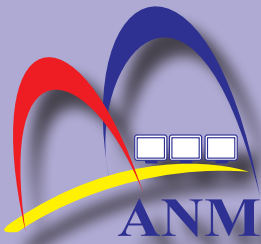


GOVERNMENT OF MALAYSIA



ACCOUNTANT GENERAL'S DEPARTMENT
OF MALAYSIA

FEDERAL GOVERNMENT FINANCIAL STATEMENTS 2012

Published by Authority

Federal Government Financial Statements 2012

The 2012 Federal Government Financial Statements are prepared by the Accountant General of Malaysia in compliance with Section 16(1) of the Financial Procedure Act 1957 [Act 61] and audited by the Auditor General before being tabled in Parliament in compliance with Section 16(2) of the said Act.

The preparation of Federal Government Financial Statements is to show the financial position, cash flow and financial performance. These Financial Statements report on all the financial transactions pertaining to the sources and applications of financial resources as appropriated by Parliament for 2012 financial year.

The Federal Government Financial Statements presentation is inline with accounting best practices to facilitate understanding and users analysis of financial statements. The Financial Statements contain the Statement of Financial Position, Statement of Cash Receipts and Payments, Statement of Financial Performance, Statement of Memorandum Accounts and Notes to the Financial Statements. Notes to the Financial Statements include further explanations and detailed schedules of amounts shown in the Financial Statements.

Contents

FEDERAL GOVERNMENT FINANCIAL STATEMENTS 2012

EXECUTIVE SUMMARY

ACCOUNTANT GENERAL'S REPORT

FINANCIAL STATEMENTS

19	<i>Certificate of the Auditor General</i>
21	<i>Glossary of Federal Government Financial Statements 2012</i>
22	<i>Statement by Secretary General of Treasury and Accountant General of Malaysia</i>
23	<i>Statement of Financial Position</i>
24-25	<i>Statement of Cash Receipts and Payments</i>
26	<i>Statement of Financial Performance</i>
27	<i>Statement of Memorandum Accounts</i>
28-40	<i>Notes to the Financial Statements</i>

ATTACHMENTS TO THE NOTES

43-51	<i>Statement of Operating Expenditure</i>
53-55	<i>Statement of Development Expenditure</i>
57-60	<i>Statement of Memorandum Account of Recoverable Loans</i>
61-65	<i>Statement of Memorandum Account of Investment</i>
67-68	<i>Statement of Memorandum Account of Statutory Guarantees</i>

APPENDICES

72-74	<i>Federal Government Financial Statistics, 2003 – 2012</i>
75	<i>Ministry of Finance, Malaysia - Organisation Chart</i>
76	<i>Accountant General's Department - Organisation Chart</i>

EXECUTIVE SUMMARY



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EXECUTIVE SUMMARY

The financial position of the Federal Government remained strong due to the budget policies of 2012, which were formulated with the theme 'National Transformation Policy: Welfare for the Rakyat, Well-Being of the Nation' and focus on the following five main areas :-

First Focus

Accelerating Investment

Second Focus

Generating Human Capital Excellence, Creativity and Innovation

Third Focus

Rural Transformation Programme

Fourth Focus

Strengthening The Civil Service

Fifth Focus

Easing Inflation and Enhancing the Well-Being of the Rakyat

In the 2012 Budget, a total of RM232.8 billion is allocated to implement all Government development plans focussing on the well-being of the rakyat. From this amount, RM181.6 billion for operating expenditure and RM51.2 billion for development expenditure.

For the year 2012, the Federal Government revenue was RM207,913 million as compared to an operating expenditure of RM205,537 million, resulting in a surplus of RM2,376 million in the current account. The Federal Government overall deficit slightly decreased from 4.82% of Gross Domestic Product (GDP) in 2011 to 4.48% in 2012 due to prudent and value-for-money spending measures undertaken by the Government.

The Federal Government cash increased by RM4,889 million to RM29,356 million in 2012 due to increase in total receipts of RM322,482

million as compared to total payments of RM317,593 million.

Receipts for the year 2012 comprised RM203,908 million in revenue, RM108,829 million in loans and external assistance, RM2,608 million in capital receipts and RM7,137 million in trust receipts. Government revenue at 63% was the main component of receipts followed by loans and external assistance at 34% and trust receipts and capital receipts at 3%.

Payments for the year 2012 comprised RM199,666 million for operating expenditure, RM51,003 million for development expenditure including funding under Private Finance Initiative and Activity of RM4,071 million, RM62,089 million for repayment of loans and external assistance and RM4,835 million for capital and other trust expenditure. Operating expenditure at 63% formed the main component of payments followed by repayment of loans and external assistance 20%, development expenditure including funding under Private Finance Initiative and Activity 16% and capital as well as other trust expenditure 1%.

The Federal Government assets disclosed in the Statement of Memorandum Accounts only include Recoverable Loans RM95,493 million and Investments RM27,194 million, whereas the liabilities comprised Public Debt RM501,617 million and Other Liabilities RM276 million.

The Federal Government Debt increased by 10% to RM501,617 million in 2012 comprising domestic debt RM484,769 million (97%) and external debt including external assistance RM16,848 million (3%). However, this debt level is still manageable whereby debt service charges in 2012 were at 9.5% of total operating expenditure.

Highlights Throughout 2012

- ◆ 12% increase in Revenue to RM208 billion, directed by high collection tax revenue
- ◆ 13% increase in Operating Expenditure to RM206 billion
- ◆ 2% increase in Development Expenditure including funding under Private Finance Initiative and Activity to RM51 billion
- ◆ 20% growth in cash flow to RM29 billion
- ◆ 7% increase in Recoverable Loans to RM95 billion
- ◆ 10% increase in Federal Government's Debts to RM502 billion (53% GDP)

Performance At A Glance For Federal Government Financial Position

Diagram 1

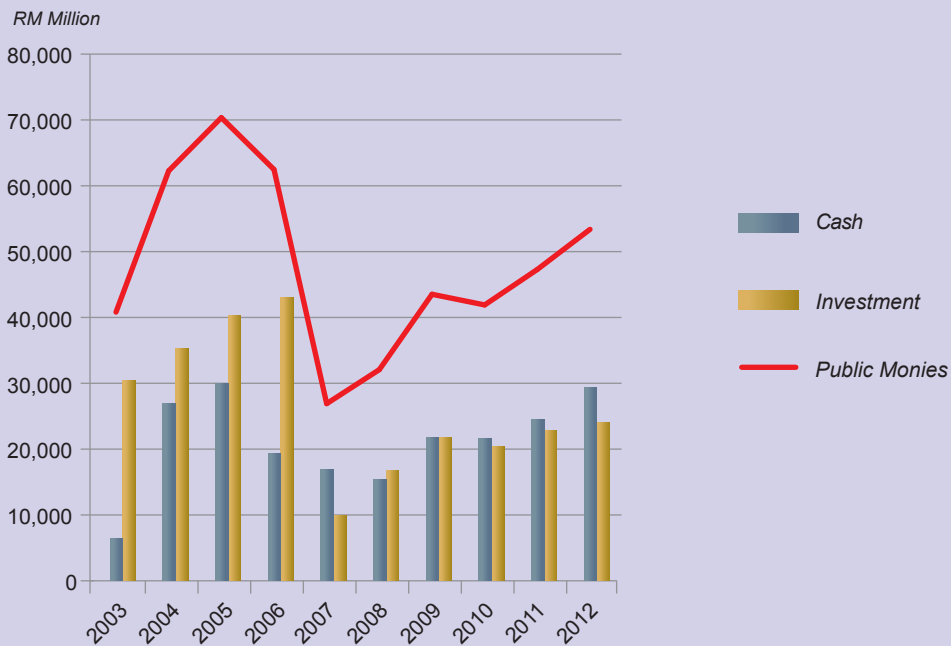
Consolidated Fund



* 13% increase (RM6.1 billion) in Consolidated Fund as compared to year 2011.

Diagram 2

Public Monies



* 20% increase (RM4.9 billion) in total Cash as compared to year 2011.

* 5% increase (RM1.2 billion) in total Investment as compared to year 2011.

Diagram 3

Consolidated Trust Fund



* 65% increase (RM12 billion) in total Government Trust Funds as compared to year 2011.

Diagram 4

Development Fund

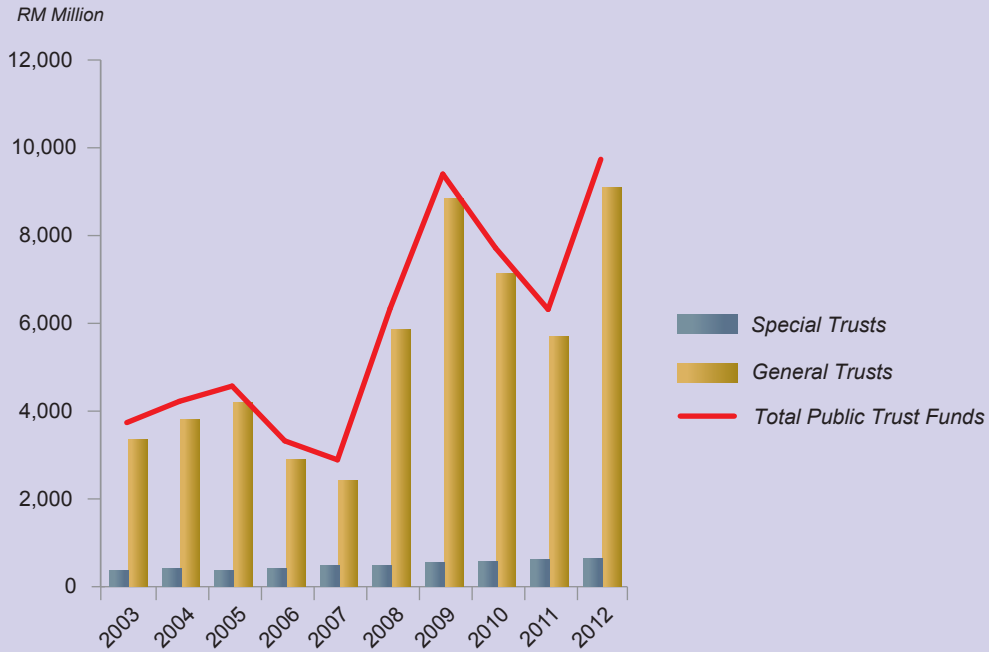


* 59% increase (RM22 billion) in total receipts as compared to year 2011.

* 1% increase (RM516 million) in total payments as compared to year 2011.

Diagram 5

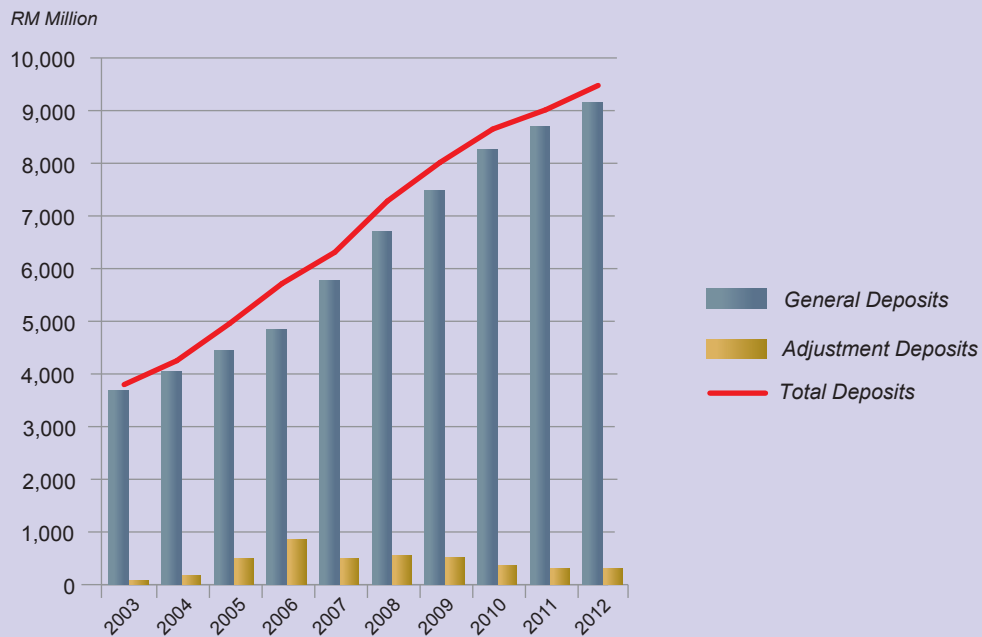
Public Trust Funds



* 54% increase (RM3 billion) in total Public Trust Funds as compared to year 2011.

Diagram 6

Deposits



* 5% increase (RM464 million) in total Deposits as compared to year 2011.

Diagram 7

Revenue and Expenditure

RM Million



* 13% increase (RM23 billion) in Operating Expenditure as compared to year 2011.
 * 12% increase (RM22 billion) in Revenue as compared to year 2011.

Diagram 8

Operating Expenditure Breakdown

Year 2012 (RM Million)

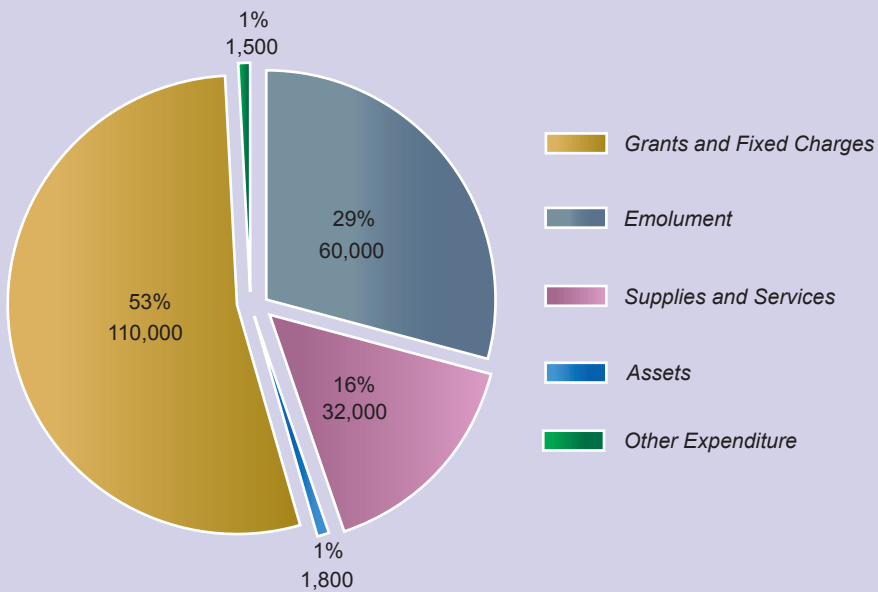


Diagram 9

Revenue Breakdown

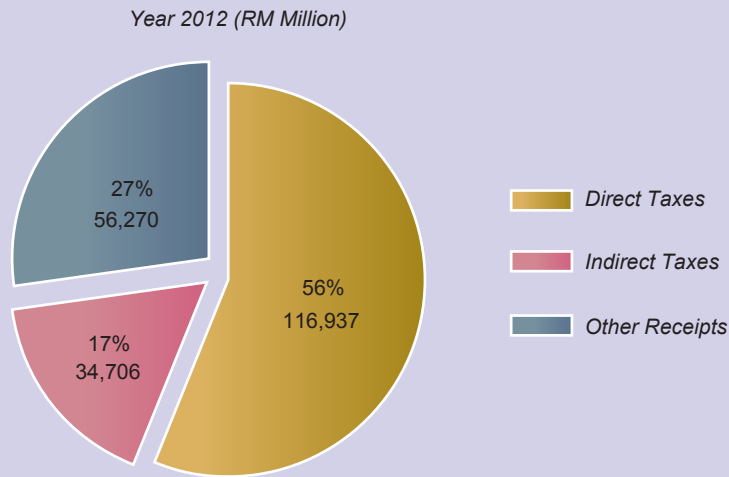


Diagram 10

Receipts and Loans Repayment of Federal Government



Diagram 11

Federal Government Public Debt for The Period 2008 to 2012

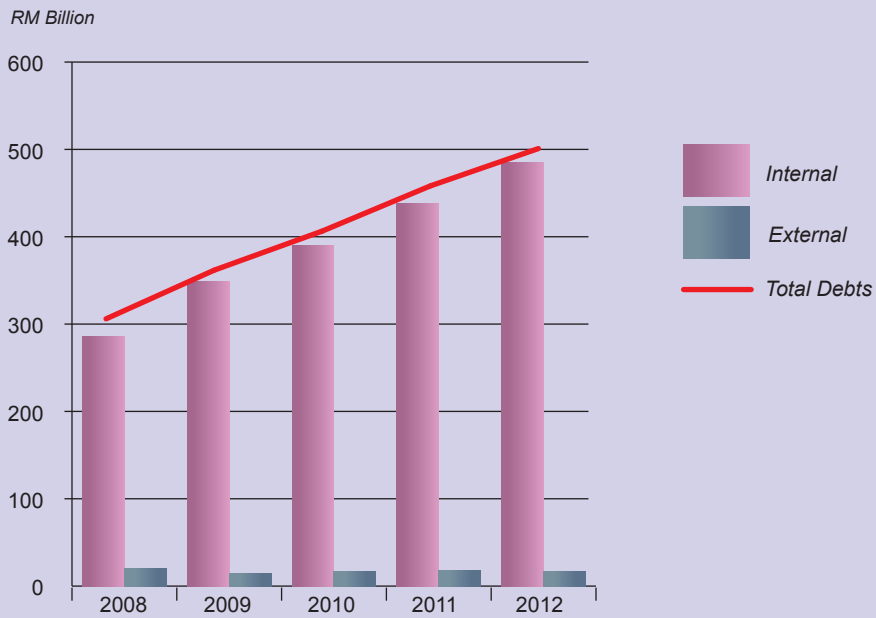


Diagram 12

Debt Ratio to Gross Domestic Product (GDP)

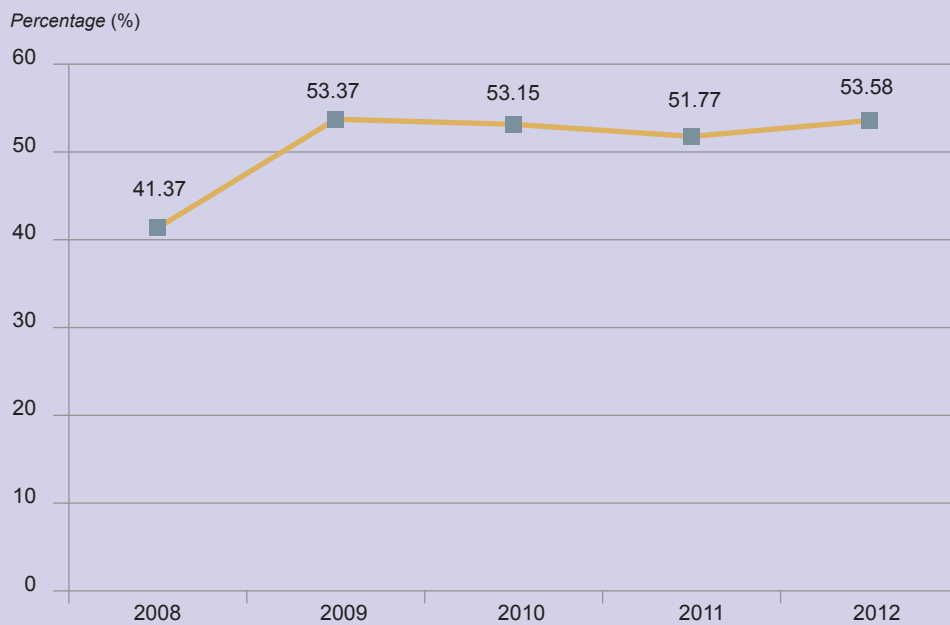


Diagram 13

National Debt Expenditure for The Period 2003 to 2012

RM Billion

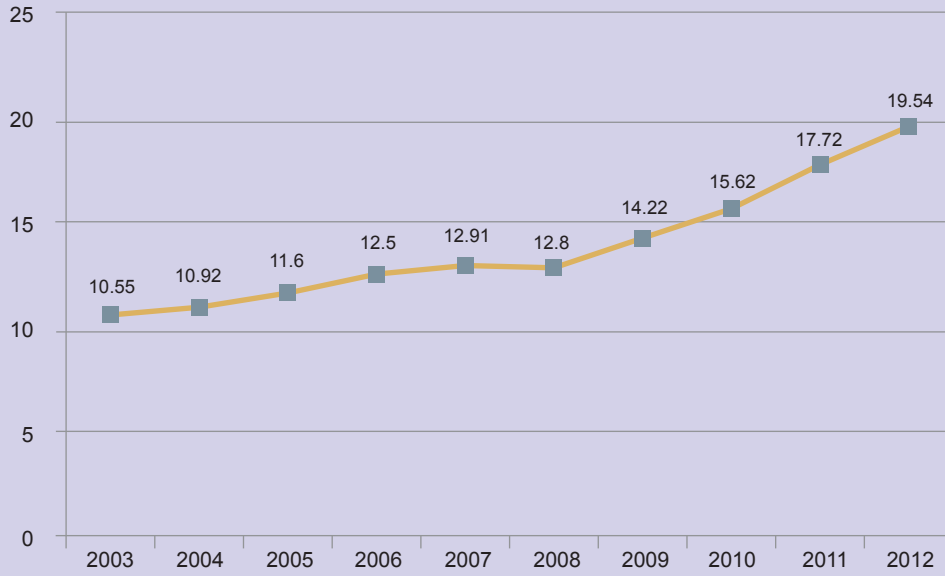
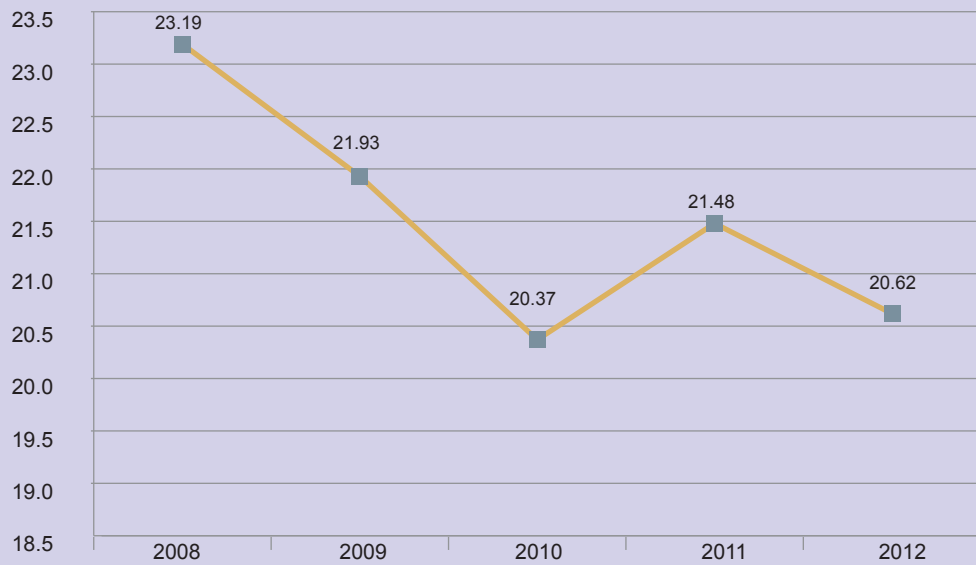


Diagram 14

Account Receivables for The Year 2008 to 2012

RM Billion



***ACCOUNTANT GENERAL'S
REPORT***



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ACCOUNTANT GENERAL'S REPORT

FEDERAL GOVERNMENT FINANCE

Revenue

The Federal Government revenue comprises of four main categories, namely tax revenue, non-tax revenue, non-revenue receipts and revenue from Federal Territories. Tax revenue comprises of direct and indirect taxes. The Inland Revenue Board of Malaysia and Royal Malaysian Customs Department are responsible for the collection of direct and indirect taxes respectively. Direct taxes include company and individual income taxes, petroleum income tax, stamp duty and real property gains tax. Indirect taxes include export duty, import duty, excise duty, sales tax, service tax and levy. Non-tax revenue includes charges on licences and permits, service fees, sales and rental of government property, interest and return on investments, fines and penalties. Non-revenue receipts include refunds of expenditure and receipts from other government agencies. Revenue from Federal Territories includes tax revenue and non-tax revenue collected in the Federal Territories of Labuan, Kuala Lumpur and Putrajaya.

Budgetary Performance

The 2012 Budget was formulated with a focus on five main strategies, that is Accelerating Investment, Generating Human Capital Excellence, Creativity and Innovation, Rural Transformation Programme, Strengthening The Civil Service and Easing Inflation and Enhancing The Well-Being of The Rakyat. The 2012 budget approved by parliament in December 2011, appropriated RM181,584 million for operating expenditure and RM51,249 million for development expenditure. Parliament subsequently authorized

an additional RM17,154 million for operating expenditure.

Total operating and development expenditure for the year 2012 was RM252,470 million (excluding the transfer of RM2,376 million from the Consolidated Revenue Account to the Development Fund) that is 101% of the total allocation of RM249,987 million (including the additional allocation of RM17,154 million. Of this amount, operating expenditure totalled RM205,537 million (excluding the transfer to the Development Fund), while development expenditure totalled RM46,932 million.

The operating expenditure consists of charged expenditure and supply expenditure. Charged expenditure was RM36,261 million, that is 97% of its allocation of RM37,325 million. Supply expenditure was RM169,276 million (excluding the transfer to the Development Fund), that is 105% of its appropriation of RM161,412 million.

Development expenditure for the year 2012 amounted to RM46,932 million. Development expenditure was 92% of the appropriation. Of the total expenditure, direct expenditure constituted RM44,978 million while loan disbursement amounted to RM1,954 million.

FEDERAL GOVERNMENT ACCOUNTING

Financial Statements

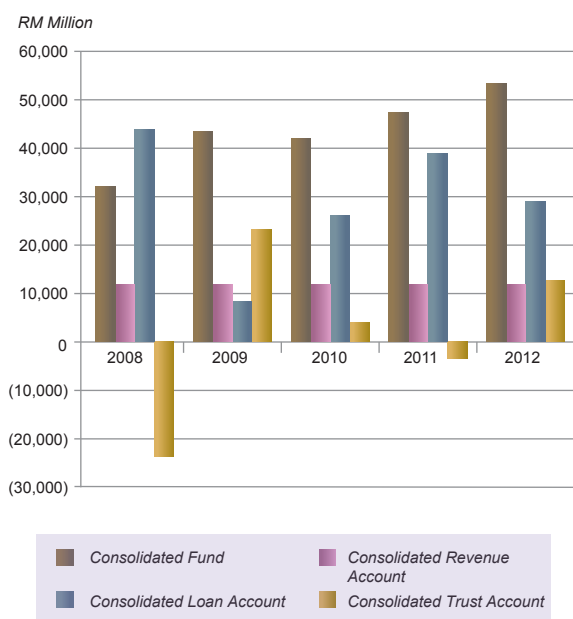
The Financial Statements for the year ended 31 December 2012 were prepared and submitted to the Auditor General on 28 February 2013. The Auditor General as provided by the Audit Act 1957 [Act 62] audited the Financial Statements 2012 and issued the Certificate of the Auditor General on 11 June 2013.

STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position of the Federal Government shows the amount of cash and investment held in respect of three accounts of the Consolidated Fund, namely the Consolidated Revenue Account, Consolidated Loan Account and Consolidated Trust Account. In accordance with the cash basis of accounting adopted by the Federal Government, only investments held for revenue and specific trust accounts are disclosed in the Statement of Financial Position. Other investments are disclosed in the Notes to the Financial Statements with details in the Statement of Memorandum Accounts. **Chart 1** summarises the Consolidated Fund balances for a period of 5 years.

Chart 1

Consolidated Fund



PUBLIC MONIES

Cash

The Federal Government cash increased by RM4,889 million (20%) to RM29,356 million as at 31 December 2012, compared to RM24,467 million as at 31 December 2011. Out of this total, Cash at Bank amounted to RM28,543 million

(97%), whilst Cash In Transit amounted to RM810 million (3%) and Cash In Hand was RM3 million.

Table 1.1 refers to Cash balance of the Federal Government.

Detailed report can be referred to **Note 3 in the Notes to the Financial Statements.**

Table 1.1
Federal Government Cash

	2012 (RM)	2011 (RM)
Cash At Bank	28,543,129,953	23,788,144,927
Cash-In-Transit	810,022,000	676,032,089
Cash-In-Hand	2,673,231	2,598,511
Total Cash	29,355,825,184	24,466,775,527

Investments

As at 31 December 2012, the amount of investments in the Consolidated Fund stood at RM24,049 million. These investments comprised of Trust Funds Investments amounting to RM13,389 million (56%) and General Investments amounting to RM10,660 million (44%).

Trust Funds Investments increased by RM370 million (3%) as compared to RM13,019 million in the year 2011. These investments were financed by the surplus in trust accounts.

General Investments increased by RM836 million (8%) as compared to RM9,824 million in the year 2011. Shares formed the largest component of General Investments at 52%.

Detailed report can be referred to **Note 4 in the Notes to the Financial Statements.**

CONSOLIDATED FUND

CONSOLIDATED REVENUE ACCOUNT

Revenue

The revised total Federal Government's revenue increased by RM21,388 million or 12% compared with the original estimate of RM185,858

million. All four major revenue categories which are tax revenue, non-tax revenue, non-revenue receipts and revenue from the Federal Territories increased by RM17,923 million, RM3,160 million, RM225 million and RM80 million respectively. The revised tax revenue increased by 13% contributed by the company income tax, petroleum income tax and individual income tax which have increased by RM6,580 million, RM5,780 million and RM1,544 million respectively, which were 14%, 22% and 7% higher than the 2012 original estimate amounted to RM47,556 million, RM26,182 million and RM20,901 million. The increase in the revised non-tax revenue estimate by RM3,160 million or 6% compared with the 2012 original estimate of RM50,227 million was contributed by the revenue receipts from the premium account of RM4,000 million and an additional dividend from Khazanah Nasional Berhad of RM200 million.

The Federal Government revenue in 2012 was RM207,913 million which was RM667 million or 0.3% higher than the revised estimate of RM207,246 million. Tax revenue contributed RM151,643 million or 73% of the total revenue whereas non-tax revenue amounted to RM54,909 million or 26% of the total revenue. Non-revenue receipts and revenue from Federal Territories contributed RM877 million and RM483 million respectively or 1% of the total revenue.

In 2012, direct tax revenue recorded the highest collection of RM116,937 million compared with RM102,242 million collected in 2011. Income tax remains the major source of direct tax revenue. Income tax collection amounted to RM110,662 million, of which the major components were company income tax of RM51,288 million (25%), petroleum income tax of RM33,934 million (16%) and individual income tax of RM22,977 million (11%) in 2012. Company income tax collection has increased by 9% compared to RM46,888 million collected in 2011. The increase in company income tax collection was due to strong economic growth in 2012 with a positive Gross Domestic Product growth rate of 5.6%. Income tax refunds have also increased to RM8,000 million in 2012 compared to RM7,400 million in 2011.

Revenue from individual income tax has contributed RM22,977 million or 11% of the total revenue in 2012, which was 14% higher than that collected in 2011. The increase was mainly due to the strong economic growth and increased in Government servants' salaries as well as the updating of Schedular Tax Deductions (STD) by the employers. Petroleum income tax collection increased by RM6,186 million or 22% compared to RM27,748 million collected in 2011 due to the change of financial year of PETRONAS which was ending in the month of March to December. For other direct tax components, stamp duty collection was RM5,595 million, an increase of 14% compared to RM4,929 million collected in 2011 due to the strong economic growth and has contributed to the development of stock market and real property market. The collection of real property gains tax was RM608 million which was increased by RM99 million or 19% compared with 2011.

Along with direct tax collection, the indirect tax revenue also recorded the highest collection of RM34,706 million which was increased by RM2,063 million or 6% compared to RM32,643 million collected in 2011. The import duty collection increased by 13% to RM2,282 million contributed by higher demand on passenger vehicles. The excise duty and sale tax collections increased by 6% and 11% respectively to RM12,187 million and RM9,496 compared with the 2011 collection. The increase in excise duty and sales tax collections were also contributed by the higher demand on passenger vehicles with 552,189 units sold in 2012 compared with 535,113 units sold in 2011. The service tax collection increased by 12% to RM5,583 million in 2012 compared with RM4,982 million in 2011 due to the increase in the collection of service tax from telecommunication services. Besides that, other indirect tax collection increased by 4% to RM2,638 million in 2012 compared with RM2,540 million in 2011. However, export duty collection decreased by 5% to RM1,968 million due to the lower crude oil volume of 11.86 million tonnes exported in 2012 compared with 12.68 million tonnes exported in 2011. Revenue from levy also decreased by 40% to RM552 million due to lower Crude Palm Oil (CPO) prices to an average of RM2,517 per metric tonne in 2012 compared to RM3,219 per metric tonne in 2011.

In 2012, non-tax revenue collection increased by 11% to RM54,909 million compared with RM48,423 million in 2011. The increase was due to higher petroleum royalty collection, motor vehicle licences, levy on foreign workers, interest and proceeds on investment as well as the proceed from the exploration of oil and gas by the Malaysia-Thailand Joint Authority (MTJA). Revenue from licences, registration fees and permit increased by 21% to RM13,570 million compared to RM11,190 million in 2011. The main contributors are petroleum royalties, levy on foreign workers and motor vehicle licences at RM6,423 million, RM2,618 million and RM2,283 million, respectively. Revenue from services and services fees decreased to RM1,218 million compared with RM1,321 million collected in 2011 due to lower collection from court fees. In addition, proceeds from the sale of goods increased abruptly by 495% to RM637 million compared with RM107 million in 2011, contributed by proceeds from the sale of landed property. In addition, revenue from interest and proceeds on investment increased by 8% to RM36,736 million compared with RM34,005 million in 2011, contributed by proceeds from the premium account and a special dividend from Khazanah Nasional Berhad. Non-revenue receipts increased by 61% to RM877 million from RM544 million in 2011, contributed from the increase in recoveries of payments for previous years. While

the revenue from the Federal Territory of Labuan, Kuala Lumpur and Putrajaya decreased by 15% to RM483 million compared with RM567 million in 2011 due to the lower collection of premium and tax on land.

Chart 2

Federal Government Revenue

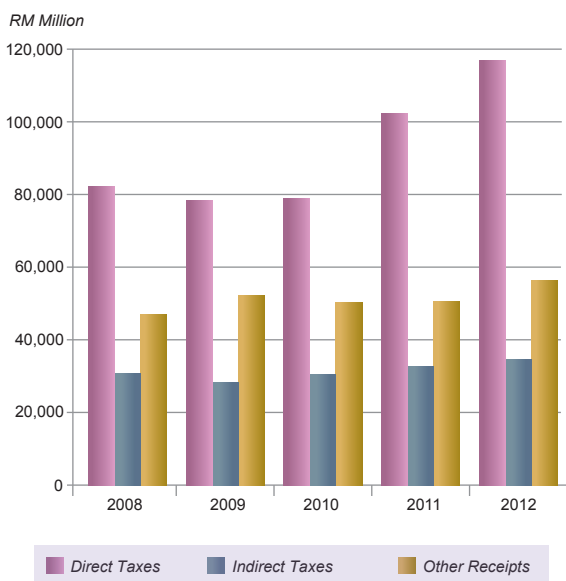


Table 2.1
Federal Government Revenue

Particulars	2012 (RM)	2011 (RM)	Changes %
TAX REVENUE			
Direct Taxes			
Income Tax	110,661,650,993	96,732,281,191	14.4%
Other Direct Taxes	6,275,704,263	5,509,324,333	13.9%
Total Direct Taxes	116,937,355,256	102,241,605,524	14.4%
Indirect Taxes			
Customs Duties - Export	1,968,396,260	2,080,732,769	(5.4%)
Customs Duties - Import	2,282,000,986	2,026,228,194	12.6%
Excise Duties	8,420,127,876	8,414,785,217	0.06%
Sales Tax on Locally Manufactured Goods	5,357,975,074	4,994,746,125	7.3%
Sales Tax on Imported Goods	4,137,589,354	3,582,702,613	15.5%
Service Tax	5,583,156,285	4,981,640,919	12.1%
Levy	552,077,479	919,424,973	(39.9%)
Excise Duties on Imported Goods	3,766,622,774	3,102,383,919	21.4%
Miscellaneous Indirect Taxes	2,637,788,919	2,540,583,920	3.8%
Total Indirect Taxes	34,705,735,007	32,643,228,649	6.3%
Total Tax Revenue	151,643,090,263	134,884,834,173	12.4%
NON-TAX REVENUE			
Licences, Registration Fees and Permit	13,570,060,603	11,190,355,535	21.3%
Interest and Returns on Investment	36,736,102,089	34,005,201,925	8%
Others	4,603,164,862	4,227,488,096	8.9%
Total Non-Tax Revenue	54,909,327,554	49,423,045,556	11.1%
Total Non-Revenue Receipts	876,912,254	544,133,845	61.2%
Total Revenue from Federal Territories	483,424,598	566,906,169	(14.7%)
FEDERAL GOVERNMENT REVENUE	207,912,754,669	185,418,919,743	12.1%

Detailed report can be referred to **Note 5 in the Notes to the Financial Statements**. **Chart 2** depicts the trend of growth of revenue over the past five years while **Table 2.1** summarises Federal Government Revenue received.

Operating Expenditure

Federal Government's total revised budget increased by 9% as compared to total original budget amounted to RM181,584 million in 2012.

Operating Expenditure in 2012 amounted to RM205,537 million, (excluding the transfer of RM2,376 million to the Development Fund). A large portion of the operating expenditure was for grants and fixed charges comprising subsidies, grants to state governments and statutory bodies, debt servicing, pensions and gratuities, emoluments to civil servants and expenditure and supplies and services including maintenance, rental and other operational costs.

Charged Expenditure amounted to RM36,261 million, that is 18% of the total operating expenditure in 2012. A large share of the charged expenditure was for debt servicing which amounted to RM19,537 million or 54% of total charged expenditure.

Supply Expenditure of RM169,276 million (excluding the transfer to the Development Fund) accounted for 82% of operating expenditure in 2012. The Treasury General Services had the highest expenditure with a total of RM41,646 million followed by Ministry of Education with RM36,286 million.

In terms of operating expenditure classification, RM60,016 million or 29% was for emoluments, RM31,962 million (15%) for supplies and services, RM1,770 million (1%) for assets, RM110,323 million (54%) for grants and fixed charges (excluding the transfer RM2,376 million to the Development Fund) and RM1,466 million (1%) for other expenditures.

Emoluments increased by 20% to RM60,016 million as compared to RM50,148 million in 2011. The increase due to the increase in salary between 7% to 13%, increase in the various allowances, bonus and annual salary increment.

Expenditure on supplies and services increased by 10% to RM31,963 million as compared to RM28,949 million in 2011. Expenditure in this category is for maintenance, rental, repair works, travel and transport, utilities, postal charges and supply of stationaries and raw materials.

Expenditure on acquisition of capital assets which formed 1% of operating expenditure, decreased by 33% from RM2,665 million in 2011 to RM1,770 million in 2012. A big portion of this expenditure was for the purchase of equipments, upgrading of government bulidings and facilities as well as the purchase of vehicles.

Expenditure on grants and fixed charges continued to represent the biggest component of operating expenditure. Grants including subsidies, aids and incentives and transfer to the state governments and statutory authorities amounted to RM73,378 million (excluding transfer to Development Funds) while debt servicing, interest and dividend totalled RM20,673 million. Payment of pensions and gratuities amounted to RM12,579 million while scholarships and education grants amounted RM3,012 million. Other expenditure included in grants and fixed charges are insurance claims and compensation which amounted to RM673 million. Other operating expenditure in 2012 totalled RM1,466 million.

Chart 3

Federal Government Operating Expenditure

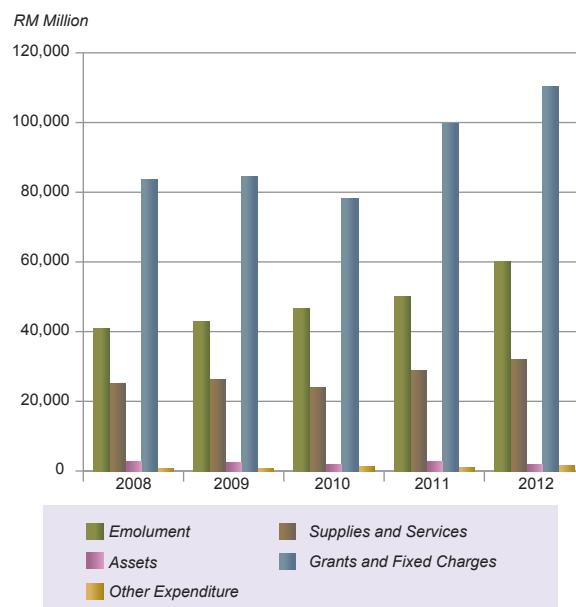


Chart 3 summarises the Operating Expenditure of the Federal Government for a period of 5 years. Detailed report can be referred to in **Appendix 1 Statements of Operating Expenditure**.

CONSOLIDATED LOAN ACCOUNT

Federal Government continued to focus on domestic sources for borrowing. Borrowings were raised to finance the deficit in development expenditure and for the repayment of matured securities. In the year 2012, the government sourced a gross sum of RM108,274 million from the domestic market compared to RM107,222 million in 2011. This comprised of RM6,530 million in Treasury Bills (TB), RM54,244 million in Malaysian Government Securities (MGS), RM42,000 million in Government Investment Issues (GII) and RM5,500 million for Government Housing Loans Scheme (GHLS). After taking into account the repayment of RM61,530 million, which comprised of RM6,530 million for TB, RM39,807 million for MGS, RM8,500 million for GII, RM4,593 million for Sukuk and RM2,100 million for GHLS, the net domestic borrowings were RM46,744 million in 2012 compared to RM47,669 million in 2011.

No external borrowing from the international capital market was obtained in 2012. However, external assistance for project loans to an amount of RM684 million compared to RM508 million in 2011 was obtained. Detailed report can be referred to **Note 6 in the Notes to the Financial Statements**.

Domestic Borrowings

TB, which are issued periodically were used to finance the redemption of matured bills that amounted to RM6,530 million during 2012. Hence, there were no net receipts from borrowings through the issuance of TB as at the end of 2012.

Issues of GII were used to meet the demand for government papers based on Islamic principles as well as to complement measures in controlling excess liquidity in the financial system. In 2012, a total of RM42,000 million GII were issued with net receipts of RM33,500 million compared to 2011 where RM36,000 million of GII were issued with net receipts of RM28,500 million.

MGS continued to be the main source of domestic borrowings for the Federal Government. MGS accounted for 50% of gross domestic borrowings in 2012 compared to 53% in 2011. Out of a total of RM54,244 million MGS issued,

RM39,807 million were used to redeem matured MGS for the year. Thus, the net borrowings of MGS was RM14,437 million compared to RM16,721 million in 2011.

Loans to finance GHLS operations totalled RM5,500 million in 2012 compared to RM7,100 million in 2011. After taking into account repayment of GHLS of RM2,100 million, net borrowings of GHLS as at end of 2012 was RM3,400 million compared to RM2,600 million in 2011.

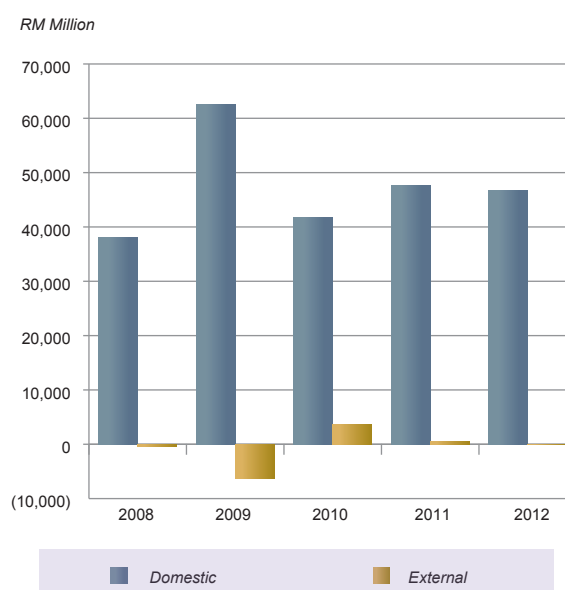
GII and MGS are obtained with limits of borrowing based on the Government Funding Act 1983 [Act 275] and Loan (Local) Act 1959 [Act 637] respectively. Currently, the ceiling under both Acts is not more than 55% of total GDP.

External Borrowings

The government continued with its prudent debt management stance of containing the growth in external debt in order to reduce its exposure to foreign exchange. In 2012, gross external borrowing was from external assistance totalled at RM684 million. These loans were made through the existing project disbursements from bilateral and multilateral sources. With regard to repayment of RM697 million, net external borrowing recorded a net outflow of RM13 million.

Chart 4

Federal Government Net Borrowings



External loans implemented was based on the External Loans Act 1963 [Act 403]. Currently, the ceiling under the act is RM35 billion. **Chart 4** shows Federal Government net borrowings for 5 years.

CONSOLIDATED TRUST ACCOUNT

The Consolidated Trust Account consists of Government Trust Funds, Public Trust Funds and Deposits.

During the year 2012, the Consolidated Trust Account recorded a credit balance of RM12,637 million compared to debit balance of RM3,462 million in 2011. This was due to the decrease in accumulated deficit in the Development Fund from RM55,235 million in 2011 to RM43,825 million in 2012.

Chart 5

Balance of the Consolidated Trust Account by Categories

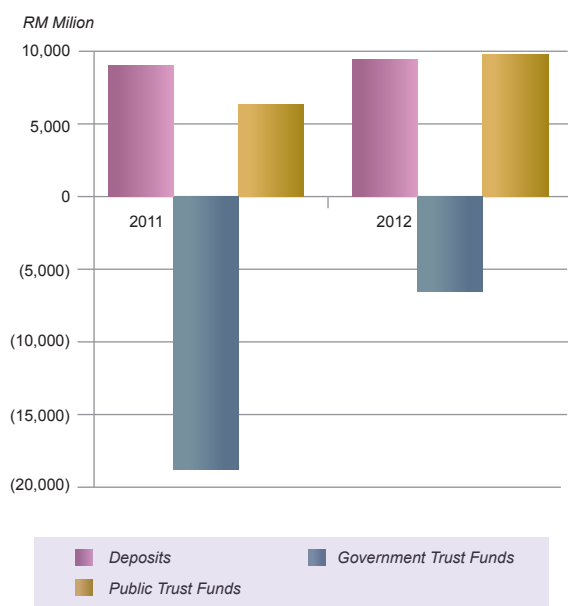


Chart 5 shows total balance of the Consolidated Trust Account by categories for 2 years. Detailed report can be referred to **Note 7 in the Notes to the Financial Statements**.

Government Trust Funds

Government Trust Funds account for receipts and payments made under Section 10 of the Financial Procedure Act 1957 [Act 61]. They can

be categorised as follows:

- Development Fund;
- Housing Loans Fund; and
- Miscellaneous Government Trust Funds

Development Fund

The Development Fund is a trust fund set up in accordance with the Development Funds Act 1966 [Act 406] for the economic development of the country.

The fund registered an increased in current surplus of RM11,410 million in 2012 compared to a current deficit of RM9,739 million in 2011. This was because in the year 2012, there was a transfer of GII amounting RM28,500 million to the fund as compared to transfer of RM15,500 million in 2011. The current year receipts have increased to RM58,343 million compared to RM36,678 million in the year 2011. Moreover, development expenditure showed slight increased by 1% to RM46,932 million in 2012 as compared to RM46,416 million in year 2011. The accumulated deficit in the Development Fund has decreased by 21% to RM43,825 million in 2012 compared to RM55,235 million in 2011.

In 2012, RM2,376 million was transferred from the Consolidated Revenue Account to the Development Fund compared to a transfer of RM2,825 million in 2011. This transfer represents surplus of revenue over operating expenditure for the current year.

Transfer from the Consolidated Loan Account represents the main source of finance to the Development Fund. In 2012, a total of RM53,332 million, inclusive of Malaysian Government Security of RM14,437 million, was transferred as compared to a transfer of RM32,770 million in 2011.

Receipts of loan repayments amounted to RM1,085 million inclusive of loan adjustment of Perbadanan Aset Keretapi, External Loan and Lembaga Kemajuan Pahang Tenggara amounting RM27 million as compared to setting off of loan with equity of RM216 million in 2011. No prior year adjustment was made to the receipts in 2012. Other receipts comprising miscellaneous

receipts and proceeds from the sale of capital assets originally acquired through development expenditure have significantly increased to RM1,519 million in 2012. Miscellaneous receipts for year 2012 was capital receipt amounting to RM1,500 million.

Detailed report can be referred to **Note 7(a) (i) in the Notes to the Financial Statements.**

Development Expenditure

Development Expenditure for the year 2012 amounted to RM46,932 million or 92% of the total appropriation. Of the total expenditure, direct expenditure constituted RM44,978 million while loan disbursement amounted to RM1,954 million.

Direct development expenditure increased by 0.1% to RM44,978 million compared to RM44,917 million in 2011. Development Expenditure through loans to public agencies from Development Fund also increased by 30% to RM1,954 million in 2012 compared to RM1,499 million in 2011. This increase was due to the Ministries started implementing projects and programs for the second year of the Tenth Malaysia Plan (10MP). Ministries with big expenditures are Prime Minister's Department (RM7,501 million), Ministry of Rural and Regional Development (RM7,044 million), Ministry of Transport (RM4,150 million), Ministry of Works (RM3,736 million), Ministry of Education (RM3,552 million), Ministry of Defense (RM2,766 million) and Ministry of Higher Education (RM2,249 million).

In terms of sectoral classification, expenditure on economic sector amounted to RM28,937 million or 62% of total Development Expenditure in 2012. The larger components of expenditure were transport, energy and public utilities, trade and industry, financial and environmental conservation which amounted to RM10,065 million, RM5,519 million, RM5,043 million, RM2,361 million, and RM2,483 million respectively.

Expenditure on social sector amounted RM12,399 million or 26% of the total Development Expenditure in 2012. The bigger components of

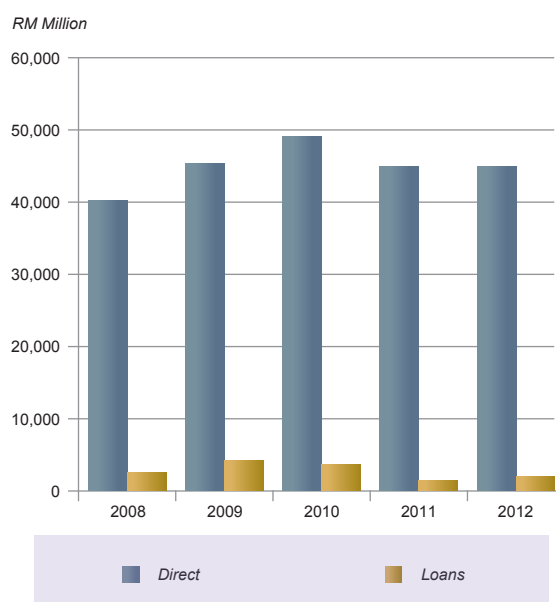
this were education and training sub-sector with a total of RM7,550 million, health RM1,864 million, local authorities RM1,044 million and housing RM524 million.

Expenditure on security sector of RM4,409 million represented 9% of the total Development Expenditure in 2012. Of this amount, a sum of RM3,589 million was for the construction of facilities and purchase of equipment for the army, navy and air force. The internal security sub-sector expenditure amounting RM820 million was for internal security agencies such as police force, immigration, National Registration Department and prison.

Expenditure on general administration was RM1,187 million or 3% of total Development Expenditure in 2012. This expenditure was mainly for providing public agencies, repairs and renovations, building facilities, equipment and computer services of several government agencies.

Chart 6

Federal Government Development Expenditure



Detailed report can be referred to in **Appendix 2 Statement of Development Expenditure.** **Chart 6** summarises the Development Expenditure of the Federal Government for a period of 5 years.

Housing Loans Funds

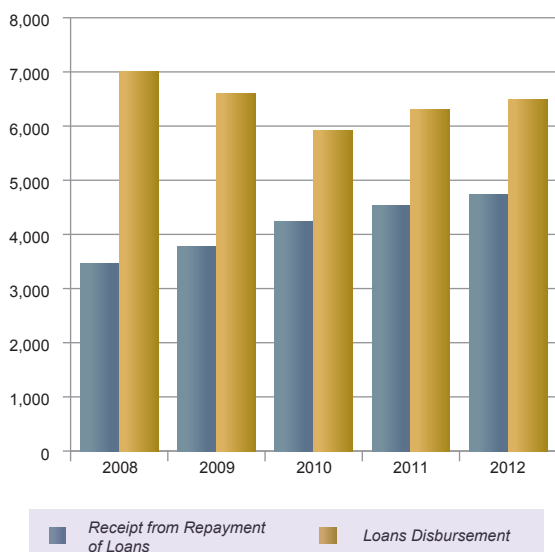
The Government Housing Loans Scheme (GHLS) is financed by the Housing Loans Fund (HLF) in accordance with the provisions of the Housing Loans Fund Act 1971 [Act 42]. It provides housing loan facilities to Members of the Federal Administration, Members of Parliament, Members of State Administration and Members of Legislative Assembly, Judges of Federal Court/ High Court, Civil Servants and Police and Armed Forces.

As at 31 December 2012, the HLF balance was RM1,516 million compared to RM1,908 million in the year 2011. Total receipt from repayment of loans in 2012 amounted to RM4,736 million whilst total loans disbursed to borrowers amounted to RM6,489 million. **Chart 7** summarises total receipt from repayment of loans and loans disbursed for the period 2008 - 2012.

Chart 7

Receipt from Repayment of Loans and Loans Disbursed for Housing Loan Fund

RM Million



In the year 2012, HLF received fund injections of RM5,500 million through external loans and issuance of sukuk from financial institutions, whilst repayment of loans amounted to RM2,100 million. Detailed report can be referred to **Note 7(a)(ii) in the Notes to the Financial Statements.**

Miscellaneous Government Trust Funds

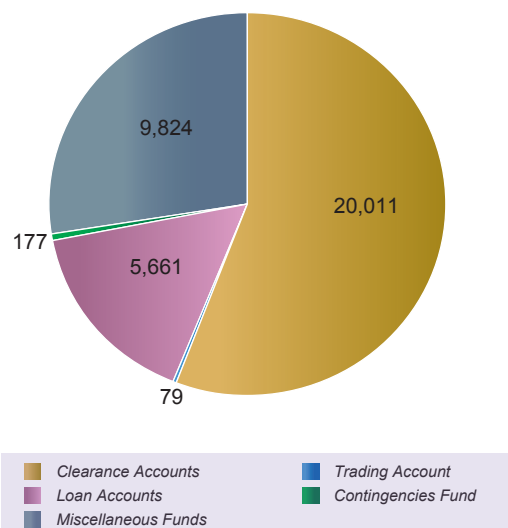
The Miscellaneous Government Trust Funds established under Section 10 of the Financial Procedure Act 1957 [Act 61] are classified into five main categories, namely the Clearance Accounts, Trading Account, Loan Accounts, Contingencies Fund and Miscellaneous Funds.

A total of 176 accounts were managed in 2012. Miscellaneous Government Trust Funds balance increased from RM34,555 million in 2011 to RM35,752 million in 2012. **Chart 8** shows balance amount by account categories of the Miscellaneous Government Trust Funds for year 2012. Detailed report can be referred to **Note 7(a)(iii) in the Notes to the Financial Statements.**

Chart 8

Balance Amount of Miscellaneous Government Trust Funds By Account Categories

Year 2012 (RM Million)



Public Trust Funds

Public Trust Funds are established under Section 9 of the Financial Procedure Act 1957 [Act 61] to account for trust monies entrusted to the Federal Government and special trust under relevant act other than Financial Procedure Act 1957 [Act 61] for monies received for specific purposes.

In the year 2012, 305 Public Trust Funds accounts were managed by various ministries and departments with a balance of RM9,740 million. Public Trust Account comprises of special trust and general trust. The fund balance is made up of special trust RM638 million and general trust RM9,102 million as compared to RM618 million and RM5,702 million respectively in year 2011. The increase of RM3,400 million in general trust was mainly due to the increase of RM3,282 million in Special Development Activity under Private Finance Initiative Trust Account in 2012. Detailed report on Public Trust Funds can be referred to **Note 7(b) in Notes to the Financial Statement.**

Deposits

Deposits consist of General Deposits and Adjustment Deposits. General Deposits are monies received for specific purposes under any law or contractual agreement and are refundable once the purpose is achieved. Adjustment Deposits are temporary accounts that are used before payments are made or adjustments are made to actual accounts.

In 2012, deposits held by the government increased by 5% to RM9,454 million compared to RM8,990 million in 2011. From this amount a total of RM9,155 million (97%) were General Deposits and RM299 million (3%) were Adjustment Deposits.

Chart 9

Balance Amount of Deposits Based on Categories

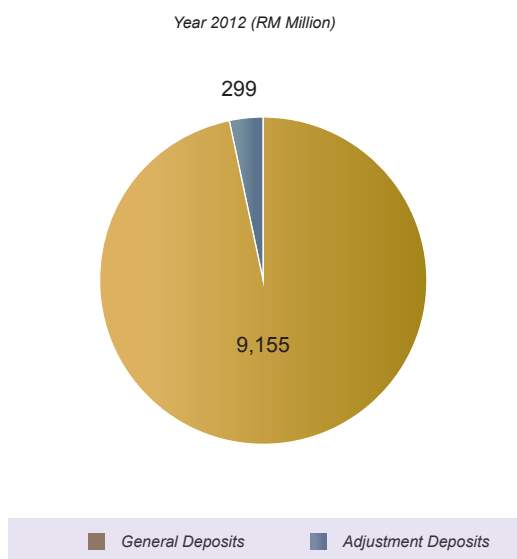


Chart 9 shows total balance based on categories of deposits for year 2012. Detailed report can be referred to **Note 7(c) in the Notes to the Financial Statements.**

STATEMENT OF CASH RECEIPTS AND PAYMENTS

Cash Receipts and Payments

The Federal Government recorded an increase in cash of RM4,889 million in the year 2012, due to the increase in total receipts (RM322,482 million) as compared to total payments (RM317,593 million). Cash as at 31 December 2012 was RM29,356 million. The Statement of Cash Receipts and Payments of the Federal Government is presented in **Table 3.1.**

The total receipts of RM322,482 million comprised of Revenue amounted to RM203,908 million (63%), Domestic and External Loans amounted to RM108,145 million (34%), External Assistance amounted to RM684 million (0.2%), Capital Receipts amounted to RM2,608 million (0.8%) and Trust Receipts amounted to RM7,137 million (2%).

From the total Revenue for the year 2012, RM151,643 million (74%) derived from tax revenue, RM50,909 million (25%) from non-tax revenue, RM872 million (0.4%) from non-revenue receipts and RM483 million (0.2%) from Federal Territories revenue.

Total Loans receipts of Federal Government including External Assistance for the year 2012 amounted to RM108,829 million. These Loans comprised of Domestic Loans amounted to RM108,145 million (99%) whilst External Assistance comprised of Multilateral Loans amounted to RM91 million and Bilateral Loans amounted to RM593 million (1%).

The Capital Receipts of RM2,608 million derived from repayment of loans given out amounted to RM1,059 million (41%), advances recoveries amounted to RM29 million (1%) and other receipts amounted to RM1,520 million (58%). Trust Receipts amounting to RM 7,137 million comprised of Private Finance Initiative amounting to RM2,137 million (30%) and Special

Table 3.1
Statement of Cash Receipts and Payments
for year ended 31 December 2012

	RM million
RECEIPTS	
Revenue	203,908
Loans	108,145
External Assistance	684
Capital Receipts	2,608
Trust Receipts	7,137
Total Receipts	322,482
PAYMENTS	
Operating Expenditure (excludes transfer to Development Fund)	(199,666)
Development Expenditure	(46,932)
Loans	(61,404)
External Assistance	(686)
Capital Expenditure	(1,206)
Trust Expenditure	(7,699)
Total Payments	(317,593)
Increase/(Decrease) in Cash	4,889
Cash as at 1 January	24,467
Increase/(Decrease) in Cash	4,889
Cash as at 31 December	29,356

Development Activity under Private Finance Initiative amounting to RM5,000 million (70%).

The total payment of Federal Government for the year 2012 amounted to RM317,593 million. Operating expenditure which formed the major portion of total payments amounted to RM199,666 million (63%), whilst development expenditure totaled to RM46,932 million (15%).

For the year 2012, repayment of Loans amounted to RM61,404 million (19%) and External Assistance amounted to RM686 million (0.2%). Repayment of Loans are derived from domestic loans, whilst the External Assistance comprised of multilateral loans (RM95 million) and bilateral loans (RM590 million).

Capital expenditure and trust payment contributed 0.4% or RM1,206 million and 2% or

RM7,699 million from total payment of Federal Government. Capital expenditure consisted of purchasing financial instruments whilst trust payment consisted of Private Finance Initiative payment of RM2,353 million, Special Development Activity under Private Finance Initiative payment of RM1,718 million and other trust payment amounted to RM3,628 million.

STATEMENT OF MEMORANDUM ACCOUNTS

The Statement of Memorandum Accounts is a statement that shows some of the assets and liabilities of the Federal Government which are not disclosed in the Statement of Financial Position. Assets consist of recoverable loans and investments, whilst liabilities consist of public debt and other liabilities.

ASSETS

Recoverable Loans

Federal Government's financial assets include recoverable loans from State Governments, Local Authorities, Statutory Bodies, Cooperatives, Companies, Foundations and Organizations. These loans are granted by the Federal Government under the National Development Policies aimed to improve the societies' standards of living or identified projects with potential to generate economic growth. In addition, housing loans, computer loans and conveyance loans granted to civil servants are also part of Federal Government's financial assets under recoverable loans.

As at 31 December 2012, the total outstanding balance of Federal Government recoverable loans was RM95,493 million, an increase of 7% compared to RM88,838 million in 2011. From the total amount, RM36,566 million (38%) was from Individuals, RM25,526 million (27%) from Companies, RM15,722 million (16%) was from State Governments, RM14,027 million (15%) from Statutory Bodies, RM2,952 million (3%) from various Foundations, Organizations and Agencies, RM503 million (0.5%) from Local Authorities, whilst the remaining balance RM197 million (0.2%) was from Cooperatives. **Chart 10** summarises the total recoverable loan for the year 2012.

Chart 10

Recoverable Loans of Federal Government

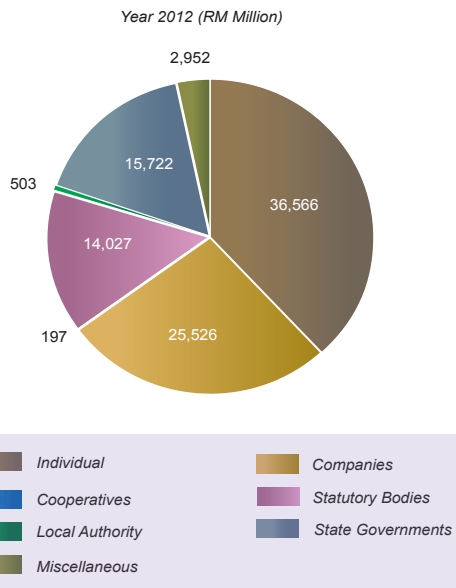
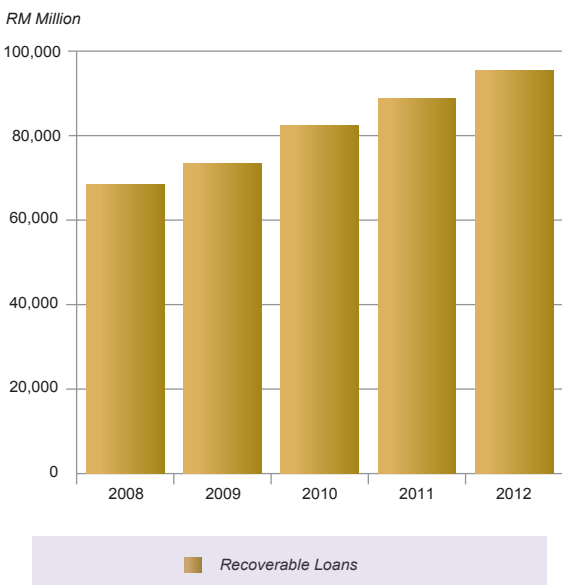


Table 4.1 and Chart 11 summarise the total outstanding balance of recoverable loans for the period of 2008 to 2012.

Year	2008	2009	2010	2011	2012
Recoverable Loans (RM' million)	68,505	73,383	82,319	88,838	95,493

Chart 11

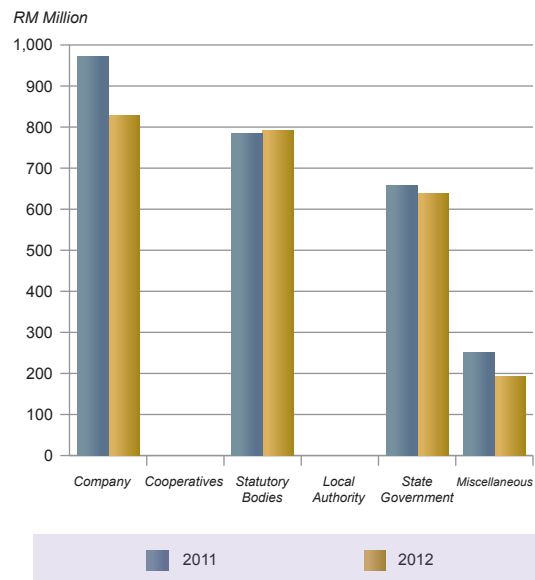
Recoverable Loans of Federal Government



Total cash disbursed in 2012 for loans approved and finalized agreements as well as loans agreements that had meet its specified requirements was RM2,451 million, a decreased by RM212 million or 8% from RM2,663 million in 2011. In 2012, out of the total loan disbursed (excluding disbursements to Individuals), Companies were the largest loan recipient RM827 million (34%) followed by Statutory Bodies RM792 million (32%) and State Governments RM639 million (26%). Loan disbursement comparisons for the year 2011 and 2012 are shown in Chart 12.

Chart 12

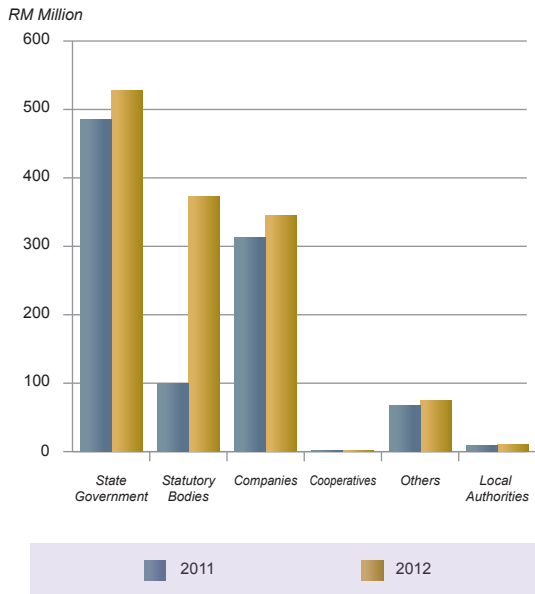
Federal Government Loans Disbursed



Repayment of loans in 2012 has increased by RM355 million or 36% to RM1,330 million compared to RM975 million in 2011. The highest loan repayments (excluding repayments by individuals) are from State Governments for the amount of RM527 million (40%), followed by Statutory Bodies of RM373 million (28%) and Companies of RM345 million (26%). Detailed report can be referred to Note 8(a) in the Notes to the Financial Statements and Appendix 3 Statement of Memorandum Accounts of Recoverable Loans. Loan repayment comparisons for the year 2011 and 2012 are shown in Chart 13.

Chart 13

Total Federal Loan Repayment for the year 2011 and 2012



Investments

Investments include investments in companies, statutory bodies and foreign agency.

In 2012, investments decreased by 6% from RM28,834 million in the year 2011 to RM27,194 million in 2012.

Detailed report can be referred to **Note 8(b) in the Notes to the Financial Statements and Appendix 4 Statement of Memorandum Account of Investment.**

LIABILITIES

Public Debt

Federal Government has raised funds through borrowings from domestic and foreign loans as well as External Assistance to finance part of national spending. The main instruments of domestic loans are Treasury Bills, Government Investment Issues, Malaysian Government Securities and *Sukuk*. While External Assistance was obtained from two (2) major development financial institutions; Asian Development Bank and Islamic Development Bank to finance projects that has the capability

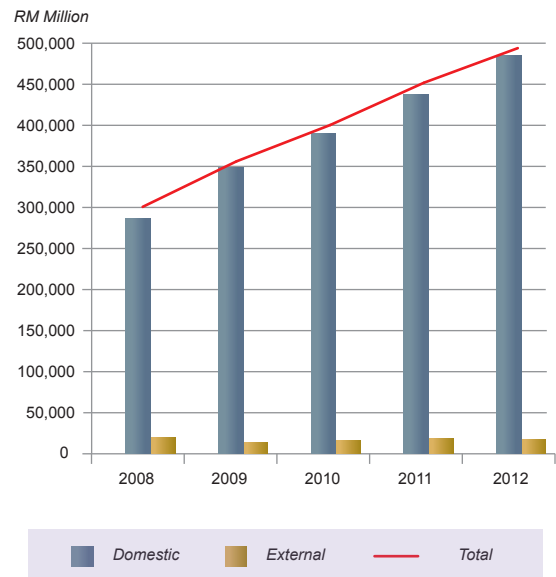
to generate economic growth and has an impact on the development as well as societies' advancement. In addition, funds for the Housing Loans Fund at this moment are primarily financed by direct loans from local banks and financial institutions.

Federal Government Debt as at 31 December 2012 is totalled at RM501,617 million, an increased by 10% as against RM456,128 million in 2011. From the amount, RM494,821 million (99%) are Loans and another RM6,796 million (1%) are from External Assistance.

The total outstanding balance of Federal Government debt for the period of 2008 to 2012 is illustrated by **Chart 14.**

Chart 14

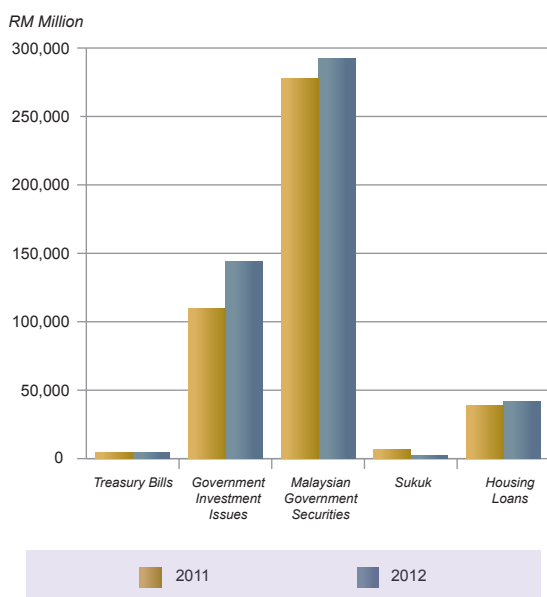
Position of Federal Government Debt



Domestic Loans for the year ended 2012 are mainly contributed by Malaysian Government Securities with the total of RM292,150 million (60%), Government Investment Issues RM143,500 million (30%), direct loans for Housing Loans Fund RM42,400 million (9%) and the balance are from *Sukuk* and Treasury Bills with the total of RM6,719 million (1%). **Chart 15** illustrated position of domestic loans resources for year 2012 and 2011.

Chart 15

Outstanding Domestic Loans



External Market Loans are obtained from the issuance of Sukuk with the amount of RM10,052 million in 2012 compared to RM10,403 million in 2011.

External Assistance of RM6,795 million are comprised of Bilateral Loans amounted RM6,083 million and Multilateral Loans amounted RM712 million. Whilst in 2011, Bilateral Loans were totalled at RM6,962 million and Multilateral Loans RM738 million bringing the total of External Assistance to RM7,700 million. Outstanding debts from external sources were converted to Malaysian Ringgit equivalent as at 31 December 2012. Detailed report can be referred to **Note 9(a) in the Notes to the Financial Statements.**

Other Liabilities

Other Liabilities as at 31 December 2012 is totalled at RM275.6 million as compared to RM241.5 million in 2011. Other liabilities consist of Notes Payable, Unclaimed Securities and Central Depository Account.

Notes Payable are promissory notes issued to International Financial Institutions or Organisations. Promissory notes are paid periodically as agreed upon by the parties concerned. At the end of the financial year 2012, unpaid promissory notes amounted to RM238.8 million.

Unclaimed Securities are securities surrendered to the Accountant General of Malaysia when a company or trustee fails to trace the shareholders within the stipulated time-period as specified under the provisions of Section 65 of the Trustee Act 1949, Section 36 of the Trust Companies Act 1949 and Section 353 of the Companies Act 1965. At the end of the financial year 2012, Unclaimed Securities is totalled to RM22.5 million.

Central Depository Account (CDS) refers to securities which were credited into the CDS of Ministry of Finance (MOF) account when the beneficial shareholders failed to deposit the securities into their CDS account within the specified period pursuant to the provisions of Sections 14, 29 and 30 of the Securities Industry (Central Depositories) (Amendment) (No.2) 1998 (SICDA). At the end of the financial year 2012, Central Depository Account is totalled to RM14.2 million.

Detailed report can be referred to **Note 9(b) in the Notes to the Financial Statements.**

Contingent Liabilities

Contingent Liabilities will become actual government liabilities upon failure of the entities to fulfill their agreement obligation or upon occurrence of specified events.

Detailed report can be referred to **Note 10 in the Notes to the Financial Statements** and **Appendix 5 Statement of Memorandum Account of Statutory Guarantees.**

FINANCIAL STATEMENTS



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**CERTIFICATE OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS
OF THE FEDERAL GOVERNMENT
FOR THE YEAR ENDED 31 DECEMBER 2012**

The Financial Statements of the Federal Government for the year ended 31 December 2012 had been audited under my direction in accordance with the Audit Act, 1957. The Financial Authority of the Federal Government is responsible for these Financial Statements. My responsibility is to express an opinion on the Financial Statements based on the audit conducted in accordance with approved auditing standards.

In my opinion, the Financial Statements reflect a true and fair view of the financial position of the Federal Government as at 31 December 2012 and of the results of its operation as well as cash flows for the year ended on that date. Proper and complete accounting records have been kept.

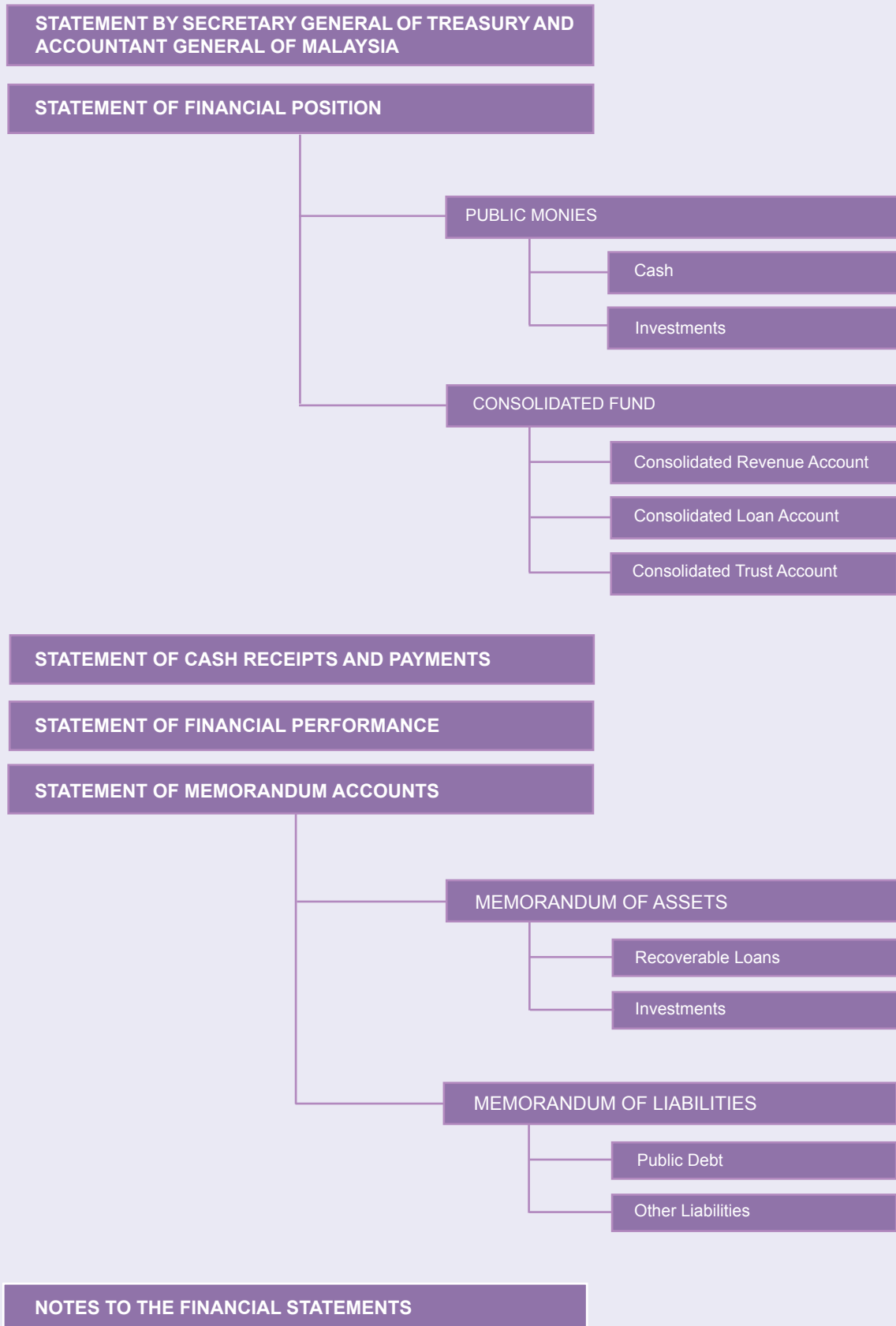
(TAN SRI DATO' SETIA HAJI AMBRIN BIN BUANG)
Auditor General
Malaysia

Putrajaya

11 June 2013



Glossary of Federal Government Financial Statements 2012



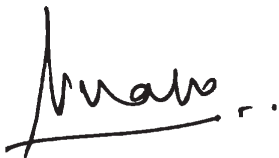
STATEMENT BY SECRETARY GENERAL OF TREASURY AND ACCOUNTANT GENERAL OF MALAYSIA

The Federal Government Financial Statements 2012 and Notes to the Financial Statements are prepared:

- a) in compliance with Section 16(1) of the Financial Procedure Act 1957 [Act 61], *Piawain Perakaunan Kerajaan* and International Public Sector Accounting Standard – Financial Reporting under the Cash Basis of Accounting; and
- b) by consolidating financial information from all Accountant General's Department accounting offices and Ministries.

The Federal Government Financial Statements which consist of the Statement of Financial Position, Statement of Cash Receipts and Payments, Statement of Financial Performance, Statement of Memorandum Accounts and the Notes to the Financial Statements give a true and fair view as at 31 December 2012.

At the time of signing, we are not aware of any circumstances, which would render any particulars included in the 2012 Federal Government Financial Statements to be misleading or inaccurate.



DATO' SRI DR. MOHD IRWAN SERIGAR BIN ABDULLAH
Secretary General of Treasury
27 February 2013



DATUK WAN SELAMAH BINTI WAN SULAIMAN
Accountant General of Malaysia
27 February 2013

STATEMENT OF FINANCIAL POSITION
as at 31 December 2012

	<u>Note</u>	<u>2012</u> RM	<u>2011</u> RM
PUBLIC MONIES			
CASH	3	29,355,825,184	24,466,775,527
INVESTMENTS	4	24,049,136,708	22,843,463,212
		<hr/>	<hr/>
		53,404,961,892	47,310,238,739
		<hr/>	<hr/>
HELD FOR:			
CONSOLIDATED FUND			
CONSOLIDATED REVENUE ACCOUNT	5	11,863,127,086	11,863,127,086
CONSOLIDATED LOAN ACCOUNT	6	28,904,795,292	38,909,479,613
CONSOLIDATED TRUST ACCOUNT	7	12,637,039,514	(3,462,367,960)
		<hr/>	<hr/>
		53,404,961,892	47,310,238,739
		<hr/>	<hr/>

This Statement of Financial Position is to be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF CASH RECEIPTS AND PAYMENTS
for the year ended 31 December 2012

		<u>2012</u>		<u>2011</u>	
	<u>Note</u>	<i>RM</i>	<i>RM</i>	<i>RM</i>	<i>RM</i>
RECEIPTS					
Revenue	5				
Tax Revenue		151,643,090,263		134,884,834,173	
Non-tax Revenue		50,909,327,554		49,423,045,556	
Non-revenue Receipts		872,220,870		544,133,845	
Revenue from Federal Territories		<u>483,424,598</u>	203,908,063,285	<u>566,906,169</u>	185,418,919,743
Loans	6				
Domestic Loans		108,145,229,672		107,091,588,179	
External Loans		<u>-</u>	108,145,229,672	<u>5,960,800,000</u>	113,052,388,179
External Assistance	6				
Multilateral Loans		91,016,051		33,518,605	
Bilateral Loans		<u>592,519,054</u>	683,535,105	<u>474,214,046</u>	507,732,651
Capital Receipts	7				
Loans Recoveries		1,058,991,393		833,191,934	
Advances Recoveries		29,400,000		-	
Disposal of Capital Assets		89,869		91,433	
Miscellaneous Capital Receipts		<u>1,519,509,321</u>	2,607,990,583	<u>133,387</u>	833,416,754
Trust Receipts	7				
Private Finance Initiative (PFI)		2,136,635,290		2,385,876,399	
Special Development Activity Private Finance		5,000,230,450		-	
Others		<u>-</u>	7,136,865,740	<u>-</u>	2,385,876,399
Total Receipts			<u>322,481,684,385</u>		<u>302,198,333,726</u>

STATEMENT OF CASH RECEIPTS AND PAYMENTS (continuation)
for the year ended 31 December 2012

		<u>2012</u>		<u>2011</u>	
	<u>Note</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>
PAYMENTS					
Operating Expenditure	5				
Emolument		60,015,799,383		50,148,348,527	
Supplies and Services		31,962,576,293		28,948,592,637	
Assets		1,769,606,790		2,665,292,177	
Grants and Fixed Charges		104,451,633,629		92,603,818,793	
Other Expenditure		<u>1,466,359,006</u>	199,665,975,101	<u>1,137,741,551</u>	175,503,793,685
Development Expenditure	7				
Direct		44,978,124,405		44,917,440,271	
Loans		<u>1,954,329,401</u>	46,932,453,806	<u>1,498,922,156</u>	46,416,362,427
Repayment of Loans	6				
Domestic Loans		61,403,631,379		59,430,119,121	
External Loans		<u>-</u>	61,403,631,379	<u>5,215,700,000</u>	64,645,819,121
External Assistance	6				
Multilateral Loans		95,017,283		106,210,281	
Bilateral Loans		<u>590,443,637</u>	685,460,920	<u>583,837,554</u>	690,047,835
Capital Expenditure	4				
Purchase of Financial Instruments		<u>1,205,673,496</u>	1,205,673,496	<u>2,061,487,565</u>	2,061,487,565
Trust Expenditure	7				
Private Finance Initiative (PFI)		2,352,521,909		3,584,962,054	
Special Development Activity Private Finance Initiatives		1,718,428,784		-	
Others		<u>3,628,489,333</u>	7,699,440,026	<u>6,179,379,456</u>	9,764,341,510
Total Payments			<u>317,592,634,728</u>		<u>299,081,852,143</u>
Increase / (Decrease) in Cash			4,889,049,657		3,116,481,583
Cash as at 1 January			24,466,775,527		21,350,293,944
CASH AS AT 31 DECEMBER			<u>29,355,825,184</u>		<u>24,466,775,527</u>

This Statement of Cash Receipts and Payments is to be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 December 2012

	<u>Note</u>	<u>2012</u>		<u>2011</u>
		<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
		<i>RM</i>	<i>RM</i>	<i>RM</i>
REVENUE	5	207,246,482,000	207,912,754,669	185,418,919,743
<u>Less:</u>				
Operating Expenditure	5	198,737,824,368	205,537,081,525	182,593,788,338
REVENUE SURPLUS		8,508,657,632	2,375,673,144	2,825,131,405
<u>Less:</u>				
Development Expenditure	7	51,107,796,358	46,932,453,806	46,416,362,427
OVERALL SURPLUS / (DEFICIT)		(42,599,138,726)	(44,556,780,662)	(43,591,231,022)
DEFICIT FUNDED BY:				
Loans and External Assistance	6		43,327,545,911	45,611,224,372
Loans Recoveries and Miscellaneous Receipts	7		2,634,972,286	1,082,196,256
Changes in Cash, Investments and Trusts			(1,405,737,535)	(3,102,189,606)
TOTAL FUND			44,556,780,662	43,591,231,022

This Statement of Financial Performance is to be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF MEMORANDUM ACCOUNTS
as at 31 December 2012

	<u>Note</u>	<u>2012</u> RM	<u>2011</u> RM
MEMORANDUM OF ASSETS			
	8		
Recoverable Loans		95,492,612,803	88,838,070,548
Investments		27,194,316,450	28,834,528,313
MEMORANDUM OF LIABILITIES			
	9		
Public Debt		501,616,849,368	456,127,663,265
Other Liabilities		275,621,222	241,513,526

This Statement of Memorandum Accounts is to be read in conjunction with the accompanying notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012**

SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

1. ACCOUNTING POLICIES AND PRACTICES

Accounting policies and practices are consistently applied in the preparation of the financial statements unless otherwise stated.

- a) Accounting policies are in compliance with the laws, rules and regulations relating to accounting and financial management of the Federal Government.
- b) Federal Government accounting is based on the concept of Consolidated Fund, whereby:
 - i) Article 97 of the Federal Constitution requires all revenues and monies raised or received except Zakat, Fitrah and Baitulmal or similar Islamic religious revenue, to be paid into and form one fund known as the Consolidated Fund.
 - ii) Article 104 of the Federal Constitution requires that no monies, except specified charged expenditure, shall be withdrawn from the Consolidated Fund unless they are appropriated or otherwise authorised by Parliament.
 - iii) Section 7 of the Financial Procedure Act 1957 [Act 61], provides that the Consolidated Fund is divided into the Consolidated Revenue Account, the Consolidated Loan Account and the Consolidated Trust Account.
- c) The Federal Government practices modified cash basis of accounting. All payments and receipts are accounted for when payments are made and receipts received with the following modifications:
 - i) Payment for works done, supplies received and services rendered up to 31 December of the financial year can be made in January the following year and charged to that financial year's allocation.
 - ii) Cash receipts not deposited in the bank and cash at bank not accounted for in the accounting offices' cash books at 31 December of that financial year are defined as cash-in-transit and are accounted as revenue for that financial year.
 - iii) Accounting for certain non-cash transactions such as transfer of appropriations from Consolidated Revenue Account to Consolidated Trust Account, Profit and Loss from Investments, Write-off of Loans from Trust Fund, Conversion of Loans into Equities and other similar transactions.
- d) Accounting entity includes all ministries and departments of the Federal Government.
- e) The financial year is defined by Section 3 of the Financial Procedure Act 1957 [Act 61] as a period of twelve months ending on the 31st day of December every year.
- f) The financial statements have been prepared using Ringgit Malaysia (RM). Transaction in foreign currencies have been translated into RM at Central Bank of Malaysia or the Accountant General's Department rates of exchange as specified in the relevant policies.
- g) The Financial Statements are prepared on the same basis as the Budget to enable comparison to be made.
- h) When there is a change in the presentation or classification of items, the comparative amounts have been restated unless otherwise stated.
- i) Amounts have been rounded up to Ringgit Malaysia which may result in difference of RM 1 among several items between the Financial Statements and the Notes to the Financial Statements.

2. PRESENTATION OF THE FEDERAL GOVERNMENT FINANCIAL STATEMENTS

The Federal Government Financial Statements prepared in compliance with Section 16(1) of the Financial Procedure Act 1957 [Act 61], *Piawaian Perakaunan Kerajaan* and International Public Sector Accounting Standard (IPSAS) - Financial Reporting under the Cash Basis of Accounting comprise the following:

- a) Statement of Financial Position
- b) Statement of Cash Receipts and Payments
- c) Statement of Financial Performance
- d) Statement of Memorandum Accounts
- e) Notes to the Financial Statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

3. CASH

Cash comprises Cash at Bank, Cash-in-Transit and Cash-in-Hand.

Cash at Bank represents current account and deposit balances in financial institutions for a period not more than three (3) months in line with Para 1.2.3. Cash Basis IPSAS.

Cash-in-Transit shows cash not deposited in the bank and cash at bank not accounted for in the accounting offices' cash books at financial year end.

Cash-in-Hand consists of Petty Cash.

Cash as at 31 December 2012 is as below:

	2012 RM	2011 RM
Cash At Bank	28,543,129,953	23,788,144,927
Cash-In-Transit	810,022,000	676,032,089
Cash-In-Hand	2,673,231	2,598,511
TOTAL CASH	29,355,825,184	24,466,775,527

4. INVESTMENTS

Investments consist of Trust Fund Investments and General Investments are quoted at book value.

Trust Fund Investments are investments made from Trust Fund in accordance with trust deed Section 9 and Section 10, Financial Procedure Act 1957 [Act 61] and relevant regulations. General Investments are investment made from surplus in Consolidated Fund except investments from Trust Fund.

Investments as at 31 December 2012 are as below:

	2012		2011	
	Book Value		Book Value	
	Trust Fund Investments	General Investments	Trust Fund Investments	General Investments
	RM	RM	RM	RM
Foreign Government Securities	3,488,419,954	-	2,561,909,810	-
Malaysian Government Securities	1,238,248,943	-	936,001,984	-
Shares	784,811	5,563,998,987	784,811	5,563,998,987
External Deposits	-	-	75,996,238	-
Domestic Deposits	8,133,614,560	5,093,996,935	8,502,089,818	4,258,392,284
Miscellaneous	528,401,960	1,670,558	942,618,722	1,670,558
<i>Total</i>	13,389,470,228	10,659,666,480	13,019,401,383	9,824,061,829
TOTAL INVESTMENTS	24,049,136,708		22,843,463,212	

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

5. CONSOLIDATED REVENUE ACCOUNT

All revenue and operating expenditure of the government are accounted in the Consolidated Revenue Account in compliance with Article 97 and 98 of the Federal Constitution and Section 7(a) of the Financial Procedure Act 1957 [Act 61]. All revenue surplus for the current year is transferred to the Development Fund except accumulated balance before 1996 amounting to RM11,863,127,086.

Statement of Consolidated Revenue Account for the year ended 31 December 2012 is as below:

	2012			2011	
	<i>Budget</i> RM	<i>Actual</i> RM	% <i>Budget</i>	<i>Actual</i> RM	% <i>Budget</i>
BALANCE AS AT 1 JANUARY		11,863,127,086		11,863,127,086	
REVENUE					
Tax Revenue	152,493,265,000	151,643,090,263	99.44	134,884,834,173	104.41
Non-Tax Revenue	53,386,588,000	54,909,327,554	102.85	49,423,045,556	93.00
Non-Revenue Receipts	778,648,000	876,912,254	112.62	544,133,845	99.16
Revenue From Federal Territories	587,981,000	483,424,598	82.22	566,906,169	112.86
<i>Total Revenue</i>	207,246,482,000	207,912,754,669	100.32	185,418,919,743	101.11
OPERATING EXPENDITURE					
Emolument	55,007,121,376	60,015,799,383	109.11	50,148,348,527	103.10
Supplies and Services	32,249,318,322	31,962,576,293	99.11	28,948,592,637	98.94
Assets	1,773,481,727	1,769,606,790	99.78	2,665,292,177	96.97
Grants and Fixed Charges	108,182,987,735	**110,322,740,053	101.98	**99,693,813,446	103.70
Other Expenditure	1,524,915,208	1,466,359,006	96.16	1,137,741,551	95.02
<i>Total Operating Expenditure (excluding transfer)</i>	198,737,824,368	205,537,081,525	103.42	182,593,788,338	102.59
<i>Revenue Surplus transfer to Development Fund</i>	-	2,375,673,144	-	2,825,131,405	-
<i>Total Operating Expenditure (including transfer)</i>	198,737,824,368	207,912,754,669	104.62	185,418,919,743	104.18
Surplus/(Deficit) For The Year		-		-	
BALANCE AS AT 31 DECEMBER		11,863,127,086		11,863,127,086	

Note: (**) – Excludes transfer to Development Fund.

(a) Revenue

The revenue collected, unless specifically provided otherwise in any law, is accounted for in gross. Non-Tax Revenue which is reported in the Statement of Cash Receipts and Payments did not include the Premium Account Government Investment Issues and Malaysia Government Securities amounting RM4,000,000,000. Non-Revenue Receipts which is also reported in the said statement, did not include adjustment in interest loan received from Lembaga Kemajuan Pahang Tenggara amounting RM4,691,384.

Material differences between original estimate and revised estimate and between revised estimate and actual revenue are explained in the Accountant General's Report.

Revenue by category for the year ended 31 December 2012 is as below:

	2012			2011		
	<i>Original Estimate</i> RM	<i>Revised Estimate</i> RM	<i>Actual</i> RM	% <i>Budget</i>	% <i>Budget</i>	
TAX REVENUE						
Income Tax	96,439,457,000	110,687,000,000	110,661,650,993	99.98	96,732,281,191	105.86
Other Direct Taxes	5,356,108,000	6,138,219,000	6,275,704,263	102.24	5,509,324,333	108.38
Customs Duties - Export	2,114,224,000	2,392,690,000	1,968,396,260	82.27	2,080,732,769	102.07
Customs Duties - Import	1,784,722,000	2,245,233,000	2,282,000,986	101.64	2,026,228,194	102.52
Excise Duties	8,632,499,000	8,460,528,000	8,420,127,876	99.52	8,414,785,217	98.31
Sales Tax on Locally Manufactured Goods	5,211,967,000	5,218,830,000	5,357,975,074	102.67	4,994,746,125	99.10

(continued...)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

(continuation)

	2012			2011		
	Original Estimate	Revised Estimate	Actual	% Budget	Actual	% Budget
	RM	RM	RM		RM	
TAX REVENUE						
Sales Tax on Imported Goods	3,714,087,000	3,966,461,000	4,137,589,354	104.31	3,582,702,613	100.50
Service Tax	5,384,790,000	6,197,484,000	5,583,156,285	90.09	4,981,640,919	100.27
Levy	529,853,000	641,916,000	552,077,479	86.00	919,424,973	114.57
Excise Duties on Imported Goods	2,743,536,000	3,877,580,000	3,766,622,774	97.14	3,102,383,919	96.27
Miscellaneous Indirect Taxes	2,658,585,000	2,667,324,000	2,637,788,919	98.89	2,540,583,920	99.57
<i>Total Tax Revenue</i>	134,569,828,000	152,493,265,000	151,643,090,263	99.44	134,884,834,173	104.41
NON-TAX REVENUE						
Licences, Registration Fees and Permit	11,700,539,000	11,819,563,000	13,570,060,603	114.81	11,190,355,535	100.48
Service and Services Fees	1,231,091,000	1,304,584,000	1,217,714,954	93.34	1,320,936,096	111.79
Returns from Sales of Goods	412,678,000	659,652,000	637,063,151	96.58	106,808,074	95.46
Rentals	210,148,000	146,371,000	177,118,352	121.01	197,232,218	94.71
Interest and Returns on Investment	33,979,521,000	36,966,537,000	36,736,102,089	99.38	34,005,201,925	89.88
Fines and Penalties	1,380,214,000	1,026,904,000	1,007,029,224	98.06	1,190,679,104	86.99
Contributions and Compensation from Foreign Countries and Local Contributions	3,073,000	2,423,000	3,821,704	157.73	3,271,035	107.39
Exploration of Oil and Gas MTJA	1,309,766,000	1,460,554,000	1,560,417,477	106.84	1,408,561,569	108.44
<i>Total Non-Tax Revenue</i>	50,227,030,000	53,386,588,000	54,909,327,554	102.85	49,423,045,556	93.00
NON-REVENUE RECEIPTS						
Refunds of Expenditure	538,049,000	755,708,000	854,809,678	113.11	526,676,716	98.71
Receipts from Government Agencies	15,299,000	22,940,000	22,102,576	96.35	17,457,129	115.07
<i>Total Non-Revenue Receipts</i>	553,348,000	778,648,000	876,912,254	112.62	544,133,845	99.16
REVENUE FROM FEDERAL TERRITORIES						
Tax Revenue from Federal Territories	445,731,000	503,818,000	392,153,796	77.84	479,208,964	108.59
Non-Tax Revenue from Federal Territories	61,623,000	84,163,000	91,270,802	108.45	87,697,205	143.74
<i>Total Revenue from Federal Territories</i>	507,354,000	587,981,000	483,424,598	82.22	566,906,169	112.86
TOTAL REVENUE	185,857,560,000	207,246,482,000	207,912,754,669	100.32	185,418,919,743	101.11

(b) Operating Expenditure

Operating expenditure consists of charged expenditure and supply expenditure such as emoluments, supplies and services, assets as well as grants and fixed charges, and other expenditure. Charged expenditure consists of charges to the Consolidated Fund as required by Article 98 of the Federal Constitution. Supply expenditure consists of charges to the Consolidated Fund as approved by Parliament in compliance with Article 104 of the Federal Constitution.

Differences in grants and fixed charges amounting RM104,451,633,629 for year 2012 in the Statement of Cash Receipts and Payments are mainly due to adjustment in loan repayment of Railway Asset Corporation amounting to RM10,000,000 and allocation transfer of Statutory Funds to Government Trust Funds amounting to RM5,861,106,424.

Expenses in grants and fixed charges for year 2011 amounting RM99,693,813,446 in the Statement of Cash Receipts and Payments have been restated to RM92,603,818,793 to take into account adjustment for loan repayment of Railway Asset Corporation amounting RM20,000,000 and allocation transfer of Statutory Funds to Government Trust Funds amounting to RM7,069,994,653.

Where purpose of expenditure has exceeded appropriation, a supplementary estimate will be tabled in Parliament during subsequent years' session in compliance with Article 101 (b) of the Federal Constitution.

Material differences between original budget and revised budget and between revised budget and actual expenditure are explained in the Accountant General's Report. Detailed information on operating expenditure can be referred to in Appendix 1 – Statement of Operating Expenditure for the year ended 31 December 2012.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

Operating Expenditure for the year ended 31 December 2012 is as below:

	2012			
	<i>Original Budget RM</i>	<i>Revised Budget RM</i>	<i>Actual RM</i>	<i>% Budget</i>
CHARGED EXPENDITURE				
T. 01 Civil List	13,532,900	13,532,900	13,310,522	98.36
T. 02 Royal Allowances	1,319,900	1,813,100	1,813,091	100.00
T. 03 Chief Justice, Chief Judge and Judges	100,781,000	100,781,000	86,055,063	85.39
T. 04 Auditor-General	695,000	695,000	573,771	82.56
T. 05 Speaker of The House of Representatives	1,264,000	1,264,000	1,175,017	92.96
T. 06 President of The Senate	1,436,000	1,436,000	1,162,610	80.96
T. 07 Election Commission	1,253,000	1,612,200	1,649,476	102.31
T. 08 Judicial and Legal Services Commission	23,200	23,200	6,405	27.61
T. 09 Public Services Commission	7,755,000	7,755,000	4,324,134	55.76
T. 10 Educational Services Commission	5,333,200	5,333,200	3,442,024	64.54
T. 11 Police Force Commission	622,100	813,400	708,870	87.15
T. 12 Treasury	4,159,719,600	4,159,719,600	4,067,298,555	97.78
T. 13 Charges on Account of Public Debt	20,452,896,200	20,452,896,200	19,537,385,599	95.52
T. 14 Pensions, Retiring Allowances and Gratuities	10,542,255,100	12,577,605,100	12,542,333,145	99.72
<i>Total Charged Expenditure</i>	<i>35,288,886,200</i>	<i>37,325,279,900</i>	<i>36,261,238,282</i>	<i>97.15</i>
SUPPLY EXPENDITURE				
B. 01 Parliament	82,252,800	82,252,800	82,252,396	100.00
B. 02 Office of The Keeper of the Rulers' Seal	1,908,300	1,908,300	1,703,823	89.28
B. 03 National Audit Department	146,879,100	146,879,100	146,879,016	100.00
B. 04 Election Commission	45,342,000	465,342,000	95,255,187	20.47
B. 05 Public Services Commission	51,617,500	51,617,500	51,617,487	100.00
B. 06 Prime Minister's Department	5,739,550,700	6,219,399,298	6,219,399,158	100.00
B. 07 Public Services Department	2,036,467,900	2,186,467,900	2,186,467,805	100.00
B. 08 Attorney General's Chambers	190,702,700	190,702,700	183,692,399	96.32
B. 09 Malaysian Anti-Corruption Commission	211,288,500	211,288,500	211,288,475	100.00
B. 10 Treasury	2,596,990,400	2,896,990,400	2,888,885,924	99.72
B. 11 Treasury General Services	27,066,056,500	38,298,056,500	41,646,559,826	108.74
B. 12 Contribution To Statutory Funds	3,485,433,300	3,485,433,300	**5,861,106,424	168.16
B. 13 Ministry of Foreign Affairs	607,445,000	607,445,000	616,492,301	101.49
B. 20 Ministry of Plantation Industries and Commodities	1,797,950,700	1,797,950,700	1,738,936,221	96.72
B. 21 Ministry of Agriculture and Agro-Based Industry	3,726,480,600	3,742,480,600	3,742,480,434	100.00
B. 22 Ministry of Rural and Regional Development	5,219,158,600	5,225,158,600	5,225,146,134	100.00
B. 23 Ministry of Natural Resources and Environment	1,014,199,200	1,030,227,200	1,030,226,777	100.00
B. 24 Ministry of International Trade and Industry	555,972,300	623,952,300	615,747,435	98.69
B. 25 Ministry of Domestic Trade, Co-operatives and Consumerism	941,898,200	1,345,990,200	1,252,085,575	93.02
B. 27 Ministry of Works	2,086,041,000	2,531,844,000	2,521,684,772	99.60
B. 28 Ministry of Transport	1,134,397,300	1,136,397,300	1,114,158,818	98.04
B. 29 Ministry of Energy, Green Technology and Water	131,636,100	135,346,100	129,836,414	95.93
B. 30 Ministry of Science, Technology and Innovation	775,204,300	785,204,310	775,676,601	98.79
B. 31 Ministry of Tourism	702,960,200	723,410,200	717,492,817	99.18
B. 32 Ministry of Federal Territories and Urban Wellbeing	377,301,400	377,301,410	370,069,054	98.08
B. 40 Education Service Commission	18,529,400	18,529,400	16,801,301	90.67
B. 41 Ministry of Education	32,698,787,200	32,893,787,200	36,285,923,685	110.31
B. 42 Ministry of Health	14,998,120,400	15,150,670,410	16,807,971,890	110.94
B. 43 Ministry of Housing and Local Government	1,626,635,500	1,626,635,510	1,626,634,906	100.00
B. 45 Ministry of Youth and Sports	479,388,400	491,388,400	491,388,061	100.00
B. 46 Ministry of Human Resources	652,319,900	691,636,930	691,636,282	100.00
B. 47 Ministry of Information, Communication and Culture	1,783,616,500	1,821,316,500	1,820,096,770	99.93
B. 48 Ministry of Women, Family and Community Development	1,808,454,800	1,954,684,800	1,954,686,190	100.00
B. 49 Ministry of Higher Education	10,642,188,100	10,642,188,100	10,642,153,358	100.00
B. 60 Ministry of Defence	10,945,926,100	11,155,926,100	11,155,925,508	100.00
B. 62 Ministry of Home Affairs	9,916,012,900	10,666,734,900	10,733,157,163	100.62
<i>Total Supply Expenditure</i>	<i>146,295,113,800</i>	<i>161,412,544,468</i>	<i>171,651,516,387</i>	<i>106.34</i>
TOTAL OPERATING EXPENDITURE	181,584,000,000	198,737,824,368	207,912,754,669	104.62

Note: (**) - Inclusive of appropriation to Development Fund amounting RM2,375,673,144

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

6. CONSOLIDATED LOAN ACCOUNT

All transactions pertaining to Loans and External Assistance raised under the relevant acts are accounted in the Consolidated Loan Account.

Loans comprise of Domestic Loans and External Loans. Domestic Loans include loans for financing the Housing Loan Fund. Domestic Loans instruments are Treasury Bills, Government Investment Issues, Malaysian Government Securities and *Sukuk*. External Assistance comprises of Bilateral and Multilateral Loans.

Interest on public debt and related charges in obtaining loan are not accounted for in the Consolidated Loan Account but are charged to Charged Expenditure T13 amounting RM19,537,385,599 as in Note 5(b).

All the balances of Loans and External Assistance are transferred to the Development Fund and Housing Loans Fund at year end except for net balance amounting RM28,904,795,292.

Undrawn External Assistance at 31 December 2012 for funding development project amounted to RM1,503,480,145 (2011 – RM2,563,921,396).

Differences in repayment of Bilateral Loans for year 2012 amounting RM590,443,637 in the Statement of Cash Receipts and Payments due to non cash transaction amounting RM12,126,567 for adjustment made in External Assistance. Repayment of Bilateral Loans in year 2011 amounting RM596,867,056 in the Statement of Cash Receipts and Payments also have been restated to RM583,837,554 to take into account adjustment for non cash transaction amounting RM13,029,502.

In the Statement of Financial Performance, the Loans and External Assistance amounting to RM43,327,545,911 for the year 2012 are the net receipts for the current year but excluding the opening balance of RM38,909,479,613 and balance of the Housing Loans Fund RM3,400,000,000.

Statement of Consolidated Loan Account as at 31 December 2012 is as below:

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
LOANS		
Domestic		
Balance as at 1 January	38,909,479,613	26,068,545,555
Receipts	102,645,229,672	99,991,588,179
Payments	(59,303,631,379)	(54,930,119,121)
Balance as at 31 December	82,251,077,906	71,130,014,613
Housing Loans Fund		
Receipts	5,500,000,000	7,100,000,000
Payments	(2,100,000,000)	(4,500,000,000)
Balance as at 31 December	3,400,000,000	2,600,000,000
External		
Receipts	-	5,960,800,000
Payments	-	(5,215,700,000)
Balance as at 31 December	-	745,100,000
<i>Total For Loans as at 31 December</i>	85,651,077,906	74,475,114,613
EXTERNAL ASSISTANCE		
Multilateral Loans		
Receipts	91,016,051	33,518,605
Payments	(95,017,283)	(106,210,281)
Balance as at 31 December	(4,001,232)	(72,691,676)
Bilateral Loans		
Receipts	592,519,054	474,214,046
Payments	(602,570,204)	(596,867,056)
Balance as at 31 December	(10,051,150)	(122,653,010)
<i>Total For External Assistance as at 31 December</i>	(14,052,382)	(195,344,686)
<i>Total For Loans and External Assistance as at 31 December</i>	85,637,025,524	74,279,769,927
Transfer to		
<i>Development Fund</i>	(53,332,230,232)	(32,770,290,314)
<i>Housing Loans Fund</i>	(3,400,000,000)	(2,600,000,000)
BALANCE FOR CONSOLIDATED LOAN ACCOUNT AS AT 31 DECEMBER	28,904,795,292	38,909,479,613

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012**

7. CONSOLIDATED TRUST ACCOUNT

All receipts and payments of trust monies are accounted in Consolidated Trust Account in accordance with the requirements of laws, trust's acts, trust deeds and trust agreements. Consolidated Trust Account consists of Government Trust Funds, Public Trust Funds and Deposit Accounts.

A substantial amount under the Miscellaneous Government Trust Funds is for current transactions of the Treasury Main Clearance Account with a debit amount of RM279,961,586,353 and credit amount of RM279,267,283,017. This is a clearance account used to account for transactions for Control Accounts, Accounts Payable and other similar accounts which do not involve cash receipts or payments.

Miscellaneous Trust Expenditure of RM3,628,489,333 in the Statement of Cash Receipts and Payments are net balance of Trust Accounts excluding Development Fund and loans taken for Housing Loans Fund. These Miscellaneous Trust Expenditure have been restated to RM6,179,379,456 in the Statement of Cash Receipts and Payments in year 2011.

Beginning from year 2012, reporting for Private Finance Initiative in the Statement of Cash Receipts and Payments have been reclassified and shown under Trust Expenditure.

Statement of Consolidated Trust Account as at 31 December 2012 is as below:

	<i>Balance as at 01.01.2012 (Debit)/Credit RM</i>	<i>Debit RM</i>	<i>Credit RM</i>	<i>Balance as at 31.12.2012 (Debit)/Credit RM</i>
GOVERNMENT TRUST FUNDS				
Development Fund	(55,235,001,113)	46,945,799,332	58,356,221,189	(43,824,579,256)
Housing Loans Fund	1,908,324,534	10,961,105,335	10,568,301,237	1,515,520,436
Miscellaneous Government Trust Funds	34,554,927,065	295,201,452,952	296,398,507,887	35,751,982,000
<i>Total Government Trust Funds</i>	(18,771,749,514)	353,108,357,619	365,323,030,313	(6,557,076,820)
PUBLIC TRUST FUNDS				
Special Trust Funds	617,929,977	172,923,278	192,785,973	637,792,672
General Trust Funds	5,701,912,589	8,655,946,515	12,055,878,776	9,101,844,850
<i>Total Public Trust Funds</i>	6,319,842,566	8,828,869,793	12,248,664,749	9,739,637,522
DEPOSITS				
General Deposits	8,690,055,757	2,096,191,153	2,561,346,007	9,155,210,611
Adjustment Deposits	299,483,231	1,608,491,193	1,608,276,163	299,268,201
<i>Total Deposits</i>	8,989,538,988	3,704,682,346	4,169,622,170	9,454,478,812
TOTAL CONSOLIDATED TRUST ACCOUNT	(3,462,367,960)	365,641,909,758	381,741,317,232	12,637,039,514

(a) Government Trust Funds

Government Trust Funds account for receipts and payments made under Section 10 of the Financial Procedure Act 1957 [Act 61]. Government Trust Funds consist of Development Fund, Housing Loans Fund and Miscellaneous Government Trust Funds.

- (i) Development Fund accounts for receipts and development expenditure payments as stipulated under the Development Fund Act 1966 [Act 406].

Main receipts for this fund consist mainly of contributions from the Consolidated Revenue Account, transfer from Consolidated Loan Account, repayment of loans given out from this fund and other receipts. Other receipts for year 2012 inclusive of capital receipt amounting RM1,500,000,000.

The amount of Loan Recoveries in the Development Fund for year 2012 differs from the amount in the Statement of Cash Receipts and Payments by RM1,058,991,393 due to the non-cash transaction of the loan adjustment amounting RM26,981,704 made through Railway Asset Corporation, External Loan and Lembaga Kemajuan Pahang Tenggara.

Loan Recoveries in Development Fund for year 2011 amounting RM866,221,436 in the Statement of Cash Receipts and Payments have been restated to RM833,191,934 to take into account adjustment for non cash transaction amounting RM33,029,502.

Cumulative deficit in Development Fund amounting to RM43,824,579,256 was due to loan yet to transfer to Development Fund.

Detailed information on development expenditure can be referred to in Appendix 2 – Statement of Development Expenditure for the year ended 31 December 2012.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

Development Fund as at 31 December 2012 is as below:

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
<i>BALANCE AS AT 1 JANUARY</i>	(55,235,001,113)	(45,496,256,660)
RECEIPTS		
Appropriation From Consolidated Revenue Account	2,375,673,144	2,825,131,405
Transfer From Consolidated Loan Account	53,332,230,232	32,770,290,314
Loans Recoveries	1,085,973,097	1,081,971,436
Advance Recoveries	29,400,000	-
Disposal of Capital Assets	89,869	91,433
Miscellaneous Receipts	1,519,509,321	133,387
<i>Total Receipts</i>	58,342,875,663	36,677,617,974
PAYMENTS		
Development Expenditure		
Direct	(44,978,124,405)	(44,917,440,271)
Loans	(1,954,329,401)	(1,498,922,156)
<i>Total Payments</i>	(46,932,453,806)	(46,416,362,427)
<i>Surplus/(Deficit) For The Year</i>	11,410,421,857	(9,738,744,453)
BALANCE AS AT 31 DECEMBER	(43,824,579,256)	(55,235,001,113)

- (ii) Housing Loans Fund established under the Housing Loans Fund Act 1971[Act 42] provides housing loan facilities to employees in the civil service, local authorities and members of administration, legislature and judiciary. Receipts of these funds comprise appropriations from both Consolidated Revenue Account and Development Fund, proceeds from loans raised through transfer from Consolidated Loan Account, housing loan repayment and interest earned.

Housing Loans Fund as at 31 December 2012 is as below:

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
<i>BALANCE AS AT 1 JANUARY</i>	1,908,324,534	3,213,459,959
RECEIPTS		
Individual Loans		
Repayment of Individual Loans	1,266,040,286	1,106,261,314
Financing		
Miscellaneous Financing	5,500,000,000	7,100,000,000
Interest Income		
Interest Repayment of Individual Loans	1,169,642,131	995,035,013
Securitisation Account		
Collection of Securitisation Account's Repayment	2,300,118,669	2,435,028,308
Allocation for Amortisation of Securitisation Discount	342,237,619	342,237,619
Miscellaneous	10,458,990	6,127,217
<i>Total Receipts</i>	10,588,497,695	11,984,689,471

(continued...)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

(continuation)

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
PAYMENTS		
Individual Loans		
Disbursement of Individual Loans	(6,488,768,940)	(6,306,896,491)
Financing		
Repayment of Miscellaneous Financing	(2,100,000,000)	(4,500,000,000)
Securitisation Account		
Remittance of Securitisation Account's Collection	(2,371,333,558)	(2,455,825,270)
Securitisation Account's Other Payments	(21,199,295)	(27,103,135)
<i>Total Payments</i>	<u>(10,981,301,793)</u>	<u>(13,289,824,896)</u>
BALANCE AS AT 31 DECEMBER	<u>1,515,520,436</u>	<u>1,908,324,534</u>

- (iii) Miscellaneous Government Trust Funds consist of Clearance Accounts, Trading Account, Loan Accounts, Contingencies Fund and Miscellaneous Funds established under Section 10 of the Financial Procedure Act 1957 [Act 61] for specific purposes in accordance with the Federal Constitution. Financial sources of these funds are appropriations from the government. Part of these funds are revolving in nature while others provide for outright payments.

Miscellaneous Government Trust Funds as at 31 December 2012 are as below:

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
CLEARANCE ACCOUNTS		
Inter-Administration Current Account	17,374,952	16,395,143
Treasury Main Clearance Account	19,894,103,364	20,588,406,699
Self-Accounting Departments Clearance Account	100,000,000	100,000,000
<i>Total Clearance Accounts</i>	20,011,478,316	20,704,801,842
TRADING ACCOUNT		
Unallocated Stores and Workshops	79,155,435	78,959,835
<i>Total Trading Account</i>	79,155,435	78,959,835
LOAN ACCOUNTS		
Contractors	7,082,337	8,616,423
Co-operative Credit	15,037,189	15,037,189
Cooperative Development Department Working Capital	133,160,698	191,753,670
Youth Economic Development	5,891,017	1,895,025
Computer Financing for Civil Service Personnel	110,189,417	111,675,149
Personnel Advances (Public Officer)	104,912,700	106,013,039
Miscellaneous Advances	55,390,714	55,042,544
Sarawak Refrigerator Advance	620,000	620,000
States Advance	156,518,645	302,641,280
Royal Loans	2,500,000	2,500,000
Vehicle Loans	667,091,673	666,826,554
Loan to Statutory and Other Bodies	3,896,691,838	3,402,423,934
Housing Loans to Lower Income Group	38,161,652	33,573,560
Overseas Malaysian	1,044,139	1,008,229
Federal Education Loan	466,923,259	455,344,123
<i>Total Loan Accounts</i>	5,661,215,278	5,354,970,719
CONTINGENCIES FUND		
Contingencies Fund	176,414,332	117,197,110
<i>Total Contingencies Fund</i>	176,414,332	117,197,110

(continued...)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

(continuation)

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
MISCELLANEOUS FUNDS		
National Trust	5,653,917,035	4,804,902,567
Poor Students Fund	478,656,172	471,582,212
National Sports Fund	577,000	10,435,878
National Disaster Relief	184,315,891	132,205,660
Wild Animals Attack Victims Relief	281,000	335,800
State Reserve	349,618,591	230,391,662
Overseas Student Welfare and Amenity	2,776,212	3,286,540
Bumiputra Automotive Trust Fund	40,000,000	-
Artist Welfare & Cultural Trust Fund	2,566,381	3,235,048
Examination Syndicate Trust Fund	125,064,112	65,498,209
Public Sector ICT Project Development Trust Fund	1,000,000	-
Education, Consultation and Research Trust Fund, National Institute of Valuation	1,520,646	1,075,797
Public Transportation Trust Fund	816,477,428	955,590,216
Tax Stamp (Banderol) Procurement Management for Cigarette and Liquor Trust Fund	43,075,662	46,056,666
Project and State Border (Peninsular Malaysia) Survey Trust Fund	3,840,995	1,553,561
Project Platform Continent Malaysia Trust Fund	1,016,170	1,317,538
Support Syariah Judiciary Department of Malaysia Trust Fund	13,030,550	12,774,394
Marine Reserve and Park Trust Fund	4,130,965	3,301,274
Malay Studies Course Leiden University, The Netherlands	794	794
National Council for Scientific Research and Development	2,841,407	2,546,001
Sinking Fund	213,528,635	206,715,154
Social and Welfare Services	64,092,032	69,204,562
National Library	1,102,027	1,343,327
People Housing Ownership Programme	504,485,840	617,769,870
Federal Sports Scholarship Scheme	923,996	918,618
Medical Aid Fund (TBP)	17,834,331	19,554,231
Tax Refund Fund	1,274,862,121	610,975,797
Innovation National Berhad Fund	22,095,535	26,289,411
P. Ramlie Memorial Library Fund	87,111	136,772
<i>Total Miscellaneous Funds</i>	<u>9,823,718,639</u>	<u>8,298,997,559</u>
TOTAL MISCELLANEOUS GOVERNMENT TRUST FUNDS	<u>35,751,982,000</u>	<u>34,554,927,065</u>

(b) Public Trust Funds

All receipts and payments for specific purposes in accordance with specific acts or Financial Procedure Act 1957 [Act 61] are accounted in Public Trust Funds. Public Trust Funds consist of Special Trusts incorporated under the relevant acts and General Trusts established under Section 9 of the Financial Procedure Act 1957 [Act 61]. Financial sources of these funds are receipts from organisations or individuals for specific purposes. Private Finance Initiative Trust Account (PFI) and Special Development Activity Private Finance Trust Account are public trust funds used for ascertained development expenditure.

Significant Public Trust Funds for each category of Public Trust Funds as at 31 December 2012 are as below:

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
SPECIAL TRUSTS		
Light Dues Board	253,864,042	233,365,760
Interest on Investment for Court Deposit	219,781,848	217,674,942
Special Heritage Trust Fund	34,602,459	36,827,784
Miscellaneous Special Trusts	129,544,323	130,061,491
<i>Total Special Trusts</i>	<u>637,792,672</u>	<u>617,929,977</u>
GENERAL TRUSTS		
Special Development Activity Private Finance Trust Account	3,281,801,666	-
Private Finance Initiative (PFI) Trust Account	3,022,437,903	3,238,324,521
Special Fund Trust Account	585,398,831	394,775,310
Developing/Upgrading Sewerage System for New Development	538,117,683	597,912,481
Electric Supply Industries Trust Account	425,086,933	414,098,864
Miscellaneous General Trust	1,249,001,834	1,056,801,413
<i>Total General Trusts</i>	<u>9,101,844,850</u>	<u>5,701,912,589</u>
TOTAL PUBLIC TRUST FUNDS	<u>9,739,637,522</u>	<u>6,319,842,566</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

(c) Deposits

Deposits consist of General Deposits and Adjustment Deposits. General Deposits are monies received for specific purposes under any laws or agreements and need to be reimbursed once the purpose is achieved. Adjustment Deposits are temporary accounts used before payments are made or adjustments are made to specific accounts.

Significant Deposits for each category of Deposits as at 31 December 2012 are as below:

	2012 (Debit)/Credit RM	2011 (Debit)/Credit RM
GENERAL DEPOSITS		
Unclaimed Monies Control Account	2,798,393,775	2,430,080,705
Deposit for Unclaimed Monies	1,743,403,330	1,747,344,932
Money for Implementation Guarantee	1,593,072,799	1,673,641,083
Bankruptcy Estate	1,038,002,924	929,171,695
Deposit for High Court	805,178,606	669,797,188
Miscellaneous General Deposits	1,177,159,177	1,240,020,154
<i>Total General Deposits</i>	9,155,210,611	8,690,055,757
ADJUSTMENT DEPOSITS		
Cancelled EFT Payment	148,874,654	92,990,934
Adjustment Deposit for Void Cheque	69,966,536	88,839,725
Unallocated Receipts	41,822,808	99,407,201
Payment to Commerce Dot Com (CDC)	23,904,735	18,245,371
Miscellaneous Adjustment Deposits	14,699,468	-
<i>Total Adjustment Deposits</i>	299,268,201	299,483,231
TOTAL DEPOSITS	9,454,478,812	8,989,538,988

8. MEMORANDUM OF ASSETS

Memorandum of Assets show a portion of the government's financial assets including Recoverable Loans and Investments that are charged to operating or development expenditure, but not reported in the Statement of Financial Position.

(a) Recoverable Loans

Recoverable Loans are balance of loans granted by the Federal Government to State Governments, Local Authorities, Statutory Bodies, Co-operatives, Companies, Individuals and Others.

Detailed information on Recoverable Loans can be referred to in Appendix 3 – Statement of Memorandum Account of Recoverable Loans as at 31 December 2012.

Recoverable Loans as at 31 December 2012 are as below:

	2012 RM	2011 RM
State Governments	15,722,068,018	16,820,200,196
Local Authorities	502,753,742	500,001,908
Statutory Bodies	14,026,666,610	12,396,058,833
Co-operatives	197,473,124	195,462,764
Companies	25,525,549,127	24,744,191,014
Individuals	36,565,906,580	31,346,545,405
Miscellaneous	2,952,195,602	2,835,610,428
TOTAL RECOVERABLE LOANS	95,492,612,803	88,838,070,548

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012

(b) Investments

Investments are equity holdings in Companies, Statutory Bodies and International Agency.

The increase in share holdings for UDA Holdings Berhad (UDA) amounting 118,140,000 unit of ordinary shares @ RM118,140,000 (RM1/unit) is due to the transfer of all shares in Dataran Perdana Sdn Bhd (DPSB) amounting 66,000,000 unit of ordinary shares to UDA via share swap at RM1.79 per share effective 16 August 2012.

In 2011, book value of RM28,222,949,922 has been restated to RM28,834,528,313 in order to take into account the amount of UDA shares taken over by MKD amounting 176,577,186 unit @ RM529,731,558 (RM3/unit) made through set off dividend payment by Khazanah Nasional Berhad to Government; increment adjustment of book value for share holding in Malaysia Debt Ventures Berhad amounting RM150,000,000; decrement adjustment of book value amounting RM54,000,000 for Khazanah Nasional Bhd and reduction of book value amounting RM14,153,167 for selling of shares in KLIA Consultancy Services Sdn Bhd, Malaysian Resources Corporation Berhad and Media Prima Berhad which have been completed in year 2011.

Detailed information on Investments can be referred to in Appendix 4 – Statement of Memorandum Account of Investments as at 31 December 2012.

Investments as at 31 December 2012 are as below:

	<i>Book Value</i>	
	2012 RM	2011 RM
Companies	25,936,889,345	27,577,101,208
Statutory Bodies	1,218,852,876	1,218,852,876
International Agency	38,574,229	38,574,229
TOTAL INVESTMENTS	27,194,316,450	28,834,528,313

9. MEMORANDUM OF LIABILITIES

Memorandum of Liabilities show a portion of the government's liabilities including Public Debt and Other Liabilities that is not reported in the Statement of Financial Position.

(a) Public Debt

Public Debt has been classified as Loans and External Assistance in line with Para 1.10 Cash Basis IPSAS. The equivalent values of outstanding external debt were converted into Malaysian Ringgit based on the Central Bank of Malaysia exchange rate as at 31 December 2012.

Public Debt as at 31 December 2012 is as below:

	2012 RM	2011 RM
LOANS		
Domestic		
Treasury Bills	4,320,000,000	4,320,000,000
Government Investment Issues	143,500,000,000	110,000,000,000
Malaysia Government Securities	292,150,000,000	277,713,197,000
Sukuk	2,398,801,500	6,991,618,300
	442,368,801,500	399,024,815,300
Housing Loans Fund		
Financing for Housing Loans Fund	42,400,000,000	39,000,000,000
External		
Market Loans	10,052,575,000	10,402,925,000
<i>Total Loans</i>	494,821,376,500	448,427,740,300
EXTERNAL ASSISTANCE		
Multilateral Loans	712,418,688	737,856,152
Bilateral Loans	6,083,054,180	6,962,066,813
<i>Total External Assistance</i>	6,795,472,868	7,699,922,965
TOTAL PUBLIC DEBT	501,616,849,368	456,127,663,265

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2012**

(b) Other Liabilities

Other Liabilities as at 31 December 2012 is as below:

	2012	2011
	RM	RM
Notes Payable	238,838,141	203,612,505
Unclaimed Securities	22,542,084	22,091,529
Central Depository Account	14,240,997	15,809,492
TOTAL OTHER LIABILITIES	275,621,222	241,513,526

10. CONTINGENT LIABILITIES

Contingent Liabilities will become actual government liabilities upon failure of the entities to fulfill their agreement obligation or upon occurrence of specified events. Contingent Liabilities as at 31 December 2012 comprise:

- a) Loans taken by statutory bodies and government linked companies guaranteed by the Federal Government for RM143,108,810,202 under the provision of Loans Guarantee (Bodies Corporate) Act 1965 (Act 96).
- b) Depositors' savings in Bank Simpanan Nasional, Teachers Provident Fund, Employees Provident Fund and Lembaga Tabung Haji amounting RM547,308,948,630 under the provision of the respective funds' act.

Detailed information on Statutory Guarantees can be referred to in Appendix 5 – Statement of Memorandum Account of Statutory Guarantees as at 31 December 2012.

- c) Third Party War Risk Liability with Malaysia Airports Holdings Berhad of RM475,000,000 under the provision of the indemnity agreement.

11. ACCOUNT RECEIVABLES

Account Receivables as at 31 December 2012 amounting RM20,621,501,911 based on information provided by Ministries/ Departments are reported as additional information.

12. ADVANCES TO CONTRACTORS

Advances to contractors yet to be reimbursed as at 31 December 2012 amounting RM1,045,266,128 based on information provided by Ministries/ Departments are reported as additional information.

ATTACHMENTS TO THE NOTES



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APPENDIX 1
***Statement of Operating
Expenditure***



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**Statement of Operating Expenditure
for the year ended 31 December 2012**

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
CHARGED EXPENDITURE				
T.01 CIVIL LIST				
<i>Total Emolument</i>	6,668,500	6,668,500	7,096,775.78	106.42
<i>Total Supplies and Services</i>	6,590,400	6,590,400	6,042,977.32	91.69
<i>Total Assets</i>	174,000	174,000	139,662.00	80.27
<i>Total Grants and Fixed Charges</i>	100,000	100,000	31,106.72	31.11
TOTAL FOR CIVIL LIST	13,532,900	13,532,900	13,310,521.82	98.36
T.02 ROYAL ALLOWANCES				
<i>Total Emolument</i>	1,319,900	1,813,100	1,813,090.44	100.00
TOTAL FOR ROYAL ALLOWANCES	1,319,900	1,813,100	1,813,090.44	100.00
T.03 CHIEF JUSTICE, CHIEF JUDGE AND JUDGES				
<i>Total Emolument</i>	80,690,000	77,002,000	64,446,561.08	83.69
<i>Total Supplies and Services</i>	19,082,000	21,969,350	20,248,907.20	92.17
<i>Total Assets</i>	1,000,000	1,000,000	564,948.00	56.49
<i>Total Grants and Fixed Charges</i>	9,000	622,000	612,367.92	98.45
<i>Total Other Expenditure</i>	—	187,650	182,278.54	97.14
TOTAL FOR CHIEF JUSTICE, CHIEF JUDGE AND JUDGES	100,781,000	100,781,000	86,055,062.74	85.39
T.04 AUDITOR-GENERAL				
<i>Total Emolument</i>	342,300	342,300	373,417.53	109.09
<i>Total Supplies and Services</i>	352,700	352,700	200,353.39	56.81
TOTAL FOR AUDITOR-GENERAL	695,000	695,000	573,770.92	82.56
T.05 SPEAKER OF THE HOUSE OF REPRESENTATIVES				
<i>Total Emolument</i>	757,300	757,300	702,340.88	92.74
<i>Total Supplies and Services</i>	477,700	477,700	446,485.72	93.47
<i>Total Assets</i>	29,000	29,000	26,190.00	90.31
TOTAL FOR SPEAKER OF THE HOUSE OF REPRESENTATIVES	1,264,000	1,264,000	1,175,016.60	92.96
T.06 PRESIDENT OF THE SENATE				
<i>Total Emolument</i>	772,200	772,200	671,714.95	86.99
<i>Total Supplies and Services</i>	663,800	663,800	490,895.37	73.95
TOTAL FOR PRESIDENT OF THE SENATE	1,436,000	1,436,000	1,162,610.32	80.96
T.07 ELECTION COMMISSION				
<i>Total Emolument</i>	972,000	1,132,200	1,170,476.28	103.38
<i>Total Grants and Fixed Charges</i>	281,000	480,000	479,000.00	99.79
TOTAL FOR ELECTION COMMISSION	1,253,000	1,612,200	1,649,476.28	102.31
T.08 JUDICIAL AND LEGAL SERVICES COMMISSION				
<i>Total Emolument</i>	4,200	4,200	2,900.00	69.05
<i>Total Supplies and Services</i>	19,000	19,000	3,505.00	18.45
TOTAL FOR JUDICIAL AND LEGAL SERVICES COMMISSION	23,200	23,200	6,405.00	27.61
T.09 PUBLIC SERVICES COMMISSION				
<i>Total Emolument</i>	3,550,000	3,410,000	1,919,167.39	56.28
<i>Total Supplies and Services</i>	3,860,000	3,860,000	1,920,888.59	49.76
<i>Total Grants and Fixed Charges</i>	345,000	485,000	484,078.22	99.81
TOTAL FOR PUBLIC SERVICES COMMISSION	7,755,000	7,755,000	4,324,134.20	55.76

(continued...)

Statement of Operating Expenditure for the year ended 31 December 2012

(Continuation)

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
CHARGED EXPENDITURE - (CONT.)				
T.10 EDUCATIONAL SERVICES COMMISSION				
Total Emolument	2,785,900	2,785,900	1,688,288.46	60.60
Total Supplies and Services	2,267,300	2,267,300	1,522,596.14	67.15
Total Grants and Fixed Charges	280,000	280,000	231,139.72	82.55
TOTAL FOR EDUCATIONAL SERVICES COMMISSION	5,333,200	5,333,200	3,442,024.32	64.54
T.11 POLICE FORCE COMMISSION				
Total Emolument	489,300	583,413	484,778.40	83.09
Total Supplies and Services	120,000	217,187	211,331.78	97.30
Total Grants and Fixed Charges	12,800	12,800	12,759.28	99.68
TOTAL FOR POLICE FORCE COMMISSION	622,100	813,400	708,869.46	87.15
T.12 TREASURY				
Total Grants and Fixed Charges	3,947,419,500	3,978,289,500	3,944,006,747.20	99.14
Total Other Expenditure	212,300,100	181,430,100	123,291,807.98	67.96
TOTAL FOR TREASURY	4,159,719,600	4,159,719,600	4,067,298,555.18	97.78
T.13 CHARGES ON ACCOUNT OF PUBLIC DEBT				
Total Grants and Fixed Charges	20,452,896,200	20,452,896,200	19,537,385,599.25	95.52
TOTAL FOR CHARGES ON ACCOUNT OF PUBLIC DEBT	20,452,896,200	20,452,896,200	19,537,385,599.25	95.52
T.14 PENSIONS, RETIRING ALLOWANCES AND GRATUITIES				
Total Grants and Fixed Charges	10,542,255,100	12,577,605,100	12,542,333,145.17	99.72
TOTAL FOR PENSIONS, RETIRING ALLOWANCES AND GRATUITIES	10,542,255,100	12,577,605,100	12,542,333,145.17	99.72
Total Emolument	98,351,600	95,271,113	80,369,511.19	84.36
Total Supplies and Services	33,432,900	36,417,437	31,087,940.51	85.37
Total Assets	1,203,000	1,203,000	730,800.00	60.75
Total Grants and Fixed Charges	34,943,598,600	37,010,770,600	36,025,575,943.48	97.34
Total Other Expenditure	212,300,100	181,617,750	123,474,086.52	67.99
TOTAL CHARGED EXPENDITURE	35,288,886,200	37,325,279,900	36,261,238,281.70	97.15
SUPPLY EXPENDITURE				
B.01 PARLIAMENT				
Total Emolument	50,717,300	51,121,970	51,121,966.70	100.00
Total Supplies and Services	29,271,500	28,497,300	28,496,931.94	100.00
Total Assets	640,000	1,113,900	1,113,896.95	100.00
Total Grants and Fixed Charges	1,614,000	1,498,420	1,498,393.88	100.00
Total Other Expenditure	10,000	21,210	21,207.00	99.99
TOTAL FOR PARLIAMENT	82,252,800	82,252,800	82,252,396.47	100.00
B.02 OFFICE OF THE KEEPER OF THE RULER'S SEAL				
Total Emolument	577,300	625,495	623,203.05	99.63
Total Supplies and Services	1,296,300	1,232,969	1,036,435.52	84.06
Total Assets	8,000	19,620	16,970.00	86.49
Total Grants and Fixed Charges	26,700	30,216	27,214.43	90.07
TOTAL FOR OFFICE OF THE KEEPER OF THE RULER'S SEAL	1,908,300	1,908,300	1,703,823.00	89.28
B.03 NATIONAL AUDIT DEPARTMENT				
Total Emolument	92,932,200	95,921,385	95,921,378.66	100.00
Total Supplies and Services	52,126,900	49,077,170	49,077,114.36	100.00
Total Assets	1,660,000	1,726,530	1,726,520.86	100.00
Total Grants and Fixed Charges	140,000	105,145	105,135.24	99.99
Total Other Expenditure	20,000	48,870	48,866.86	99.99
TOTAL FOR NATIONAL AUDIT DEPARTMENT	146,879,100	146,879,100	146,879,015.98	100.00

(continued...)

Statement of Operating Expenditure for the year ended 31 December 2012

(Continuation)

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
SUPPLY EXPENDITURE - (CONT.)				
B.04 ELECTION COMMISSION				
Total Emolument	22,217,900	25,348,835	23,983,655.75	94.61
Total Supplies and Services	22,693,700	439,017,365	70,303,935.76	16.01
Total Assets	363,300	615,400	607,824.85	98.77
Total Grants and Fixed Charges	67,100	360,400	359,770.42	99.83
TOTAL FOR ELECTION COMMISSION	45,342,000	465,342,000	95,255,186.78	20.47
B.05 PUBLIC SERVICES COMMISSION				
Total Emolument	18,037,900	20,220,895	20,220,890.14	100.00
Total Supplies and Services	33,226,200	29,995,575	29,995,570.59	100.00
Total Assets	353,400	1,025,082	1,025,080.73	100.00
Total Grants and Fixed Charges	-	335,270	335,268.19	100.00
Total Other Expenditure	-	40,678	40,677.34	100.00
TOTAL FOR PUBLIC SERVICES COMMISSION	51,617,500	51,617,500	51,617,486.99	100.00
B.06 PRIME MINISTER'S DEPARTMENT				
Total Emolument	1,085,029,400	1,150,511,023	1,150,510,983.86	100.00
Total Supplies and Services	2,787,041,500	2,778,459,578	2,778,459,527.39	100.00
Total Assets	45,061,000	52,473,816	52,473,808.20	100.00
Total Grants and Fixed Charges	1,820,233,800	2,227,053,440	2,227,053,410.24	100.00
Total Other Expenditure	2,185,000	10,901,441	10,901,428.78	100.00
TOTAL FOR PRIME MINISTER'S DEPARTMENT	5,739,550,700	6,219,399,298	6,219,399,158.47	100.00
B.07 PUBLIC SERVICES DEPARTMENT				
Total Emolument	179,038,400	182,019,000	182,024,240.24	100.00
Total Supplies and Services	348,495,000	329,951,486	329,951,479.05	100.00
Total Assets	4,891,900	5,816,136	5,816,135.21	100.00
Total Grants and Fixed Charges	1,503,936,500	1,668,423,720	1,668,454,173.41	100.00
Total Other Expenditure	106,100	257,558	221,776.87	86.11
TOTAL FOR PUBLIC SERVICES DEPARTMENT	2,036,467,900	2,186,467,900	2,186,467,804.78	100.00
B.08 ATTORNEY GENERAL'S CHAMBERS				
Total Emolument	90,067,500	97,904,881	97,735,594.65	99.83
Total Supplies and Services	97,158,700	86,584,438	80,116,048.64	92.53
Total Assets	2,800,000	5,180,260	5,071,606.19	97.90
Total Grants and Fixed Charges	676,500	583,437	402,084.21	68.92
Total Other Expenditure	-	449,684	367,065.39	81.63
TOTAL FOR ATTORNEY GENERAL'S CHAMBERS	190,702,700	190,702,700	183,692,399.08	96.32
B.09 MALAYSIAN ANTI-CORRUPTION COMMISSION				
Total Emolument	116,499,100	127,600,391	127,600,388.30	100.00
Total Supplies and Services	90,429,100	79,705,285	79,705,268.34	100.00
Total Assets	4,032,500	3,169,362	3,169,360.49	100.00
Total Grants and Fixed Charges	327,800	680,968	680,967.22	100.00
Total Other Expenditure	-	132,494	132,490.44	100.00
TOTAL FOR MALAYSIAN ANTI-CORRUPTION COMMISSION	211,288,500	211,288,500	211,288,474.79	100.00
B.10 TREASURY				
Total Emolument	819,122,700	865,156,856	864,158,264.51	99.88
Total Supplies and Services	665,697,400	639,347,682	633,215,043.63	99.04
Total Assets	23,702,600	23,702,600	23,046,836.74	97.23
Total Grants and Fixed Charges	1,088,236,200	1,367,967,100	1,367,732,410.15	99.98
Total Other Expenditure	231,500	816,162	733,369.20	89.86
TOTAL FOR TREASURY	2,596,990,400	2,896,990,400	2,888,885,924.23	99.72

(continued...)

**Statement of Operating Expenditure
for the year ended 31 December 2012**

(Continuation)

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
SUPPLY EXPENDITURE - (CONT.)				
B.11 TREASURY GENERAL SERVICES				
<i>Total Emolument</i>	–	2,289,305,240	2,289,283,030.52	100.00
<i>Total Supplies and services</i>	292,000,000	489,656,012	489,656,011.21	100.00
<i>Total Grants and Fixed Charges</i>	25,633,406,500	34,349,955,467	37,698,486,379.58	109.75
<i>Total Other Expenditure</i>	1,140,650,000	1,169,139,781	1,169,134,404.54	100.00
TOTAL FOR TREASURY GENERAL SERVICES	27,066,056,500	38,298,056,500	41,646,559,825.85	108.74
B.12 CONTRIBUTION TO STATUTORY FUNDS				
<i>Total Assets</i>	–	578,708,570	578,708,570.00	100.00
<i>Total Grants and Fixed Charges</i>	3,485,433,300	2,906,724,730	5,282,397,854.13	181.73
TOTAL FOR CONTRIBUTION TO STATUTORY FUNDS	3,485,433,300	3,485,433,300	5,861,106,424.13	168.16
B.13 MINISTRY OF FOREIGN AFFAIRS				
<i>Total Emolument</i>	246,033,700	247,527,700	247,527,443.99	100.00
<i>Total Supplies and services</i>	283,480,300	272,981,724	272,981,724.13	100.00
<i>Total Assets</i>	9,000,000	10,981,376	10,967,661.71	99.88
<i>Total Grants and Fixed Charges</i>	54,911,000	63,510,822	72,572,093.52	114.27
<i>Total Other Expenditure</i>	14,020,000	12,443,378	12,443,377.81	100.00
TOTAL FOR MINISTRY OF FOREIGN AFFAIRS	607,445,000	607,445,000	616,492,301.16	101.49
B.20 MINISTRY OF PLANTATION INDUSTRIES AND COMMODITIES				
<i>Total Emolument</i>	16,072,700	18,784,034	15,932,778.94	84.82
<i>Total Supplies and services</i>	28,096,000	27,054,526	25,186,434.50	93.10
<i>Total Assets</i>	340,000	340,000	300,682.13	88.44
<i>Total Grants and Fixed Charges</i>	1,753,442,000	1,751,772,140	1,697,516,325.64	96.90
TOTAL FOR MINISTRY OF PLANTATION INDUSTRIES AND COMMODITIES	1,797,950,700	1,797,950,700	1,738,936,221.21	96.72
B.21 MINISTRY OF AGRICULTURE AND AGRO-BASED INDUSTRY				
<i>Total Emolument</i>	362,847,700	351,498,382	350,263,664.32	99.65
<i>Total Supplies and services</i>	284,376,000	276,958,852	278,165,911.67	100.44
<i>Total Assets</i>	10,420,000	9,221,776	9,221,776.90	100.00
<i>Total Grants and Fixed Charges</i>	3,068,683,900	3,104,675,327	3,104,702,320.95	100.00
<i>Total Other Expenditure</i>	153,000	126,263	126,760.20	100.39
TOTAL FOR MINISTRY OF AGRICULTURE AND AGRO-BASED INDUSTRY	3,726,480,600	3,742,480,600	3,742,480,434.04	100.00
B.22 MINISTRY OF RURAL AND REGIONAL DEVELOPMENT				
<i>Total Emolument</i>	112,584,700	121,480,315	121,480,310.96	100.00
<i>Total Supplies and services</i>	813,726,000	915,278,153	915,271,446.29	100.00
<i>Total Assets</i>	69,785,200	49,640,410	49,640,107.59	100.00
<i>Total Grants and Fixed Charges</i>	4,223,062,700	4,134,220,170	4,134,214,716.31	100.00
<i>Total Other Expenditure</i>	–	4,539,552	4,539,552.49	100.00
TOTAL FOR MINISTRY OF RURAL AND REGIONAL DEVELOPMENT	5,219,158,600	5,225,158,600	5,225,146,133.64	100.00
B.23 MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT				
<i>Total Emolument</i>	518,467,300	520,753,905	520,753,665.32	100.00
<i>Total Supplies and services</i>	316,816,700	311,045,589	311,045,565.48	100.00
<i>Total Assets</i>	4,661,300	7,805,670	7,805,623.02	100.00
<i>Total Grants and Fixed Charges</i>	53,059,400	68,427,909	68,427,798.42	100.00
<i>Total Other Expenditure</i>	121,194,500	122,194,127	122,194,125.04	100.00
TOTAL FOR MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT	1,014,199,200	1,030,227,200	1,030,226,777.28	100.00
B.24 MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY				
<i>Total Emolument</i>	58,870,300	59,717,300	59,533,216.08	99.69
<i>Total Supplies and services</i>	72,578,400	69,108,400	61,586,080.47	89.12
<i>Total Assets</i>	700,000	700,000	661,560.51	94.51
<i>Total Grants and Fixed Charges</i>	423,689,400	494,184,400	493,801,127.17	99.92
<i>Total Other Expenditure</i>	134,200	242,200	165,451.01	68.31
TOTAL FOR MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY	555,972,300	623,952,300	615,747,435.24	98.69

(continued...)

Statement of Operating Expenditure for the year ended 31 December 2012

(Continuation)

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
SUPPLY EXPENDITURE - (CONT.)				
B.25 MINISTRY OF DOMESTIC TRADE, CO-OPERATIVES AND CONSUMERISM				
<i>Total Emolument</i>	130,702,800	137,547,703	134,871,201.23	98.05
<i>Total Supplies and Services</i>	393,993,100	383,957,367	357,862,545.16	93.20
<i>Total Assets</i>	6,988,300	9,846,500	9,645,137.16	97.95
<i>Total Grants and Fixed Charges</i>	410,214,000	812,788,100	748,084,024.87	92.04
<i>Total Other Expenditure</i>	–	1,850,530	1,622,666.70	87.69
TOTAL FOR MINISTRY OF DOMESTIC TRADE, CO-OPERATIVES AND CONSUMERISM	941,898,200	1,345,990,200	1,252,085,575.12	93.02
B.27 MINISTRY OF WORKS				
<i>Total Emolument</i>	450,201,100	522,716,300	521,244,110.41	99.72
<i>Total Supplies and Services</i>	1,278,399,900	1,405,244,360	1,396,848,936.87	99.40
<i>Total Assets</i>	8,000,000	16,511,610	16,233,063.58	98.31
<i>Total Grants and Fixed Charges</i>	349,320,000	586,306,730	586,300,601.36	100.00
<i>Total Other Expenditure</i>	120,000	1,065,000	1,058,060.02	99.35
TOTAL FOR MINISTRY OF WORKS	2,086,041,000	2,531,844,000	2,521,684,772.24	99.60
B.28 MINISTRY OF TRANSPORT				
<i>Total Emolument</i>	418,258,200	474,113,110	471,258,642.35	99.40
<i>Total Supplies and Services</i>	447,287,600	436,147,705	424,866,309.11	97.41
<i>Total Assets</i>	2,625,000	5,655,000	5,304,799.41	93.81
<i>Total Grants and Fixed Charges</i>	265,819,500	219,969,440	212,239,560.12	96.49
<i>Total Other Expenditure</i>	407,000	512,045	489,507.45	95.60
TOTAL FOR MINISTRY OF TRANSPORT	1,134,397,300	1,136,397,300	1,114,158,818.44	98.04
B.29 MINISTRY OF ENERGY, GREEN TECHNOLOGY AND WATER				
<i>Total Emolument</i>	38,751,200	39,014,420	38,615,704.31	98.98
<i>Total Supplies and Services</i>	77,251,600	80,891,640	76,110,375.28	94.09
<i>Total Assets</i>	200,000	640,000	610,399.96	95.37
<i>Total Grants and Fixed Charges</i>	15,433,300	14,676,100	14,381,349.84	97.99
<i>Total Other Expenditure</i>	–	123,940	118,584.13	95.68
TOTAL FOR MINISTRY OF ENERGY, GREEN TECHNOLOGY AND WATER	131,636,100	135,346,100	129,836,413.52	95.93
B.30 MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION				
<i>Total Emolument</i>	214,753,700	221,135,600	220,599,186.05	99.76
<i>Total Supplies and Services</i>	307,145,600	295,685,296	287,050,431.01	97.08
<i>Total Assets</i>	10,510,100	9,967,321	9,754,640.44	97.87
<i>Total Grants and Fixed Charges</i>	242,668,000	258,059,003	257,987,635.56	99.97
<i>Total Other Expenditure</i>	126,900	357,090	284,707.47	79.73
TOTAL FOR MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	775,204,300	785,204,310	775,676,600.53	98.79

(continued...)

**Statement of Operating Expenditure
for the year ended 31 December 2012**

(Continuation)

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
SUPPLY EXPENDITURE - (CONT.)				
B.31 MINISTRY OF TOURISM				
<i>Total Emolument</i>	27,478,300	28,580,792	27,366,635.28	95.75
<i>Total Supplies and Services</i>	189,637,300	158,839,508	154,464,351.43	97.25
<i>Total Assets</i>	2,130,000	5,067,600	4,795,333.73	94.63
<i>Total Grants and Fixed Charges</i>	483,714,600	530,710,400	530,670,687.54	99.99
<i>Total Other Expenditure</i>	–	211,900	195,808.68	92.41
TOTAL FOR MINISTRY OF TOURISM	702,960,200	723,410,200	717,492,816.66	99.18
B.32 MINISTRY OF FEDERAL TERRITORIES AND URBAN WELLBEING				
<i>Total Emolument</i>	30,125,800	31,648,989	30,927,884.67	97.72
<i>Total Supplies and Services</i>	75,203,300	61,030,843	57,811,408.73	94.72
<i>Total Assets</i>	4,812,100	5,188,000	3,860,526.85	74.41
<i>Total Grants and Fixed Charges</i>	267,160,200	279,323,257	277,358,921.85	99.30
<i>Total Other Expenditure</i>	–	110,321	110,311.84	99.99
TOTAL FOR OF FEDERAL TERRITORIES AND URBAN WELLBEING	377,301,400	377,301,410	370,069,053.94	98.08
B.40 EDUCATION SERVICE COMMISSION				
<i>Total Emolument</i>	9,309,900	10,470,300	10,404,518.97	99.37
<i>Total Supplies and Services</i>	8,674,000	7,370,000	5,947,295.39	80.70
<i>Total Assets</i>	516,100	645,600	427,680.00	66.25
<i>Total Grants and Fixed Charges</i>	29,400	29,500	8,993.07	30.48
<i>Total Other Expenditure</i>	–	14,000	12,814.01	91.53
TOTAL FOR EDUCATION SERVICES COMMISSION	18,529,400	18,529,400	16,801,301.44	90.67
B.41 MINISTRY OF EDUCATION				
<i>Total Emolument</i>	24,977,180,200	24,965,704,260	28,517,442,224.18	114.23
<i>Total Supplies and Services</i>	3,578,041,900	3,813,808,400	3,744,594,019.96	98.19
<i>Total Assets</i>	218,887,600	264,385,950	260,065,861.92	98.37
<i>Total Grants and Fixed Charges</i>	3,924,667,500	3,847,217,950	3,762,497,244.16	97.80
<i>Total Other Expenditure</i>	10,000	2,670,640	1,324,334.33	49.59
TOTAL FOR MINISTRY OF EDUCATION	32,698,787,200	32,893,787,200	36,285,923,684.55	110.31
B.42 MINISTRY OF HEALTH				
<i>Total Emolument</i>	7,947,987,800	7,947,987,800	9,421,860,384.98	118.54
<i>Total Supplies and Services</i>	6,612,196,000	6,799,901,803	6,975,956,800.42	102.59
<i>Total Assets</i>	94,299,400	87,230,942	85,735,605.28	98.29
<i>Total Grants and Fixed Charges</i>	343,587,200	315,494,857	322,789,992.42	102.31
<i>Total Other Expenditure</i>	50,000	55,008	1,629,107.11	2,961.58
TOTAL FOR MINISTRY OF HEALTH	14,998,120,400	15,150,670,410	16,807,971,890.21	110.94

(continued...)

**Statement of Operating Expenditure
for the year ended 31 December 2012**

(Continuation)

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
SUPPLY EXPENDITURE - (CONT.)				
B.43 MINISTRY OF HOUSING AND LOCAL GOVERNMENT				
<i>Total Emolument</i>	529,049,200	538,289,693	538,309,698.04	100.00
<i>Total Supplies and Services</i>	432,874,000	425,458,403	425,450,315.32	100.00
<i>Total Assets</i>	32,000,000	35,170,313	35,162,324.09	99.98
<i>Total Grants and Fixed Charges</i>	632,712,300	627,706,991	627,702,498.91	100.00
<i>Total Other Expenditure</i>	–	10,110	10,069.75	99.60
TOTAL FOR MINISTRY OF HOUSING AND LOCAL GOVERNMENT	1,626,635,500	1,626,635,510	1,626,634,906.11	100.00
B.45 MINISTRY OF YOUTH AND SPORTS				
<i>Total Emolument</i>	126,279,800	139,087,550	139,098,983.61	100.01
<i>Total Supplies and Services</i>	229,403,600	211,588,710	211,765,962.71	100.08
<i>Total Assets</i>	6,500,000	6,683,200	6,682,696.79	99.99
<i>Total Grants and Fixed Charges</i>	114,967,000	132,525,150	132,338,480.50	99.86
<i>Total Other Expenditure</i>	2,238,000	1,503,790	1,501,937.34	99.88
TOTAL FOR MINISTRY OF YOUTH AND SPORTS	479,388,400	491,388,400	491,388,060.95	100.00
B.46 MINISTRY OF HUMAN RESOURCES				
<i>Total Emolument</i>	351,055,700	354,533,649	360,984,233.31	101.82
<i>Total Supplies and Services</i>	253,619,700	288,566,183	282,979,730.98	98.06
<i>Total Assets</i>	4,092,900	5,854,710	5,798,729.80	99.04
<i>Total Grants and Fixed Charges</i>	43,536,600	42,619,968	41,811,211.38	98.10
<i>Total Other Expenditure</i>	15,000	62,420	62,376.33	99.93
TOTAL FOR MINISTRY OF HUMAN RESOURCES	652,319,900	691,636,930	691,636,281.80	100.00
B.47 MINISTRY OF INFORMATION, COMMUNICATION AND CULTURE				
<i>Total Emolument</i>	408,660,400	450,942,045	450,778,651.47	99.96
<i>Total Supplies and Services</i>	997,740,200	1,028,107,506	1,027,366,210.41	99.93
<i>Total Assets</i>	56,351,300	28,643,303	28,642,039.40	100.00
<i>Total Grants and Fixed Charges</i>	320,622,600	307,877,846	307,754,534.39	99.96
<i>Total Other Expenditure</i>	242,000	5,745,800	5,555,334.56	96.69
TOTAL FOR MINISTRY OF INFORMATION, COMMUNICATION AND CULTURE	1,783,616,500	1,821,316,500	1,820,096,770.23	99.93
B.48 MINISTRY OF WOMEN, FAMILY AND COMMUNITY DEVELOPMENT				
<i>Total Emolument</i>	190,420,900	191,369,368	199,013,724.58	103.99
<i>Total Supplies and Services</i>	176,040,700	168,725,731	184,914,764.69	109.59
<i>Total Assets</i>	1,252,000	3,605,829	3,844,794.61	106.63
<i>Total Grants and Fixed Charges</i>	1,440,741,200	1,590,823,322	1,566,565,051.71	98.48
<i>Total Other Expenditure</i>	–	160,550	347,854.14	216.66
TOTAL FOR MINISTRY OF WOMEN, FAMILY AND COMMUNITY DEVELOPMENT	1,808,454,800	1,954,684,800	1,954,686,189.73	100.00

(continued...)

Statement of Operating Expenditure for the year ended 31 December 2012

(Continuation)

Purpose of Expenditure	Budget		Actual	
	Original	Revised	Amount	Budget
	RM	RM	RM	%
SUPPLY EXPENDITURE - (CONT.)				
B.49 MINISTRY OF HIGHER EDUCATION				
<i>Total Emolument</i>	627,164,500	794,583,837	794,551,020.95	100.00
<i>Total Supplies and Services</i>	578,009,800	551,445,832	551,443,914.34	100.00
<i>Total Assets</i>	19,837,600	31,338,544	31,338,541.13	100.00
<i>Total Grants and Fixed Charges</i>	9,416,276,500	9,263,331,417	9,263,331,414.00	100.00
<i>Total Other Expenditure</i>	899,700	1,488,470	1,488,467.32	100.00
TOTAL FOR MINISTRY OF HIGHER EDUCATION	10,642,188,100	10,642,188,100	10,642,153,357.74	100.00
B.60 MINISTRY OF DEFENCE				
<i>Total Emolument</i>	5,216,686,800	5,405,237,740	5,406,007,061.73	100.01
<i>Total Supplies and Services</i>	5,192,366,800	5,192,314,374	5,185,548,554.92	99.87
<i>Total Assets</i>	420,403,500	441,668,258	447,664,571.76	101.36
<i>Total Grants and Fixed Charges</i>	116,362,300	112,918,434	112,918,027.53	100.00
<i>Total Other Expenditure</i>	106,700	3,787,294	3,787,291.62	100.00
TOTAL FOR MINISTRY OF DEFENCE	10,945,926,100	11,155,926,100	11,155,925,507.56	100.00
B.62 MINISTRY OF HOME AFFAIRS				
<i>Total Emolument</i>	6,435,868,000	6,433,389,500	6,433,421,329.51	100.00
<i>Total Supplies and Services</i>	3,400,661,100	4,079,865,120	4,146,255,896.45	101.63
<i>Total Assets</i>	55,057,700	61,935,539	61,935,221.82	100.00
<i>Total Grants and Fixed Charges</i>	22,835,600	89,329,589	89,329,581.85	100.00
<i>Total Other Expenditure</i>	1,590,500	2,215,152	2,215,133.86	100.00
TOTAL FOR MINISTRY OF HOME AFFAIRS	9,916,012,900	10,666,734,900	10,733,157,163.49	100.62
<i>Total Emolument</i>	51,919,050,400	54,911,850,263	59,935,429,871.62	109.15
<i>Total Supplies and Services</i>	30,447,055,900	32,212,900,885	31,931,488,352.15	99.13
<i>Total Assets</i>	1,122,882,800	1,772,278,727	1,768,875,989.81	99.81
<i>Total Grants and Fixed Charges</i>	61,521,614,600	71,172,217,135	76,672,837,254.17	107.73
<i>Total Other Expenditure</i>	1,284,510,100	1,343,297,458	1,342,884,919.63	99.97
TOTAL FOR SUPPLY EXPENDITURE	146,295,113,800	161,412,544,468	171,651,516,387.38	106.34
Total Emolument	52,017,402,000	55,007,121,376	60,015,799,382.81	109.11
Total Supplies and Services	30,480,488,800	32,249,318,322	31,962,576,292.66	99.11
Total Assets	1,124,085,800	1,773,481,727	1,769,606,789.81	99.78
Total Grants and Fixed Charges	96,465,213,200	108,182,987,735	*112,698,413,197.65	104.17
Total Other Expenditure	1,496,810,200	1,524,915,208	1,466,359,006.15	96.16
TOTAL OPERATING EXPENDITURE	181,584,000,000	198,737,824,368	207,912,754,669.08	104.62

Nota: (*) – Included transfer to Development Fund RM 2,375,673,144.13 .

APPENDIX 2
***Statement of Development
Expenditure***



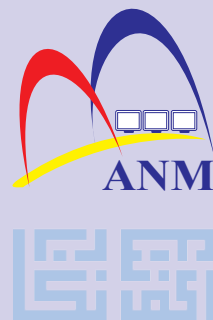
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Statement of Development Expenditure for the year ended 31 December 2012

<i>Purpose of Expenditure</i>	<i>Total Cost for Project</i>	<i>Actual Expenditure for 10MP as at 31.12. 2011</i>
	<i>RM</i>	<i>RM</i>
PRIME MINISTER'S DEPARTMENT		
P.06 Prime Minister's Department	60,112,498,691	9,952,334,729.32
PUBLIC SERVICES DEPARTMENT		
P.07 Public Services Department	220,159,983	27,865,585.02
MINISTRY OF FINANCE		
P.10 Treasury	5,336,447,865	775,346,409.58
MINISTRY OF FOREIGN AFFAIRS		
P.13 Ministry of Foreign Affairs	550,802,652	78,319,324.33
MINISTRY OF PLANTATION INDUSTRIES AND COMMODITIES		
P.20 Ministry of Plantation Industries and Commodities	4,127,181,758	100,845,000.00
MINISTRY OF AGRICULTURE AND AGRO-BASED INDUSTRY		
P.21 Ministry of Agriculture and Agro-Based Industry	6,376,345,090	816,016,438.22
MINISTRY OF RURAL AND REGIONAL DEVELOPMENT		
P.22 Ministry of Rural and Regional Development	27,370,542,878	8,197,586,532.92
MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT		
P.23 Ministry of Natural Resources and Environment	6,138,080,600	1,569,644,162.15
MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY		
P.24 Ministry of International Trade and Industry	7,071,496,030	604,675,810.00
MINISTRY OF DOMESTIC TRADE, CO-OPERATIVES AND CONSUMERISM		
P.25 Ministry of Domestic Trade, Co-operatives and Consumerism	205,835,000	36,594,694.70
MINISTRY OF WORKS		
P.27 Ministry of Works	18,959,784,006	2,776,810,771.71
MINISTRY OF TRANSPORT		
P.28 Ministry of Transport	34,316,845,433	3,962,315,418.00
MINISTRY OF ENERGY, GREEN TECHNOLOGY AND WATER		
P.29 Ministry of Energy, Green Technology and Water	12,594,339,627	1,372,767,478.32
MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION		
P.30 Ministry of Science, Technology and Innovation	4,675,859,701	481,817,979.28
MINISTRY OF TOURISM		
P.31 Ministry of Tourism	690,908,002	137,576,265.05
MINISTRY OF FEDERAL TERRITORIES AND URBAN WELLBEING		
P.32 Ministry of Federal Territories and Urban Wellbeing	8,691,733,340	184,481,944.48
MINISTRY OF EDUCATION		
P.41 Ministry of Education	14,677,893,052	3,928,995,674.62
MINISTRY OF HEALTH		
P.42 Ministry of Health	12,282,421,158	1,957,762,464.67
MINISTRY OF HOUSING AND LOCAL GOVERNMENT		
P.43 Ministry of Housing and Local Government	7,543,493,041	1,137,081,445.58
MINISTRY OF YOUTH AND SPORTS		
P.45 Ministry of Youth and Sports	932,125,383	296,641,979.93
MINISTRY OF HUMAN RESOURCES		
P.46 Ministry of Human Resources	3,799,763,653	374,398,464.15
MINISTRY OF INFORMATION, COMMUNICATION AND CULTURE		
P.47 Ministry of Information, Communication and Culture	5,239,148,469	937,434,567.41
MINISTRY OF WOMEN, FAMILY AND COMMUNITY DEVELOPMENT		
P.48 Ministry of Women, Family and Community Development	736,356,990	181,485,965.15
MINISTRY OF HIGHER EDUCATION		
P.49 Ministry of Higher Education	13,609,208,452	2,391,522,098.00
MINISTRY OF DEFENCE		
P.60 Ministry of Defence	39,800,102,202	3,280,361,284.86
MINISTRY OF HOME AFFAIRS		
P.62 Ministry of Home Affairs	2,793,115,922	855,679,939.46
CONTINGENCIES RESERVE		
P.70 Contingencies Reserve	-	-
TOTAL FOR DEVELOPMENT EXPENDITURE	298,852,488,978	46,416,362,426.91

Budget for the Year 2012			Actual Expenditure for the Year 2012			Actual Expenditure for 10 MP as at 31.12.2012
Direct	Loans	Total	Direct	Loans	Total	
RM	RM	RM	RM	RM	RM	RM
7,632,022,850	3,175,000	7,635,197,850	7,498,342,301.07	3,175,000.00	7,501,517,301.07	17,453,852,030.39
51,923,827	–	51,923,827	51,251,464.24	–	51,251,464.24	79,117,049.26
1,501,130,470	113,850,010	1,614,980,480	1,483,393,507.50	13,850,000.00	1,497,243,507.50	2,272,589,917.08
158,124,200	–	158,124,200	82,765,192.69	–	82,765,192.69	161,084,517.02
569,947,000	59,000,000	628,947,000	569,947,000.00	59,000,000.00	628,947,000.00	729,792,000.00
1,018,669,180	150,000,000	1,168,669,180	1,015,913,653.12	150,000,000.00	1,165,913,653.12	1,981,930,091.34
6,944,773,440	112,237,700	7,057,011,140	6,931,786,602.67	112,237,670.00	7,044,024,272.67	15,241,610,805.59
1,410,133,930	–	1,410,133,930	1,399,605,722.09	–	1,399,605,722.09	2,969,249,884.24
1,017,220,000	150,000,010	1,167,220,010	696,614,693.93	111,360,000.00	807,974,693.93	1,412,650,503.93
60,350,010	–	60,350,010	59,898,134.20	–	59,898,134.20	96,492,828.90
3,793,553,560	–	3,793,553,560	3,736,045,227.43	–	3,736,045,227.43	6,512,855,999.14
3,425,650,050	733,369,000	4,159,019,050	3,416,535,185.02	733,369,000.00	4,149,904,185.02	8,112,219,603.02
1,183,243,010	803,532,010	1,986,775,020	1,080,112,306.40	771,337,730.66	1,851,450,037.06	3,224,217,515.38
509,842,430	–	509,842,430	497,256,538.76	–	497,256,538.76	979,074,518.04
252,334,900	–	252,334,900	230,034,053.30	–	230,034,053.30	367,610,318.35
1,661,346,581	–	1,661,346,581	1,641,832,484.20	–	1,641,832,484.20	1,826,314,428.68
4,581,995,900	–	4,581,995,900	3,552,458,177.03	–	3,552,458,177.03	7,481,453,851.65
1,872,647,200	–	1,872,647,200	1,785,009,672.36	–	1,785,009,672.36	3,742,772,137.03
1,586,241,320	–	1,586,241,320	1,557,058,510.28	–	1,557,058,510.28	2,694,139,955.86
284,566,100	–	284,566,100	278,265,457.47	–	278,265,457.47	574,907,437.40
655,424,840	–	655,424,840	651,260,993.35	–	651,260,993.35	1,025,659,457.50
860,254,050	–	860,254,050	846,516,662.96	–	846,516,662.96	1,783,951,230.37
157,825,020	–	157,825,020	149,020,460.51	–	149,020,460.51	330,506,425.66
2,256,856,710	–	2,256,856,710	2,249,275,914.42	–	2,249,275,914.42	4,640,798,012.42
2,768,910,010	–	2,768,910,010	2,766,427,282.47	–	2,766,427,282.47	6,046,788,567.33
767,646,040	–	767,646,040	751,497,207.80	–	751,497,207.80	1,607,177,147.26
2,000,000,000	–	2,000,000,000	–	–	–	–
48,982,632,628	2,125,163,730	51,107,796,358	44,978,124,405.27	1,954,329,400.66	46,932,453,805.93	93,348,816,232.84

APPENDIX 3
Statement of Memorandum
Account of
Recoverable Loans



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**Statement of Memorandum Account of Recoverable Loans
as at 31 December 2012**

Particulars	Loans Charged to			Outstanding Balance as at	
	Development Fund	Consolidated Revenue Account	Other Trust Accounts	2012	2011
	RM	RM	RM	RM	RM
I. STATE GOVERNMENTS					
Johor	239,639,463.86	9,528,688.18	24,160,000.00	273,328,152.04	279,740,232.23
Kedah	2,468,103,344.95	7,279,839.68	125,000,000.00	2,600,383,184.63	2,593,655,706.80
Kelantan	1,200,011,699.67	217,623.22	–	1,200,229,322.89	1,137,483,735.56
Melaka	427,711,641.97	44,528,422.67	409,905,193.30	882,145,257.94	892,338,520.85
Negeri Sembilan	848,385,304.02	6,581,128.07	102,900,000.00	957,866,432.09	1,490,515,824.95
Pahang	2,305,726,986.85	9,522,898.75	211,249,538.62	2,526,499,424.22	2,403,623,896.15
Perak	396,986,227.28	297,206.45	–	397,283,433.73	1,006,830,308.26
Perlis	287,317,886.41	6,210,454.99	49,233,428.06	342,761,769.46	342,495,142.10
Pulau Pinang	48,988,268.26	25,891.60	–	49,014,159.86	36,623,127.72
Sabah	2,198,599,966.37	9,623,836.86	130,108,350.95	2,338,332,154.18	2,426,004,634.89
Sarawak	2,259,842,305.71	378,182.85	15,084,742.00	2,275,305,230.56	2,224,822,465.18
Selangor	877,063,184.02	2,187,482.22	17,769,505.90	897,020,172.14	980,181,556.13
Terengganu	933,210,153.44	28,689,170.80	20,000,000.00	981,899,324.24	1,005,885,045.33
<i>Total State Governments</i>	14,491,586,432.81	125,070,826.34	1,105,410,758.83	15,722,068,017.98	16,820,200,196.15
II. LOCAL AUTHORITIES					
Kuala Lumpur City Hall	289,510,269.67	25,557,171.76	–	315,067,441.43	311,219,911.46
Penang Municipal Council	15,130,668.80	4,085,203.07	–	19,215,871.87	20,311,568.44
Seberang Prai Municipal Council	90,106,876.31	23,019,338.86	–	113,126,215.17	113,126,215.17
Seremban Municipal Council	46,500,000.00	8,844,213.09	–	55,344,213.09	55,344,213.09
<i>Total Local Authorities</i>	441,247,814.78	61,505,926.78	–	502,753,741.56	500,001,908.16
III. STATUTORY BODIES					
Bank Pertanian Malaysia	562,072,188.58	–	2,137,354,745.83	2,699,426,934.41	3,012,876,079.41
Perak Water Board	69,431,530.89	–	–	69,431,530.89	215,571,121.37
South Kelantan Development Authority	10,000,000.00	–	–	10,000,000.00	100,808,881.81
South-East Pahang Development Authority	–	–	–	–	14,118,537.61
Sabah Land Development Authority	4,279,891.72	–	–	4,279,891.72	5,038,357.42
Central Terengganu Development Authority	56,504,563.71	1,538,758.03	–	58,043,321.74	54,718,472.70
Kedah Regional Development Authority	5,487,827.74	273,145.20	–	5,760,972.94	7,286,649.44
Penang Regional Development Authority	10,487,271.82	–	–	10,487,271.82	12,501,746.94
Malaysian Highway Authority	797,693,149.89	–	–	797,693,149.89	802,693,149.89
Sabah Electricity Board	29,068,904.39	–	–	29,068,904.39	(16,971,255.15)
Bintulu Port Authority	–	–	–	–	16,566,565.85
Kelang Port Authority	2,488,611,617.66	252,236,475.29	881,177,359.68	3,622,025,452.63	2,870,935,216.35
Sabah Ports Authority	142,819,804.71	25,600,234.60	–	168,420,039.31	208,638,359.87
Langkawi Development Authority	–	–	–	–	10,800,000.00
Malaysian Timber Industry Board (MTIB)	78,500,000.00	23,754,623.28	180,000,000.00	282,254,623.28	218,317,123.28
Majlis Amanah Rakyat	360,000,000.00	–	60,000,000.00	420,000,000.00	530,000,000.00
Pengurusan Aset Air Berhad (PAAB)	4,588,031,514.27	–	371,000,000.00	4,959,031,514.27	3,496,434,771.03
Railway Assets Corporation	606,398,962.54	94,563,044.67	–	700,962,007.21	639,087,136.23
Perbadanan Pembangunan Pulau Pinang (PDC)	–	–	180,000,000.00	180,000,000.00	180,000,000.00
Rubber Industry Smallholders Development Authority	9,780,995.99	–	–	9,780,995.99	16,637,919.09
<i>Total Statutory Bodies</i>	9,819,168,223.91	397,966,281.07	3,809,532,105.51	14,026,666,610.49	12,396,058,833.14
IV. CO-OPERATIVES					
National Youth Co-Operative Berhad	6,120,210.00	812,152.48	–	6,932,362.48	6,932,362.48
Koperasi Pegawai-pegawai Melayu Malaysia Berhad (MOCCIS)	–	2,280,000.00	78,200,000.00	80,480,000.00	78,200,000.00
Koperasi Pegawai-pegawai Tadbir Negeri Terengganu Berhad	–	–	–	–	252,316.59
Koperasi Pekebun Getah Pasir Puteh Berhad	–	–	–	–	17,323.84
National Youth Development Co-Operative Berhad	–	–	6,060,761.30	6,060,761.30	6,060,761.30
Koperasi Polis Diraja Malaysia Berhad	–	4,000,000.00	100,000,000.00	104,000,000.00	104,000,000.00
<i>Total Co-operatives</i>	6,120,210.00	7,092,152.48	184,260,761.30	197,473,123.78	195,462,764.21

(continued...)

**Statement of Memorandum Account of Recoverable Loans
as at 31 December 2012**

(continuation)

Particulars	Loans Charged to			Outstanding Balance as at	
	Development Fund	Consolidated Revenue Account	Other Trust Accounts	2012	2011
	RM	RM	RM	RM	RM
V. COMPANIES					
Agro Qas Sdn. Bhd.	–	1,152,823.13	17,946,732.32	19,099,555.45	19,479,000.00
Airport Limo (M) Sdn. Bhd.	–	–	48,150,196.20	48,150,196.20	48,150,196.20
Asia E-Learning Sdn. Bhd.	–	–	80,000,000.00	80,000,000.00	80,000,000.00
AUO SunPower Sdn. Bhd.	625,000,000.00	94,028,835.61	375,000,000.00	1,094,028,835.61	1,062,153,835.61
A-Winn Global Market Services Sdn. Bhd.	–	–	4,960,000.00	4,960,000.00	4,960,000.00
Bank Pembangunan Malaysia Berhad	140,951,777.00	44,880,334.81	937,685,945.30	1,123,518,057.11	1,140,735,173.09
Bank Perusahaan Kecil & Sederhana Malaysia Berhad	785,033,087.37	8,765,555.19	449,711,521.64	1,243,510,164.20	1,246,684,128.20
CIMB Investment Bank Berhad	600,000,000.00	–	–	600,000,000.00	600,000,000.00
Columbia Aircraft Manufacturing Corporation	–	–	34,104,565.52	34,104,565.52	34,104,565.52
Composites Technology Research Malaysia Sdn. Bhd.	30,000,000.00	2,400,000.00	143,800,000.00	176,200,000.00	176,200,000.00
Credit Guarantee Corporation Malaysia Berhad	121,000,000.00	–	–	121,000,000.00	129,000,000.00
Cyberview Sdn. Bhd.	439,000,000.00	112,347,089.04	90,100,000.00	641,447,089.04	644,347,089.04
Equal Concept Sdn. Bhd.	–	–	83,440,000.00	83,440,000.00	83,440,000.00
Expressway Lingkaran Tengah Sdn. Bhd.	89,916,427.00	–	300,000,000.00	389,916,427.00	389,916,427.00
FELCRA Berhad	1,167,808,479.52	–	–	1,167,808,479.52	1,102,092,956.32
Indah Water Konsortium Sdn. Bhd.	715,000,000.00	1,012,119,630.86	210,000,000.00	1,937,119,630.86	1,865,540,460.72
InventQjaya Sdn. Bhd.	228,000,000.00	52,757,260.27	–	280,757,260.27	275,057,260.27
Iskandar Investment Berhad	–	22,889,723.76	539,431,791.00	562,321,514.76	324,093,888.65
JKP Sdn. Bhd.	–	–	20,000,000.00	20,000,000.00	21,347,200.00
Kedah Aquaculture Sdn. Bhd.	59,617,515.49	5,379,691.11	7,000,000.00	71,997,206.60	71,997,206.60
Keretapi Tanah Melayu Berhad	855,504,289.00	–	25,000,000.00	880,504,289.00	880,504,289.00
KESAS Sdn. Bhd.	135,112,808.97	–	–	135,112,808.97	187,112,808.97
Kuantan Port Consortium Sdn. Bhd.	130,000,000.00	–	–	130,000,000.00	135,000,000.00
KUB - BERJAYA Enviro Sdn. Bhd.	–	–	36,600,000.00	36,600,000.00	36,600,000.00
Kumpulan Modal Perdana Sdn. Bhd.	177,500,000.00	–	–	177,500,000.00	187,500,000.00
Lebuhraya Shapadu Sdn. Bhd.	36,000,000.00	47,939,003.89	–	83,939,003.89	89,401,573.23
Linkedua (Malaysia) Berhad	722,709,050.97	747,571,235.31	–	1,470,280,286.28	1,359,356,909.40
M.Y. Ikan Sdn. Bhd.	–	–	10,000,000.00	10,000,000.00	10,000,000.00
Malaysia Airlines System Berhad	10,766,061.82	–	–	10,766,061.82	(188,069,148.87)
Malaysia Building Society Berhad	52,623,311.76	13,918,586.29	–	66,541,898.05	66,945,189.20
Malaysia Debt Ventures Berhad (MDV)	155,309,781.47	420,000,000.00	–	575,309,781.47	690,627,880.17
Malaysia Venture Capital Management Berhad	490,668,261.00	–	–	490,668,261.00	535,428,901.00
Malaysian Industrial Development Finance Berhad	345,089,197.00	–	–	345,089,197.00	252,073,695.00
Malaysian Technology Development Corporation Sdn. Bhd.	420,900,000.00	–	291,822,792.59	712,722,792.59	715,722,792.59
MIMOS Berhad	16,500,000.00	–	–	16,500,000.00	16,500,000.00
MSU Holdings Sdn. Bhd.	–	–	250,000,000.00	250,000,000.00	250,000,000.00
Multimedia Development Corporation Sdn. Bhd.	–	–	27,895,038.00	27,895,038.00	30,000,000.00
National Feedlot Corporation Sdn. Bhd	–	–	250,000,000.00	250,000,000.00	250,000,000.00
Penang Bridge Sdn. Bhd.	183,100,000.00	50,428,864.32	–	233,528,864.32	220,310,249.36
Perbadanan Usahawan Nasional Berhad (PUNB)	–	–	812,300,000.00	812,300,000.00	844,700,000.00
Permodalan Nasional Berhad	–	–	117,435,475.00	117,435,475.00	132,114,975.00
Perwaja Terengganu Sdn. Bhd.	–	–	3,279,481,336.50	3,279,481,336.50	3,379,481,336.50
Perwaja Steel Sdn. Bhd.	117,131,169.00	–	–	117,131,169.00	117,131,169.00
Piramid Pertama Sdn. Bhd.	460,000,000.00	–	–	460,000,000.00	460,000,000.00
PKPS Agro Industries Sdn. Bhd.	–	3,135,000.00	40,100,000.00	43,235,000.00	43,235,000.00
Premium Agro Products Sdn. Bhd.	–	–	50,200,000.00	50,200,000.00	50,200,000.00
Projek Lintasan Kota Sdn. Bhd.	162,000,000.00	35,477,070.38	–	197,477,070.38	197,477,070.38
Puncak Niaga (M) Sdn. Bhd.	39,521,113.69	–	–	39,521,113.69	46,748,281.10
Q - Cells Malaysia Sdn. Bhd.	850,000,000.00	–	–	850,000,000.00	850,000,000.00
Sabah Electricity Sdn. Bhd.	1,143,204,454.12	138,947,520.22	5,000,000.00	1,287,151,974.34	1,073,523,379.82
Sistem Penyuraian Trafik KL BARAT Sdn. Bhd.(SPRINT)	–	–	15,737,165.00	15,937,165.00	15,937,165.00
SME Ordinance Sdn. Bhd.	9,674,560.00	–	–	9,674,560.00	9,674,560.00
Syarikat Bekalan Air Selangor Sdn. Bhd. (SYABAS)	76,546,000.00	320,800,000.00	–	397,346,000.00	339,300,000.00

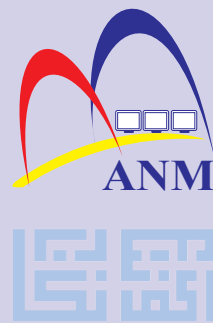
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**Statement of Memorandum Account of Recoverable Loans
as at 31 December 2012**

(continuation)

Particulars	Loans Charged to			Outstanding Balance as at	
	Development Fund	Consolidated Revenue Account	Other Trust Accounts	2012	2011
	RM	RM	RM	RM	RM
V. COMPANIES - (CONT.)					
Syarikat Jengka Sdn. Bhd.	6,156,320.02	7,325,775.80	–	13,482,095.82	13,051,153.42
Syarikat Perumahan Negara Berhad	–	223,400,000.00	–	223,400,000.00	223,400,000.00
Syarikat Prasarana Negara Berhad	425,452,237.73	–	57,863,641.00	483,315,878.73	491,815,875.73
Telekom Malaysia Berhad	1,904,461.16	–	–	1,904,461.16	1,035,593.81
Teras Dara Konsortium Sdn. Bhd.	–	–	–	–	6,632,364.68
UDA Holdings Berhad	269,505,216.37	15,913,384.40	–	285,418,600.77	285,418,600.77
Warisan Jengka Holdings (M) Sdn. Bhd.	–	–	5,000,000.00	5,000,000.00	5,000,000.00
White Heron Dairy Farm Sdn. Bhd.	–	–	10,400,000.00	10,400,000.00	10,400,000.00
Yayasan Tekun Nasional	1,223,599,962.00	–	–	1,223,599,962.00	1,103,599,962.00
<i>Total Companies</i>	13,517,805,542.46	3,381,577,384.39	8,626,166,200.07	25,525,749,126.92	24,744,191,013.48
VI. INDIVIDUALS					
Conveyance Loans	–	–	(2,091,673.11)	(2,091,673.11)	(1,826,553.86)
Computer Loans	–	–	43,060,583.11	43,060,583.11	41,574,850.86
Housing Loans	–	–	36,430,599,321.91	36,430,599,321.91	31,207,870,668.18
Housing Loans to Lower Income Group	–	–	94,338,347.95	94,338,347.95	98,926,440.24
<i>Total Individuals</i>	–	–	36,565,906,579.86	36,565,906,579.86	31,346,545,405.42
VII. MISCELLANEOUS					
Amanah Ikhtiar Malaysia	196,101,307.50	–	596,500,000.00	792,601,307.50	837,968,410.00
Housing Loans Division, Treasury	473,417,858.04	–	–	473,417,858.04	473,417,858.04
Department of Civil Aviation	904,805,550.08	–	–	904,805,550.08	914,805,550.08
Malaysia Public Services Golf Club	5,991,573.07	–	–	5,991,573.07	5,991,573.07
Malaysia International Hostels Association	47,723.34	–	–	47,723.34	95,446.67
Yayasan Amanah Saham Anak Langkawi	–	–	6,800,000.00	6,800,000.00	6,800,000.00
Yayasan Pembangunan Ekonomi Islam Malaysia	98,531,590.00	–	640,000,000.00	738,531,590.00	566,531,590.00
Malaysian Chinese Woman Entrepreneurs Foundation	–	–	30,000,000.00	30,000,000.00	30,000,000.00
<i>Total Miscellaneous</i>	1,678,895,602.03	–	1,273,300,000.00	2,952,195,602.03	2,835,610,427.86
TOTAL RECOVERABLE LOANS	39,954,823,825.99	3,973,212,571.06	51,564,576,405.57	95,492,612,802.62	88,838,070,548.42

APPENDIX 4
Statement of Memorandum
Account of Investment



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**Statement of Memorandum Account of Investments
as at 31 December 2012**

Entities	Issued/ Paid-up Shares Capital	Holding			Book Value	
		Particulars	Nominal Value	%	2012	2011
	RM		RM		RM	RM
INTERNATIONAL AGENCY						
International Finance Corporation	USD 2,372,000,000.00	15,222 share USD1,000	USD 15,222,000.00	0.6	38,574,228.53	38,574,228.53
<i>Total International Agency</i>					38,574,228.53	38,574,228.53
STATUTORY BODIES						
Bank Pertanian Malaysia Berhad	1,000,000,000.00	262,502,558 ord. share RM1.00	262,502,558.00	99.9	240,752,180.87	240,752,180.87
Bank Simpanan Nasional	–	Capital	749,900,000.00	–	749,900,000.00	749,900,000.00
Central Bank of Malaysia	100,000,000.00	100,000,000 ord. share RM1.00	100,000,000.00	100.0	100,000,000.00	100,000,000.00
Labuan Offshore Financial Services Authority	–	Capital	2,000,000.00	–	2,000,000.00	2,000,000.00
Port Klang Authority	–	Capital	9,134,494.58	–	9,134,494.58	9,134,494.58
Railway Asset Corporation	–	Capital	117,066,201.00	–	117,066,201.00	117,066,201.00
<i>Total Statutory Bodies</i>					1,218,852,876.45	1,218,852,876.45
COMPANIES						
1Malaysia Sukuk Global Berhad	2.00	1 ord. share RM1.00	1.00	50.0	1.00	1.00
Aerospace Technology Systems Corporation Sdn. Bhd.	40,000,000.00	1 preference share RM1.00	1.00	–	–	–
Amanah Raya Berhad	6,000,002.00	6,000,001 ord. share RM1.00	6,000,001.00	99.9	6,000,001.00	6,000,001.00
ASEAN Potash Mining Public Co. Ltd.	Baht 1,466,337,300.00	1,673,100 ord. share Baht 100.00	Baht 167,310,000.00	11.4	15,118,001.47	15,118,001.47
Aset Tanah Nasional Berhad (Formerly known as National Content Development Corporation Berhad)	100,002.00	100,001 ord. share RM1.00	100,001.00	99.9	100,000.00	100,000.00
Assets Global Network Sdn. Bhd. (Formerly known as Terusan Timur Barat Sdn. Bhd.)	10,000,000.00	9,999,998 ord. share RM1.00	9,999,998.00	99.9	9,999,999.00	9,999,999.00
Astronautic Technology (M) Sdn. Bhd.	62,579,000.00	1 preference share RM1.00	1.00	–	1.00	1.00
Bakun Hydro-Electric Corporation Sdn. Bhd.	500,000.03	–	–	–	–	0.01
Bank Pembangunan Malaysia Berhad	3,078,724,049.00	2,878,724,048 ord. share RM1.00	2,878,724,048.00	99.9	2,823,361,474.72	2,823,361,474.72
Bank Perusahaan Kecil dan Sederhana Malaysia Berhad	1,350,000,000.00	1,349,999,999 ord. share RM1.00	1,349,999,999.00	99.9	1,212,000,000.00	1,212,000,000.00
Bintulu Port Holdings Berhad	400,000,001.00	1 preference share RM1.00	1.00	–	1.00	1.00
Bintulu Port Sdn. Bhd.	65,000,001.00	1 spc. share RM1.00	1.00	–	1.00	1.00
Boustead Naval Shipyard Sdn. Bhd.	130,000,003.00	1 spc. share RM1.00	1.00	–	1.00	1.00
Bursa Malaysia Berhad	266,011,900.00	61,200,000 ord. share RM0.50	30,600,000.00	11.5	–	–
Commerce Dot Com Sdn. Bhd.	40,000,001.00	1 preference share RM1.00	1.00	–	–	–
Composites Technology Research Malaysia Sdn. Bhd.	481,836,740.00	251,028,067 ord. share RM1.00	251,028,067.00	96.9	251,028,067.00	251,028,067.00
Cradle Fund Sdn. Bhd.	5,000,000.00	1 ord. share RM1.00	1.00	–	–	–
Cyberview Sdn. Bhd.	676,640,398.00	589,140,397 ord. share RM1.00	589,140,397.00	87.1	764,650,000.00	1,060,000,000.00
		1 spc. share RM1.00	1.00	–	–	–
DanaInfra Nasional Berhad	10,000,000.00	9,999,999 ord. share RM1.00	9,999,999.00	99.9	10,000,000.00	10,000,000.00
Danajamin Nasional Berhad	1,000,000,000.00	500,000,000 ord. share RM1.00	500,000,000.00	50.0	500,000,000.00	500,000,000.00
Dataran Perdana Sdn. Bhd.	–	–	–	–	–	96,761,863.00
Export-Import Bank of Malaysia Berhad	2,708,665,284.00	350,000,000 ord. share RM1.00	350,000,000.00	99.9	350,000,000.00	470,100,000.00
		1 preference share RM1.00	1.00	–	1.00	1.00
FELCRA Berhad	500,000,002.00	500,000,001 ord. share RM1.00	500,000,001.00	99.9	–	–
FELDA Global Ventures Holdings Bhd.	3,648,151,501.00	1 spc. share RM1.00	1.00	–	–	–
FELDA Holdings Berhad	220,000,000.00	1 spc. share RM1.00	1.00	–	1.00	1.00
GovCo Holdings Berhad	100,002.00	100,001 ord. share RM1.00	100,001.00	99.9	100,000.00	100,000.00
Halal Industry Development Corporation Sdn. Bhd.	95,000,002.00	95,000,001 ord. share RM1.00	95,000,001.00	99.9	95,000,000.00	95,000,000.00
HICOM Holdings Berhad	1,100,253,628.00	1 preference share RM1.00	1.00	–	1.00	1.00

(continued...)

**Statement of Memorandum Account of Investments
as at 31 December 2012**

(continuation)

Entities	Issued/ Paid-up Shares Capital	Holding			Book Value	
		Particulars	Nominal Value	%	2012	2011
	RM		RM		RM	RM
COMPANIES - (CONT.)						
HVD Holdings Sdn. Bhd.	10,000,000.00	3,000,000 ord. share RM1.00	3,000,000.00	30.0	20,000,000.00	20,000,000.00
IJN Holdings Sdn. Bhd.	221,619,213.00	221,619,212 ord. share RM1.00	221,619,212.00	99.9	416,619,211.00	416,619,211.00
Indah Water Konsortium Sdn. Bhd.	100,000,001.00	99,999,999 ord. share RM1.00	99,999,999.00	99.9	192,540,000.00	192,540,000.00
		1 spc. share RM1.00	1.00	—	1.00	1.00
Inno Bio Ventures Sdn. Bhd.	268,900,000.00	261,300,000 ord. share RM1.00	261,300,000.00	97.2	261,300,000.00	261,300,000.00
Institut Terjemahan & Buku Malaysia (Formerly known as Institut Terjemahan Negara Malaysia Berhad)	29,410,000.00	29,409,998 ord. share RM1.00	29,409,998.00	99.9	29,409,998.00	29,409,998.00
		1 spc. share RM1.00	1.00	—	1.00	1.00
International Rubber Consortium Limited	Baht 179,772,048.00	10,656,000 ord. share Baht 10.00	Baht 106,560,000.00	59.3	3,939,776.53	3,939,776.53
Jambatan Kedua Sdn. Bhd.	570,000,003.00	570,000,001 ord. share RM1.00	570,000,001.00	99.9	570,000,000.00	370,700,000.00
		1 golden share RM1.00	1.00	—	1.00	1.00
Jaring Communications Sdn. Bhd.	121,484,002.00	121,484,002 ord. share RM1.00	121,484,002.00	100.0	73,200,002.00	41,000,002.00
JKP Sdn. Bhd.	10,250,002.00	10,250,000 ord. share RM1.00	10,250,000.00	99.9	10,250,001.00	10,250,001.00
		1 preference share RM1.00	1.00	—	1.00	1.00
Johor Port Berhad	330,000,001.00	1 preference share RM1.00	1.00	—	1.00	1.00
K.L. International Airport Berhad	200,000,002.00	200,000,001 ord. share RM1.00	200,000,001.00	99.9	200,000,001.00	200,000,001.00
Kedah Aquaculture Sdn. Bhd.	65,000,000.00	—	—	—	—	19,500,000.00
Keretapi Tanah Melayu Berhad	1,043,159,172.00	1,006,895,170 ord. share RM1.00	1,006,895,170.00	99.5	1,006,895,169.00	871,995,169.00
		1 preference share RM1.00	1.00	—	—	—
		57,000,000 preference share RM0.10	5,700,000.00	0.5	57,000,000.00	57,000,000.00
Khazanah Nasional Berhad	5,443,953,229.00	4,739,321,789 ord. share RM1.00	4,739,321,789.00	99.9	5,687,907,846.29	5,687,907,846.29
Konsortium Baja Nasional Sdn. Bhd.	1,000,000.00	—	—	—	—	1.00
Konsortium Pelabuhan Kemaman Sdn. Bhd.	10,000,000.00	1 preference share RM1.00	1.00	—	1.00	1.00
Kuantan Port Consortium Sdn. Bhd.	120,000,001.00	1 preference share RM1.00	1.00	—	—	—
KUB Malaysia Berhad	222,585,876.00	125,466,950 ord. share RM0.40	50,186,780.00	22.5	125,466,950.00	125,466,950.00
Kumpulan Modal Perdana Sdn. Bhd.	30,000,003.00	2 ord. share RM1.00	2.00	99.9	3.00	3.00
Malaysia Airports (Sepang) Sdn. Bhd.	50,000,002.00	1 preference share RM1.00	1.00	—	—	—
Malaysia Airports Holdings Berhad	1,210,000,001.00	1 preference share RM1.00	1.00	—	1.00	1.00
Malaysia Airports Sdn. Bhd.	360,113,847.00	1 preference share RM1.00	1.00	—	—	—
Malaysia Batek and Handicraft Berhad	300,002.00	300,000 ord. share RM1.00	300,000.00	99.9	300,000.00	300,000.00
Malaysia Debt Ventures Berhad	250,000,000.00	249,999,999 ord. share RM1.00	249,999,999.00	99.9	250,000,000.00	250,000,000.00
Malaysia Development Holding Sdn. Bhd. (Formerly known as Radio Televisyen Malaysia Berhad)	2.00	1 ord. share RM1.00	1.00	50.0	—	—
Malaysia Venture Capital Management Berhad	300,000,002.00	300,000,000 ord. share RM1.00	300,000,000.00	99.9	300,000,000.00	200,000,000.00
		1 spc. share RM1.00	1.00	—	—	—
Malaysian Airline System Berhad	3,383,669,006.50	1 preference share RM1.00	1.00	—	1.00	1.00
Malaysian Biotechnology Corporation Sdn. Bhd.	95,000,002.00	95,000,001 ord. share RM1.00	95,000,001.00	99.9	95,000,000.00	95,000,000.00
Malaysian Maritime Academy Sdn. Bhd.	10,000,000.00	1 preference share RM1.00	1.00	—	1.00	1.00
MARDEC Berhad	125,709,001.00	1 preference share RM1.00	1.00	—	1.00	1.00
Mass Rapid Transit Corporation Sdn. Bhd.	10,000,002.00	10,000,001.00 ord. share RM1.00	10,000,001.00	99.9	10,000,000.00	10,000,000.00
Medical Online Sdn. Bhd.	22,000,001.00	1 preference share RM1.00	1.00	—	—	—
MIMOS Berhad	100,000,000.00	99,999,999 ord. share RM1.00	99,999,999.00	99.9	99,999,999.00	99,999,999.00
MISC Berhad	4,463,793,104.00	1 preference share RM1.00	1.00	—	—	—

(continued...)

**Statement of Memorandum Account of Investments
as at 31 December 2012**

(continuation)

Entities	Issued/ Paid-up Shares Capital	Holding			Book Value	
		Particulars	Nominal Value	%	2012	2011
	RM		RM		RM	RM
COMPANIES - (CONT.)						
Multimedia Development Corporation Sdn. Bhd.	620,475,003.00	476,905,002 ord. share RM1.00	476,905,002.00	99.9	476,905,002.00	476,905,002.00
MyCreative Ventures Sdn. Bhd.	20,000,000.00	19,999,999 ord. share RM1.00	19,999,999.00	99.9	20,000,000.00	–
National Aerospace & Defence Industries Sdn. Bhd.	226,898,956.00	13,016,393 ord. share RM1.00	13,016,393.00	5.7	11,584,589.29	11,584,589.29
National Feedlot Corporation Sdn. Bhd.	1,110,003.00	1 spc. share RM1.00	1.00	–	1.00	1.00
NECC Sdn. Bhd.	–	1 preference share RM1.00	1.00	–	–	–
NINEBIO Sdn. Bhd.	50,000,002.00	–	–	–	–	160,000,000.00
		50,000,000 ord. share RM1.00	50,000,000.00	99.9	50,000,001.00	50,000,001.00
		1 golden share RM1.00	1.00	–	1.00	1.00
Northport (Malaysia) Berhad	308,530,432.00	1 spc. share RM1.00	1.00	–	1.00	1.00
Padiberas Nasional Berhad	470,401,501.00	1 preference share RM1.00	1.00	–	–	–
PDX.com Sdn. Bhd.	8,800,001.00	1 preference share RM1.00	1.00	–	1.00	1.00
Pelabuhan Tanjung Pelepas Sdn. Bhd.	728,989,157.51	1 spc. share RM1.00	1.00	–	1.00	1.00
		114,051,351 preference share RM 0.01	1,140,513.51	0.2	114,051,351.00	114,051,351.00
Pembinaan BLT Sdn. Bhd.	100,000,000.00	99,999,999 ord. share RM1.00	99,999,999.00	99.9	100,000,000.00	100,000,000.00
Pembinaan PFI Sdn. Bhd.	10,000,000.00	9,999,999 ord. share RM1.00	9,999,999.00	99.9	10,000,000.00	40,000,000.00
Penang Port Sdn. Bhd.	73,450,003.00	73,450,002 ord. share RM1.00	73,450,002.00	99.9	73,450,002.00	73,450,002.00
		1 golden share RM1.00	1.00	–	1.00	1.00
Pengurusan Aset Air Berhad	410,000,000.00	410,000,000 ord. share RM1.00	410,000,000.00	100.0	409,999,998.00	409,999,998.00
Pengurusan Danaharta Nasional Berhad	1,500,000,000.00	1,500,000,000 ord. share RM1.00	1,500,000,000.00	100.0	1,500,000,000.00	3,000,000,000.00
Perbadanan Nasional Berhad	751,012,180.00	747,262,178 ord. share RM1.00	747,262,178.00	99.5	747,262,178.00	747,262,178.00
Percetakan Nasional Malaysia Berhad	65,000,000.00	64,999,999 ord. share RM1.00	64,999,999.00	99.9	64,999,999.00	64,999,999.00
Permodalan Nasional Berhad	100,000,000.00	1 ord. share RM1.00	1.00	–	1.00	1.00
Perwaja Terengganu Sdn. Bhd.	979,000,000.00	552,500,000 ord. share RM1.00	552,500,000.00	56.4	350,000,002.00	350,000,002.00
		300,000,000 preference share RM1.00	300,000,000.00	30.6	300,000,000.00	300,000,000.00
Petroleum Nasional Berhad	100,000,000.00	99,990 ord. share RM1,000.00	99,990,000.00	99.9	9,990,000.00	9,990,000.00
Piramid Pertama Sdn. Bhd.	2.00	1 ord. share RM1.00	1.00	50.0	2.00	2.00
Pos Malaysia Berhad	268,513,043.50	1 preference share RM1.00	1.00	–	1.00	1.00
Professional Services Development Corporation Sdn. Bhd.	30,500,002.00	30,500,001 ord. share RM1.00	30,500,001.00	99.9	30,500,000.00	30,500,000.00
Projek Lebuhraya Usahasama Berhad	50,000,000.00	1 preference share RM1.00	1.00	–	1.00	–
Prokhas Sdn. Bhd.	50,000,000.00	49,999,999 ord. share RM1.00	49,999,999.00	99.9	50,000,000.00	50,000,000.00
Pyrotechnical Managers Holdings Sdn. Bhd. (Formerly known as Prokhas Managers Sdn. Bhd.)	2.00	1 ord. share RM1.00	1.00	50.0	–	–
Rangkaian Hotel Seri Malaysia Sdn. Bhd.	143,039,146.00	125,200,934 ord. share RM1.00	125,200,934.00	87.5	118,925,000.00	118,925,000.00
		1 preference share RM1.00	1.00	–	1.00	1.00
Sabah Electricity Sdn. Bhd.	9,733,612.00	1 spc. share RM1.00	1.00	–	–	–
Sarawak Hidro Sdn. Bhd.	1,155,813,364.00	1,155,813,362 ord. share RM1.00	1,155,813,362.00	99.9	630,279,999.00	630,279,999.00
		1 preference share RM1.00	1.00	–	–	–
Senai Airport Terminal Services Sdn. Bhd.	20,000,001.00	1 preference share RM1.00	1.00	–	–	–
Sepang International Circuit Sdn. Bhd.	10,000,000.00	9,999,999 ord. share RM1.00	9,999,999.00	99.9	1.00	1.00
SIRIM Berhad	70,000,002.00	70,000,001 ord. share RM1.00	70,000,001.00	99.9	70,000,001.00	70,000,001.00
Syarikat Bekalan Air Selangor Sdn. Bhd.	71,550,001.00	1 golden share RM1.00	1.00	–	–	–
		655,000,000 preference share RM0.01	6,550,000.00	9.2	655,000,000.00	655,000,000.00
Syarikat Jaminan Kredit Perumahan Berhad	100,000,000.00	99,999,999 ord. share RM1.00	99,999,999.00	99.9	–	–

(continued...)

**Statement of Memorandum Account of Investments
as at 31 December 2012**

(continuation)

Entities	Issued/ Paid-up Shares Capital	Holding			Book Value	
		Particulars	Nominal Value	%	2012	2011
	RM		RM		RM	RM
COMPANIES - (CONT.)						
Syarikat Jaminan Pembiayaan Perniagaan Berhad	50,000,002.00	50,000,001 ord. share RM1.00	50,000,001.00	99.9	50,000,000.00	50,000,000.00
Syarikat Perumahan Negara Berhad	210,000,002.00	210,000,001 ord. share RM1.00	210,000,001.00	99.9	10,000,000.00	10,000,000.00
Syarikat Perumahan Pegawai Kerajaan Sdn. Bhd.	117,000,000.00	35,000,000 ord. share RM1.00	35,000,000.00	29.9	26,000,000.00	26,000,000.00
Syarikat Prasarana Negara Berhad	4,645,552,634.00	4,645,552,633 ord. share RM1.00	4,645,552,633.00	99.9	3,825,552,632.00	3,848,592,632.00
Syarikat Tanah dan Harta Sdn. Bhd.	60,002.00	60,001 ord. share RM1.00	60,001.00	99.9	60,001.00	60,001.00
Technology Park Malaysia Corporation Sdn. Bhd.	59,691,502.00	59,691,501 ord. share RM1.00	59,691,501.00	99.9	59,691,501.00	59,691,501.00
Telekom Malaysia Berhad	2,504,184,312.00	1 preference share RM1.00	1.00	-	-	-
Tenaga Nasional Berhad	5,541,895,491.00	1 preference share RM1.00	1.00	-	-	-
Turus Pesawat Sdn. Bhd.	3.00	2 ord. share RM1.00	2.00	99.9	-	-
UDA Holdings Berhad	334,717,187.00	334,717,186 ord. share RM1.00	334,717,186.00	99.9	662,871,558.00	544,731,558.00
		1 preference share RM1.00	1.00	-	-	-
Wakala Global Sukuk Berhad	2.00	1 ord. share RM1.00	1.00	50.0	-	-
Westports Malaysia Sdn. Bhd.	400,000,001.00	1 spc. share RM1.00	1.00	-	-	-
<i>Total Companies</i>					25,936,889,345.30	27,577,101,208.31
TOTAL INVESTMENTS					27,194,316,450.28	28,834,528,313.29

APPENDIX 5
Statement of Memorandum
Account of
Statutory Guarantees



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**Statement of Memorandum Account of Statutory Guarantees
as at 31 December 2012**

<i>Borrowers</i>	<i>Domestic</i>	<i>External</i>	<i>Total</i>	
			<i>2012</i>	<i>2011</i>
	<i>RM</i>	<i>RM</i>	<i>RM</i>	<i>RM</i>
CONTRIBUTORS / DEPOSITORS GUARANTEES				
Bank Simpanan Nasional	22,195,721,445.55	–	22,195,721,445.55	19,584,714,840.27
Kumpulan Wang Simpanan Guru-Guru	1,599,298.00	–	1,599,298.00	4,098,258.39
Kumpulan Wang Simpanan Pekerja	489,276,019,278.84	–	489,276,019,278.84	421,472,982,640.19
Lembaga Tabung Haji	35,835,608,607.79	–	35,835,608,607.79	30,023,664,004.85
<i>Total Contributors / Depositors Guarantees</i>	547,308,948,630.18	–	547,308,948,630.18	471,085,459,743.70
LOAN GUARANTEES				
Statutory Bodies				
Perbadanan Tabung Pendidikan Tinggi Nasional	24,200,000,000.00	–	24,200,000,000.00	203,500,000,000.00
Federal Land Development Authority (FELDA)	3,816,250,000.00	–	3,816,250,000.00	3,417,750,000.00
Perbadanan Kemajuan Negeri Pahang	200,000,000.00	–	200,000,000.00	–
<i>Total Statutory Bodies</i>	28,216,250,000.00	–	28,216,250,000.00	206,917,750,000.00
Companies				
1Malaysia Development Berhad	5,000,000,000.00	–	5,000,000,000.00	5,000,000,000.00
1MDB Real Estate Sdn Bhd	800,000,000.00	–	5,000,000,000.00	–
Aircraft Business Malaysia Sdn. Bhd.	–	–	–	–
Assets Global Network Sdn. Bhd.	1,011,600,000.00	–	1,011,600,000.00	1,011,600,000.00
Bank Pembangunan Malaysia Berhad	11,600,000,000.00	721,495,678.06	12,321,495,678.06	12,761,418,891.46
Bank Pertanian Malaysia	–	20,326,889.62	20,326,889.62	46,499,037.02
Small And Medium Enterprise Bank (SME Bank)	1,300,000,000.00	113,074,913.88	1,413,074,913.88	986,036,762.43
Danainfra Nasional Berhad	2,400,000,000.00	–	2,400,000,000.00	–
Govco Holdings Berhad	3,000,000,000.00	–	3,000,000,000.00	3,000,000,000.00
Jambatan Kedua Sdn Bhd	2,807,802,241.67	979,232,056.14	3,787,034,297.81	2,883,913,108.03
Johor Corporation (Jcorp)	3,000,000,000.00	–	3,000,000,000.00	–
Khazanah Nasional Berhad	17,700,000,000.00	–	17,700,000,000.00	13,200,000,000.00
K.L. International Airport Berhad	5,360,000,000.00	627,220,558.55	5,987,220,558.55	6,679,889,390.02
Malaysia Debt Ventures Sdn Bhd	1,000,000,000.00	–	1,000,000,000.00	1,000,000,000.00
Malaysian Industrial Development Finance Bhd. (MIDF)	–	60,312,663.72	60,312,663.72	101,654,403.89
Pelabuhan Tanjung Pelepas Sdn Bhd	1,555,000,000.00	–	1,555,000,000.00	1,640,000,000.00
Penerbangan Malaysia Berhad	6,553,249,169.37	–	6,553,249,169.37	7,071,884,004.48
Pengurusan Air SPV Berhad	9,500,000,000.00	–	9,500,000,000.00	9,500,000,000.00
Projek Lebuhraya Usahasama Berhad (PLUS)	11,000,000,000.00	–	11,000,000,000.00	–
Syarikat Prasarana Negara Berhad	9,914,000,000.00	–	9,914,000,000.00	8,914,000,000.00
Sabah Electricity Sdn. Bhd.	–	23,124,343.45	23,124,343.45	31,019,912.32
Sarawak Capital Resources Ltd.	278,379,000.00	31,549,620.00	309,928,620.00	578,082,540.00
Sarawak Hidro Sdn. Bhd.	5,350,000,000.00	–	5,350,000,000.00	5,350,000,000.00
Senai Airport Terminal Service Sdn Bhd.	330,000,000.00	–	330,000,000.00	–
Silterra Malaysia Sdn. Bhd.	1,800,000,000.00	–	1,800,000,000.00	1,800,000,000.00
SRC Intenational Sdn Bhd	4,000,000,000.00	–	4,000,000,000.00	2,000,000,000.00
Tenaga Nasional Berhad	–	3,656,193,067.35	3,656,193,067.35	4,433,924,501.83
Turus Pesawat Sdn Bhd.	3,400,000,000.00	–	3,400,000,000.00	–
Valuecap Sdn Bhd	–	–	–	5,000,000,000.00
<i>Total Companies</i>	108,660,030,411.04	6,232,529,790.77	114,892,560,201.81	92,989,922,551.48
TOTAL LOAN GUARANTEES	136,876,280,411.04	6,232,529,790.77	143,108,810,201.81	299,907,672,551.48
TOTAL GUARANTEES	684,185,229,041.22	6,232,529,790.77	690,417,758,831.99	770,993,132,295.18

APPENDICES



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APPENDIX I Federal Government Financial Statistics, 2003 - 2012

APPENDIX II Ministry Of Finance, Malaysia - Organisation Chart
Accountant General's Department - Organisation Chart

Federal Government Financial Statistics, 2003 - 2012
(in RM million)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Statement of Financial Position										
<i>Public Monies</i>										
Cash	29,356	24,467	21,350	21,722	15,401	16,943	19,410	30,018	26,998	6,401
Investments	24,049	22,843	20,566	21,813	16,690	9,980	43,075	40,347	35,283	34,425
Total Public Monies	53,405	47,310	41,916	43,535	32,091	26,923	62,485	70,365	62,281	40,826
<i>Consolidated Fund</i>										
Consolidated Revenue Account	11,863	11,863	11,863	11,863	11,863	11,863	11,863	11,863	11,863	11,863
Consolidated Loan Account	28,905	38,909	26,068	8,360	43,903	29,402	11,527	10,538	8,428	6,429
Consolidated Trust Account	12,637	(3,462)	3,985	23,312	(23,675)	(14,342)	29,625	46,975	39,880	20,535
Total Consolidated Fund	53,405	47,310	41,916	43,535	32,091	26,923	62,485	70,365	62,281	40,826
<i>Consolidated Fund</i>										
Consolidated Revenue Account										
Balance as at 1 January	(408,829)	(365,238)	(320,467)	(272,524)	(235,971)	(212,207)	(192,252)	(170,278)	(149,513)	(127,544)
Revenue	207,913	185,419	159,653	158,639	159,793	139,885	123,546	106,304	99,397	92,608
(-) Operating Expenditure (excluding transfer to Development Fund)	205,537	182,594	151,633	157,067	153,499	123,084	107,694	97,744	91,298	75,224
Current Account Surplus/(Deficit)	2,376	2,825	8,020	1,572	6,294	16,801	15,852	8,560	8,099	17,384
(-) Development Expenditure	46,932	46,416	52,791	49,515	42,847	40,565	35,807	30,534	28,864	39,353
Surplus/(Deficit) for the Year	(44,556)	(43,591)	(44,771)	(47,943)	(36,553)	(23,764)	(19,955)	(21,974)	(20,765)	(21,969)
Balance as at 31 December	(453,385)	(408,829)	(365,238)	(320,467)	(272,524)	(235,971)	(212,207)	(192,252)	(170,278)	(149,513)
<i>Consolidated Loan Account</i>										
Balance as at 1 January	38,909	26,068	8,360	43,903	29,402	20,997	11,527	10,538	8,428	6,429
Net Loans	46,728	48,211	45,394	56,240	37,581	25,591	15,465	13,186	27,191	22,167
Transfers	(56,732)	(35,370)	(27,686)	(91,783)	(23,080)	(17,186)	(5,995)	(12,197)	(25,081)	(20,168)
Balance as at 31 December	28,905	38,909	26,068	8,360	43,903	29,402	20,997	11,527	10,538	8,428
<i>Consolidated Trust Account</i>										
Balance as at 1 January	(3,462)	3,985	23,312	(23,675)	(14,342)	29,625	46,975	39,880	20,535	25,108
Net Receipts/(Payments)	16,099	(7,447)	(19,327)	46,987	(9,333)	(43,967)	(17,350)	7,095	19,345	(4,573)
Balance as at 31 December	12,637	(3,462)	3,985	23,312	(23,675)	(14,342)	29,625	46,975	39,880	20,535
Finance										
Current Account Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
Development Account Surplus/(Deficit) ¹	(41,922)	(42,509)	(43,499)	(47,421)	(35,577)	(20,643)	(19,083)	(18,270)	(18,903)	(20,928)
Overall Surplus/(Deficit)	(41,922)	(42,509)	(43,499)	(47,421)	(35,577)	(20,643)	(19,083)	(18,270)	(18,903)	(20,928)
<i>Financed by:</i>										
Net of Domestic Loans ²	46,742	47,669	41,756	62,478	38,054	29,900	15,666	16,700	30,487	25,878
Net of External Loans	(14)	550	3,664	(6,286)	(473)	(4,314)	(170)	(3,503)	(3,306)	(3,710)
Account Balances	(4,806)	(5,710)	(1,921)	(8,771)	(2,004)	(4,943)	3,587	5,073	(8,278)	(1,240)
Total	41,922	42,509	43,499	47,421	35,577	20,643	19,083	18,270	18,903	20,928
Changes in Financial Position										
<i>Sources of Fund</i>										
Revenue	203,908	185,419	159,653	158,639	159,793	139,885	123,546	106,304	99,397	92,608
Development Fund Receipts	2,608	866	816	522	976	3,121	873	3,704	1,862	1,041
Net Receipts of Other Trust Fund	-	-	-	2,626	-	2,777	-	13,168	13,167	-
Total Sources of Fund	206,516	186,285	160,469	161,787	160,769	145,783	124,419	123,176	114,426	93,649
<i>Applications of Fund</i>										
Operating Expenditure (excluding transfer to Development Fund)	199,666	182,594	151,633	157,067	153,499	123,084	107,694	97,744	91,298	75,224
Development Expenditure	46,932	46,416	52,792	49,515	42,847	40,565	35,807	30,534	28,864	39,353
Net Payments of Other Trust Funds	551	308	3,769	-	7,172	-	4,263	-	-	3,813
Total Applications of Fund	247,149	229,318	208,194	206,582	203,518	163,649	147,764	128,278	120,162	118,390
Funding Surplus/(Deficit)	(40,633)	(43,033)	(47,725)	(44,795)	(42,749)	(17,866)	(23,345)	(5,102)	(5,736)	(24,741)
Changes in Working Capital										
Increase/(Decrease) in Cash and Investments	6,095	5,178	(2,330)	11,445	(5,168)	7,725	(7,879)	8,084	21,455	(2,574)
Net of Domestic and External Loans	(46,728)	(48,211)	(45,395)	(56,240)	(37,581)	(25,591)	(15,466)	(13,186)	(27,191)	(22,167)
Increase/(Decrease) in Working Capital	(40,633)	(43,033)	(47,725)	(44,795)	(42,749)	(17,866)	(23,345)	(5,102)	(5,736)	(24,741)

Note : (1) - Excluding transfer from Consolidated Loan Account.
(2) - Excluding Treasury Bills.

(continued...)

Federal Government Financial Statistics, 2003 - 2012
(in RM million)

(continuation...)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Revenue										
Direct Taxes	116,937	102,242	79,008	78,375	82,138	69,396	61,572	53,543	48,703	43,016
Indirect Taxes	34,706	32,643	30,507	28,129	30,760	25,772	25,058	27,051	23,347	21,875
Other Receipts	56,270	50,534	50,138	52,135	46,895	44,717	36,916	25,710	27,347	27,717
Total Revenue	207,913	185,419	159,653	158,639	159,793	139,885	123,546	106,304	99,397	92,608
Operating Expenditure										
Emolument	60,016	50,148	46,663	42,778	41,011	32,587	28,521	25,587	23,779	21,721
Supplies and Services	31,963	28,949	23,841	26,372	25,197	23,622	20,923	17,984	16,633	13,968
Assets	1,770	2,665	1,869	2,582	2,835	2,532	1,949	1,603	1,764	1,410
Grants and Fixed Charges ³	112,698	102,519	86,125	86,222	89,901	79,946	71,762	60,786	52,138	52,802
Other Expenditure	1,466	1,138	1,155	685	849	1,198	391	344	5,083	2,707
Total Operating Expenditure	207,913	185,419	159,653	158,639	159,793	139,885	123,546	106,304	99,397	92,608
Loans										
Domestic Loans Receipts										
Treasury Bills ⁴	6,530	6,810	6,450	6,710	6,630	6,630	6,530	6,530	7,220	7,120
Government Investment Issues	42,000	36,000	21,000	28,500	16,500	10,000	9,500	4,000	4,100	2,000
Malaysian Government Securities	54,244	57,312	37,100	60,000	43,500	44,081	26,600	27,500	41,750	39,850
Market Loans	-	-	-	-	-	-	-	-	-	-
SUKUK	-	-	2,399	5,000	-	-	-	-	-	-
Other Loans	-	7,100	5,900	6,600	5,200	8,100	4,000	5,700	5,000	3,700
Total Domestic Loans Receipts	102,774	107,222	72,849	106,810	71,830	68,811	46,630	43,730	58,070	52,670
External Loans Receipts										
Market Loans	-	5,961	4,047	-	-	-	-	-	-	1,437
Project Loans	684	508	448	451	472	489	834	651	1,136	1,707
Other Loans	-	-	-	-	-	-	-	-	-	-
Total External Loans Receipts	684	6,469	4,495	451	472	489	834	651	1,136	3,144
Total Loans Receipts	103,458	113,691	77,344	107,261	72,302	69,300	47,464	44,381	59,206	55,814
Domestic Repayments										
Treasury Bills ⁴	6,530	6,810	6,450	6,710	6,630	6,630	6,530	6,530	7,220	7,120
Government Investment Issues	8,500	7,500	5,500	5,000	2,000	1,600	-	3,000	2,000	-
Malaysian Government Securities	39,807	40,592	18,378	31,530	21,399	26,681	18,350	15,800	18,200	18,600
Market Loans	-	-	-	-	947	-	-	-	-	-
SUKUK	4,593	152	165	90	-	-	-	-	-	-
Other Loans	-	4,500	600	1,000	2,800	4,000	6,084	1,700	163	1,072
Total Domestic Repayments	59,430	59,554	31,093	44,330	33,776	38,911	30,964	27,030	27,583	26,792
External Repayments										
Market Loans	-	5,216	-	5,838	228	3,208	246	3,380	3,692	6,183
Project Loans	698	703	831	899	718	1,595	757	773	750	670
Other Loans	-	-	-	-	-	-	-	-	-	-
Total External Repayments	698	5,919	831	6,737	946	4,803	1,003	4,153	4,442	6,853
Total Repayments	60,128	65,473	31,924	51,067	34,722	43,714	31,967	31,183	32,025	33,645
Net Domestic Loans										
Treasury Bills ⁴	-	-	-	-	-	-	-	-	-	-
Government Investment Issues	33,500	28,500	15,500	23,500	14,500	8,400	9,500	1,000	2,100	2,000
Malaysian Government Securities	14,437	16,720	18,722	28,470	22,101	17,400	8,250	11,700	23,550	21,250
Market Loans	-	-	-	-	(947)	-	-	-	-	-
SUKUK	(4,593)	(152)	2,234	4,910	-	-	-	-	-	-
Other Loans	-	2,600	5,300	5,600	2,400	4,100	(2,084)	4,000	4,837	2,628
Total Net Domestic Loans	43,344	47,668	41,756	62,480	38,054	29,900	15,666	16,700	30,487	25,878
Net External Loans										
Market Loans	-	745	4,047	(5,838)	(228)	(3,208)	(246)	(3,380)	(3,692)	(4,746)
Project Loans	(14)	(195)	(383)	(448)	(246)	(1,106)	76	(122)	386	1,037
Other Loans	-	-	-	-	-	-	-	-	-	-
Total Net External Loans	(14)	550	3,664	(6,286)	(474)	(4,314)	(170)	(3,502)	(3,306)	(3,709)
Total Net Loans	43,330	48,218	45,420	56,194	37,580	25,586	15,496	13,198	27,181	22,169
Development Fund										
Balance as at 1 January	(55,235)	(45,496)	(24,382)	(63,144)	(48,255)	(40,706)	(26,819)	(16,746)	(18,087)	(14,700)
Receipts										
Contribution from Consolidated Revenue Account	2,376	2,825	8,020	1,572	6,294	16,801	15,851	8,560	8,099	17,384
Transfer from Consolidated Loan Account	53,332	32,770	22,386	86,183	20,680	13,094	5,195	8,197	20,244	17,540
Others	2,635	1,082	1,272	522	984	3,121	874	3,704	1,862	1,042
Total Receipts	58,343	36,677	31,678	88,277	27,958	33,016	21,920	20,461	30,205	35,966

Note : (3) - Including contribution to Development Fund.

(4) - Treasury Bills are stated at nominal value.

(continued...)

Federal Government Financial Statistics, 2003 - 2012
 (in RM million)

(continuation...)

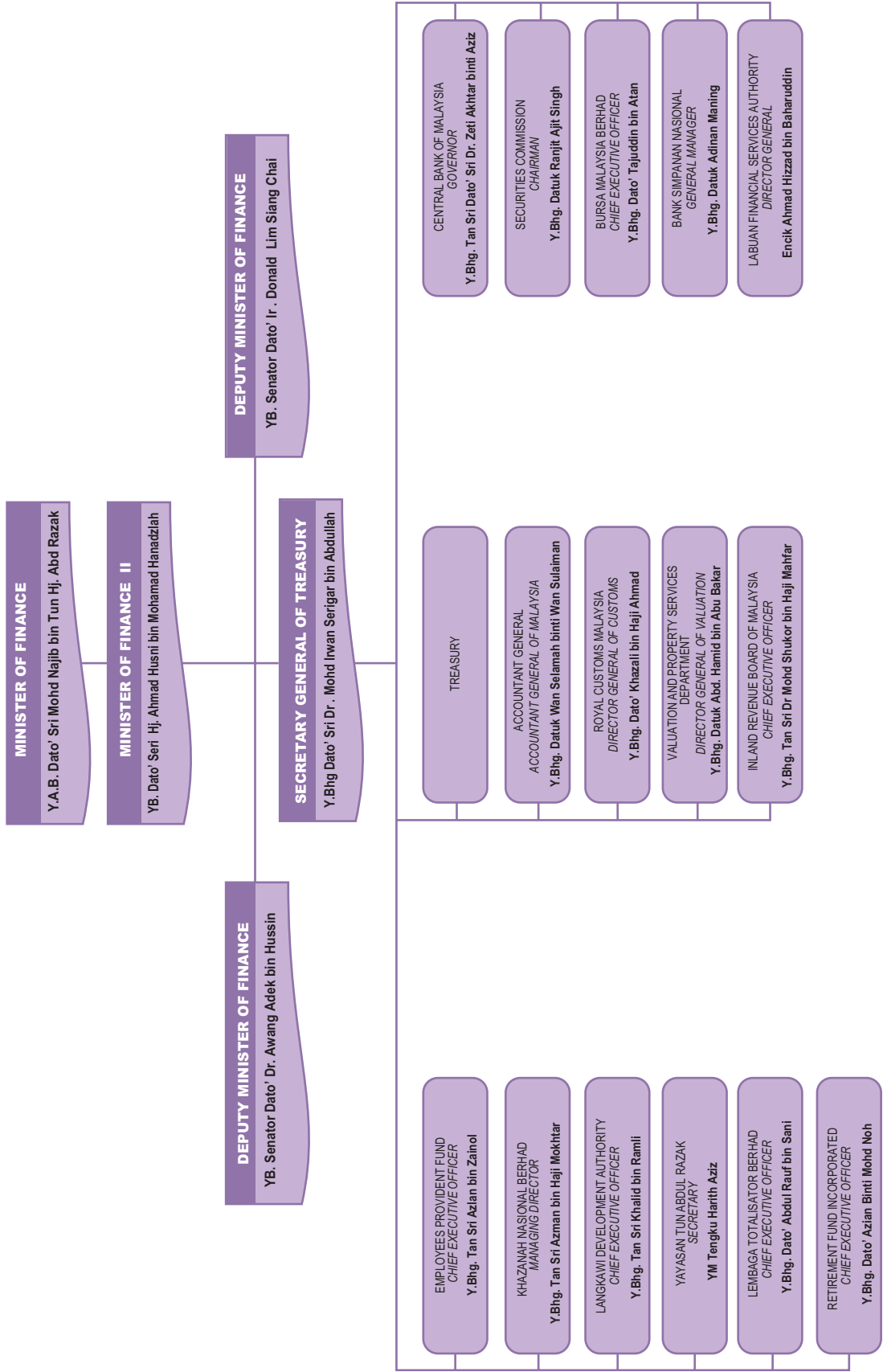
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Development Fund - (Cont.)										
<i>Payments</i>										
<i>Development Expenditure</i>										
Direct	44,978	44,917	49,097	45,294	40,240	37,923	33,514	29,002	27,651	37,706
Loans	1,954	1,499	3,695	4,221	2,607	2,642	2,293	1,532	1,213	1,647
Total Payments	46,932	46,416	52,792	49,515	42,847	40,565	35,807	30,534	28,864	39,353
<i>Surplus/(Deficit) for the Year</i>	11,411	(9,739)	(21,114)	38,762	(14,889)	(7,549)	(13,887)	(10,073)	1,341	(3,387)
Balance as at 31 December	(43,824)	(55,235)	(45,496)	(24,382)	(63,144)	(48,255)	(40,706)	(26,819)	(16,746)	(18,087)
Housing Loan Fund										
<i>Balance as at 1 January</i>	1,908	3,213	1,758	2,456	2,995	1,713	6,898	2,688	352	(556)
<i>Net Receipts/(Payments)</i>	(393)	(1,305)	1,455	(698)	(539)	1,282	(5,185)	4,210	2,336	908
Balance as at 31 December	1,515	1,908	3,213	1,758	2,456	2,995	1,713	6,898	2,688	352
Miscellaneous Government Trust Funds										
<i>Balance as at 1 January</i>	34,555	29,920	28,541	23,412	20,928	59,599	57,391	45,484	30,755	34,112
<i>Net Receipts/(Payments)</i>	1,197	4,635	1,379	5,129	2,484	(38,321)	2,208	11,907	14,729	(3,357)
Balance as at 31 December	35,752	34,555	29,920	28,541	23,412	21,278	59,599	57,391	45,484	30,755
Public Trust Funds										
<i>Balance as at 1 January</i>	6,320	7,722	9,403	6,341	3,353	3,324	4,573	4,226	3,741	2,880
<i>Net Receipts/(Payments)</i>	3,420	(1,402)	(1,681)	3,062	2,988	29	(1,249)	347	485	861
Balance as at 31 December	9,740	6,320	7,722	9,403	6,341	3,353	3,324	4,573	4,226	3,741
Deposits										
<i>Balance as at 1 January</i>	8,990	8,626	7,993	7,260	6,637	5,694	4,932	4,228	3,774	3,372
<i>Net Receipts/(Payments)</i>	464	364	633	733	623	593	762	704	454	402
Balance as at 31 December	9,454	8,990	8,626	7,993	7,260	6,287	5,694	4,932	4,228	3,774
Cash										
<i>Cash at Bank</i>	28,543	23,788	20,779	21,070	14,074	16,345	18,550	28,885	25,975	6,062
<i>Cash-in-Hand and Cash-in-Transit</i>	813	679	571	652	1,327	598	860	1,133	1,023	339
Total Cash	29,356	24,467	21,350	21,722	15,401	16,943	19,410	30,018	26,998	6,401
Investments										
<i>Trust Fund Investments</i>	13,389	13,019	12,417	14,834	11,754	7,441	40,657	37,929	32,845	33,564
<i>General Investments</i>	10,660	9,824	8,149	6,979	4,936	2,539	2,418	2,418	2,438	861
Total Investments	24,049	22,843	20,566	21,813	16,690	9,980	43,075	40,347	35,283	34,425
Recoverable Loans										
<i>State Governments</i>	15,722	16,820	18,170	18,482	17,365	15,625	14,347	13,417	12,800	12,099
<i>Local Authorities</i>	503	500	507	513	520	527	536	540	547	571
<i>Statutory Bodies</i>	14,027	12,396	10,415	7,787	6,796	6,159	5,107	4,835	6,163	5,129
<i>Co-operatives</i>	197	195	196	193	194	194	194	194	185	185
<i>Companies</i>	25,526	24,744	24,228	22,880	20,732	22,105	21,092	19,647	20,680	25,033
<i>Individuals</i>	36,566	31,347	26,160	21,151	20,642	20,475	25,881	23,090	26,348	25,485
<i>Miscellaneous</i>	2,952	2,836	2,643	2,376	2,256	2,191	4,131	4,073	6,473	6,974
Total Recoverable Loans	95,493	88,838	82,319	73,382	68,505	67,276	71,288	65,796	73,196	75,476
Public Debt										
<i>Domestic Public Debt</i>										
<i>Treasury Bills</i>	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320
<i>Government Investment Issues</i>	143,500	110,000	81,500	66,000	42,500	28,000	19,600	10,100	9,100	7,000
<i>Malaysian Government Securities</i>	292,150	277,713	260,993	242,270	213,801	191,700	174,300	166,050	154,350	130,800
<i>SUKUK</i>	2,399	6,992	7,143	4,910	-	-	-	-	-	-
<i>Other Loans</i>	42,400	39,000	36,400	31,100	25,500	23,100	19,000	21,288	17,310	12,462
Total Domestic Public Debt	484,769	438,025	390,356	348,600	286,121	247,120	217,220	201,758	185,080	154,582
<i>External Public Debt</i>										
<i>Market Loans</i>	10,053	10,403	9,355	6,049	11,891	12,586	16,717	18,081	21,820	25,090
<i>External Assistance</i>	6,795	7,700	7,390	7,737	8,425	7,016	8,288	8,831	9,724	9,095
<i>Other Loans</i>	-	-	-	-	-	-	-	-	-	-
Total External Public Debt	16,848	18,103	16,745	13,786	20,316	19,602	25,005	26,912	31,544	34,185
Total Public Debt	501,617	456,128	407,101	362,386	306,437	266,722	242,225	228,670	216,624	188,767
Guarantees										
<i>Domestic Loans</i>	136,876	109,140	89,262	75,677	59,336	44,700	38,857	38,102	19,402	41,708
<i>External Loans</i>	6,233	7,618	7,645	8,638	9,900	17,848	20,457	17,579	33,936	10,968
Total Guarantees	143,109	116,758	96,907	84,315	69,236	62,548	59,314	55,681	53,338	52,676

MINISTRY OF FINANCE, MALAYSIA

ORGANISATION CHART

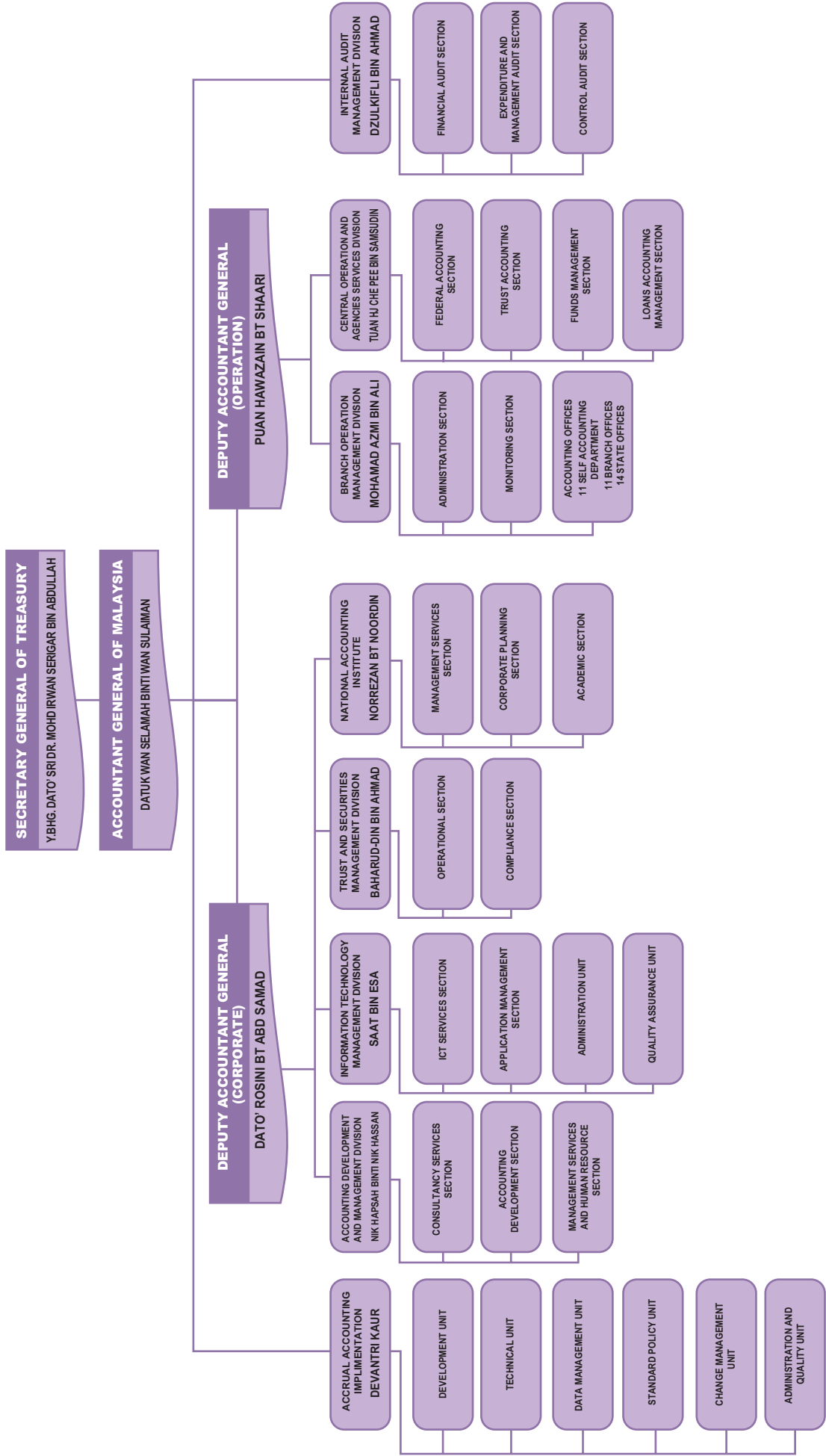
(as at 31 December 2012)

Appendix II



ACCOUNTANT GENERAL'S DEPARTMENT OF MALAYSIA ORGANISATION CHART (as at 31 December 2012)

Appendix II





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