,193,563.61          |
| DECEMBER     | 2,544,991,726.47         | 1,452,887,623.05                | 2,204,531,940.60               | 2,042,464,169.54         | 8,244,875,459.66          |
| <b>TOTAL</b> | <b>28,802,926,452.74</b> | <b>13,335,387,854.63</b>        | <b>29,793,872,999.58</b>       | <b>30,095,322,847.24</b> | <b>102,027,510,154.19</b> |

**TOTAL OUTFLOW:**

|   |                   |                    |
|---|-------------------|--------------------|
| OPERATING ACTIVITIES (CASHFLOW STATEMENT) | 43,602,397,697.72 |                    |
| INVESTING ACTIVITIES (CASHFLOW STATEMENT) | 30,095,322,847.24 |                    |
| FINANCING ACTIVITIES (CASHFLOW STATEMENT) | 28,329,789,609.23 | 102,027,510,154.19 |

**LESS:**

|  |                   |                                 |
|--|-------------------|---------------------------------|
| DEDUCTIONS AT SOURCE (NOTE 1f)               | 27,186,190,383.48 |                                 |
| NON-TREASURY EXPENDITURE:                    |                   |                                 |
| EXPENDITURE ON RETAINABLE REVENUE (NOTE 16a) | 14,826,086,021.01 |                                 |
| EXPENDITURE ON DONOR PROJECTS (NOTE 16b)     | 32,458,823,235.38 | 47,284,909,256.39               |
|  |                   | <u>74,471,099,639.87</u>        |
|  |                   | <u><u>27,556,410,514.33</u></u> |

**TOTAL OUTFLOW FROM THE TSA**

**17,324,180,531.66**

## NOTE 16

### a. EXPENDITURE ON RETAINABLE REVENUE

| MDAS   | TOTAL                    |
|--|--------------------------|
|  | ₦                        |
| AGRICULTURAL DEVELOPMENT PROGRAMME           | 1,494.32                 |
| AGRICULTURAL DEVELOPMENT CORPORATION         | 870,986,598.29           |
| OSUN STATE COLLEGE OF EDUCATION, ILESA       | 822,517,423.09           |
| OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN | 1,660,385,864.15         |
| OSUN STATE COLLEGE OF TECHNOLOGY,ESA- OKE    | 1,851,973,422.99         |
| OSUN STATE POLYTECHNIC, IREE                 | 1,905,601,206.42         |
| LAUTECH TEACHING HOSPITAL, OSOGBO            | 1,741,208,589.70         |
| OSUN STATE UNIVERSITY                        | 3,250,047,289.58         |
| OSUN STATE PROPERTY DEVELOPMENT CORPORATION  | 1,556,908,314.27         |
| OSUN STATE WATER CORPORATION                 | 689,186,668.86           |
| OSUN STATE BROADCASTING CORPORATION          | 477,269,149.34           |
| <b>TOTAL REVENUE</b>                         | <b>14,826,086,021.01</b> |

**b. EXPENDITURE ON DONOR PROJECTS**

| MDA / PROJECT  | TOTAL EXPENDITURE |
|--|-------------------|
| <b>OFFICE OF THE GOVERNOR :</b>                              |                   |
| United Nations Development Project                           | 15,948,645.11     |
| <b>OSUN STATE EMERGENCY MANAGEMENT AGENCY</b>                |                   |
| United Nations Education Fund                                | 37,038.85         |
| <b>OSUN STATE AGENCY FOR CONTROL OF HIV/AIDS</b>             |                   |
| MAP 1  | 379,016.29        |
| MAP 1  | 139,618.06        |
| MAP 1  | 2,565.00          |
| OSUN AGENCY CONT HIV/AIDS 0000087632                         | 1,150,345.50      |
| <b>SUSTAINABLE DEVELOPMENT GOALS</b>                         |                   |
| (1) 2013 MDGS-CGS to LG ILA                                  | 106,870.39        |
| (2) 2013 MDGS-CGS TO LG IWO                                  | 192,345.86        |
| (3) 2013 MDGS-CGS TO LG OBOKUN                               | 27,719.78         |
| (4) 2013 MDGS-CGS TO LG IFE NORTH                            | 5,528.64          |
| (5) 2013 MDGS -CDS TO LG BORIPE                              | 148,720.44        |
| (6) 2013 MDGS-CGS TO LG ILESA EAST                           | 77,831.69         |
| (7) 2012 MDGS-CGS TO LG IFE SOUTH                            | 13,621.90         |
| (8) 2012 MDGS-CGS TO LG IFEDAYO                              | 176,163.47        |
| (9) 2012 MDGS-CGS TO AYEDA ADE                               | 47,389.41         |
| (10) 2012 MDGS-CGS TO LG OLA OLUWA                           | 94,457.21         |
| (11) MGDS-CGS PROJECT ACCOUNT 2011                           | 38,643.64         |
| (12) MDGS-CGS PROJECT ACCOUNT 2012                           | 139,784.51        |
| (13)MDGS-CGS PROJECT ACCOUNT 2013                            | 5,838,979.59      |
| (14) MDGS CGS SPECIAL ACCOUNT 2009                           | 175,330.16        |
| (15) MDGS -CGS COUNTERPART CASH PROJECT                      | 569,979.10        |
| (16) OPERATIONAL COST ACCOUNTS                               | 993,536.09        |
| (17) CONDITIONAL GRANT SCHEME ACCOUNT                        | 75.12             |
| (20) MDGS-CGS PROJECT ACCOUNT 2014                           | 51,300,497.33     |
| (21) 2014 MDGS-CGS TO LG ORIADE                              | 77,264.69         |
| (22) 2014 MDGS-CDS TO LG ATAKUMOSA                           | 77,176.98         |
| (23) 2014 MDGS-CDS TO LG AYEDIRE                             | 77,176.98         |
| (24) 2014MDGS-CDS TO LG BOLUWADURO                           | 77,264.69         |
| (25) 2014 MDGS-CGS TO LG ISOKAN                              | 59,858.00         |
| (26) 2014 MDGS-CGS TO LG IFELODUN                            | 77,176.98         |
| <b>MINISTRY OF FINANCE:</b>                                  | -                 |
| SLOGOR   | 134,501,330.93    |
| <b>MINISTRY OF HEALTH :</b>                                  |                   |
| SAVE ONE MILLION LIVES PROJECT                               | 4,952,732,396.20  |
| <b>PRIMARY HEALTH CARE BOARD</b>                             |                   |
| UNICEF   | 177,195,723.66    |
| BASIC HEALTH CARE FUND                                       | 50,382,848.60     |
| BASIC HEALTH CARE IMPLEMENTATION                             | 725,607,099.50    |
| <b>MINISTRY OF EDUCATION :</b>                               |                   |
| United Nations Education Fund (O'MEAL)                       | 2,577,181,071.75  |
| <b>STATE UNIVERSAL PRIMARY EDUCATION BOARD :</b>             |                   |
| OSUN SUBEB ETF   | 5,605,115.60      |
| OSUN 2012 UBEC MATCHING GRANT                                | 630,135,594.10    |
| UBE SPECIAL EDUCATION  | 29,863,710.54     |
| OSUN MATCHNG GRANT (2013)                                    | 317,420.86        |
| MATCHING GRANT   | 4,011,735,676.57  |
| MONITORING & OPERATIONAL COST                                | 303,835,315.50    |
| TEACHERS PROFESSIONAL DEVELOPMENT                            | 294,980,258.00    |
|  | -                 |
| <b>MINISTRY OF WOMEN AND CHILDREN AFFAIRS :</b>              |                   |
| United Nations Education Fund                                | 1,670,744.24      |
| <b>OSUN YOUTH EMPOWERMENT SCHEME (CASH TRANSFER UNIT):</b>   |                   |
| IDA  | 126,533,910.50    |
| Cash Transfer Unit   | 886,053.50        |
| <b>MINISTRY OF AGRICULTURE :</b>                             |                   |
| YESSO OSUN PUBLIC WORKFARE(PWF)- PROJECT IMPLEMENTATION UNIT | 13,654,410.94     |
| <b>MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT</b> |                   |

| MDA / PROJECT  | TOTAL EXPENDITURE        |
|--|--------------------------|
| YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (SOCU)         | 1,165,840,531.68         |
| <b>OFFICE OF WATER RESOURCES,RURAL &amp; COMM. AFFAIRS :</b> | -                        |
| RAMP   | 4,622,000,197.14         |
| <b>RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY</b>       | -                        |
| United Nation Education Fund                                 | 21,022,753.50            |
| African Development Bank Project Fund                        | 512,085,439.75           |
| <b>OSUN STATE WATER CORPORATION</b>                          |                          |
| Ilesa Water Supply & Sanitation Project                      | 6,479,289,400.00         |
| <b>STATE UNIVERSITY OSOGBO :</b>                             |                          |
| Education Trust Fund   | 150,912,357.39           |
| <b>STATE POLYTECHNIC IREE :</b>                              |                          |
| Education Trust Fund   | 1,824,220,937.64         |
| <b>STATE COLLEGE OF TECHNOLOGY ESA OKE :</b>                 |                          |
| Education Trust Fund   | 673,453,932.62           |
| TETFUND  | 190,513,052.75           |
| <b>STATE COLLEGE OF EDUCATION ILESA :</b>                    |                          |
| TETFUND I  | 962,135,321.97           |
| TETFUND II   | 278,784,426.73           |
| <b>STATE COLLEGE OF EDUCATION ILA :</b>                      |                          |
| Education Trust Fund I                                       | 859,782,203.76           |
| Education Trust Fund II                                      | 603,913,378.00           |
|  | <b>32,458,823,235.38</b> |