

Report on Revenues, Deductions, Analysis of  
Disbursement and Utilization of Funds of Selected  
Governments 2007 - 2011 –Imo **State**

*Confidential*

**APPENDICES**



# Appendix 5.1 Monthly Revenue Receipt

## Appendix 5.1.1

**Table 5.1.1: Monthly Breakdown of Federal Allocation (2007 - 2011)**

Year	2007	2008	2009	2010	2011	Total
Months	=N=	=N=	=N=	=N=	=N=	=N=
Jan	1,586,172,489.66	1,665,644,975.94	1,462,612,130.00	1,851,078,478.53	2,297,467,411.16	8,862,975,485.29
Feb	1,683,534,602.12	1,716,790,910.57	1,409,482,959.45	1,495,126,273.40	2,312,230,143.85	8,617,164,889.39
Mar	1,601,248,723.38	2,604,024,272.23	1,321,656,514.18	1,545,583,638.85	2,321,143,018.35	9,393,656,166.99
Apr	1,374,806,124.66	2,165,463,491.93	1,296,204,818.30	2,305,812,609.91	2,030,237,034.19	9,172,524,078.99
May	1,557,070,821.17	2,040,861,520.88	1,664,003,699.66	2,196,956,465.03	2,537,540,609.80	9,996,433,116.54
Jun	1,810,092,772.62	2,693,328,208.18	1,709,460,005.09	2,360,136,054.86	3,058,343,976.42	11,631,361,017.17
Jul	2,008,954,967.10	2,108,916,442.27	1,718,440,233.78	2,358,771,118.69	3,491,786,076.37	11,686,868,838.21
Aug	1,980,042,523.91	2,408,996,889.54	1,418,401,833.00	2,377,685,351.63	3,605,426,489.67	11,790,553,087.75
Sep	1,598,620,044.37	2,145,181,729.16	1,564,117,316.00	2,380,008,606.42	3,584,221,482.26	11,272,149,178.21
Oct	1,833,373,382.70	2,063,692,276.31	1,121,259,783.00	2,374,521,264.79	2,868,388,295.85	10,261,235,002.65
Nov	2,126,884,248.74	1,936,638,218.13	1,879,997,150.00	2,376,555,926.74	2,668,820,318.71	10,988,895,862.32
Dec	1,830,109,112.74	2,015,104,800.24	1,548,249,414.00	2,272,169,922.16	2,935,837,305.07	10,601,470,554.21
<b>Total</b>	<b>20,990,909,813.17</b>	<b>25,564,643,735.38</b>	<b>18,113,885,856.46</b>	<b>25,894,405,711.01</b>	<b>33,711,442,161.70</b>	<b>124,275,287,277.72</b>

## Appendix 5.1.2

**Table 5.1. 1: Monthly Breakdown of 13% Derivation (2007-2011)**

<b>Year</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total</b>
<b>Months</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>
Jan	300,967,997.42	432,383,074.19	487,490,094.00	429,452,586.85	362,251,381.84	2,012,545,134.30
Feb	464,007,874.77	463,476,201.24	335,724,646.47	341,477,777.56	456,126,538.98	2,060,813,039.02
Mar	412,130,208.27	725,247,389.79	324,227,810.14	339,412,353.90	446,102,513.98	2,247,120,276.08
Apr	368,374,310.27	599,428,116.53	282,839,985.81	678,025,904.84	278,919,682.73	2,207,588,000.18
May	381,728,508.29	551,872,812.59	388,095,958.94	565,347,629.03	491,415,545.69	2,378,460,454.54
Jun	449,896,477.70	716,989,069.33	355,087,906.95	494,430,924.62	607,508,024.40	2,623,912,403.00
Jul	492,757,058.49	538,721,994.05	337,970,473.22	499,629,667.04	691,479,700.10	2,560,558,892.90
Aug	501,764,910.25	625,324,886.66	147,060,175.00	417,191,031.85	650,318,411.43	2,341,659,415.19
Sep	353,245,885.13	577,620,234.15	294,363,890.27	401,422,724.11	742,626,299.53	2,369,279,033.19
Oct	405,783,460.56	527,879,508.63	166,024,849.67	412,114,789.65	506,556,992.69	2,018,359,601.20
Nov	583,778,598.40	467,513,893.33	420,279,888.08	412,278,544.28	513,122,495.71	2,396,973,419.80
Dec	488,887,446.55	554,298,385.62	336,484,618.28	475,704,898.97	624,755,732.75	2,480,131,082.17
<b>Total</b>	<b>5,203,322,736.09</b>	<b>6,780,755,566.11</b>	<b>3,875,650,296.83</b>	<b>5,466,488,832.70</b>	<b>6,371,183,319.83</b>	<b>27,697,400,751.56</b>

## Appendix 5.1.3

**Table 5.1.3: Monthly Breakdown of VAT Recieved (2007-2011)**

<b>Year</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total</b>
<b>Months</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>
Jan	253,158,038.00	367,367,396.00	504,042,409.00	533,181,718.63	565,835,924.88	2,223,585,486.51
Feb	241,237,795.00	357,482,488.00	389,340,886.00	503,489,677.24	539,575,747.10	2,031,126,593.34
Mar	323,734,709.00	399,360,234.00	391,363,556.00	557,582,234.21	677,780,193.57	2,349,820,926.78
Apr	380,055,217.00	312,875,602.00	336,480,168.00	551,049,499.10	487,781,963.65	2,068,242,449.75
May	387,857,696.00	373,203,514.00	479,019,541.00	466,441,960.52	624,707,462.74	2,331,230,174.26
Jun	317,353,794.00	389,680,450.00	433,306,876.00	598,572,256.08	608,886,782.29	2,347,800,158.37
Jul	351,841,598.00	387,913,164.00	503,608,940.00	482,476,939.77	742,291,574.93	2,468,132,216.70
Aug	349,237,292.00	445,640,135.00	440,627,766.00	535,926,767.23	630,134,242.37	2,401,566,202.60
Sep	367,606,080.00	336,934,982.00	414,996,466.00	547,647,415.41	679,279,653.91	2,346,464,597.32
Oct	309,169,916.00	372,158,475.00	453,683,057.00	444,618,886.93	577,514,368.59	2,157,144,703.52
Nov	309,144,589.00	397,718,768.00	433,567,272.00	497,978,297.71	569,992,666.18	2,208,401,592.89
Dec	383,749,390.00	346,559,518.00	495,639,193.00	528,701,002.78	631,075,220.90	2,385,724,324.68
<b>Total</b>	<b>3,974,146,114.00</b>	<b>4,486,894,726.00</b>	<b>5,275,676,130.00</b>	<b>6,247,666,655.61</b>	<b>7,334,855,801.11</b>	<b>27,319,239,426.72</b>

## Appendix 5.1.4

Table 5.1.4: Monthly Breakdown of Excess Crude (2007-2011)

Year	2007	2008	2009	2010	2011	Total
Months	=N=	=N=	=N=	=N=	=N=	=N=
Jan		-			88,580,398.52	88,580,398.52
Feb		1,938,715,550.61		2,451,763,045.00	62,756,536.74	4,453,235,132.35
Mar		-	2,163,989,996.00	1,223,308,757.00	58,775,442.14	3,446,074,195.14
Apr	82,957,262.00	3,168,557,907.69	753,507,214.00	2,818,650,676.00	766,438,221.15	7,590,111,280.84
May		734,157,872.83	1,963,813,609.00	188,727,214.00	1,254,655,878.27	4,141,354,574.10
Jun	833,969,410.00	5,670,935,614.74	231,350,425.00	1,734,707,885.00	4,648,537,056.54	13,119,500,391.28
Jul	416,984,705.00	657,593,449.87	507,891,088.00	-	129,220,688.25	1,711,689,931.12
Aug	25,550,748.00	262,637,675.49	3,546,773,649.00	2,398,986,059.00	-	6,233,948,131.49
Sep	538,999,790.00	599,826,972.83	656,239,770.00	200,832,884.00	595,104,339.84	2,591,003,756.67
Oct	212,375,538.00	715,907,751.24	3,755,111,305.00	-	879,263,350.00	5,562,657,944.24
Nov		891,725,523.01	403,566,467.00	1,120,459,992.00	1,127,121,067.71	3,542,873,049.72
Dec		765,712,586.50	761,204,416.00	125,772,386.00	1,399,391,724.45	3,052,081,112.95
<b>Total</b>	<b>2,110,837,453.00</b>	<b>15,405,770,904.81</b>	<b>14,743,447,939.00</b>	<b>12,263,208,898.00</b>	<b>11,009,844,703.61</b>	<b>55,533,109,898.42</b>

## Appendix 5.2.0

## MONTHLY RECURRENT EXPENDITURE

### Appendix 5.2.1

**Table 5.2.1: Monthly Payments of Overhead Costs for 2007 - 2011**

Year	2007	2008	2009	2010	2011	Total
Months	=N=	=N=	=N=	=N=	=N=	=N=
Jan	614,136,279.00	-	68,759,050.00			
Feb	281,211,688.00	308,409,713.00	281,749,639.00			
Mar	101,236,121.00	507,974,115.00	1,095,800,808.00			
Apr	601,262,112.00	478,549,434.00	557,946,124.00			
May	358,211,367.00	1,378,684,193.00	896,621,056.00			
Jun	200,621,621.00	1,108,131,419.00	766,133,980.00			
Jul	85,100,221.00	929,923,285.00	668,507,112.00			
Aug	111,262,241.00	1,158,493,867.00	507,211,434.00			
Sep	12,210,114.00	996,912,461.00	662,533,038.00			
Oct	201,221,687.00	1,857,734,445.00	1,085,760,255.00			
Nov	26,211,450.00	1,243,415,532.00	446,648,172.00			
Dec	178,666,221.00	2,804,790,867.00	2,956,409,815.00	16,024,731,057.00	12,177,612,762.00	34,142,210,722.00
<b>Total</b>	<b>2,771,351,122.00</b>	<b>12,773,019,331.00</b>	<b>9,994,080,483.00</b>	<b>16,024,731,057.00</b>	<b>12,177,612,762.00</b>	<b>53,740,794,755.00</b>

## Appendix 5.2.2

**Table 5.2.2: Monthly Payments of Pensions & Gratuities for 2007-2011**

Year	2007	2008	2009	2010	2011	Total
Months	=N=	=N=	=N=	=N=	=N=	=N=
Jan	-	-	-		-	-
Feb	156,131,374.00	216,696,939.00	192,988,623.00		212,231,206.00	778,048,142.00
Mar	231,606,771.00	175,284,314.00	246,972,485.00		569,694,927.00	1,223,558,497.00
Apr	297,901,975.00	174,618,420.00	330,205,865.00		283,694,211.00	1,086,420,471.00
May	139,468,544.00	187,466,756.00	13,930,854.00		-	340,866,154.00
Jun	156,420,609.00	284,770,397.00	12,403,446.00		169,115,820.00	622,710,272.00
Jul	319,324,882.00	202,459,575.00	219,333,965.00		2,025,985,374.00	2,767,103,796.00
Aug	199,691,485.00	203,403,978.00	215,720,722.00		608,984,203.00	1,227,800,388.00
Sep	9,703,137.00	262,922,810.00	253,319,532.00		163,881,994.00	689,827,473.00
Oct	349,358,686.00	424,885,601.00	249,908,093.00		835,310,397.00	1,859,462,777.00
Nov	217,247,098.00	225,347,872.00	2,920,000.00		43,848,394.00	489,363,364.00
Dec	440,129,303.00	484,240,818.00	712,383,422.00	3,607,121,085.00	107,117,815.00	5,350,992,443.00
<b>Total</b>	<b>2,516,983,864.00</b>	<b>2,842,097,480.00</b>	<b>2,450,087,007.00</b>	<b>3,607,121,085.00</b>	<b>5,019,864,341.00</b>	<b>16,436,153,777.00</b>



## Appendix 5.2.3

**Table 5. 2. 3: Monthly Payments of Statutory Obligations [ISPO] (2007-2011)**

<b>Year</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total</b>
<b>Months</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>
Jan	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Feb	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Mar	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Apr	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
May	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Jun	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Jul	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Aug	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Sep	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Oct	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Nov	-		358,424,769.00	358,424,769.00	358,424,769.00	1,075,274,307.00
Dec	-	358,424,769.00	358,424,769.00	358,424,769.00	358,424,769.00	1,433,699,076.00
<b>Total</b>		<b>358,424,769.00</b>	<b>4,301,097,228.00</b>	<b>4,301,097,228.00</b>	<b>4,301,097,228.00</b>	<b>13,261,716,453.00</b>

## Appendix 5.2.4

**Table 5.2.4: Monthly Payments of International Loans Servicing (2007 - 2011)**

Year	2007	2008	2009	2010	2011	Total
Months	=N=	=N=	=N=	=N=	=N=	=N=
Jan	75,864,559.98	75,864,560.00	20,407,712.00	28,768,379.29	28,768,379.00	229,673,590.27
Feb	75,864,559.98	75,864,560.00	20,407,712.00	28,768,379.29	18,367,204.00	219,272,415.27
Mar	75,864,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	149,603,996.27
Apr	75,864,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	149,603,996.27
May	75,864,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	149,603,996.27
Jun	75,864,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	149,603,996.27
Jul	75,864,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	149,603,996.27
Aug	91,322,572.70	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	165,062,008.99
Sep	81,114,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	154,853,996.27
Oct	81,114,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	154,853,996.27
Nov	81,114,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	154,853,996.27
Dec	95,189,559.98	6,196,141.00	20,407,712.00	28,768,379.29	18,367,204.00	168,928,996.27
<b>Total</b>	<b>960,907,732.48</b>	<b>213,690,530.00</b>	<b>244,892,544.00</b>	<b>345,220,551.48</b>	<b>230,807,623.00</b>	<b>1,995,518,980.96</b>

## Appendix 5.2.5

**Table 5.2.5: Monthly Payments of Grants and Sub-ventions (2007 - 2011)**

Year	2007	2008	2009	2010	2011	Total
Months	=N=	=N=	=N=	=N=	=N=	=N=
Jan		-	844,907,567.00			844,907,567.00
Feb		643,466,629.00	-			643,466,629.00
Mar		116,206,629.00	1,592,234,516.00			1,708,441,145.00
Apr		1,173,584,985.00	863,768,086.00			2,037,353,071.00
May		1,453,937,004.00	469,412,125.00			1,923,349,129.00
Jun		1,488,878,900.00	334,297,836.00			1,823,176,736.00
Jul		733,038,900.00	1,309,565,750.00			2,042,604,650.00
Aug		1,064,678,995.00	223,000,000.00			1,287,678,995.00
Sep		520,646,557.00	522,976,832.00			1,043,623,389.00
Oct		1,140,074,858.00	1,146,809,703.00			2,286,884,561.00
Nov		1,265,520,418.00	758,599,681.00			2,024,120,099.00
Dec	8,772,959,937.00	1,018,663,983.00	1,341,978,868.00	12,267,932,489.00	10,387,649,432.00	33,789,184,709.00
<b>Total</b>	<b>8,772,959,937.00</b>	<b>10,618,697,858.00</b>	<b>9,407,550,964.00</b>	<b>12,267,932,489.00</b>	<b>10,387,649,432.00</b>	<b>51,454,790,680.00</b>

## Appendix 5.2.6

**Table 5.2.6: Monthly Payments of CRF Charges (2007 - 2011)**

<b>Year</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total</b>
<b>Months</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>
Jan		-	30,869,525.00			30,869,525.00
Feb		152,750,000.00	115,295,568.00			268,045,568.00
Mar		287,550,000.00	496,378,802.00			783,928,802.00
Apr		386,033,484.00	293,973,635.00			680,007,119.00
May		365,340,060.00	308,140,648.00			673,480,708.00
Jun		304,623,263.00	332,994,840.00			637,618,103.00
Jul		284,033,653.00	140,973,997.00			425,007,650.00
Aug		212,996,057.00	108,033,503.00			321,029,560.00
Sep		181,634,625.00	120,925,992.00			302,560,617.00
Oct		50,426,232.00	462,603,693.00			513,029,925.00
Nov		266,172,531.00	186,075,672.00			452,248,203.00
Dec	5,007,362,496.00	835,944,422.00	1,020,046,516.00	6,558,549,896.00	4,030,951,134.00	17,452,854,464.00
<b>Total</b>	<b>5,007,362,496.00</b>	<b>3,327,504,327.00</b>	<b>3,616,312,391.00</b>	<b>6,558,549,896.00</b>	<b>4,030,951,134.00</b>	<b>22,540,680,244.00</b>

## Appendix 5.2.7

**Table 5.2.7: Monthly Payments of Statutory Obligations [Fertilizer] (2007 - 2011)**

Year	2007	2008	2009	2010	2011	Total
Months	=N=	=N=	=N=	=N=	=N=	=N=
Jan	-	19,325,000.00	11,914,805.00	-		31,239,805.00
Feb	-	19,325,000.00	11,914,805.00	-		31,239,805.00
Mar	-		11,914,805.00	-	220,893,750.00	232,808,555.00
Apr	-			223,147,031.00	220,893,750.00	444,040,781.00
May	-			223,147,031.00	220,893,750.00	444,040,781.00
Jun	-			223,147,031.00	220,893,750.00	444,040,781.00
Jul	-			223,147,031.00		223,147,031.00
Aug	15,458,012.72			-		15,458,012.72
Sep	5,250,000.00	157,796,438.00		-		163,046,438.00
Oct	5,250,000.00	157,796,438.00		-		163,046,438.00
Nov	5,250,000.00	157,796,438.00		-		163,046,438.00
Dec	19,325,000.00	11,914,805.00		-		31,239,805.00
<b>Total</b>	<b>50,533,012.72</b>	<b>523,954,119.00</b>	<b>35,744,415.00</b>	<b>892,588,124.00</b>	<b>883,575,000.00</b>	<b>2,386,394,670.72</b>

## Appendix 5.2.8

**Table 5. 2. 8: Monthly Payments of Refund Derivations (2007 - 2011)**

<b>Year</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total</b>
<b>Months</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>
Jan				-	21,105,907.00	21,105,907.00
Feb				-	11,387,256.00	11,387,256.00
Mar				-	32,220,589.00	32,220,589.00
Apr				-	15,553,923.00	15,553,923.00
May				-	45,371,053.00	45,371,053.00
Jun				58,311,906.00	45,371,053.00	103,682,959.00
Jul				9,718,651.00	45,371,053.00	55,089,704.00
Aug				9,718,651.00	45,371,053.00	55,089,704.00
Sep				9,718,651.00	45,371,053.00	55,089,704.00
Oct				21,105,907.19	45,371,053.00	66,476,960.19
Nov				21,105,907.19	45,371,053.00	66,476,960.19
Dec				21,105,907.19	45,371,053.27	66,476,960.46
<b>Total</b>				<b>150,785,580.57</b>	<b>443,236,099.27</b>	<b>594,021,679.83</b>