

**Report of the Auditor General
On the Covid-19 Relief Fund
Account**



Office of the Auditor General

3rd Floor, Block C, Unity House

Victoria, Republic of Seychelles

Telephone: 248-4672500 Email: auditgen@oag.sc

Website: www.oag.sc Facebook: OAG Seychelles

Please address all correspondence to the Auditor General

OPINION OF THE AUDITOR GENERAL ON THE COVID-19 RELIEF FUND BANK ACCOUNT FOR THE PERIOD APRIL 2020 TO 31 DECEMBER 2021

Scope

The attached statement of accounts of the Covid-19 Relief Fund account comprise a statement of cash receipts and payments and notes thereon for the period April 2020 to 31 December 2021.

I have audited these statements as per Section 3 of the Public Finance Management (Covid-19 Relief Fund Bank Account) Regulations, 2022 (S.I. 91 of 2022) in order to express an independent opinion thereon.

The audit has been conducted in accordance with the International Organisation of the Supreme Audit Institutions (INTOSAI) Auditing Standards to provide reasonable assurance as to whether the statement is free of material misstatement. The audit procedures included a review of the accounting records and other evidence supporting amounts and disclosures in the accounts, on a test basis.

The audit opinion expressed in this certificate has been formed on the above basis.

Opinion

In my opinion, the statement of account properly presents the financial transactions of the Covid-19 Relief Fund Bank Account for the period ended 31 December 2021 and the position of the account balance as at that date. The operation of the account complied with the terms of reference effective April 2020 and S.I. 91 of 2022.

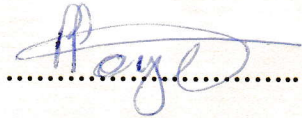
Gamini Herath
Auditor General

19 September 2022
Victoria

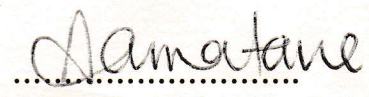
**COVID-19 RELIEF FUND STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR
PERIOD APRIL 2020 - 31ST DECEMBER 2021**

	Actual	Notes
RECEIPTS	SCR	
Donations	79,243,551	6
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Total Receipts	79,243,551	
EXPENDITURES		
Consumables	51,603,946	7.1
Equipment	9,231,110	7.2
Isolation Centre Costs	3,393,585	7.3
Salaries and Allowances	7,881,766	7.4
Training & Awareness Campaign	552,145	7.5
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Total Expenditures	72,662,552	7
NET CASH AVAILABLE	6,580,999	8

The financial statements were authorized on 19th September 2021



**Secretary of State
Ministry of Finance, National
Planning and Trade
Date:**



Comptroller General

Date:



Notes on pages 2- 4 form an integral part of the statement of account

1. BACKGROUND

The Covid-19 Relief Fund account was opened with the Central Bank of Seychelles on 7th April 2020, under Section 2(1) of the Public Finance Management (Covid 19 Relief Fund Bank Account) Regulations, 2022 (S.I 91 of 2022) dated 25th August 2022.

The purpose of the special account is to receive financial support from individuals, companies and other governments and to process payments relating to Covid-19 and be used for such purposes as the Minister may determine.

ACCOUNT DETAILS

Account Name: COVID-19 Relief Funds

Bank Name: Central Bank of Seychelles

Account Number: 14166

Account Currency: SCR (Seychelles Rupees)

IBAN: SC24SSCB1101000000000014166SC

Conditions apply to the account;

- a. The account is non-interest bearing;
- b. No overdraft facility will be allowed on the account;
- c. No transaction of a commercial nature will be entered into (i.e. Letters of Credit);
- d. Statement of Account as well as debit and credit advice will be made available via email.
- e. The account will be operated by personnel mandated to operate the Government General Account.

All funds received will go towards effort directly associated with the Health Portfolio unless the donor stipulates otherwise and will want to assist another MDA.

2. TERMS OF REFERENCE

The account was used to process payments relating to the Covid-19 which included the cost of running any approved isolation or quarantine facilities, medical supplies and drugs, medical protective clothing and equipment and expenditure in relation to the vaccination campaign.

In the event that a donor made donations for any specific expenses, the fund will be use strictly for that particular purpose.

The Terms of Reference is deemed to have been effective from 7th April 2020 as stipulated in S.I 91 of 2022 made under the Public Finance Management Act dated 25th August 2022.

3. AUTHORISED SIGNATORY

The Department of Finance are managing the use of the account. The authorised signatories are:

1. Secretary of State- Ministry of Finance, National Planning and Trade;
2. Principal Secretary- Finance;
3. Comptroller General;
4. Deputy Comptroller General; and
5. Director of Public Budget Management

4. PROCUREMENT PROCESS

The procurement rule of Seychelles becomes applicable unless the Donor specifically stipulates a specific method.

5. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Cash Basis IPSAS Financial reporting under cash basis of accounting. The accounting policies have been applied consistently throughout the period.

The reporting currency is Seychelles rupees (SCR)

6. DONATION RECEIVED

As at 31st December 2021 a total of SCR **79,243,551** had been received and credited to the special account *14166*.

Donations were received in both local currency and in foreign currency:

- Donations in local currency SCR 49,868,558
(Local Business and Individuals)
- Donations in foreign currency SCR 29,374,993 (USD 349,583, EUR 643,638, and GBP 13,246)
(Individuals, Local and International Private Businesses, International Organizations, Banks, Embassies)

All donations received in respect of the Covid-19 call for contribution were credited in this account.

7. EXPENSES INCURRED FROM THE FUND

Total expenses incurred as at 31st December 2021 was SCR **72,662,552** categorized as follows:

7.1 Consumables SCR 51,603,946

Main consumable items procured comprised of;

- Syringes -SCR 225,563
- Test Kits - SCR 25,897,981
- Gowns, Face masks, Face Shields, Scrub Suits, Gloves – SCR 13,412,856
- Freight charges for vaccine donations- SCR 496,962
- Laboratory Supplies- SCR11,570,584

7.2 Equipment – SCR 9,231,110

Main equipment purchased were;

- Laptop, printer and tablets used for contact tracing - SCR 443,801
- Medical equipment – SCR 8,787,309

7.3 Isolation Centre Costs – SCR 3,393,585

Isolation Centre costs comprises of the following:

- Rental fees for Isolation - SCR 405,718.51
- Utilities cost for isolation centres- SCR 2,687,135
- Costs for new isolation centre - SCR 300,732

7.4 Salaries & Allowances – SCR 7,881,766

This expenditure relates to salaries, allowances and overtime for health and non-health workers of the isolation and vaccination centres or any Covid 19 related duties.

7.5 Training & Awareness Campaign – SCR 552,145

Training costs comprised of payment for re-skilling program SCR 527,145 which was specified under the UNDP donations.

Public Awareness Campaign on Covid 19 vaccine SCR25,000

8. BANK BALANCE

The Balance in the Special Account as at 31st December 2021 was SCR **6,580,999.30**.