



OFFICE OF THE KWARA STATE AUDITOR-GENERAL

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KWARA STATE GOVERNMENT

REPORT OF THE AUDITOR-GENERAL

ON THE ACCOUNT OF THE KWARA STATE OF NIGERIA

FOR THE YEAR ENDED 31ST DECEMBER, 2012

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REPORT OF

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THE AUDITOR GENERAL

ON THE ACCOUNTS OF THE GOVERNMENT OF KWARA STATE

FOR THE YEAR ENDED 31ST DECEMBER, 2012

The accounts of the Government of kwara state for the year ended 31st December, 2012 have been examined under my direction as required by section 5 of the Audit Law (cap II) and in accordance with the provision of section 125 subsection 2 of the constitution of the Federal Republic of Nigeria as amended .

The Annual Accounts presented by the State Accountant General in accordance with section II have been certified as required by section 12 of the law and in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria as amended. The manner the Accounting Records were kept continued to be satisfactory.

2. SUBMISSION OF THE ACCOUNTANT GENERAL'S STATEMENT

The Financial statements as required by section II (1)(chapter II) of the Audit Law were submitted to me on April, 2013 After proper review, some of the statements were returned to the Accountant General for correction of the observations noted on them. The amended copies were returned to me for certification. The schedule of the statements is in Appendix 1(a) to this report.

3. CONSOLIDATED REVENUE FUND 2012

Recurrent Revenue: The actual recurrent revenue collected for the year ended 31st December, 2012 amounted to ₦50,835,478,643.34 recording 93.90% performance on estimate. During the year 2011, the actual recurrent revenue collected was ₦47,660,878,182.61. The increase of ₦3,174,600,460.73 which represent 21.63 % against that of 2011 was due to increase in statutory allocation

and the fact that some other heads recorded improved revenue generation in the year.

Head	Details of revenue	Approved Estimates 2012	Actual collection 2012	Variances 2012
401	Taxes	5,728,533,250.00	₩ 5,836,886,730.23	(108,353,480.23)
402	Fines & fees	610,041,075.00	523,571,069.92	(86,470,005.08)
403	licenses	76,375,501,.00	73,831,113.00	(2,544,371.000
404	Earning & sales	1,371,473,947.00	890,533,369.04	(480,940,577.96)
405	Rent on Government property	16,794,000.00	211,056,963.06	194,262,963.06
406	Interest Repayment & Dividend	104,620,000.00	89,543,794.99	(15,076,205.01)
408	miscellaneous	4,894,961,938.67	2,501,091,914.04	(2,393,870,024.63)
410	Retained Revenue from parastatals organization	2,320,680,000.00	1,190,754,613.08	(1,129,925,386.92)

The shortfalls noted in heads 401,402,403,404, 406,408 and 410 are traced to various Ministries and Departments. The Ministries and Department affected have been notified of their low performances, their reactions are being awaited.

The statutory allocation from Federal Account totaling ₦38,184,932,801.86 as against ₦39,000,000,000.00 Budgeted for the year resulting in net deficit of ₦815,067,198.14

4. RECURRENT EXPENDITURE

The statements of consolidated Revenue Fund revealed that the sum of \(\pm36,083,226,226.30\) was expended to meet recurrent expenditures as against the sum of \(\pm39,378,606,006.00\) appropriated for the year. This represents 91.63% Performance.

During the previous year 2011, the actual recurrent expenditure was ₩37,222,551,794.01 showing a percentage increase of 96.94%

5. CONSOLIDATED REVENUE FUND CHARGES

The recurrent expenditure of ₹36,083,226,226.30 includes the sum of ₹11,022,586,624.94 disbursed in the year as consolidated fund charges as follows:

I.	Pension and Gratuity	₩4,691,000,000.42
II.	Payment to Local Government joint Account	₩714,195,376.03
III.	Payment to Local Government pension Board	* <u>*</u>
IV.	Salaries of public officers	₩354,056,055.95
V.	Salaries of Board Members	₩70,067,709.22
VI.	Grant to kwara universal Basic Education Board	₩256,789,228.68
VII.	Parastatal Retained Earnings	₩1,190,754,613.08
VIII. IX.	Recurrent Grants to parastatals organization	₩3,745,723,641.56

6. CAPITAL DEVELOPMENT FUND

The total receipt for the year was ₦ 25,355,796,558.37 which include the sum of ₦1,333,276,257.52 shared from receipt value Added Tax. The sum of ₦371,594,795.86 was transferred from consolidated Revenue fund.

The performance of the state in collection of capital receipts would appear to be below expectation as most of the sub-heads recorded deficit balance.

The sum of ₹24, 066,722,110.94 was expended on various projects. Physical inspection of these projects by this office is in progress as at the time of writing this report in July, 2013.

7. GENERAL OBSERVATION

It was observed that financial data used for the preparation of statement of consolidated Revenue fund and Capital Development Fund was extracted from ministerial financial Records. The lapses and irregularities noted in the Ministerial account have been brought to the notice of the ministries concerned, their reaction has been received and all irregularities has been corrected as at the time of writing this report in the month of July, 2013.

8. RECOMMENDATION

The main Account section of the office of the state Accountant General is advised to obtain copies of all payment vouchers from the paying points and do the listing and sorting to appropriate classification. This will assist the section to prepare the Annual Financial statement.

These irregularities noted do not have any significant effect on the financial statement presented.

9. STATEMENT OF ASSETS AND LIABILITIES

The cash balances are made up of various cash book balances maintained by the main Expenditure control section of Accountant General's Office. These balances have been reconciled with the banks statements. As at 31^{st} December, 2012, the total cash balance was \$4,035,774,756.1

10. INVESTMENT

The state Government investment is through the ministry of finance incorporated. The values of these investments are stated at acquisition price. During the year under review 2012, no quoted companies' shares were sold.

11. INTERNAL LOANS.

During the year 2012, all outstanding loans and interest amounting to ₩8,752,400,907.44 were paid.

12. EXTERNAL LOANS

Balances of external loans as at 1st January, 2012 were ₦7,197,425,976.95. During the year additional loan of ₦502,608,806.71 were received as detailed below.

a) Root and Tuber Expansion program	
b) World Bank Loan on National Fadama II &III	₦ 147,392,027.66
c) Community Bases Agriculture & Rural dev. Project	₩39,345,000.00
d) Community Based poverty Reduction project	₩270,871,779.05
e) Health System Development Project ii	₩45,000,000.00
TOTAL	₩502,608,806.71

13. MINISTRY OF AGRIC AND NATURAL RESOURCES

During the audit inspection of payment vouchers in sub treasury, it was observed that Twelve (12) payment vouchers amounting to Seven Million Two Hundred and Ten Thousand Eight Hundred And Ninety Four Naira and Seventy Nine Kobo (\parallel{7},210,894.79) only were not supported with relevant expenditure receipts /documents.

It was also observed that another Nine (9) payment vouchers amounting to Six Million Eight Hundred and Fifty Six Thousand, Eight Hundred And Thirty Three Naira and Thirty Three kobo (\(\frac{1}{2}\)6,856,833.33) only were not supported with store receipt vouchers.

It was also noted during the audit inspection of your agencies that Thirteen (13) payment vouchers amounting to Four Million Seven Hundred and Seventy One Thousand, Three Hundred and Ninety Four Naira (N4,771,394.00) only were not supported with relevant ministerial receipts

It was observed that during the audit inspection your ministry's personnel and recurrent expenditure has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE	ACCOUNTANT GENERAL'S FIGURE (\(\pm\))	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCES (₦)	REMARKS
1	Recurrent Expenditure	122,478,910.00	71,292,573.69	38,256,196.70	33,036,376.99	
2	Personnel	309,572,371.61	309,725,251.42	308,446,294.00	1,278,957.42	

During the physical inspection in various local governments it was observed that some irrigation projects were not carried out as stated below:

S/N	NAME OF CONTRACTOR	LOCATION	PROJECT DESCRIPTION	CONTRACT SUM (₦)	AMOUNT PAID (N)	REMARKS
1	PERICOM NIG. LTD	ILALA	IRRIGATION PROJECT	84,234,150.00	NOT AVALIABLE	NOT EXECUTED
2	BITO NIG. LTD	BABANLA	IRRIGATION PROJECT	80,532,375.00	NOT AVALIABLE	NOT EXECUTED

MINISTRY OF WATER RESOURCES

During the audit examination of payment vouchers at government sub treasury it was observed that four (4) payment vouchers amounting to Three Hundred and Two Thousand One Hundred Naira (#302,100.00) Only Were not supported with relevant receipts/documents.

14.

15.

It was observed during the reconciliation of capital and recurrent expenditures that your ministry has variances as stated below;

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURES (₦)	AUDITOR GENERAL'S VERIFIED FIGURES (₦)	VARIANCES (₦)
1	RECCURENT EXPENDITURE	58,968,748.00	8,789,800.00	45,989,988.99	37,200,188.99
2	CAPITAL EXPENDITURE	2,928,195,395.00	1,444,646,265.77	1,717,006,430.38	272,360,164.61

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

GOVERNMENT HOUSE

During the audit inspection of payment vouchers in sub treasury, it was observed that Four (4) payment vouchers amounting to **Eight Million Two Hundred and Forty Five Thousand**Naira (**8,245,000.00) only were not supported with store receipts vouchers.

It was also observed that Nine (9) payment vouchers amounting to Twenty Four Million and Twenty Eight Thousand Five Hundred Naira (#24,028,500.00) only were not supported with relevant receipts/ documents.

It was observed that during the audit inspection your ministry's personnel expenditure has variance as stated below:

S	/N	DETAILS	REVISED ESTIMATE	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1		PERSONNEL	3,324,659.00	3,088,252.99	3,085,252.99	3,000.00

16.

BUREAU OF LANDS

During the audit inspection in the sub treasury, it was observed that Nine (9) payment vouchers amounting to **Three Million Seven Hundred and Twenty Thousand Naira** (#3,720,000.00) only were not supported with relevant expenditure receipts/documents.

It was also observed that Five (5) payment vouchers amounting to **One Million Two Hundred and Eighty Thousand Naira (N1,280,000.00)** only were supported with irrelevant expenditure receipts/documents.

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

17. MINISTRY OF ENVIRONMENT AND FORESTRY

During the Audit inspection in Sub-treasury, it was observed that Two Payment Vouchers amounting to **Eighty Two Thousand Naira** (**182,000.00) only were not supported with relevant receipts and Store Receipts Voucher.

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (\(\frac{\(\frac{1}{2}\)}{2}\)	VARIANCE (₦)
1	RECURRENT	351,671,798.32	337,314,800.61	338,690,720.47	1,375,919.86
2	PERSONNEL.	113,669,869.00	113,549,728.99	113,551,728.99	2,000.00
3	CAPITAL	77,488,434.00	58,953,575.97	67,427,322.00	8,473,746.03

18. MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS

During the examination of Payment Vouchers in the Sub-treasury, it was observed that Two (2) Payment Vouchers amounting to **One Million Six Hundred & Eight Two Thousand Five Hundred Naira (#1,682,500.00)** only were not supported with relevant Receipts/Documents.

It was also observed that One Payment Voucher amounting to One Hundred Thousand Naira (\mathbb{H}100,000.00) only was not supported with relevant Store Receipt Voucher.

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below;

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (\(\frac{1}{2}\))	VARIANCE (₦)
1	REC. EXP.	117,992,128.00	99,629,811.60		857.499.78
2	PERSONNEL	35,990,658.00	34,075,798.06	36,873,486.04	

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

19. MINISTRY OF HOUSING & URBAN DEVELOPMENT

During the examination of Payment Vouchers in the Sub-treasury, it was observed that Four (4) Payment Vouchers amounting to Two Hundred & Sixty Thousand Naira (**260,000.00) only were not supported with Relevant Receipts/Documents.

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	119,066,678.00	39,843,860.00	199,738,512.38	159,894,652.38
2	PERSONNEL	160,515,678.00	160,603,767.07	158,302,902.38	2,300,864.69
3	CAPITAL	138,518,238.00	88,318,237.75	87,318,237.75	1,000,000.00

It was also observed during the Audit inspection that Mr Sidiq Abdullateef, Mr Sheu Ibrahim and Mallam Yakub Ali were overpaid the sum of Two Hundred and Eleven Thousand, Four Hundred and Nineteen Naira Twelve Kobo (#211,419.12k) only.

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

20. MINISTRY OF PLANNING & ECONOMIC DEVELOPMENT

During the examination of Payment Vouchers in the Sub-treasury, it was observed that One (1) Payment Voucher amounting to Fifty Five Thousand Naira (\mathbb{\partial}\)55,000.00) only was not supported with Relevant Receipts/Documents.

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below;

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	64,620,000.00	55,111,550.00	59,987,523.85	4,875,973.85
2	CAPITAL	26,960,000.00	697,486,836.79	32,270,000.00	665,216,836.79

It was observed during the Audit Inspection of projects in various local Governments that some supplies were not carried out as stated below:

S/N	NAME OF CONTRACTOR S	LOCATION	TYPE OF PROJECT	CONTRACT SUM (₦)	AMOUNT PAID (₦)	REMARK
1	MDGs	PHC Ballah	Delivery Kits, Surgical	8,768,589.17	N/A	60%

1	The second second	1 1 1 1 1 1 1 1	Equip & Furniture	and the same		completion
2	MDGs	PHC Aboto Oja	Delivery Kits, Surgical Equip, Furniture & Fittings	8,768,589.17	N/A	65% completion
3	MDGs	Lafiagi General Hospital.	Diesel Generator set	4,363,380.00	N/A	Not supplie
4	MDGs	Lafiagi General Hospital.	Surgical Equipment	26,563,882.50	N/A	98% Supplie
5	MDGs	Oke ode Specialist Hospital	100KVA Diesel Generator	4,363,380.00	N/A	Not Supplie
6	MDGs - CGS	PHC Oke ose	Supply & Installation of Surgical Equip.		322,000.00	Not \
7	MDGs	PHC Iporin	Supply & Installation of Surgical Equip.		322,000.00	Not Supplied
8	MDGs	PHC Oke oyi	Supply & Installation of Surgical Equip.		322,000.00	Not 'Supplied
9	MDGs	Omu Aran	Supply of 100KVA Diesel Gen. set	4,363,380.00	1 Al X	Not supplie

21.

MINISTRY OF HEALTH

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	100,176,008.00	92,871,909.79	92,181,960.05	689,949.7
2	CAPITAL	3,123,317,146.00		2,752,866,951.07	441,907,861.9

It was observed during the Audit Inspection of projects in various local Governments that some supplies were not carried out as stated below:

S/N	NAME OF CONTRACTOR	LOCATION	TYPE OF PROJECT	CONTRACT SUM (₦)	AMOUNT PAID (₦)	REMARK
	S		1			

1	MDGs	Oro	Supply of 100KVA Diesel Gen. set	4,363,380.00		Not supplied
2	MDGs	Oro	Surgical Equipment	26,563,882.00		Not supplied
3	MDGs	Isanlu-Isin General Hosp.	Supply of 100KVA Diesel Gen. set	4,363,380.00		Not supplied
4	MDGs	Kaiama	Supply of 100KVA Diesel Gen. set	4,363,380.00		30% Genera not delivered
5	MDGs	Erin Ile	Supply & Installation of 100KVA Generator.	4,363,380.00	4,363,380.00	50% completed because 50KVA w installed

22.

MINISTRY OF ENERGY

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1.0	RECURRENT	16,600,000.00	10,775,400.00	15,779,893.82	5,004,493.82

It was observed during the Audit Inspection of projects in various local Governments that some supplies were not carried out as stated below:

S/N	NAME OF CONTRACTORS	LOCATION	TYPE OF PROJECT	CONTRACT SUM (₦)	AMOUNT PAID (₦)	REMARK
1	Jolad Stroke Nig Ltd	Gure Via Yarima Yain	Electrification	3,080,154.00	3,080,154.00	On going
2	M&C Imprex	Sanre via Gure	Electrification	3,356,586.00	1,678,293.00	On going
3	AMA venture	Ijagbo	Installation of Transformer	6,031,864.00	3,593,432.50	On going

23. FISCAL RESPONSIBILITY COMMISSION

During the examination of Payment Vouchers in the Sub-treasury, it was observed that One Payment Voucher amounting to **One Hundred & Fifty Thousand Naira** (**150,000.00*) only was not supported with Relevant Store Receipt Voucher.

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

24. MINISTRY OF SOCIAL DEVELOPMENT & CULTURE

During the examination of Payment Vouchers in the Sub-treasury, it was observed that Three (3) Payment Vouchers amounting to Three Hundred & Three Thousand Naira (\frac{1}{2}303,000.00) only were not supported with Relevant Receipts/Documents.

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	42,872,000.00	21,695,800.00	23,950,520.00	2,254,720.00
2	PERSONNEL	36,893,059.00	33,027,700.29	28,653,119.00	4,374,581.29
3	CAPITAL	57,312,413.00	19,297,500.00	8,597,500.00	10,700,000.00

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

25. MINISTRY OF SPORTS & YOUTH DEVELOPMENT

During the examination of Payment Vouchers in the Sub-treasury, it was observed that Three (3) Payment Vouchers amounting to One Hundred & Eighty Thousand Naira (#180,000.00) only were not supported with Relevant Store Receipt Vouchers.

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	37,757,000.00	84,438,872.75	36,734,300.00	47,704,572.7
2	CAPITAL	96,120,709.00	83,333,373.11	78,480,380.60	9,852,992.5

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

26. OFFICE OF THE SURVEYOR GENERAL

During the examination of Payment Vouchers in the Sub-treasury, it was observed that Two (2) Payment Vouchers amounting to Nine Hundred & Seventy Thousand Naira (**1970,000.00) only were not supported with Relevant Receipts/Documents.

It was also observed that One (1) Payment Voucher amounting to Seventy Thousand Naira (\pm70,000.00) only was not supported with Store Received Voucher.

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

27. MINISTRY OF INFORMATION & COMMUNICATION

During the examination of Payment Vouchers in the Sub-treasury, it was observed that One Payment Voucher amounting to Three Hundred & Fifty Thousand Naira (*\$350,000.00) only was not supported with Relevant Store Receipt Voucher.

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below;

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE
1	RECURRENT	54,533,550.00	20,797,950.00	28,361,650.00	7,563,70
2	PERSONNEL	58,181,696.00	59,030,302.62	58,776,277.82	254,024
3	CAPITAL	298,150,250.00	203,375,654.00	201,440,905.00	1,934,750

28. MINISTRY OF WORKS AND TRANSPORT

During the Audit Inspection of Personnel Staff in your Ministry, it was observed that some staffs were overpaid as stated below:

S/N	NAME	PSN	GRADE LEVEL	DATE RETIRED	AMOUNT TO REFUND (₦)	REMARK
1	Sanni Mohammed	86907	03/13	1/1/2012	42,680.76	Collected Feb 2012
2	Mohammed Ibrahim	109871	04/11	1/1/2012	132,541.08	Jan - June
3	Mohammed Gana	90142	05/10	1/1/2012	22,487.06	Jan 2012
4	Ganiyu Raji	89051	07/8	1/1/2012	60,097.08	Jan & Feb
5	Mohammed Saliu	84505	06/5	1/1/2012	46,116.50	Jan & Feb
6	Abu Peter	86472	03/15	1/1/2012	85,700.72	Jan – Apr
7	Abubakar Kashim Ragada	90147	03/15	1/1/2012	85,361.52	Jan – Apr
8	Alao Oba	77095	07/12	1/2/2012	62,219.02	Feb - Mar
9	Shaaba Mohammed	86601	03/15	1/3/2012	21,425.18	Mar 2012
10	Folorunsho Joshua	86328	07/5	5/5/2012	58,505.50	May & Jun 2012
11	Anafi Jimoh	77355	10/5	1/6/2012	45,343.72	Jun 2012
12	Balogun Jimoh	78245	10/3	1/6/2012	43,082.11	Jun 2012
13	Hamidu Maji	86328	07/4	1/6/2012	28,987.75	Jun 2012
14	Oloyin Ajadi Rasaq	112090	07/3	12/7/2012	28,722.75	Aug 2012
15	Abubakar Saliu Obalowu	109934	13/4	19/8/2012	214,176.99	Sep - Nov
16	Bello Mohammed	76884	07/5	31/8/2012	58,505.50	Sept - Oct
17	Wahab Musa	76939	12/2	1/9/2012	152,273.04	Sept - Oct
	TOTAL	1	4		₩ 1,188,226.28	

It was also observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (N)	VARIANCE
1	RECURRENT	456,242,290.00	123,403,026.44	63,041,494.44	60,361,532.
2	CAPITAL	61,160,000.00	8,057,973,860.84	61,157,544.00	7,996,816,316.

29. SECRETARY TO THE STATE GOVERNMENT

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	2,493,444,294.00	2,020,899,915.23	2,004,336,733.99	16,563,181.2

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

30. KWARA STATE TEACHING SERVICE COMMISSION

It was observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	51,282,700.00	54,244,750.00	41,190,740.00	13,054,010.00
2	PERSONNEL	5,736,684,518.00	5,727,968,350.46	5,703,502,811.66	24,465,538.80

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

31. KWARA STATE HOUSE OF ASSEMBLY

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (
1	RECURRENT	879,266,760.00	925,611,706.32	826,286,507.10	99,325,199
2	PERSONNEL	188,229,528.00	181,361,011.49	181,388,011.49	27,000

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

32.

HIGH COURT OF JUSTICE

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (P
1	RECURRENT	61,000,000.00	88,233,129.39	57,294,025.34	30,939;104

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

33.

SHARIA COURT OF APPEAL

It was observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (N
1	RECURRENT	43,458,842.00	35,777,130.47	36,077,130.52	300,000.
2	PERSONNEL	72,083,592.00	55,075,300.89	73,737,400.00	18,662,099.

34. MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

It was observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (I
1	RECURRENT	188,511,418.00	161,798,357.00	304,179,377.00	142,381,020
2	PERSONNEL	178,812,922.00	178,015,702.22	177,954,582.94	61,119
3	CAPITAL	2,119,084,786.00	4,101,273,014.06	529,460,033.27	3,571,812,980

It was also observed during the Audit Inspection of projects in various local Governments that some supplies were not carried out as stated below:

S/N	NAME OF CONTRACTORS	LOCATION	TYPE OF PROJECT	CONTRACT SUM (₦)	AMOUNT PAID (₦)	REMAR
1	SIRMOG GLOBAL NIG LTD	Sapati Oko	Science Laboratory	36,469,377.73	2,500,000.00	Not Execute

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

35. MINISTRY OF COMMERCE & CO-OPERATIVE

It was observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦
1	RECURRENT	98,087,895.00	24,020,639.97	22,586,640.00	1,433,999.
2	PERSONNEL	397,522,661.00	404,435,067.41	404,502,952.23	67,884.8
3	CAPITAL	336,961,583.00	274,125,527.44	24,375,526.49	249,750,000.9

36. MINISTRY OF WOMEN AFFAIRS

It was observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (
1	RECURRENT	21,102,000.00	18,305,800.00	17,571,800.00	734,000
2	CAPITAL	10,403,652.00	3,223,651.50	3,643,652.00	420,000

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

37. MINISTRY OF INDUSTRY & SOLID MINERALS DEVELOPMENT

It was observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (
1	RECURRENT	28,100,000.00	14,598,119.75	17,731,403.10	3,133,283
2	PERSONNEL	13,040,198.00	13,256,326.66	13,161,004.67	95,321
STATE OF STREET					

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

38. KWARA STATE CIVIL SERVICE COMMISSION

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (A
1	RECURRENT	14,962,813.00	14,962,813.00	15,165,687.26	202,874.

39.

MINISTRY OF FINANCE

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	5,664,900,000.00	5,654,185,288.61	5,194,336,210.14	459,849,078.4
2	PERSONNEL	397,522,661.00	404,435,067.41	404,502,952.23	
3	CAPITAL	1,062,980,152.00	2,208,485,537.33	1,173,149,272.00	1,035,336,265.3

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

40.

HEAD OF SERVICE

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below;

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	RECURRENT	500,020,000.00	406,965,315.84	511,082,188.60	104,116,872.76
2	PERSONNEL	854,788,048.00	314,466,402.33	166,691,541.56	147,774,860.77
3	CAPITAL	821,200,000.00	424,147,319.36	517,779,752.37	93,632,433.01

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

41.

MINISTRY OF JUSTICE

It was observed during the reconciliation of Ministerial accounts that your Ministry has variances as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦
1	CAPITAL	20,000,000.00	7,500,000.00	NIL	7,500,000.0

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

42.

BUREAU OF STATISTICS

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below:

S/N	DETAILS	REVISED ESTIMATE (₦)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (₦)	VARIANCE (₦)
1	CAPITAL	17,500,000.00	16,500,000.00	5,500,000.00	11,000,000.0

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

43.

DEPUTY GOVERNOR'S OFFICE

It was observed during the reconciliation of Ministerial accounts that your Ministry has variance as stated below:

S/N	DETAILS	REVISED ESTIMATE (₩)	ACCOUNTANT GENERAL'S FIGURE (₦)	AUDITOR GENERAL'S VERIFIED FIGURE (N)	VARIANCE (₦)
1	RECURRENT	286,600,000.00	258,524,208.00	269,225,371.14	10,701,163.14

The Attention of the accounting officer has being drawn to the above observations. Follow up action continues.

GENERAL

44. PROGRESS OF WORK

The main accounts and Ilorin Sub- Treasury had been audited up to 31 December, 2012. The Departmental Accounts and Records are being examined on a continuous basis.

45. STAFF

During the year, all deserving members of staff sat for examination and were promoted. More so, additional staffs were recruited to boost the work force of Ministries and Departments.

46. TRAINING

An in-house workshop on Auditing and Government Accounting Procedure was organized for the staff in addition to the various conferences and seminars attended by some members of the staff.

47. MOTOR VEHICLE

The office has only one pool vehicle for its operation which is grossly inadequate. The request for more support is being made.

48. BUILDING AND OFFICE FURNITURE

Renovation of the office was done over two years ago, part of the building already requires some repairs. There is also the need to have more furniture for effective performance of staff.

49. ACKNOWLEDGEMENT

I wish to express my sincere appreciation to all Accounting officers and particularly the Accountant General and his staffs for their cooperation during the year. I thank and appreciate the effort of the Honourable Speaker Kwara State House of Assembly, the Chairman Public Account committee (PAC) and the members of the committee, including other Principal officers and members of the

Kwara State House of Assembly in assisting to ameliorate logistics problems in the office of the Auditor General, Kwara State.

I wish to express my profound gratitude to the Chief Executive Of the State for the support and the assistance.

Office of the Auditor General,

llorin

Date: 5th June, 2014

ADEYEYE O. SAMUEL

STATE AUDITOR GENERAL

KWARA STATE.

Auditor General's

Certificate

On the Accounts of Kwara State Government of Nigeria for the Year ended 31st December, 2012

The Accounts of the Government of Kwara State of Nigeria for the year ended 31st December, 2012 have been examined in accordance with the provisions of section 125 of the constitution of the Federal Republic of Nigeria 1999, chapter (1) section (I) of the Audit Act 1956 as amended and in accordance with generally accepted auditing standards.

The audit includes examination of evidences supporting the accounts and disclosures in the Financial Statements. The audit also includes assessing the accounting policies used and significant estimates made by Government as well as evaluating the overall Financial Statement presentation.

The Financial (Control and Management) Act 1958 as amended and section 125 of the Constitution of the Federal Republic of Nigeria 1999 places a responsibility on the Accountant-General of the State to prepare and ensure that the Financial Statements fairly reflect the Financial Performance and Position of the State Government.

In my opinion, these Financial Statements fairly reflect the Financial Position of the State as at 31st December, 2012, the results of its operations and cash flows for the year ended on that date.

ADEYEYE O. SAMUEL MBA, FCA, FCTI

Kwara State Auditor General

Date: 28/04/2013

NC DESCRIPTION REVENUE	2003	2004	2005	2006	2007
1 STATUTORY ALLOCTION	N	N-	N	N	N
2 INTERNALLY GENERATED REVENUE	9,860,742,215.77	14,085,139,579.81	15,331,952,711.54	17,101,951,597.33	18,519,850,051.64
3 VALUE ADDED TAX	1,640,727,683.11	2,008,864,319.44	2,734,235,035.43	3,201,820,908.71	3,659,567,222.76
	1,307,457,772.01	1,574,542,958.75	1,789,052,991.70	2,234,566,065.75	2,831,022,550.60
4 GRANTS AND REINBURSEMENT	503,212,565.47	490,603,742.52	2,519,411,405.25	5,122,145,442.26	4,736,621,308.62
5 EXTERNAL AND INTERNAL LOANS	606,958,908.90	1,030,143,053.02	4,401,263,901.00	1,614,931,617.77	9,925,329,438.00
6 OTHER INCOMES	82,188,386.73	49,467,389.78	220,912,227.10	239,832,139.86	232,583,786.09
TOTAL REVENUE	14,001,287,531.99	19,238,761,043.32	26,996,828,272.02	29,515,247,771.68	39,904,974,357.71
B EXPENDITURE	1,00			77-117112100	33,304,374,337.71
1 PERSONNEL COSTS	3,587,562,851.57	5,052,963,346.73	4,499,827,646.74	3,483,962,132.68	4,728,007,499.71
2 RECURRENT COSTS	4,212,842,342.13	6,361,655,799.16	6,169,204,533.06	7,701,607,010.69	
3 CONSOLIDATED REVENUE FUND CHARGES	713,091,871.64	875,852,910.61	1,088,408,746.33	2,076,185,162.56	8,125,000,668.15
4 PARASTATALS RETAINED EARNINGS	81,985,772.32	721,236,728.19	902,368,542.27	1,242,857,738.58	4,089,689,365.16
5 LOAN REPAYMENTS	3,177,677,036.86	2,295,876,145.46	4,118,640,250.38	5,164,565,799.10	1,029,856,734.02
6 CAPITAL EXPENDITURE	1,986,131,016.69	4,256,252,429.46	7,914,744,267.18		1,490,449,931.62
7 PURCHASE OF FINANCIAL INSTRUMENTS		341,194,760.60	445,499,999.99	9,055,467,608.22	12,779,736,679.72
8 LOANS GRANTED	10,000,000.00	10,000,000.00	445,850,672.52	1,499,998,500.00	7,226,651,967.30
TOTAL EXPENDITURE	13,759,290,891.21	19,915,032,120.21		286,540,407.80	1,292,300,000.00
C CASH BALANCE		13,313,032,120.21	25,584,544,658.47	30,511,184,359.63	40,761,692,845.68
1 NET CASH BALANCE	241,996,640.78	(676,271,076.89)	1 412 202 642 55	loop one and	*
2 OPENING BALANCE	2,776,873,408.59	3,018,870,049.37	1,412,283,613.55	(995,936,587.95)	(856,718,487.97)
GOVERNMENT FUNDS IN MINISTRIES,	2,110,013,408.33	3,010,070,049.37	2,342,598,972.48	3,754,882,586.03	2,758,945,998.08
3 DEPARTMENTS AND AGENCIES			2	e 1, , 1	
4 CLOSING BALANCE	3,018,870,049.37	2,342,598,972.48	3,754,882,586.03	2 750 045 005 55	
	2,220,010,010	2,542,530,372,40	3,734,082,386.03	2,758,945,998.08	1,902,227,510.11
S/NCDESCRIPTION	2008	2009	2010	2011	
REVENUE	N	N N	2010	2011	2012
A STATUTORY ALLOCTION	26,015,486,432.35		N 25 500 105 277 00	N .	N
1 INTERNALLY GENERATED REVENUE		22,067,926,857.35	25,689,196,277.99	33,784,739,430.70	38,184,932,801.86
2 VALUE ADDED TAX	16,557,137,278.83	6,204,249,755.71	7,295,348,963.22	8,816,657,953.50	11,317,269,584.00
3 GRANTS AND REINBURSEMENT	3,897,462,576.48	4,490,076,130.41	5,379,608,906.62	6,147,890,061.33	6,712,688,930.43
STOWN IS WIND VEHINDOKSEINEIN I	9,541,625,375.20	9,042,671,865.29	4,899,832,860.91	7,051,965,047.99	6,026,788,176.83

7	EXTERNAL AND INTERNAL LOANS	2,002,639,878.64	17,903,688,557.01	1,623,521,174.95	0.163.543.000.00	在地址的由地址间 。16.15 的对话面影
	OTHER INCOMES	579,366,415.14	17,500,000,337.01	1,023,321,174.95	8,162,542,808.92	14,255,072,460.06
(TOTAL REVENUE	58,593,717,956.64	59,708,613,165.77	44 007 500 400 00	2,865,934,114.47	•
В	EXPENDITURE	30,333,717,330.04	39,708,613,165.77	44,887,508,183.69	66,829,729,416.91	76,496,751,953.18
1	PERSONNEL COSTS	4,797,385,737.08	5,557,651,198.78	6,145,650,537.52	8,509,015,234.15	10 417 012 421 44
2	RECURRENT COSTS	10,168,151,462.39	9,968,988,972.66	12,382,910,608.06	17,872,826,837.60	10,417,912,421.11 14,642,727,180.25
	CONSOLIDATED REVENUE FUND CHARGES	5,617,926,372.38	3,969,312,145.79	4,598,857,478.16	7,734,162,622.27	9,831,832,011.86
	PARASTATALS RETAINED EARNINGS	1,626,046,849.28	1,958,850,669.14	3,077,652,732.08	3,106,547,099.99	1,190,754,613.08
	LOAN REPAYMENTS	11,800,567,518.73	2,872,895,913.95	5,138,851,491.05	8,302,749,736.07	14,380,657,621.18
- 6	CAPITAL EXPENDITURE	19,890,139,850.81	29,597,761,556.54	25,939,122,967.51	21,153,136,926.57	24,066,722,110.94
7	PURCHASE OF FINANCIAL INSTRUMENTS	-	25,000,000.00		-1,130,130,320.37	24,000,722,110.94
8	LOANS GRANTED	1 1 2 3 1				
	TOTAL EXPENDITURE	53,900,217,790.67	53,950,460,456.86	57,283,045,814.38	66,678,438,456.65	74,530,605,958.42
C	CASH BALANCE		V 1 1 4		00,070,430,430.03	74,530,005,956.42
1	NET CASH BALANCE	4,693,500,165.97	5,758,152,708.91	(12,395,537,630.69)	151,290,960.26	1 066 145 004 76
2	OPENING BALANCE	1,902,227,510.11	7,748,424,422.84	14,313,875,432.41		1,966,145,994.76
3	GOVERNMENT FUNDS IN MINISTRIES, DEPARTMENTS AND AGENCIES	1,152,696,746.76	807,298,300.66	14,313,073,432.41	1,918,337,801.72	2,069,628,761.98
	CLOSING BALANCE	7,748,424,422.84	14,313,875,432.41	1,918,337,801.72	2,069,628,761.98	4,035,774,756.74
- 6			2 20 1 305 1	6 48		.,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

STATION TO THE PARTY OF THE PAR

	TEMENT NO		
	TATE GOVER		
CASH FLOW STATE			
31ST	DECEMBER, 2	012.	
	NOTES	31ST DECEMBER, 2012	31ST DECEMBER, 2011
	NOTES	315 I DECEMBER, 2012	3131 DECEMBER, 2011
RECEIPT			
Statutory Allocation from FAAC	. 1	64,284,420,311.77	33,784,739,430.70
Internally Generated Revenue	2	13,421,336,297.76	8,816,657,953.50
Value Added Tax	3	6,712,688,930.43	6,147,890,061.33
Grants and Reimbursement	4	4,693,511,919.71	4,858,418,364.05
Excess Crude	Ia	1,333,276,257.12	2,193,546,683.94
Internal loans	5a	13,752,463,653.35	7,291,037,500.00
External Loans	5a	502,608,806.71	871,505,308.92
Paris Club Refund			2,865,934,114.47
TOTAL RECEIPTS		104,700,306,176.85	66,829,729,416.91
LESS: PAYMENTS			
Personnel cost	6	10,412,404,387.25	8,509,015,234.15
Overhead Costs:		3,4-3,4-4),-7-3,	17-17-17-17
Education Services	7	225,090,107.00	202,843,750.40
Transport Services	7	123,403,026.44	22,670,123.02
Health Services	7	92,871,909.79	161,698,495.93
Mining & Petro -Chemical Services	7	14,598,119.75	16,341,000.00
Agricultural Services	. 7	71,292,573-99	57,844,873.92
Others of General Nature	7	14,115,471,443.28	17,411,428,594.33
Consolidated Fund Charges (others)	8	18,283,431,737.78	10,840,709,722.26
TOTAL PAYMENTS		43,338,563,305.28	37,222,551,794.01
NET CASH FLOW FROM OPERATING ACTIVITIES		61,361,742,871.57	29,607,177,622.90
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase / Construction of Assets	9	(33,795,060,732.98)	(21,153,136,926.57)
NET CASH FLOW FROM INVESTING ACTIVITIES	9	(33,795,060,732.98)	(21,153,136,926.57)
CASH FLOW FROM FINANCING ACTIVITIES			
Loan Repayments (Public Debt Charges)	8	(270,205,931.71)	(177,625,821.01)
Loan Repayments (Fuotic Debt Charges) Loan Repayments (Internal Debt Servicing)	8	(16,598,832,684.68)	(8,125,123,915.06)
NET CASH FLOW FROM FINANCING ACTIVITIES	-	(16,869,038,616.39)	(8,302,749,736.07)
Net Cash Flow From all activities	1	10,697,643,522.20	151,290,960.26
Cash & its Equivalent 1-01-2012		2,069,628,760.98	1,918,337,800.72
Cash & its Equivalent 31-12-2012	10	12,767,272,283.18	2,069,628,760.98

CTAT	and the second second second second	EMENT NO 2 ASSETS AND LIABILITIES	
SIAI		T DECEMBER, 2012	
	NOTES	31ST DECEMBER, 2012	31ST DECEMBER, 2011
	NOTES	JIST DECEMBER, 2012	JIST DECEMBER, 2011
ASSETS:			3.77
Cash/Bank Balance	10	12,767,272,283.18	2,069,628,760.98
INVESTMENTS			
Ministry of Finance Incorporated	п	962,123,525.50	1,006,249,384.12
Other Assets (Subsidiary Accounts)	5b	485,784,661.36	657,775,539.64
Utilization of Foreign Loans	5c	181,824,936.50	2,886,737,730.82
Utilization of Internal Loans	5c	13,752,463,653.35	4,429,702,962.13
TOTAL ASSESTS		28,149,469,059.89	11,050,094,377.69
LIABILITIES			9 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Capital Development Fund	stmt 4	12,508,952,969.72	(577,034,561.39
Foreign Loans (Balance)	5a	7,518,209,847.16	7,197,425,976.96
Internal Loans (Balance)	5a	10,610,687,238.22	4,429,702,962.13
TOTAL LIABILITIES		30,637,850,055.10	11,050,094,377-70

-	CM L MUN CHAIM C	STATEMEN	T NO. 3	+	
	STATEMENT OF CONSO	LIDATED REV	ENUE FUND		
ACTUAL	FOR THE HALF YEA				
2011		NOTES	ACTUAL .	BUDGETED	VARIANCE
H			JAN -DECE, 2012 N	2012	2012
	REVENUE INCOME				4
33,784,739,430.70	Statutory Allocation	1	64,284,420,311.77	39,000,000,000.00	
4,077,941,854.12	Taxes (Direct & Indirect)	13	5,836,886,730.23	5,728,533,250.00	25,284,420,311.7
392,955,019.20	Fines & Fees	14	655,104,236.32	610,041,075.00	108,353,480.2
78,056,930.00	Licenses	15	112,738,985.00	76,375,501.00	45,063,161.3
809,269,554.28	Earnings & Sales	16	1,044,049,643,57		36,363,484.0
50,486,210.28	Rent on Government Property	17	218,280,451.51	1,371,473,947.00	(327,424,303.4
108,147,719.98	Interest and Dividends (see note 18a)	18	127,093,258.67	33,588,000.00	184,692,451.
193,253,565.65	Miscellaneous	19	2,521,404,038.99	104,620,000.00	22,473,258.6
3,106,547,099.99	Parastatals Retained Earnings	20	2,905,778,953.47		(2,373,557,899.6
2,193,546,683.94	Excess Crude	Ia	1,333,276,257.12	2,320,680,000.00	585,098,953.4
2,865,934,114.47	London Club Refund		1,333,2/0,25/.12		1,333,276,257.1
47,660,878,182.61	Total		79,039,032,866.65	54,140,273,711.67	- 0-0
	LESS EXPENDITURE		73,-33,-32,-20.03	74,140,2/3,/11.0/	24,898,759,154.98
8,509,015,234.15	Personnel cost	6	10,412,404,387.25	10,962,248,863.00	
10,840,709,722.26	Consolidated Revenue Fund charges (others)	8	18,283,431,737.78	12,636,614,000.00	549,844,475.7
17,872,826,837.60	Overhead costs	7	14,642,727,180.25	15,779,743,143.00	(5,646,817,737.7
37,222,551,794.01	Total		43,338,563,305,28	39,378,606,006.00	1,137,015,962.7
10,438,326,388.60	Operating Balance		35,700,469,561.37	14,761,667,705.67	(3,959,957,299.28
	Appropriation/Transfer	4	2711-14-9170-197	14,701,007,705.07	(20,938,801,855.70
2,135,576,652.53	Transfer to Capital Development fund		21,319,811,940.19	7 200 477 707 00	
177,625,821.01	Loan Repayments (Public Debt Charges)	. 8	181,824,936.50	1,209,417,701.00	(20,110,394,239.19
8,125,123,915.06	Loan Repayment (Bond &other internal loan)	8	14,198,832,684.68	1,160,000,000.00	978,175,063.50
10,438,326,388.60			35,700,469,561.37	14,761,667,701.00	(1,806,582,684.68 (20,938,801,860.37

		TATEMENT N	VELOPMENT FUND		
			DECEMBER, 2012		
ACTUAL		NOTES	ACTUAL	BUDGETED	VARIANCE
2011	714		2012	2012	2012
N			N		H
(531,367,113.85)	Opening Balance		(577,034,561.39)		(577,034,561.39
2,135,576,652.53	Transfer from consolidated revenue fund	stmt 3	21,319,811,940.19	1,209,417,701.00	20,110,394,239.19
	ADD CAPITAL RECEIPTS				, -
6,147,890,061.33	Value Added Tax	3	6,712,688,930.43	6,650,000,000.00	62,688,930.43
4,858,418,364.05	Grants & Reimbursements	4	4,693,511,919.71	10,931,881,535.00	(6,238,369,615.29
	KWSG DD Loan Bond				-
7,291,037,500.00	Internal Loans	5a	13,752,463,653.35	12,700,000,000.00	1,052,463,653.35
871,505,308.92	External loans	5a	502,608,806.71	731,776,635.00	(229,167,828.29
(16,815,516.59)	Net flow in Subsidiary Accounts	5	(100,036,986.30)		(100,036,986.30
20,756,245,256.39	TOTAL CAPITAL RECEIPTS		46,304,013,702.70	32,223,075,871.00	14,080,937,831.70
	LESS: CAPITAL EXPENDITURE		11.72		
10,161,148,767.84	Economic Sector	9	16,693,522,000.53	15,494,126,507.00	(1,199,395;493.53)
5,177,491,244.34	Social Service Sector	9	9,171,328,748.09	8,136,064,541.00	(1,035,264,207.09)
1,445,599,726.03	Regional Development Sector	9	2,766,952,250.90	3,066,713,633.00	299,761,382.10
4,299,077,490.35	General Administration	9	5,124,934,577-37	5,450,621,190.00	325,686,612.63
69,819,698.01	House of Assembly	9	38,323,156.09	75,550,000.00	37,226,843.91
180,142,891.21	Loss on Investment	II			
21,333,279,817.78	TOTAL EXPENDITURE	9	33,795,060,732.98	32,223,075,871.00	(1,571,984,861.98)
(577,034,561.39)			12,508,952,969.72	-	(12,508,952,969.72
		77 /			

			NOTE 1	, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		* 1 - 1123
	GROSS STATUTORY		M FEDERATION A	CCOUNT, JANUARY	- DECEMBER, 2012	
MONTHS	STATUTORY ACTUAL	BUDGET DIFFERENCE	SURE P	MONTH TOTAL	ESTIMATE 2012	VARIANCE
	, N	N	N	N	N	N
JANUARY	2,663,448,248.95	575,751,867.59	-	3,239,200,116.54		
FEBRAURY	2,163,211,811.01	1,069,419,915.69		3,232,631,726.70		
MARCH	2,359,311,799.85	873,104,000.90	V 10 70 -	3,232,415,800.75		
a v	7,185,971,859.81	2,518,275,784.18	-	9,704,247,643.99		
APRIL	2,917,946,649.66	279,062,068.06	-	3,197,008,717.72		
MAY	2,588,518,737.96	122,697,461.46	203,202,366.32	2,914,418,565.74		9
JUNE	2,721,864,221.19	-	203,202,366.32	2,925,066,587.51		
	8,228,329,608.81	401,759,529.52	406,404,732.64	9,036,493,870.97		1
HALF TOTAL	30,828,602,937.24	5,438,311,097.88	406,404,732.64	36,673,318,767.76	19,500,000,000.00	17,173,318,767.76
JULY	2,722,773,151.55		203,202,366.32	2,722,773,151.55		
AUGUST	2,716,020,642.97		203,202,366.32	2,716,020,642.97		
SEPTEMBER	2,578,273,194.80	149,843,267.79	203,202,366.32	2,728,116,462.59		
	8,017,066,989.32	149,843,267.79	609,607,098.96	8,166,910,257.11		
OCTOBER	2,640,835,670.96	74,354,243.36	203,202,366.32	2,715,189,914.32		
NOVEMBER	2,727,010,546.24	817,796,502.87	203,202,366.32	3,544,807,049.11		50.1
DECEMBER	2,374,131,837.02	2,643,152,229.34	203,202,366.32	5,017,284,066.36		
	7,741,978,054.22	3,535,302,975.57	609,607,098.96	11,277,281,029.79		
YEAR TOTAL	54,604,714,970.10	9,273,300,609.03	2,235,226,029.52	64,284,420,311.77	39,000,000,000.00	25,284,420,311.77
SOURCE: F	EDERATION ACCOUNT ALLOCATION	N COMMITTEE FILE				N.

14. 14. 10. 1	NOTE 1A	
EXCESS CR	UDE OIL ALLOCAT	TION & OTHERS
MONTHS	EXCESS CRUDE	NNPC REFUND
JANUARY	444,997,027.30	91,047,964.78
FEBRAURY	-	91,047,964.78
MARCH	888,279,229.82	91,047,964.78
APRIL	-	91,047,964.78
MAY		91,047,964.78
JUNE	-	91,047,964.78
JULY		91,047,964.78
AUGUST		91,047,964.78
SEPTEMBER	-	91,047,964.78
OCTOBER	-	91,047,964.78
NOVEMBER		91,047,964.78
DECEMBER		91,047,964.78
TOTAL	1,333,276,257.12	1,092,575,577.36

HEAD	REVENUE TYPES	NOTES	JANUARY	FEBRUARY	MARCH		APRIL	MAY
401	Taxes	13	518,717,781.05	407,644,731.49	624,787,992.89	1,551,150,505.43	407,817,233.66	541,552,064.16
402	Fines & Fees	14	24,989,575.83	44,390,721.89	51,214,826.25	120,595,123.97	71,266,675.93	36,010,004.00
403	Licences	15	6,507,380.00	7,292,890.00	6,257,200.00	20,057,470.00	5,556,350.00	5,830,655.00
404	Earning & Sales	16	67,371,402.51	102,189,988.29	131,066,559.02	300,627,949.82	84,834,644.54	96,894,194.49
405	Rent on Government Property	17	5,675,145.00	1,677,616.52	153,656,454.63	161,009,216.15	2,449,231.40	2,322,151.00
406	Interest Rapayment & Dividend	18	6,424,633.30	2,302,325.30	11,682,193.57	20,409,152.17	7,432,218.74	4,029,455.97
408	Miscellaneous	20	3,682,571.95	6,480,390.99	13,371,906.90	23,534,869.84	19,178,237.48	6,813,178.12
410	Retained Revenue From Parastatal Organisation	19	302,344,376.34	167,811,566.11	190,610,192,50	660,766,134.95	74,491,842.70	100,658,583.13
	Totals		935,712,865.98	739,790,230.59	1,182,647,325.76	2,858,150,422.33	673,026,434.45	794,110,285.87

JUNE		ACTUAL, HALF YEAR	JULY	AUGUST	SEPTEBER		OCTOBER	NOVEMBER
464,144,010.00	1,413,513,307.82	4,515,814,318.68	403,943,677.27	361,601,421.33	306,077,071.68	1,071,622,170.28	487,742,786.84	462,958,212.2
47,244,119.67	154,520,799.60	275,115,923.57	39,909,602.73	46,178,261.57	45,445,302.10	131,533,166.40	47,869,286.75	13,863,101.7
5,761,220.00	17,148,225.00	57,263,165.00	5,999,515.00	6,378,855.00	6,472,015.00	18,850,385.00	5,941,975.00	5,304,675.00
127,618,846.22	309,347,685.25	609,975,635.07	73,450,919.17	36,420,818.77	43,644,536.59	153,516,274.53	42,321,438.96	37,791,578.0
25,850,960.04	30,622,342.44	191,631,558.59	2,729,881.65	2,179,691.00	2,313,915.80	7,223,488.45	8,470,568.16	2,207,114.1
12,246,565.65	23,708,240.36	64,526,544.70	3,385,372.39	5,605,962.77	8,148,976.35	17,140,311.51	4,604,650.60	2,302,325.3
15,201,516.99	41,192,932.59	64,727,802.43	15,572,436.94	1,899,102.44	2,840,585.57	20,312,124.95	1,691,321.39	1,238,666.99
72,947,983.90	248,098,409.73	1,569,630,679.63	109,300,125.81	582,707,654.88	362,250,424.75	1,054,258,205.44	379,747,300.21	593,325,493.08
771,015,222.47	2,238,151,942.79	7,348,685,627.67	654,291,530.96	1,042,971,767.76	777,192,827.84	2,474,456,126.56	978,389,327.91	1,118,991,166.5

VARIANCE	ESTIMATE - 2012	ACTUAL 2012		DECEMBER
2,731,126,155.94	5,728,533,250.00	8,459,659,405.94	1,800,600,746.70	849,899,747.63
45,063,161.32	610,041,075.00	655,104,236.32	116,921,979.95	55,189,591.50
36,363,484.00	76,375,501.00	112,738,985.00	17,775,050.00	6,528,400.00
(480,940,577.96	1,371,473,947.00	890,533,369.04	127,041,459.44	46,928,442.42
194,262,963.06	16,794,000.00	211,056,963.06	12,201,916.02	1,524,233.67
22,473,258.67	104,620,000.00	127,093,258.67	28,286,090.95	21,379,115.05
(2,373,557,899.68	4,894,961,938.67	2,521,404,038.99	2,416,051,986.66	2,413,121,998.28
585,098,953.47	2,320,680,000.00	2,905,778,953.47	(772,368,137.04)	(1,745,440,930.33)
920,629,261.80	15,123,479,711.67	16,044,108,973.47	3,746,511,092.68	1,649,130,598.22

	NO	TE - 3								
	VALUE ADDED	TAX - YEAR 2012								
MONTHS	MONTHS ACTUAL - 2012 ESTIMATE YEAR - 2012									
	N	N	- N							
JANUARY	547,849,425.01									
FEBRAURY	510,569,464.60	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	1 / N / N							
MARCH	574,514,016.87	1 3 47 4 5 15 15 1								
APRIL	587,793,828.37	(4)								
MAY	561,803,287.33									
IUNE	570,462,931.64	6,650,000,000.00								
IULY	562,253,514.30		1, 1 to 1							
AUGUST	512,514,155.18									
SEPTEMBER	559,390,812.14									
OCTOBER	527,849,014.55									
NOVEMBER	607,241,312.04									
DECEMBER	590,447,168.40									
TOTAL	6,712,688,930.43	6,650,000,000.00	62,688,930.43							
SOURCE: FEDERATION	ACCOUNT ALLOCATION C									
		W								

	NOTE 4 CAPITAL RECEIPTS - JAN - DECEN	(BER zorz		
	DETAILS			
	DETAILS	ESTIMATE, 2012	ACTUAL - 2012	VARIANCE
442	External Loans	A STATE OF THE STA	N	N
1	Health System Fund Project : World Bank Loan Phase II	W 000 000 00		
2	IFAD Loan on Root and Tuber	45,000,000.00	45,000,000.00	
3	World Bank Loan on National Fadama Project II	85,802,022.00	-0-006	
4	SESP State Education Sector Project Loan (IDA - World Bank)	05,802,022.00	58,184,786.55	(27,617,235.4
5	Root and Tuber Expansion Programme (FGN)			
6	World Bank Loan on National Fadama Project III Project	288,874,613.00	80.000.00	1.11
7	Community Based Agriculture and Rural Development Project	62,100,000,00	89,207,241.11	(199,667,371.8
8	World Bank Loan on Community & Social Development Programme	250,000,000.00	39,345,000.00	(22,755,000.0
	Sub Total		The state of the s	20,871,779.0
443	Grants and Reimbursement	731,776,635.00	502,608,806.71	(229,167,828.2
772	MINISTRY OF AGRICULTURE	-		
. 1	Federal Government Grants to Kwara Agric Dev. Project			
	(i) Animal Traction			
	(ii) Project Community Based Agric. Dev		-	
_	(iii) National Programme for Food Security	-		
	(iv) Bovine Tuberculosis Control	60,000,000.00		(60,000,000,0
_			2	
_	Support for Shonga Irrigation Project	50,000,000.00	-	(50,000,000.0
-	Root and Tuber Expansion Programme (FGN)			
_	Rural Poultry BiosecurityImprovement Scheme (RUPBIS) Grants	18,650,000.00	**	
-		128,650,000.00		(128,650,000.0
2	MINISTRY OF PLANNING & ECONOMIC DEVELOPMENT			-
	(i) UNDP grants to various Agencies Programme	2.1		
	(ii) Conditional Grant Scheme (Federal Contribution)	632,703,445.00		(632,703,445.0
9	(iii) Conditional Grant State Contribution			(032)/03)443.0
	(iv) Sustainable Agric., Environment & Rural			
, , , ,	(v) Conditional Grant (Governance)		14	
	(vi) Conditional Grant (State Governance)	1 BIS 10 / 1		
	(vii) UNICEF Assisted Programmes / Project- State Contribution		-	
	(viii) UNICEF Assisted Programmes - Donor Contribution	120,000,000.00	4,673,044.00	(115,326,956.0
3	(ix) MDG-CGS LG Track (FGN Contribution)	300,000,000.00	4,0/3,044.00	(300,000,000,0
312	(ix) MDG-CGS LG Track (3 LGs Contribution) Asa, Kaiama, Ifelodun	120,000,000.00	2,000,000.00	(118,000,000.0
1.		1,172,703,445.00	6,673,044.00	(1,166,030,401.0
3	MINISTRY OF WATER RESOURCES	17-1/-2/11/	0,0/3,044.00	(1,100,030,401.0
	(i) Expansion of Asa Dam Water Works by 12MGD		1,200,000,000.00	1,200,000,000,0
	(ii) Debt Relief for Water Supply - Semi Urban / Federal Intervention on Water Supply		1,200,000,000.00	1,200,000,000.0
	(iii) ESSPIN Phase iii & iv Construction of Hand Pump Fitted Boerehole in Pry School Kwara State	40,000,000.00	29,453,030.74	
, ,		40,000,000.00	1,229,453,030.74	1,189,453,030.7
4	MINISTRY OF HEALTH		-144914331030.74	1,109,433,030.7
	(i) Food and Nutrition	11,000,000.00		(11,000,000.0
	(ii) African Programme on Control of Oncorcersiasis	711,225,000.00	200,000,000.00	(511,225,000.0
	(iii) UNICEF Child Survival	20,155,000.00	8,075,000.00	(12,080,000.0
-	(iv) UNICEF Monitoring & Evaluation Project	20,133,000.00		
	(v) Federal Ministry of Health, NPI Activities	170,000,000.00	1,914,284.00	1,914,284.0
	(vi) Sight Savers International (SSI)	8,332,458.00	120,000,000.00	(50,000,000.0

4.	Grand Totals (Heads 443 & 444)	10,891,781,535.00	4,693,511,919.71	(6,238,269,615.25
	Sub Total	5,580,000,000.00	1,092,575,577.36	(4,487,424,422.64
5	Refund of NEMA Building & Apron			4 4 4
4	Excess Crude Oil /PPT/Royalty (Note 1a)	2,000,000,000.00		(2,000,000,000.00
3	Receipts from Miscellaneous Sources	1,580,000,000.00	1,092,575,577.36	(487,424,422.6)
2	Refund of Airport (Cargo)			-
1	Refund Chikanda-Kosubosu-Okuta-Ilesha Baruba -Oyo State Boundary	2,000,000,000.00		(2,000,000,000.0
444	Miscellaneous	1		*
	Total - Head 443	5,311,781,535.00	3,600,936,342.35	(1,710,845,192.6
	Sub Total	2,911,538,399.00	1,794,344,950.45	(1,117,193,448.
	(10) Local Govt Contribution to KWASU	372,500,000.00	22,500,000.00	-
	(9) College of Health Technology Offa			
	(8) Kwara State University	775,000,000.00	383,126,366.00	(391,873,634.0
	(7) College of Arabic ♂ Islamic Legal Studies	50,150,000.00		(50,150,000.0
	(6) Kwara Polytechnic, Ilorin	183,500,000.00	122,677,500.00	(60,822,500.0
	(5) College of Education, (Technical) Lafiagi	60,000,000.00	5,574,000.00	(54,426,000.0
	(4) College of Education, Oro	15,000,000.00		(15,000,000.0
	(3) College of Education, Ilorin		234,088,500.00	234,088,500.0
	(2) State Universal Basic Education	509,562,373.00		(509,562,373.0
	(1) Ministry of Education			
	(vi) Education Tax Fund (ETF) for Public Library & Tertiary Institutions		66,882,931.10	
	(v) ESSPIN(Education School Support Programme in Nigeria Year 2012			
	(iv) SUBEB - Technical Vocational Education		jejjajassios	
	(iii) ESSPIN(Education School Support Programme in Nigeria Year 2012		383,232,000.00	
	(ii) (NEW) FGN Training Fund for UBE	94),020,020,00	140,000,000.00	(509,502,372.0
	(i) FGN Contribution on Universal Basic Education	945,826,026.00	436,263,653.35	(509,562,372.6
5	MINISTRY OF EDUCATION	1,090,009,091.00	3/0,403,31/.10	(320,424,373.0
		1,098,889,691.00	570,465,317.16	(528,424,373.8
	(xi) Community Health Insurance Scheme	25,000,000.00	103,300,171.20	(25,000,000.0
	(x) KWASSACA Grants		163,568,171.20	163,568,171.2
	(ix) Advance Diagnostic Centre	11,016,000.00	5,508,000.00	(5,508,000.0
1917	(vii) Dutch Government Assistance to CHIS (viii) Immunization (GAVI) Donor Agency	142,161,233.00	58,827,900.00	(83,333,333.0

FIDELITY	INTERNAL LOANS	BOARD STREET	THIERTING EATERS	AL LOANS IN N AS AT UST	DEGEMBER, 2012		THE RESERVE OF THE PARTY OF THE
COCANIC BANK		JAN 2012	JAN -DEC., 2012	DEC., 2012	INTEREST PAID 2012	TOTAL PAYMENT 2012	
COLANIE BANK GOLDMONORM GOLDWONORM G	OCEANIC BANK		N		N		H
GUARATY TRUST BANK			-	450,000,000.00	23,625,000.00	473,625,000.00	
FIRST CITY MOMUNENT BANK 1900,000,000,000 1900,000,000,000 1900,000,000,000 1900,000,0	GUARANTY TRUST BANK					639,945,205.48	
GUARANTY TRUST BANK 144,490,000.00 WINTED BANK POR AFRICA 144,490,000.00 SERVITH BANK 664,490,756.01 SERVITH BANK 664,490,756.01 SERVITH BANK 654,490,756.01 SERVITH BANK 175,000,000.00 SERVITH BANK 175,0	FIRST CITY MOMIJMENT BANK				23,768,036.59	745,990,258.79	-
UNITED BANK FOR AFRICA SALABORES** (SPENTH BANK) (664,979,750 st.) (67,200,000,000 s		The state of the s			86,434,967.21	986,434,967.21	
28/11 ANK					67,875,707.27	201,506,535.60	410,864,163.5
Server					67,875,707.27	201,506,535.60	
SPACE SPAC		668,490,756.08		668,490,756.08	25,318,132.94		-,-,,-,,-,,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-
15000,000.000			563,000,000.00	563,000,000.00	84.410.373.51		
22NTH BANK			135,000,000.00	34,130,281.07			
SCARANTY TRUST BANK			180,000,000.00				100,869,718.9
FIRST BANK	GUARANTY TRUST BANK						
### ### ##############################	FIRST BANK						7,250,000,000.00
PIDELITY	FIRST BANK		The second secon			110,862,617.69	81,493,112.7
FIRST GAINE			The state of the s		23,460,118.00	323,875,421.85	135,784,606,19
18.5 1.5				37,442,270.12	22,047,151.18	59,489,421,30	
TOTAL		*	500,000,000.00	291,666,666.69			
STEELING BANK		-	60,000,000.00				208,333,333.3
STERLING BANK			50,000,000,00				
### ### ##############################	STERLING BANK						
A449,702,66211 B7,72469,6933 B7,72469,6934 B7,600,600,600 B7,601,640,43 B7,600,600,600	FIDELITY					33,333,333-35	1,000,000,000.00
Internal Loans in N					16,536,598.34	122,014,037.46	342,786,214.2
BALANCE AS AT 1-ST LOAN RECEIVED. TAN 2012 TOTAL PAYMENT TOTAL PAYMENT SALANCE AS AT 1-ST JAN 2012 TAN 20	Internal I am to NI	4,429,702,902.12	13,752,463,653.35	7,571,469,377.25	1,180,921,530.19	8,752,390,907.44	
IAN 2012 IAN -DECEMBER, 2011 DECEMBER, 2012 TOTAL TO	Internal Loans in Pt						7 7 777
IAN_2012 IAN_2012 IAN_DECEMBER, 2011 DECEMBER, 2012 DECEMBER, 2012 JEAN_2012				REPAYMENT PRINCIPAL IAN -	REPAYMENT INTEREST IAN	TOTAL PAYMENT	BALANCEASAT
COMMERCIAL BANKS 4.429,702,962.12 13,752,463,65335 7,571,479,377.35 1,80,921,530.19 8,752,400,907.44 10,610,687,238.25 External Loans in N 7,197,425,976.95 181,824,936.50 7,015,601,040.45 Multilateral Loans Paris Club London Club Health System Development Fund Project 45,000,000.00 45,000,000.00 147,392,027.66 IFAD Loan on Root and Tuber Community Based Agriculture & Rural Dev. Prit Other Loans 270,871,779.05 SESP State Education Sector Project 7,571,479,576.95 502,668,806.71 181,824,936.50 7,5718,209,847.16		JAN 2012	JAN -DECEMBER, 2011	DECEMBER, 2012			
External Loans in N 7,197,425,976.95 181,824,936.50 7,015,601,040.45 Multilateral Loans Paris Club Landon Club Health System Development Fund Project 45,000,000.00 45,000,000.00 HIV/AIDS Agric and Natrural Resources (Fadama) 147,392,027,66 IFAD Loan on Root and Tuber Community Based Agriculture & Raral Community Based Agriculture & Raral Other Loans 270,871,779.05 SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	COMMERCIAL BANKS	4,429,702,962.12					
1,-9,1-1-3,19,0-9 101,024,936.50 7,015,601,040.45 Multilateral Loans				111111111111111111111111111111111111111	1,200,921,730.19	0,752,400,907.44	10,610,687,238.22
Multilateral Loans Paris Club London Club Health System Development Fund Project 45,000,000.00 HIV/AIDS Agric and Natrural Resources (Fadama) 147,392,027.66 IFAD Loan on Root and Tuber Community Based Agriculture & Rural Dev. Prit 39,345,000.00 Community Based Poverty Reduction Prit Other Loans 270,871,779.05 SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	External Loans in N	7,197,425,976.95		181,824,936.50	4		7 075 607 0 10 15
London Club	Multilateral Loans						7,015,001,040.45
London Club							
Health System Development Fund Project	Paris Club		1.74				
### ##################################	London Club					1 17 2 1	
### HIV/AIDS Agric and Natrural Resources (Fadama) 147,392,027.66 IFAD Loan on Root and Tuber Community Based Agriculture & Rural Dev. Prjt 39,345,000.00 Community Based Poverty Reduction Prjt Other Loans SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	Health System Development Fund Project		45,000,000,00				
Agric and Natrural Resources (Fadama) 147,392,027.66 IFAD Loan on Root and Tuber Community Based Agriculture & Rural Dev. Prjt: 39,345,000.00 Community Based Poverty Reduction Prjt Other Loans 270,871,779.05 SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	HIV/AIDS		- 1,4		2 111		45,000,000.00
IFAD Loan on Root and Tuber Community Based Agriculture & Rural Dev. Prjt 39,345,000.00 Community Based Poverty Reduction Prjt Other Loans 270,871,779.05 SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16			-				-
Community Based Agriculture & Rural Dev. Prjt. 39,345,000.00 Community Based Poverty Reduction Prjt. Other Loans 270,871,779.05 SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	Agric and Natrural Resources (Fadama)		147,392,027.66				147,392,027.66
Community Based Agriculture & Rural Dev. Prjt. 39,345,000.00 Community Based Poverty Reduction Prjt. Other Loans 270,871,779.05 SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	IFAD Loan on Root and Tuber					3.0	
39,345,000.00 39,345,000.00 39,345,000.00 270,871,779.05 270,871			*2 0 - 1				-
Other Loans 270,871,779.05 SESP State Education Sector Project 270,871,779.05 TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	Dev. Prit		39,345,000.00				39,345,000.00
270,871,779.05 SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	Community Based Poverty Reduction Prit	•					
SESP State Education Sector Project TOTAL 7,197,425,976.95 502,608,806.71 181,824,936.50 7,518,209,847.16	Other Loans		270,871,779.05				270,871,779.05
7,518,209,847.16	SESP State Education Sector Project			12 TAN 17 TAN 17 TAN 18		a section	
7))************************************	TOTAL	7,197,425,976.95	502,608,806.71	181,824,936.50	1		7 518 200 8
Details of External Loans Received (Jan December, 2012)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				vi vi		7,510,209,847.16
Lettis of External Loans Received (Jan December, 2012)	Details of Parts - 11						N
	Details of External Lo	ans Received (Jan Decembe	7, 2012)	77.			

World Bank Loan on National Fadama Community Based Agriculture & Rural	147,392,027.66			
Dev. Prjt	39,345,000.00	3.0	9_6	
Health System Development Fund Project	45,000,000.00			
Community Based Poverty Reduction Prjt	270,871,779.05			
SESP State Education Sector Project	-			
otal Loans Received, January - December	502,608,806.71	-		
OURCE: State Planning Commission and Ex		45.5		
Commission and Ex	penditure Control Unit.			

NOTE 5B		
ADVANCES AND SUBSIDIARY BALANCES AS AT 31S	TDECEMBER, 20)12
	N	<u>N</u>
BALANCE AS AT 01/01/12		657,775,539.64
LESS EXPENDITURE ADJUSTMENT SUBSIDY (POLITICAL)		71,953,891.98
		585,821,647.66
FUNDS RELEASED TO SUBSIDIARY ACCOUNT(2012)	27,000,000.00	
TOTAL LOANS		
REPAYMENT FROM JANUARY - DECEMBER, 2012		
TREWOLEDE HOUSING ESTATE	18,714,811.93	
OLD HOUSING LOANS	2,209,121.18	
PERM SECS LOAN REPAYMENTS		
MAGISTRATES' LOAN REPAYMENTS	11,499,457-77	
MOTOR CYCLE LOANS	7,763,181.19	
INFLOWS INTO SUBSIDIARY ACCOUNTS	67,186,572.07	
EXPENDITURE FROM SUBSIDIARY ACCOUNTS		
WEMA BANK LOAN SUBSIDY		
OCEANIC BANK LOAN SUBSIDY & MANAGEMENT FEES	82,636,986.30	
POLITICAL OF HOLDER CAR LOAN SUBSIDY	17,400,000.00	
OUTFLOWS FROM SUBSIDIARY	167,223,558.37	
NET INFLOW	(C)	(100,036,986.30)
OTHER ASSETS (SUBSIDIARY ACCOUNTS BALANCES) AS AT 31ST DECEMBER, 2012		485,784,661.36
		1 2 2 2

412.1 Office of the Deputy Governor		JANU	HALF YEAR 2012	ACTUAL
### 17.1 Office of the Deputy Governor ### 17,675,447.00 23/5,744,20 23/5,744,20 23/5,744,20 23/5,744,20 23/5,744,20 23/5,744,20 32/5,744,	HEAD	MINISTRY/DEPT	F 44 T 4 T 5 T 1	
4350 Governor's office 828,120,685,18 2,020,899,99 4351 Ministry of Planning & Economic Development 28,152,950.00 55,1115, 4352 State Independent Electoral Comm (Governor's Office) 3,960,000.00 7,920,000 4353 Head of Service 185,741,712.61 406,695,31 4354 Bureau of Lands 41,135,227,79 78,770.6 4355 Fiscal Responsibility Commission 1,500,000.00 10,072,56 4366 Bureau of Statistics Valuard Resources 1,875,569.00 82,449,65 4450 Ministry of Agriculture & Natural Resources 39,662,871.92 71,292,57 4450 Ministry of Facuation & Human Capital Development 11,204,139.97 24,020,6 446.0 Ministry of Education & Human Capital Development 71,864,020.00 1617,783,35 446.1 State Scholarship Board 900,000.00 1,800,00 446.2 Agency for Mass Education 1,019,000.00 2,769,00 447.0 Ministry of Fertiary Education Science And 1	412.0	Government House	1,906,302,781.71	3,693,300,511.4
Ministry of Planning & Economic Development 28,152,950.00 55,111,55	412.1	Office of the Deputy Governor	113,675,447.00	258,524,208.0
State Independent Electoral Comm (Governor's Office) 3,960,000.00 7,920,00 493	413.0	Governor's office	828,220,685.18	2,020,899,915.2
Head of Service	413.1	Ministry of Planning & Economic Development	28,152,950.00	55,111,550,0
### ### ##############################	413.2	State Independent Electoral Comm (Governor's Office)	3,960,000.00	7,920,000.0
43.5 Fiscal Responsibility Commission 43.6 Bureau of Statistics 43.6 Bureau of Statistics 44.0 Ministry of Agriculture & Natural Resources 44.0 Ministry of Agriculture & Natural Resources 45.0 Ministry of Education & Human Capital Development 46.0 Ministry of Education & Human Capital Development 46.1 State Scholarship Board 46.2 Agency for Mass Education Ministry Of Teritary Education Science And 46.3 Technology 47.0 Ministry of Environment & Forestry 48.0 Ministry of Environment & Forestry 48.0 Ministry of Environment & Forestry 48.0 Ministry of Finance 49.0 Ministry of Industry & Solid Minerals 49.0 Ministry of Industry & Solid Minerals 49.0 Ministry of Information and Communication 42.0 Ministry of Information and Communication 43.1 Office of the Surveyor General 43.0 Ministry of Housing & Urban Development 43.1 Office of the Surveyor General 44.0 Ministry of Social Development 44.0 Ministry of Special Duties 45.0 Ministry of Special Duties 46.0 Ministry of Special Duties 47.0 Ministry of Special Duties 48.0 Ministry of Special Duties 48.0 Ministry of Special Duties 49.0 Ministry of Special Duties 40.0 Ministry of Special Duties 40.0 Ministry of Special Duties 40.0 Ministry of Works & Transport 40.0 Ministry of Special Duties 40.0 Ministry of Special D	413.3	Head of Service	185,741,712.61	406,965,315.8
43.6 Bureau of Statistics 1,875,650.00 8,249,65 44.0 Ministry of Agriculture & Natural Resources 39,652,871,92. 71,292.57 45.0 Ministry of Formerce and Cooperative 11,204,139.97 24,020,63 46.0 Ministry of Education & Human Capital Development 71,864,020.00 161,798,35 46.1 State Scholarship Board 900,000.00 1,800,000 46.2 Agency for Mass Education 1,019,000.00 2,769,00 Ministry of Tertiary Education Science And 1,019,000.00 2,769,00 47.0 Ministry of Environment & Forestry 184,364,195.48 337,314,80 48.0 Ministry of Finance 1,809,669,184.79 5,654,185,184 48.0 Ministry of Finance 1,809,669,184.79 5,654,185,184 49.0 Ministry of Industry & Solid Minerals 10,520,119.75 14,598,11 420.0 Ministry of Information and Communication 15,273,050.00 20,797,95 421.0 Ministry of Information and Communication 15,273,050.00 20,797,95 422.0 Ministry of Information and Communication 15,273,050.00 20,797,95 423.1 Office of the Surveyor General 16,270,697.00 27,955,49 424.0 Ministry of Local Government, Chieftaincy Affairs & 40,505,505.80 99,643,68 425.0 Ministry of Social Development 40,505,505.80 99,629,81 426.0 Ministry of Social Development 1,019,775,40 426.1 Ministry of Social Development 2,019,775,40 426.2 Ministry of Sports & Youth Development 53,200,379,15 84,438,87 426.1 Ministry of Sports & Youth Development 53,200,379,15 84,438,87 426.0 Ministry of Works & Transport 58,844,254.25 133,403,00 48.0 Ministry of Foreid Government) 2,303,000.00 8,122,00 48.0 Ministry of Works & Transport 58,844,254.25 133,403,00 48.0 Ministry of Sports & Commission 7,680,550.00 18,777,13 43.0 High Court of Justice 30,233,66,38 88,233,12 43.1 Sharia Court of Appeal 15,956,00 430,925,395,00 430,9	413.4		41,135,227.79	78,770,655.1
44.0 Ministry of Agriculture & Natural Resources 45.0 Ministry of Commerce and Cooperative 46.0 Ministry of Education & Human Capital Development 46.1 State Scholarship Board 46.2 Agency for Mass Education 46.2 Agency for Mass Education 46.3 Technology 47.0 Ministry of Finance 47.0 Ministry of Finance 47.0 Ministry of Finance 48.0 Ministry of Industry & Solid Minerals 48.0 Ministry of Industry & Solid Minerals 48.0 Ministry of Information and Communication 48.1 Ministry of Justice 48.2 Ministry of Housing & Urban Development 48.3 Ministry of Housing & Urban Development 48.3 Ministry of Housing & Urban Development 48.4 Ministry of Housing & Urban Development 49.0 Ministry of Housing & Urban Development 40.0 Ministry of Social Development 40.	413.5	Fiscal Responsibility Commission	1,500,000.00	10,072,588.4
445.0 Ministry of Commerce and Cooperative 446.1 State Scholarship Board 46.1 State Scholarship Board 46.2 Agency for Mass Education 46.2 Agency for Mass Education 47.0 Ministry Of Environment & Forestry 47.0 Ministry of Environment & Forestry 48.0 Ministry of Environment & Forestry 48.0 Ministry of Industry & Solid Minerals 48.0 Ministry of Industry & Solid Minerals 48.0 Ministry of Information and Communication 48.1 Office of the Surveyor General 48.2 Ministry of Justice 49.3 Ministry of Housing & Urban Development 40.4 Ministry of Local Government, Chieftaincy Affairs & Community Development 40.5 Ministry of Social Development 40.6 Ministry of Social Development 40.795,697.00 40.795,803 403.0 Ministry of Social Development 40.795,697.00 40.795,690.00 40.795,697.00 40.795,905.80 40.795,9	413.6		1,875,650.00	8,249,650.0
416.0 Ministry of Education & Human Capital Development 416.1 State Scholarship Board 416.2 Agency for Mass Education 416.3 Technology 416.3 Technology 417.0 Ministry of Tertiary Education Sciencee And 416.3 Technology 417.0 Ministry of Finance 418.0 Ministry of Finance 419.0 Ministry of Finance 419.0 Ministry of Industry & Solid Minerals 419.0 Ministry of Industry & Solid Minerals 410.0 Ministry of Information and Communication 410.0 Ministry of Justice 410.0 Ministry of Justice 410.0 Ministry of Information and Communication 410.0 Ministry of Information and Communication 410.0 Ministry of Justice 410.0 Ministry of Justice 410.0 Ministry of Justice 410.0 Ministry of Information and Communication 410.0 Ministry of Justice 410.0 Ministry of Justice 410.0 Ministry of Justice 410.0 Ministry of Housing & Urban Development 410.0 Technology 410.0 Ministry of Solid Minerals 410.0 Ministry of Housing & Urban Development 410.0 Ministry of Housing & Urban Development 410.0 Ministry of Housing & Urban Development 410.0 Ministry of Solid Development 410.0 Ministry of Women Affairs	414.0	Ministry of Agriculture & Natural Resources	39,662,871.92	71,292,573.9
16.1 State Scholarship Board 900,000.00 1,800,000 16.2 Agency for Mass Education 1,019,000.00 2,769,000 Ministry Of Tertiary Education Science And 16.3 Technology 4,478,000 17.0 Ministry of Environment & Forestry 184,364,195.48 337,344,800 18.0 Ministry of Finance 1,809,669,184.79 5,654,185,28 19.0 Ministry of Health 45,924,732.12 92,871,900 19.0 Ministry of Industry & Solid Minerals 10,520,119.75 14,598,11 19.0 Ministry of Information and Communication 15,273,050.00 20,797,95 19.0 Ministry of Justice 40,796,643.69 100,129,600 19.0 Ministry of Housing & Urban Development 20,173,262.50 39,843,86 19.0 Ministry of Local Government , Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 19.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,659,800 19.0 Ministry of Special Duties 477.0 Ministry of Special Duties 477.0 Ministry of Water Resources 4,820,800.00 8,789,800 19.0 Ministry of Water Resources 4,820,800.00 8,789,800 19.0 Ministry of Women Affairs 7,203,000.00 18,305,800 19.0 Ministry of Women Affairs 7,203,000.00 8,122,000 19.0 Ministry of Women Affairs	415.0	Ministry of Commerce and Cooperative	11,204,139.97	24,020,639.9
46.2 Agency for Mass Education	416.0	Ministry of Education & Human Capital Development	71,864,020.00	161,798,357.0
46.2 Agency for Mass Education	416.1	State Scholarship Board	900,000.00	1,800,000.0
4,478,00 417.0 Ministry of Environment & Forestry 4184,364,195.48 337,314,86 418.0 Ministry of Finance 4180,0 Ministry of Finance 4180,0 Ministry of Finance 4180,0 Ministry of Health 420.0 Ministry of Industry & Solid Minerals 421.0 Ministry of Information and Communication 422.0 Ministry of Information and Communication 423.0 Ministry of Justice 423.0 Ministry of Housing & Urban Development 423.0 Office of the Surveyor General 424.0 Office of the Surveyor General 425.0 Ministry of Local Government , Chieftaincy Affairs & Community Development 425.0 Ministry of Energy 426.0 Ministry of Energy 426.0 Ministry of Social Development Culture & Tourism 426.1 Ministry of Social Development 426.2 Ministry of Sports & Youth Development 427.0 Ministry of Sports & Youth Development 428.0 Ministry of Works & Transport 439.0 Audit Department (Local Government) 430.1 Audit Department (Local Government) 431.0 Civil Service Commission 432.1 Gight Sports 433.2 Judicial Service Commission 433.2 High Court of Appeal 434.0 The Legislature (House of Assembly) 430,0 Sports & Judicial Service Commission 430,0 Sports & Judicial Service Commission 431.0 The Legislature (House of Assembly) 430,0 Sports & Judicial Service Commission 431.0 The Legislature (House of Assembly) 430,0 The Legislature (House of Assembly) 430,0 Sports & Judicial Service Commission 431,0 The Legislature (House of Assembly)			1,019,000.00	2,769,000.0
417.0 Ministry of Environment & Forestry 418.0 Ministry of Finance 418.0 Ministry of Finance 418.0 Ministry of Finance 418.0 Ministry of Health 420.0 Ministry of Health 420.0 Ministry of Industry & Solid Minerals 421.0 Ministry of Information and Communication 422.0 Ministry of Justice 422.0 Ministry of Justice 422.0 Ministry of Housing & Urban Development 423.0 Ministry of Housing & Urban Development 424.0 Office of the Surveyor General 425.0 Ministry of Local Government, Chieftaincy Affairs & Community Development 426.0 Ministry of Energy 426.0 Ministry of Social Development Culture & Tourism 427.0 Ministry of Social Development 428.0 Ministry of Special Duties 427.0 Ministry of Special Duties 428.0 Ministry of Water Resources 428.0 Ministry of Women Affairs 429.0 Ministry of Women Affairs 430.0 Audit Department (State) 430.1 Audit Department (Local Government) 431.0 Civil Service Commission 432.0 Teaching Service Commission 432.0 Teaching Service Commission 433.1 Sharia Court of Appeal 434.0 The Legislature (House of Assembly) 430.9 Assembly	416.3	A STATE OF THE PROPERTY OF THE		4,478,000.0
48.0 Ministry of Finance 49.0 Ministry of Health 45,924,752.12 92,871,90 420.0 Ministry of Industry & Solid Minerals 10,520,119.75 421,598,11 421.0 Ministry of Information and Communication 15,273,050.00 20,797,95 422.0 Ministry of Justice 40,796,643.69 100,129,60 423.0 Ministry of Housing & Urban Development 20,173,262.50 39,843,86 423.1 Office of the Surveyor General 16,270,697.00 27,995,49 424.0 Ministry of Local Government, Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 425.0 Ministry of Social Development Culture & Tourism 11,097,020.00 121,695,40 426.1 Ministry of Special Duties 427.0 Ministry of Special Duties 427.0 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Works & Transport 430.0 Audit Department (State) 30.0 Audit Department (Local Government) 32,003,000.00 32,003,000.00 33,003,000.00 34,007,37 430.0 Audit Department (Local Government) 430.0 Civil Service Commission 7,680,150.00 18,474,475 433.0 High Court of Justice 30,223,366.38 88,233,12 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	417.0	Ministry of Environment & Forestry	184,364,195.48	337,314,800.6
49.0 Ministry of Health 45,924,752.12 92,871,900 420.0 Ministry of Industry & Solid Minerals 10,520,119.75 14,598,11 421.0 Ministry of Information and Communication 15,273,050.00 20,797,95 422.0 Ministry of Justice 40,796,633.69 100,129,60 423.0 Ministry of Housing & Urban Development 20,173,262.50 39,843,86 423.1 Office of the Surveyor General 16,270,697.00 27,955,49 Ministry of Local Government , Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 425.0 Ministry of Energy 5,618,400.00 10,775,40 426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,80 426.1 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 426.2 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,021 430.0 Audit Department (State) 228,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,722,000 431.0 Civil Service Commission 7,680,150.00 18,474,151 431.0 Civil Service Commission 35,894,750.00 54,244,750.00 36,423,312 313.1 Sharia Court of Appeal 16,968,994.18 35,777,131 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70		Ministry of Finance	1,809,669,184.79	5,654,185,288.6
420.0 Ministry of Industry & Solid Minerals 10,520,119.75 14,598,11 421.0 Ministry of Information and Communication 15,273,050.00 20,797,95 422.0 Ministry of Justice 40,796,643.69 100,129,60 423.0 Ministry of Housing & Urban Development 20,173,262.50 39,843,86 423.1 Office of the Surveyor General 16,270,697.00 27,955,49 424.0 Ministry of Local Government , Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 425.0 Ministry of Energy 5,618,400.00 10,777,40 426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,80 426.1 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 426.2 Ministry of Special Duties 4,820,800.00 8,789,80 427.0 Ministry of Water Resources 4,820,800.00 8,789,80 428.0 Ministry of Wornen Affairs 7,203,000.00 18,305,80 429.0 Ministry of Worne Affairs 7,203,000.00 18,305,80 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,151 432.0 Teaching Service Commission 35,894,750.00 54,244,751 433.1 Sharia Court of Appeal 16,968,994.18 35,777,131 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	419.0	Ministry of Health		92,871,909.7
421.0 Ministry of Information and Communication 15,273,050.00 20,797,95 422.0 Ministry of Justice 40,796,643.69 100,129,60 423.0 Ministry of Housing & Urban Development 20,173,262.50 39,843,86 423.1 Office of the Surveyor General 16,270,697.00 27,955,49 424.0 Ministry of Local Government , Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 425.0 Ministry of Energy 5,618,400.00 10,775,40 426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,80 426.1 Ministry of Special Duties 44,820,800.00 8,789,80 426.2 Ministry of Water Resources 4,820,800.00 8,789,80 427.0 Ministry of Women Affairs 7,203,000.00 18,305,80 428.0 Ministry of Works & Transport 58,844,254.42 123,403,02 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,00 431.0 Civil Service Commission 35,894,750.00 54,244,75 432.0		Ministry of Industry & Solid Minerals		14,598,119.7
422.0 Ministry of Justice 40,796,643.69 100,129,60 423.0 Ministry of Housing & Urban Development 20,173,262.50 39,843,86 423.1 Office of the Surveyor General 16,270,697.00 27,955,49 424.0 Ministry of Local Government , Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 425.0 Ministry of Energy 5,618,400.00 10,775,40 426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,80 426.1 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 426.2 Ministry of Special Duties -			15,273,050.00	20,797,950.0
423.0 Ministry of Housing & Urban Development 20,173,262.50 39,843,864 423.1 Office of the Surveyor General 16,270,697.00 27,955,49 424.0 Ministry of Local Government , Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 425.0 Ministry of Energy 5,618,400.00 10,775,40 426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,80 426.1 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 426.2 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 427.0 Ministry of Water Resources 4,820,800.00 8,789,80 428.0 Ministry of Women Affairs 7,203,000.00 18,305,80 429.0 Ministry of Works & Transport 58,844,254.42 123,403,02 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,00 431.0 Civil Service Commission 7,680,150.00 18,474,15 432.0 Teaching Service Commission 35,894,750.00 54,244,75 433.1 Sharia Court of Appeal 16,968,994.18 35,777,13 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70			40,796,643.69	100,129,600.0
A33.1 Office of the Surveyor General 16,270,697.00 27,955,49	The second second		20,173,262.50	39,843,860.0
Ministry of Local Government, Chieftaincy Affairs & Community Development 40,505,905.80 99,629,81 425.0 Ministry of Energy 5,618,400.00 10,775,400 426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,800 426.1 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 426.2 Ministry of Special Duties 427.0 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,020 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70			16,270,697.00	27,955,497.0
425.0 Ministry of Energy 5,618,400.00 10,775,400 426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,800 426.1 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 426.2 Ministry of Special Duties - 427.0 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,020 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,123 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	4.1		40,505,905.80	99,629,811.6
426.0 Ministry of Social Development Culture & Tourism 11,097,020.00 21,695,800 426.1 Ministry of Sports & Youth Development 53,200,379.15 84,438,87 426.2 Ministry of Special Duties - 427.0 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,020 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,123 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	425.0		5,618,400.00	10,775,400.0
426.2 Ministry of Special Duties 427.0 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,020 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70			11,097,020.00	21,695,800.0
426.2 Ministry of Special Duties 427.0 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,020 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	426.1	Ministry of Sports & Youth Development	53,200,379.15	84,438,872.7
427.0 Ministry of Water Resources 4,820,800.00 8,789,800 428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,020 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,123 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70				
428.0 Ministry of Women Affairs 7,203,000.00 18,305,800 429.0 Ministry of Works & Transport 58,844,254.42 123,403,024 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,122 433.1 Sharia Court of Appeal 16,968,994.18 35,777,134 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70			4,820,800.00	8,789,800.00
439.0 Ministry of Works & Transport 58,844,254.42 123,403,026 430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,159 432.0 Teaching Service Commission 35,894,750.00 54,244,759 433.0 High Court of Justice 30,223,366.38 88,233,123 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70			7,203,000.00	18,305,800.00
430.0 Audit Department (State) 28,074,672.50 43,667,37 430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,13 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70			58,844,254.42	123,403,026.4
430.1 Audit Department (Local Government) 2,303,000.00 8,122,000 431.0 Civil Service Commission 7,680,150.00 18,474,150 432.0 Teaching Service Commission 35,894,750.00 54,244,750 433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,13 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	The second second			43,667,372.5
431.0 Civil Service Commission 7,680,150.00 18,474,151 432.0 Teaching Service Commission 35,894,750.00 54,244,751 433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,131 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	2000			8,122,000.00
432.0 Teaching Service Commission 35,894,750.00 54,244,75 433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,130 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	2 500 100			
433.0 High Court of Justice 30,223,366.38 88,233,12 433.1 Sharia Court of Appeal 16,968,994.18 35,777,13 433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70				
433.1 Sharia Court of Appeal 16,968,994.18 35,777,13 433.2 Judicial Service Commission 3,123,900.00 7,888,440 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70				
433.2 Judicial Service Commission 3,123,900.00 7,888,444 434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70				
434.0 The Legislature (House of Assembly) 430,925,395.08 925,611,70	# 1/1/(calle)			
	Contract of the Contract of th			
	434.0		430,943,393.00	92),011,700.3
			6,114,690,379.02	14,642,727,180.2

	PERSON	NEL COST BY MINIS	TRIES IAN - DEC. 20	13	
HEAD	MINISTRY/DEPT	HALF YEAR 2012	ACTUAL	ESTIMATE -2012	VARIANCE
412.0	Government House	1,768,116.84	3,108,252.99	3,324,659.00	216,406.0
413.0	Governor's office	8,704,353.88	16,562,580.47	17,039,031.00	476,450.
	Ministry of Planning & Economic				
413.1	Development	41,433,479.70	82,947,166.58	84,547,314.00	1,600,147.4
413.3	Head of Service		314,466,402.33	854,788,048.00	540,321,645.6
413-4	Bureau of Lands	20,251,771.74	36,323,979.68	36,367,307.00	43,327.3
	Ministry of Agriculture & Natural				27.
414.0	Resources	154,259,099.97	309,725,251.42	308,446,294.00	(1,278,957.4
415.0	Ministry of Commerce and Cooperative	35,392,665.12	72,810,217.80	72,287,895.00	(522,322.8
	Ministry of Education, Science &				
416.0	Technology	88,486,434.09	178,015,702.22	178,812,922.00	797,219.7
416.1	Schorlarship Board				0.0
416.2	Agency for Mass Education	6,049,423.45	п,878,348.94	11,856,693.00	. (21,655.9
417.0	Ministry of Environment & Forestry	56,846,394.88	113,549,728.99	113,669,869.00	120,140.0
418.0	Ministry of Finance	196,845,209.12	404,502,952.23	397,522,661.00	(6,980,291.2
419.0	Ministry of Health	992,198,647.25	1,915,416,319.99	1,912,008,949.00	(3,407,370.9
420.0	Ministry of Industry & Solid Minerals	6,438,890.99	13,256,326.66	13,040,198.00	(216,128.6
100	Ministry of Information and				
421.0	Communications	29,586,370.77	59,030,302.62	58,181,696.00	(848,606.6
422.0	Ministry of Justice	29,490,724.73	61,253,348.36	59,151,197.00	(2,102,151.3
	Ministry of Housing & Urban		44		
423.0	Development	80,473,872.21	160,603,767.07	160,515,678.00	(88,089.0
	Ministry of Local Government &		P. San Jan Jan Jan Jan Jan Jan Jan Jan Jan J		11
424.0	Chieftaincy Affairs	17,289,262.08	34,075,798.06	35,990,658.00	1,914,859.9
425.0	Ministry of Energy	15,147,486.26	30,424,941.25	30,395,242.00	(29,699.2
	Ministry of Social Development, Culture		. 1		
426	& Tourism	18,157,107.41	33,027,700.29	36,893,059.00	3,865,358.7
-10		201 32 19			
	Ministry of Sports & Youth Development	4,257,956.32	9,275,132.22	9,117,431.00	(157,701.2
	Ministry of Water Resources	11,246,462.44	25,125,188.99	23,982,748.00	(1,142,440.9
428.0	Ministry of Women Affairs	784,801.31	1,120,295.95	1,527,286.00	406,990.0
	Ministry of Works & Transport	43,358,204.64	84,022,111.65	84,010,174.00	(11,937.6
	Audit Department (State)	17,455,482.35	35,459,820.71	34,752,968.00	(706,852.7
430.1	Audit Department (Local Government)	14,413,980.46	30,326,155.64	29,789,545.00	(536,610.6.
431.0	Civil Service Commission	7,459,445.80	14,778,305.90	14,962,813.00	184,507.10
432.0	Teaching Service Commission	2,876,898,263.87	5,727,968,350.46	5,736,684,518.00	8,716,167.5
433.0	Judiciary (High Court)	200,391,893.15	385,395,613.78	367,874,636.00	(17,520,977.78
	Sharia Court of Appeal	29,709,009.33	55,075,300.89	72,083,592.00	17,008,291.1
	Judicial Service Commission	5,789,596.98	11,518,011.62	14,394,254.00	2,876,242.3
434.0	The Legislature (House of Assembly)	91,740,402.82	181,361,011.49	188,229,528.00	6,868,516.5
	3 2 2	5,102,324,809.96	10,412,404,387.25	10,962,248,863.00	549,844,475.7

		72 3	NOTE 7	TRIES, JANUARY - DE	GEWIBER, 2012.	
		PERSONNEL - JANUARY - DEC., 2012	OVERHEAD - JANUARY -DEC., 2012	TOTAL ACTUAL- JANUARY - DEC.,2012	ESTIMATE- 2012	VARIANCE 2012
HEAD	Education Services					
416	Ministry of Education and Human Capital Development	178,015,702.22	161,798,357.00	339,814,059.22	486,892,299.00	147,078,239.78
416.1	State Scholarship Board		1,800,000.00	1,800,000.00	1,900,000.00	100,000.00
416.2	Agency for Mass Education	11,878,348.94	2,769,000.00	14,647,348.94	15,306,693.00	659,344.06
416.3	Ministry of Tertiary Education, Science and Technology		4,478,000.00	4,478,000.00	12,100,000.00	7,622,000.00
432	Teaching Service Commission	5,727,968,350.46	54,244,750.00	5,782,213,100.46	5,787,967,218.00	5,754,117.54
	(A)	5,917,862,401.62	225,090,107.00	6,142,952,508.62	6,304,166,210.00	161,213,701.38
	Transport Services					
429	Ministry of Works and Transport (B)	84,022,111.65	123,403,026,44	207,425,138.09	343,252,464.00	135,827,325.91
	Health Services				707.741	-551115-5-9-
419	Ministry of Health	1,915,416,319.99	92,871,909.79	2,008,288,229.78	2,012,184,957.00	3,896,727.22
	Kwara Environmental Protection Agency	17 711 17 777		-	2,012,104,197,100	310901/2/122
	(C)	1,915,416,319.99	92,871,909.79	2,008,288,229.78	2,012,184,957.00	3,896,727.22
	Minning & Petrol-Chemical Services	191914101319199	92,071,909.79		2,012,104,957.00	3,090,727.22
420	Minitry of Industry & Solid Minerals (D)	13,256,326.66	14,598,119.75	27,854,446.41	41,140,198.00	13,285,751.59
420	Agricultural Services	13,2,0,320,00	14,790,1191/7	2/,0/4,440.41	41,140,190.00	13,203,731.39
414	Ministry of Agriculture and Natural Resources (E)	309,725,251.42	77 202 572 00	381,017,825.41	474 075 704 00	53,907,378.59
414		309,723,231.42	71,292,573.99	301,017,023.41	434,925,204.00	53,907,370.59
10/22	Others of General Nature Government House	0		-6-60-6	0/0 /	0 0
412	Deputy Governor's Office	3,108,252.99	3,693,300,511.43	3,696,408,764.42 258,524,208.00	3,786,824,659.00	90,415,894.58
412.1	Governor's Office	16,562,580.47	2,020,899,915.23			28,075,792.00
413	Ministry of Planning & Economic Development	82,947,166.58		2,037,462,495.70	2,510,483,325.00	473,020,829.30
413.1	State Independent Electoral Commission	02,947,100.50	55,111,550.00	7,920,000.00	8,600,000.00	11,108,597.42
413.2	Office of the Head of Service	314,466,402.33	7,920,000.00			
413-3	Bureau of Lands	36,323,979.68	406,965,315.84 78,770,655.13	721,431,718.17	1,354,808,048.00	633,376,329.83
413.4	Fiscal Responsibility Commission	30,323,979.08	10,072,588.43	10,072,588.43	128,529,807.00	13,435,172.19
413.5	Bureau of Statistics		8,249,650.00		13,600,000.00	1,427,411.57
413.6	Ministry of Commerce & Cooperatives	72,810,217.80	24,020,639.97		98,087,895.00	5,350,350.00
415	Ministry of Environment & Forestry		337,314,800.61		466,941,667.00	1,257,037.23
417	Ministry of Finance	113,549,728.99 404,502,952.23	5,654,185,288.61		6,062,422,661.00	3,734,420.16
418	Ministry of Information & Communications	59,030,302.62	20,797,950.00		110,265,246.00	30,436,993.38
421	Ministry of Justice	61,253,348.36	100,129,600.00		171,720,697.00	10,337,748.64
422	Ministry of Housing & Urban Development	160,603,767.07	39,843,860.00		199,065,678.00	(1,381,949.07)

423.1	office of the Surveyor General		27,955,497.00	27,955,497.00	38,975,000.00	11,019,503.00
424	Ministry of Local Government & Chieftaincy Affairs	34,075,798.06	99,629,811.60	133,705,609.66	153,982,786.00	20,277,176.34
425	Ministry of Energy	30,424,941.25	10,775,400.00	41,200,341.25	47,245,242.00	6,044,900.75
426	Ministry of Social Development & Tourism	33,027,700.29	21,695,800.00	54,723,500.29	84,765,059.00	30,041,558.71
426.1	Ministry of Sports & Youth Development	9,275,132.22	84,438,872.75	93,714,004.97	45,224,431.00	(48,489,573.97)
426.2	M inistry Of Special Duties		-	-	-	-
427	Ministry of Water Resources	25,125,188.99	8,789,800.00	33,914,988.99	54,968,748.00	21,053,759.01
428	Ministry of Women Affairs	1,120,295.95	18,305,800.00	19,426,095.95	22,629,286.00	3,203,190.05
430	State Audit Department	-35,459,820.71	43,667,372.50	79,127,193.21	72,722,640.00	(6,404,553.21)
430.1	Local Government Audit Department	30,326,155.64	8,122,000.00	38,448,155.64	38,209,545.00	(238,610.64)
431	Civil Service Commission	14,778,305.90	18,474,150.00	33,252,455.90	32,340,329.00	(912,126.90)
433	High Court of Justice	385,395,613.78	88,233,129.39	473,628,743.17	462,874,636.00	(10,754,107.17)
433.1	Sharia Court of Appeal	55,075,300.89	35,777,130.47	90,852,431.36	115,542,434.00	24,690,002.64
433.2	Judicial Service Commission	11,518,011.62	7,888,440.00	19,406,451.62	22,899,644.00	3,493,192.38
434	The Legislature (House of Assembly)	181,361,011.49	925,611,706.32	1,106,972,717.81	1,055,326,200.00	(51,646,517.81)
4)4	(F)	2,172,121,975.91	14,115,471,443.28	16,287,593,419.19	17,606,322,977.00	1,318,729,557.81
1	Consolidated Fund Charges					
425	External Loan Srevicing (Public Debt Charges)			181,824,936.50	1,160,000,000.00	978,175,063.50
435	Internal Debts Servicing			8,752,400,907.44	7,592,250,000.00	(1,160,150,907.44
	Local Debt Servicing (Contractual Payment)			646,431,777.24		(646,431,777.24
435.1	Travers D 1 D 1 D 1D			4,800,000,000.00	4,800,000,000.00	
435.2	KW3G Dest Development Dona Repayment		_	14,380,657,621.18	13,552,250,000.00	(828,407,621.18
7.	Others:					
436	Pension and Gratuity			4,691,000,000.42	5,500,000,000.00	808,999,999.58
436.1	- 1-			714,195,376.03	775,000,000.00	60,804,623.97
436.2	10 0 1				-	
437	Salaries of Public officers	500 F. H.		354,056,055.95	630,000,000.00	275,943,944.05
437.1	C1 : CP 116 1	A DESTRUCTION OF THE PERSON OF		70,067,709.22	50,000,000.00	(20,067,709.22
437.2	C T II I I I I I I I			256,789,228.68	256,800,000.00	10,771.32
438	Parastatals Retained Earnings			1,190,754,613.08	2,320,680,000.00	1,129,925,386.92
		- X - X - X	19.3	3,745,723,641.56	3,104,134,000.00	(641,589,641.56
438.1	(G)		1.	11,022,586,624.94	12,636,614,000.00	1,614,027,375.00
	Total Recurrent Expenditure	N.A.		50,458,375,813.62	52,930,856,010.00	2,472,480,196.38
	Other as Classified			and the late of the late of		
	- (0 1.1D 1F.1 (V	1 0 2 1 5 6ec		4,477,515,072.79	3,160,843,226.00	(1,316,671,846.79
439	TOTAL -			54,935,890,886.41	56,091,699,236.00	1,155,808,349.59
				The state of the s	11.	17

	Summary:	PERSONNEL 2012	OVERHEAD 2012	TOTAL EXPENSES	ESTIMATE 2012	VARIANCE 2012
	Education Services (A)	5,917,862,401.62	225,090,107.00	6,142,952,508.62	6,304,166,210.00	161,213,701.38
	Transport service (B)	84,022,111.65	123,403,026.44	207,425,138.09	343,252,464.00	135,827,325.91
- 0	Health service (C)	1,915,416,319.99	92,871,909.79	2,008,288,229.78	2,012,184,957.00	3,896,727.22
	Mining and Petrol Chemical Service (D)	13,256,326.66	14,598,119.75	27,854,446.41	41,140,198.00	13,285,751.59
	Agricultural Service (E)	309,725,251.42	71,292,573.99	381,017,825.41	434,925,204.00	53,907,378.59
	Others (F)	2,172,121,975.91	14,115,471,443.28	16,287,593,419.19	17,606,322,977.00	1,318,729,557.81
	Public Debt Charges		or to the	181,824,936.50	7,592,250,000.00	7,410,425,063.50
	Internal Debt Servicing	1 10 1 1 1 1 1		9,398,832,684.68	1,160,000,000.00	(8,238,832,684.68)
	KWSG Debt Development Bond Repayment		1	4,800,000,000.00	4,800,000,000.00	
10 T	Consolidated Fund Charges (G) (Others)		t la si	11,022,586,624.94	12,636,614,000.00	1,614,027,375.06
	Transfer to Capital Development Fund(H)		2.2		3,160,843,226.00	3,160,843,226.00
	Grand Totals	10,412,404,387.25	14,642,727,180.25	50,458,375,813.62	56,091,699,236.00	5,633,323,422.38

HEAD	the state of the s							
		NOTE	JANUARY	FEBRUARY	MARCH		APRIL	MAY
435.0	Public Debt Charges (Servicing of External Loans)	12	13,855,686.08	13,855,686.08	16,387,159.12	44,098,531.28	16,387,159.12	16,387,159.12
	Contractual Obligations(Refund O/P)	12	197			4		
435.1	Local Debt Servicing (Internal Loan Repayment)	5A		, a e			10.1	2
	WWGCD1: D. L D. ID.							
435.2	KWSG Debt Development Bond Repayment		400,000,000.00	400,000,000.00	400,000,000.00	1,200,000,000.00	400,000,000.00	400,000,000.00
- 1			413,855,686.08	413,855,686.08	416,387,159.12	1,244,098,531.28	416,387,159,12	416,387,159.12
	Others:							
426.0	Pension and Gratuity		0.0.0	0-0	0.6	-	,	00 (0)
436.0	Payment to Local Govt Joint Account		447,380,818.31	450,808,143.96	453,318,619.94	1,351,507,582.21	456,153,211.01	459,878,961.86
436.1	Payment to Local Govt Joint Account Payment to Local Govt Pension Board	-	70,980,534.31	60,908,292.41	65,804,876.61	197,693,703.33	80,359,183.32	53,963,252.22
437.0	Salaries of Public Officers	-	49,629,835.34	49,874,384.93	50,363,483.96	149,867,704.23	53,632,996.00	- 6
437.1	Salaries of Board Members		2,605,000.00	3,824,681.11	2,950,000.00	9,379,681.11	874,681.11	53,632,995.70
437.2	Grant to Universal Basic Education		21,399,102.39	21,399,102.39	21,399,102.39	64,197,307.17	21,399,102.39	2,950,000.00
438.0	Retained Revenue by Parastatals (note 19)	19	302,344,376.34	167,811,566.11	190,610,192.50	660,766,134.95	74,491,842.70	21,399,102.39
438.1	Recurrent Grant to Parastatals (note 21)	20	288,683,577.94	292,091,778.07	292,091,778.08	872,867,134.09	292,091,777.76	292,847,202.83
47011			1,183,023,244.63	1,046,717,948.98	1,076,538,053.48	3,306,279,247.09	979,002,794.29	985,330,098.13
1			* 4					
					3			
	Summary (Consolidated Funds)	2 4						7
No.	Public Debt Charges					A THE PART OF THE		
2-5	Internal Debt Servicing		1					
11	Bond			1.5				
See.				10	1.1	4 24 2 2 2		4. 4.
-16	Others							
	Grand Total	1,1						
			X	X + A C STA				V. D. P. S.

	CONSOLIDATE	REVENUE FUND CHARGE	S - JANUARY - DECEN	MBER, 2012				
JUNE		HALF YEAR 2012	JULY	AUGUST	SEPTEMBER		OCTOBER	NOVEMBER
16,387,159.12	49,161,477.36	137,358,539.92	14,760,821.31	14,760,821.31	14,760,821.31	44,282,463.93		NOVEMBER
			161,607,944.31	161,607,944.31	161,607,944.31	484,823,832.93	14,760,821.31	14,760,82
						404,023,032.93	161,607,944.31	
Paramana and American And	the second		10 00 00					
400,000,000.00	1,200,000,000.00	3,600,000,000.00	400,000,000.00	400,000,000.00	400,000,000,00	1,200,000,000.00		
416,387,159.12	1,249,161,477.36	3,737,358,539.92	576,368,765.62	576,368,765.62	576,368,765.62	1,729,106,296.86	400,000,000.00	400,000,000
	-				20-14-14-14-14-14-14-14-14-14-14-14-14-14-	1,729,100,290.00	576,368,765.62	414,760,82
461,039,277.12	1,377,071,449.99	4,080,086,614-41	466,106,336.64	471,554,704.13	480,438,790.61	1,418,099,831.38	0	1
66,564,858.07	200,887,293.61	596,274,700.27	62,780,211.06	54,766,264.43	43,968,547.87		484,122,723.16	486,552,929
	-		-	7417 = 01404145	43,900,347.07	161,515,023.36	43,968,547.87	58,288,273
53,632,995.70	160,898,987.40	460,634,395.86	53,632,995.70	55,126,596.11	55,648,848.00	164,408,439.81	-	
5,801,000.00	9,625,681.11	28,385,043.33	8,365,000.00	5,440,000.00	6,257,347.00	20,062,347.00	55,379,315,35	55,379,315
21,399,102.39	64,197,307.17	192,591,921.51	21,399,102.39	21,399,102.39	21,399,102.39	64,197,307.17	5,440,000.00	5,365,000.
72,947,983.90	248,098,409.73	1,569,630,679.63	109,300,125.81	582,707,654.88	362,250,424.75	1,054,258,205.44	21,399,102.39	21,399,102
332,091,777.76	917,030,758.35	2,662,765,026.53	477,997,347.76	294,530,080.76	299,497,283.07	1,072,024,711.59	379,747,300.21	593,325,493
1,013,476,994.94	2,977,809,887.36	9,590,368,381.54	1,199,581,119.36	1,485,524,402.70	1,269,460,343.69		291,997,283.07	295,151,341
				77 77 77	-1,209,400,343.09	3,954,565,865.75	1,282,054,272.05	1,515,461,454.
								10.7
					100			
		1.0					1 1 2 2	
		9,398,832,684.68						
		7,200,000,000.00						
			17:3			7		
						1 1 1		
30 100								The part of the
ACC STREET	The Wilders			The state of the s		5.4.1.1.1.1		2

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DECEMBER		ACTUAL	ESTIMATE 2012	VARIANCE
14,760,821.31	44,282,463.93	270,205,931.71	1,160,000,000.00	
	161,607,944.31	646,431,777.24	-	889,794,068 (646,431,777
		8,752,400,907.44	7,592,250,000.00	(1,160,150,907
400,000,000.00	1200 000			(1,100,130,907,
414,760,821.31	1,200,000,000.00	7,200,000,000.00	4,800,000,000.00	(2,400,000,000.
BIOTAL VILLE IN THE	1,405,890,408.24	16,869,038,616.39	13,552,250,000.00	(3,316,788,616.
				()),-0),000
(426,354,515.57)				
51,842,534.36	544,321,136.84	7,460,607,414.01	5,500,000,000.00	(1,960,607,414.
31,042,1334.30	154,099,355-73	1,073,404,102.72	775,000,000.00	(298,404,102.
(231,877,706.19)	(127 122 222 2	The second second		(=)-)4-4)1021
20,195,000,00	(121,119,075.49)	668,332,199.99	630,000,000.00	(38,332,199.9
21,399,102.30	64,197,307.17	99,509,737.33	50,000,000.00	(49,509,737.
-1,745,440,930.33	(772,368,137.04)	385,183,843.02	256,800,000.00	(128,383,843.0
296,652,413.08	883,801,037.53	2,905,778,953.47	2,320,680,000.00	(585,098,953.4
(2,013,584,102.26)	783,931,624.74	5,690,615,487.24	3,104,134,000.00	(2,586,481,487.2
	703,931,024.74	18,283,431,737.78	12,636,614,000.00	(5,646,817,737.7
		(v		
		181,824,936.50		
		16,598,832,684.68		
	711.10	16,780,657,621.18		
1		11,022,586,624.94		111
1 19 10		27,803,244,246.12		

								C
HEAD	ECONOMIC SECTOR	JANUARY	FEBRUARY	MARCH	7	APRIL	14.77	edebation ver
450	AGRICULTURAL SERVICES		**			AFRIL	MAY	JUNE
451	ENVIRONMENT & FORESTRY		497,400.00	24,014,374.14	24,511,774.14			
452	COMMERCE & COOPERATIVE	9,061,309.69		6,900,000.00	15,961,309.69	31,865,142.60	-	
453	INDUSTRIES & SOLID MINERALS	-	250,000,000.00	350,000.00	250,350,000.00	1,072,000.00		5,000,000,0
454	ENERGY SOLID MINERALS	-		20,110,000.00	20,110,000.00	1,0/2,000.00	3,000,000.00	5,589,820
	FINANCE		53,084,396.00	88,746,435.10	141,830,831.10	**0 **** ****		-
455		5,287,226.42	239,335,586.84	-	244,622,813.26	118,151,779.73	95,265,564.04	114,868,935.0
•	TRANSPORT	409,236,234.43	939,590,007.52	1,143,146,261.37	2,491,972,503.32	215,806,691.08	32,573,332.35	11,490,891.7
- 2	SUB-TOTAL (I)	423,584,770.54	1,482,507,390.36	1,283,267,070.61		463,227,894.90	1,617,710,907.84	377,148,553.7
7/1	The state of the s		71 15 1157-50	1,203,207,070.01	3,189,359,231.51	830,123,508.31	1,748,549,804.23	514,098,201.0
	SOCIAL SERVICE SECTOR						4	
457	EDUCATION		175,000.00					
458	HEALTH	9,169,777-35	247,058,565.02		175,000.00	5,000,000.00	6,000,000.00	-
459	INFORMATION & COMMUNICATIONS	18,800,000.00		445,449,112.64	701,677,455.01	111,517,194.79	* 1	1,900,000.0
460	SOCIAL DEVELOPMENT & TOURISM	1,597,500.00	35,350,000.00	49,397,000.00	103,547,000.00	50,000,000.00	15,000,000.00	5,000,000.0
461	WOMEN AFFAIRS	1,797,700.00		-	1,597,500.00			-
462	SPORTS & YOUTH DEVELOPMENT			-		7 9 1	380,000.00	-
	SUB-TOTAL (II)	20 162 222 24	2,443,000.00	341,000.00	2,784,000.00	36,073,679.11	1,974,000.00	2,279,200.0
4. 1	552 101712 (11)	29,567,277.35	285,026,565.02	495,187,112.64	809,780,955.01	202,590,873.90	23,354,000.00	9,179,200.00
	REGIONAL DEVELOPMENT SECTOR	1						91-791200100
'451	ENVIRONMENT & FORESTRY							
463	WATER SUPPLY					17.4 (2.1)		
464	HOUSING		1,005,592,000.00	799,000.00	1,006,391,000.00	14,101,860.00	56,737,700.00	
464	OFFICE OF THE SURVEYOR GENERAL					24,450,000.00	30,737,700.00	20,670,750.00
404						24,4,0,000.00		25,901,150.1
1	SUB-TOTAL (III)		1,005,592,000.00	799,000.00	1,006,391,000.00	0 00	-	
	GENERAL ADMINISTRATION		571 (1) 157 (Cat) (F	A STATE OF THE STA	1,000,391,000.00	38,551,860.00	56,737,700.00	46,571,900.13
	GOVERNMENT HOUSE	24,000,000.00	333,906,123.00	64,984,930.00				and the same
-	GOVERNORS OFFICE	112,068,970.00	28,370,000.00		422,891,053.00	7,080,000.00	54,150,000.00	19,740,000.00
	BUREAU OF LANDS	233,715,445.39	9,168,946.47	87,931,038.00	228,370,008.00	82,928,782.65	3,859,000.00	
(iv)	HEAD OF SERVICE	126,147,632.00	70,075,049.39	5.000 400 00	242,884,391.86			
	MINISTRY OF PLANNING & ECONOMIC		70,073,049.39	5,213,420.00	201,436,101.39	16,930,988.80	4,822,000.00	1,920,000.00
	DEVELOPMENT	206,240,000.00	3,000,000.00	1,809,548.35	277 040 1140 24		The second second	· month
	MINISTRY OF JUSTICE			-1009()40(3)	211,049,548.35	3,334,314.83	18,153,113.92	18,873,861.05
	HIGH COURT OF JUSTICE					-		La y Line Ci
(viii)	SHARIAH COURT OF APPEAL					•	•	
Car	MINISTRY OF LOCAL GOVERNMENT &							The state of the state of
	CHIEFTAINCY AFFAIRS			7 - 4	Contract to the contract of th	30 No. 10		
	Civil Service Commission						-	
-	State Audit		and the second second			-	2,500,000.00	
11.0	BUREAU OF STATITICS					-		

TARREST .

SUB-TOTAL (I-)	Christian Company	The Control of the Co	Print model and the company	Charles of Dalla State	THE RESERVE OF THE PARTY OF THE	14,500,000.00	2,000,000.00
7 30B-101AL (19)	702,172,047.39	444,520,118.86	159,938,936.35	1,306,631,102.60	110,274,086.28	80,984,113.92	40,533,861.05
LEGISLATURE		-	*				
KWARA HOUSE OF ASSEMBLY				-			
SUB-TOTAL (v)				-			
CONSTRUCTION/DIDCHASE OF ASSETS						- 4	
	1,155,324,095.28	3,217,646,074.24	1,939,192,119.60	6,312,162,289.12	1,181,540,328.49	1,909,625,618.15	610,383,162.19
NET CASH FLOW FROM INVESTING ACTIVITIES	1,155,324,095.28	3,217,646,074.24	1,939,192,119.60		1.181.540.328.40	1.000.625.618.15	610,383,162.19
	KWARA HOUSE OF ASSEMBLY SUB-TOTAL (v) CONSTRUCTION/PURCHASE OF ASSETS PURCHASE OF FINANCIAL INSTRUMENTS	LEGISLATURE KWARA HOUSE OF ASSEMBLY SUB-TOTAL (v) CONSTRUCTION/PURCHASE OF ASSETS PURCHASE OF FINANCIAL INSTRUMENTS DET CASH FLOW FROM INJUSTRING COMMENTS	LEGISLATURE KWARA HOUSE OF ASSEMBLY SUB-TOTAL (v) CONSTRUCTION/PURCHASE OF ASSETS PURCHASE OF FINANCIAL INSTRUMENTS SET CASH ELOW FROM INVESTING A CONTINUE IN THE PURCHASE OF THE PURCHA	LEGISLATURE KWARA HOUSE OF ASSEMBLY SUB-TOTAL (v) CONSTRUCTION/PURCHASE OF ASSETS 1,155,324,095.28 3,217,646,074.24 1,939,192,119.60 PURCHASE OF FINANCIAL INSTRUMENTS	LEGISLATURE KWARA HOUSE OF ASSEMBLY SUB-TOTAL (v) CONSTRUCTION/PURCHASE OF ASSETS I,155,324,095.28 3,217,646,074.24 I,939,192,119.60 6,312,162,289.12 PURCHASE OF FINANCIAL INSTRUMENTS NET CASH ELOW EROM INVESTING A CTIVITYEE	LEGISLATURE KWARA HOUSE OF ASSEMBLY SUB-TOTAL (v) CONSTRUCTION/PURCHASE OF ASSETS I,155,324,095.28 J,217,646,074.24 I,939,192,119.60 G,312,162,289.12 I,181,540,328.49 PURCHASE OF FINANCIAL INSTRUMENTS NET CASH FLOW FROM INVESTING A COUNTY INSTRUMENTS	SUB-TOTAL (1v) 702,172,047.39 444,520,118.86 159,938,936.35 1,306,631,102.60 110,274,086.28 80,984,113.92 LEGISLATURE KWARA HOUSE OF ASSEMBLY CONSTRUCTION/PURCHASE OF ASSETS 1,155,324,095.28 3,217,646,074.24 1,939,192,119.60 6,312,162,289.12 1,181,540,328.49 1,909,625,618.15 PURCHASE OF FINANCIAL INSTRUMENTS NET CASH FLOW FROM INVESTING ACTIVITIES

	F		1		,	DECEMBER, 2012	TOR, JANUARY - I	RE - SECTOR BY SEC	AL EXPENDITUE
	DECEMBER	NOVEMBER	OCTOBER		SEPTEMBER	AUGUST	JULY	ACTUAL HALF 2012	
202,257,220.4	192,337,027.66	9,920,192.75	14	7,516,059.92	2,580,059.92	-	4,936,000.00	49,023,548.28	
400,000.0	400,000.00		2.1	5,727,123.68		5,727,123.68		68,787,761.98	36,865,142.60
12,211,659.0	12,211,659.04			1,902,047.95	859,000.00	-	1,043,047.95	510,361,820.45	9,661,820.45
7,160,000.0	6,160,000.00	1,000,000.00						40,220,000.00	
196,081,690.9	148,145,633.71	17,725,510.00	30,210,547.20	159,243,385.43	117,350,584.68	14,520,631.25	27,372,169.50	611,947,941.02	328,286,278.82
1,628,969,125.3	1,299,652,094.62	319,317,030.72	10,000,000.00	75,022,683.58	39,892,735.00	27,683,289.00	7,446,659.58	749,116,541.67	259,870,915.15
1,539,698,274.8	833,455,162.02	538,617,047.23	167,626,065.59	1,568,215,726.15	300,531,346.61	855,358,790.24	412,325,589.30	7,442,032,363.17	2,458,087,356.53
3,586,777,970.5	2,492,361,577.05	886,579,780.70	207,836,612.79	1,817,627,026.71	461,213,726.21	903,289,834.17	453,123,466.33	9,471,489,976.57	3,092,771,513.55
						# 1 THE R. L.			
			Carrie a v			4		L. Sin world	
4,084,777,014.0	3,411,004,730.19	673,772,283.87		5,321,000.00	2,500,000.00		2,821,000.00	11,350,000.00	11,000,000.00
890,392,801.9	332,345,164.70	357,479,417.67	200,568,219.56	1,092,379,499.34	366,759,597.03	563,736,950.85	161,882,951.46	1,516,772,104.81	113,417,194.79
		-		29,828,655.00	6,488,000.00	8,000,000.00	15,340,655.00	277,094,000.00	70,000,000.00
17,700,000.0	6,000,000.00		11,700,000.00	(t) e	-			3,195,000.00	
2,243,651.5	2,243,651.50			600,000.00	600,000.00			380,000.00	380,000.00
25,174,000.0	1,245,000.00	23,000,000.00	929,000.00	20,048,494.00	14,165,000.00		5,883,494.00	45,894,879.11	40,326,879.11
5,020,287,467.4	3,752,838,546.39	1,054,251,701.54	213,197,219.56	1,148,177,648.34	390,512,597.03	571,736,950.85	185,928,100.46	1,854,685,983.92	235,124,073.90
* * *		7 7		-					
				-	1			5	
-				5,436,785.83			5,436,785.83		
153,915,295	99,330,943.85	33,398,351.56	21,186,000.00	192,829,660.06	187,925,140.06		4,904,520.00	2,104,292,310.00	91,510,310.00
4,000,000.0	1,000,000.00	3,000,000.00	A-27	33,967,087.62	A DESCRIPTION OF THE PARTY OF T	33,967,087.62		50,351,150.13	50,351,150.13
-	1 1			400,000.00	400,000.00			10.00	
157,915,295	100,330,943.85	36,398,351.56	21,186,000.00	232,633,533.51	188,325,140.06	33,967,087.62	10,341,305.83	2,154,643,460.13	141,861,460.13
106,600,067.2	106,600,067.25			163,924,540.00	13,566,000.00	1,500,000.00	148,858,540.00	926,752,106.00	80,970,000.00
173,889,143.0	30,780,000.00	27,105,926.00	116,003,217.00	98,479,670.31	1,000,000.00	2,000,000.00	95,479,670.31	543,527,798.65	86,787,782.65
32,888,509.			32,888,509.75	191,467,766.89	191,467,766.89		Ter Su Silving Co	485,768,783.72	The sale of
102,375,291.7	15,212,950.75	15,000,000.00	72,162,341.04	96,662,937.38	6,000,000.00	84,662,937.38	6,000,000.00	426,545,191.58	23,672,988.80
181,341,054.	20,017,323.95	4,050,653.18	157,273,077.10	264,734,944.41	67,727,988.78	193,909,889.08	3,097,066.55	462,460,386.50	40,361,289.80
7,500,000.0		7,500,000.00			Color Control (Chippen)				W
-				4,073,263.46	4,073,263.46	True of the			
				A			2 - 2 - 2 - 2	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
15,600,000.0		4.2	15,600,000.00						
2,000,000.0		2,000,000.00						2,500,000.00	2,500,000.00
		1							

	-						-	16,500,000.00	16,500,000.00
622,194,066.02	172,610,341.95	55,656,579.18	393,927,144.89	819,343,122.45	283,835,019.13	282,072,826.46	253,435,276.86	2,845,054,266.45	231,792,061.25
	-								7.
					A				
22,000,656.09	6,814,000.00	15,186,656.09		8,161,250.00	8,161,250.00				
22,000,656.09	6,814,000.00	15,186,656.09		8,161,250.00	8,161,250.00		100 (5)		
							A III		
9,409,175,455-55	6,524,955,409.24	2,048,073,069.07	836,146,977.24	4,025,942,581.01	1,332,047,732.43	1,791,066,699.10	902,828,149.48	16,325,873,687.07	3,701,549,108.83
9,409,175,455.55	6,524,955,409.24	2,048,073,069.07	836,146,977.24	4,025,942,581.01	1,332,047,732.43	1,791,066,699.10	902,828,149.48	16,325,873,687.07	3,701,549,108.83

A CONTRACTOR OF THE CONTRACTOR

ACTUAL 2012	ESTIMATE 2012	VARIANCE 2012)
266,312,888.53		
80,642,009.34	2,934,788,424.00	2,668,475,535.47
526,377,575-39	96,088,434.00	15,446,424.66
47,380,000.00	336,961,583.00	(189,415,992.39
1,126,516,402.79	30,960,000.00	(16,420,000.00
2,528,131,034.17	2,256,337,537.00	1,129,821,134.21
12,118,162,090.31	1,062,980,152.00	(1,465,150,882.17
16,693,522,000.53	8,776,010,377.00	(3,342,151,713.31
231,322,000.53	15,494,126,507.00	(1,199,395,493.53
4.106		
4,106,769,014.06	4,198,207,561.00	91,438,546.94
4,591,923,905.42	3,362,217,116.00	(1,229,706,789.42
336,751,310.00	364,450,250.00	27,698,940.00
20,895,000.00	57,312,413.00	36,417,413.00
3,823,651.50	10,403,652.00	6,580,000.50
111,165,867.11	143,473,549.00	32,307,681.89
9,171,328,748.09	8,136,064,541.00	(1,035,264,207.09
	75-7-177-1-	(1,05),204,207.09
		-
2,643,866,925.53		
122,285,325.37	2,928,195,395.00	284,328,469.47
800,000.00	138,518,238.00	16,232,912.63
2,766,952,250.90		(800,000.00
1332,230.90	3,066,713,633.00	299,761,382.10
1,361,201,253.25		
914,376,282.27	935,000,000.00	(426,201,253.25
	733,010,880.00	(181,365,402.27
901,592,827.25	310,003,420.00	(591,589,407.25
722,246,358.13	641,200,000.00	(81,046,358.13
1,173,271,329.55	2,486,406,890.00	1,313,135,560.45
7,500,000.00	20,000,000.00	12,500,000.00
8,146,526.92	20,000,000,00	(8,146,526.92
		(0,140,520.92
15,600,000.00	303,000,000.00	287,400,000.00
4,500,000.00	4,500,000.00	
-		
	17,500,000.00	17,500,000.00

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IN.		13	ш	м.	TO

NAME OF BANK	ACCOUNT NUMBER	AMOUNT (N)
Guaranty Trust Bank	111700528	22,866,146.27
Guaranty Trust Bank	111700494	221,368,751.26
Skye Bank	1771060528	32,576,217.77
Skye Bank	1771064038	42,601,394.38
Skye Bank	1771344875	483,369,021.76
Skye Bank	1771064227	40,550,671.03
Skye Bank	1771064399	4,935,643.58
Acccess Bank	40022843	571,894,537.08
Sterling	16375339	135,268,287.77
Sterling	16680952	175,501,619.14
Sterling	16374703	547,616,273.30
Fedelity Bank	5030027945	2,305,158.61
Fedelity Bank	4150011771	89,661,646.70
Guaranty Trust Bank	441/440001/1/1/10	3,140,381.28
Guaranty Trust Bank	111700418	56,128,379.27
Eco Bank		34,697,698.33
Eco Bank	5834402	677,634,549.11
Eco Bank	55834464	38,383,723.36
Eco Bank	55834505	40,952,676.17
Eco Bank	24631081	2,362,410.31
Eco Bank	55834299	65,549,879.69
Fedelity Bank	4150015463	402,368,548.63
First Bank	2006235730	153,878,637.42
Diamond Bank	27169213	800,000,000.00
Cash Balances as at 31st December	, 2012	4,645,612,252.22

	NOTE II		1 13
*	INVESTMENTS AS AT 31ST DECEMB		190
	Minist	try of Finance Incorporate	CYLL DEC LIELD
S/NO	NAME OF COMPANY	SHARES HELD- 31/12/12	SHARES HELD
I	Dunlop Nigeria Plc.	624,185	624,185
	UNIC Insurance Plc.	46,720	46,720
3	Ashaka Cement Plc.	41,250	41,250
4	SCOA Nigeria Plc.	285,150	285,150
. 5	Mobil Oil Nigeria Plc.	116,871	7,497
6	A.G. Leventis	772,934	772,934
7	Fidelity Bank	755,434	755,434
8	Total Nigeria Plc.	4,370	4,370
9	The Tourist Comp. Of Nig. Plc	1,000,000	1,000,000
10	Nestle Plc.	284,216	300,459
п	United Nigeria Textile	1,556,672	2,411,572
12	Vita Foam Nigeria Plc.	1,055,000	1,055,000
13	Afribank Plc.	33,332	707,84
14	Union Bank Plc,	122,863	27,89
. 15	Sterling Bank (NAL Merchant Ba	-3,360,041	3,360,041
16	Nigeria Breweries Plc.	1,325	1,325
17	Zenith Bank PLC	1,949,150	1,949,150
18	Crusader Insurance Plc	5,000,000	18,252,907
19	Access Bank	26,218,640	21,674,840
20	Guaranty Trust Bank PLC	9,944,178	9,944,178
21	UnityBank	422,429,065	435,994,517
22	Chevron		7,995
23	UACN		68,832
	Total Investments (Min. of Finance	ce Inc.) DEC, 2012	
	SOURCE : MOFI, FINANCE		

	2013 FIN	2013 FINANCIAL STATEMENTS	S		
		NOTE 12			
DIRECT DEDUCTIO		N FROM STATE STATUTORY ALLOCATION & INTERNAL REVENUE	TION & INTERNAL	REVENUE	
	FOREIGN LOANS	OVERPAYMENT BUD DIFF	FAAC BOND PAYMENT	IGR BOND PAYMENT	TOTAL
INUARY	13,855,686.08		200,000,000,00	200,000,000,00	417.855.686.08
EBURARY	13,855,686.08	x	200,000,000.00	200,000,000,00	413,855,686.08
ARCH	16,387,159.12	x	200,000,000.00	200,000,000.00	416,387,159.12
PRIL	16,387,159.12	¥.	200,000,000,00	200,000,000.00	416,387,159,12
AY	16,387,159.12		200,000,000,00	200,000,000.00	416,387,159.12
INE	16,387,159.12	1	200,000,000.00	200,000,000.00	416,387,159.12
HALF YEAR	93,260,008.64		1,200,000,000.00	1,200,000,000.00	2,493,260,008.64
ILY	14,760,821.31	161,607,944.31	200,000,000.00	200,000,000,00	576,368,765.62
UGUST	14,760,821.31	161,607,944.31	200,000,000.00	200,000,000,00	576,368,765.62
EPTEMBER	14,760,821.31	161,607,944.31	200,000,000.00	200,000,000.00	576,368,765.62
CTOBER	14,760,821.31	161,607,944.31	200,000,000,00	200,000,000,00	576,368,765.62
OVEMBER	14,760,821.31		200,000,000.00	200,000,000.00	414,760,821.31
ECEMBER	14,760,821.31	1	200,000,000.00	200,000,000.00	414,760,821.31
EAR TOTAL	181,824,936.50	646,431,777.24	2,400,000,000.00	2,400,000,000.00	5,628,256,713.74
Summary of Doductions Low EA A O	244				
Foreign Loans				-71	
CONTRACTUAL DEBTS	646.431.777.24				
BOND REPAYMENT	4,800,000,000.00				
TOTAL LOAN REPAYMENT	5,628,256,713.74				
OURCE: Federation Account Allocation Committee File	le				

		NOTE 14			
		S & FEES, JANUARY - 1	DECEMBER 2012		14
HEAD	MINISTRY/ DEPARTMENT	ACTUAL HALF 2012	ACTUAL 2012	ESTIMATE 2012	VARIANCE
1-3	Governor's office	69,800.00	127,450.00	120,000.00	7,450.00
4-10	Head of Service	7,084,972.97	12,150,325.84	11,657,500.00	492,825.84
11-15	Judiciary	8,023,909.00	22,531,890.00	19,216,700.00	3,315,190.00
16	Local Government Audit		-	12,000,000.00	(12,000,000.00
16a-20	Ministry of Agriculture & Natural resources	4,952,825.00	8,274,725.00	10,650,000.00	(2,375,275.00
21-25	Ministry of Commerce and Co-operatives	4,345,005.00	6,360,580.00	7,199,800.00	(839,220.00
26-35	Ministry of Environment & Forestry	9,069,090.00	12,989,850.00	11,659,070.00	1,330,780.00
	Ministry of Social Development, Culture & Tourism	2,105,000.00	5,135,750.00	22,767,000.00	(17,631,250.00
	Ministry of Sports & Youth Development	203,000.00	1,303,000.00	427,500.00	875,500.00
	Ministry of Energy	3,688,000.00	15,556,000.00	10,633,000.00	4,923,000.00
51-52	Ministry of Women Affairs	-106,300.00	106,300.00	280,000.00	(173,700.0
	Ministry of Education & Human Capital Develop	14,351,840.00	19,087,405.00	38,960,005.00	(19,872,600.0
	Ministry of Health	17,534,205.00	30,452,155.00	39,170,000.00	(8,717,845.0
69-72	Ministry of Industry & Solid Minerals	1,250,000.00	2,810,000.00	2,197,500.00	612,500.0
73-74	Ministry of Information & Communications	190,000.00	300,000.00	310,000.00	(10,000.0
75-77	Ministry of Justice	93,623,950.77	141,431,695.22	153,020,000.00	(11,588,304.78
	Ministry of Housing & Urban Development	66,704,150.00	161,278,900.00	139,504,667.00	21,774,233.00
	TPDA		-		-
87-88	Office of the Surveyor General	2,287,500.00	3,676,000.00	6,000,000.00	(2,324,000.0
	Bureau of Lands	23,725,204.50	55,948,772.53	85,447,000.00	(29,498,227.4)
95	Ministry of Local Govt. & Chieftaincy Affairs	8,333.33	468,333.33	468,333.00	0.3
	Ministry of Works & Transport	15,003,518.00	21,923,418.00	36,268,000.00	(14,344,582.00
03-106	Sharia Court of Appeal	229,320.00	378,520.00	410,000.00	(31,480.00
07-108	Audit Department (State)	150,000.00	350,000.00	450,000.00	(100,000.00
09-110	Ministry of Water Resources	320,000.00	840,000.00	1,130,000.00	(290,000.00
ш	Legislature	90,000.00	90,000.00	95,000.00	(5,000.0
112-113	Ministry of Finance		-		0,000,0
	The second secon	1 100	T KI		
	TOTAL	275 175 05- 57			(0)
	TOTAL	275,115,923.57	523,571,069.92	610,041,075.00	(86,470,005.08

		NOTE 14	TOTI (PEP		
*******		S & FEES, JANUARY - I	ACTUAL 2012	ESTIMATE 2012	VARIANCE
HEAD	MINISTRY/ DEPARTMENT	69,800.00	127,450.00	120,000,00	7,450.00
1-3	Governor's office	7,084,972.97	12,150,325.84	11,657,500.00	492,825.84
4-10	Head of Service		22,531,890.00	19,216,700.00	3,315,190.00
11-15	Judiciary	8,023,909.00	22,531,090.00	12,000,000.00	(12,000,000,00
16	Local Government Audit	- 1	0	10,650,000.00	(2,375,275.00)
	Ministry of Agriculture & Natural resources	4,952,825.00	8,274,725.00	7,199,800.00	(839,220.00)
	Ministry of Commerce and Co-operatives	4,345,005.00	6,360,580.00		1 227
26-35	Ministry of Environment & Forestry	9,069,090.00	12,989,850.00	11,659,070.00	1,330,780.00
36-43	Ministry of Social Development, Culture & Tourism	2,105,000.00	5,135,750.00	22,767,000.00	(17,631,250.00)
44-48	Ministry of Sports & Youth Development	203,000.00	1,303,000.00	427,500.00	875,500.00
	Ministry of Energy	3,688,000.00	15,556,000.00	10,633,000.00	4,923,000.00
	Ministry of Women Affairs	106,300.00	106,300.00	280,000.00	(173,700.00
53-60	Ministry of Education & Human Capital Develop	14,351,840.00	19,087,405.00	38,960,005.00	(19,872,600.00
	Ministry of Health	17,534,205.00	30,452,155.00	39,170,000.00	(8,717,845.00
69-72	Ministry of Industry & Solid Minerals	1,250,000.00	2,810,000.00	2,197,500.00	612,500.00
73-74	Ministry of Information & Communications	190,000.00	300,000.00	310,000.00	(10,000.00
75-77	Ministry of Justice	93,623,950.77	141,431,695.22	153,020,000.00	(11,588,304.78
78-79	Ministry of Housing & Urban Development	66,704,150.00	161,278,900.00	139,504,667.00	21,774,233.00
80-86	TPDA		*		-
87-88	Office of the Surveyor General	2,287,500.00	3,676,000.00	6,000,000.00	(2,324,000.00
89-94	Bureau of Lands	23,725,204.50	55,948,772.53	85,447,000.00	(29,498,227.47
95	Ministry of Local Govt. & Chieftaincy Affairs	8,333.33	468,333.33	468,333.00	0.33
	Ministry of Works & Transport	15,003,518.00	21,923,418.00	36,268,000.00	(14,344,582.00
	Sharia Court of Appeal	229,320.00	378,520.00	410,000.00	(31,480.00
	Audit Department (State)	150,000.00	350,000.00	450,000.00	(100,000.00
	Ministry of Water Resources	320,000.00	840,000.00	1,130,000.00	(290,000.00
III	Legislature	90,000.00	90,000.00	95,000.00	(5,000.00
112-113	Ministry of Finance				
			100		
		1 . · · · · · · · · · · · · · · · · · ·	3		
	TOTAL	275,115,923.57	523,571,069.92	610,041,075.00	(86,470,005.08