

| <i>SNO</i> | <i>STATE</i> | <i>AMTDEDUCTED</i> | <i>SNO</i> | <i>STATE</i> | <i>AMTDEDUCTED</i> |
|------------|--------------|-------------------------|------------|--------------|--|
| 2 | EKITI | 146,490,204.30 | 1 | GOMBE | 260,365,441.78 |
| 3 | GOMBE | 192,027,492.28 | 2 | KOGI | 70,593,824.10 |
| 4 | IMO | 694,442,888.33 | | | 330,959,265.88 |
| 5 | KOGI | 75,000,000.00 | | | <u>Counterpart fund Contribution iro UBEC project ifo UBA PLC</u> |
| 6 | LAGOS | 1,816,037,188.00 | 1 | BENUE | 74,741,975.21 |
| 7 | OGUN | 281,250,000.00 | | | 74,741,975.21 |
| 8 | OYO | 375,000,000.00 | | | <u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u> |
| 9 | SOKOTO | 166,682,112.21 | | | |
| 10 | YOBE | 212,131,030.48 | 1 | KOGI | 54,947,450.39 |
| | | 4,212,412,463.10 | | | 54,947,450.39 |

CBN POWER INTERVENTION FUNDS

| | | |
|---|------|-----------------------|
| 1 | KANO | 116,108,479.22 |
| | | 116,108,479.22 |

COUNTERPART FUNDING CONTRIBUTION IRO UBEC IFO FIRST CITY MONUMENT BANK

| | | |
|---|-----|-----------------------|
| 1 | OYO | 108,954,846.90 |
| | | 108,954,846.90 |

COMMERCIAL AGRIC. CREDIT SCHEME 3

| | | |
|---|--------|-----------------------|
| 1 | SOKOTO | 99,540,169.50 |
| 2 | TARABA | 396,983,625.66 |
| | | 496,523,795.16 |

Counterpart funding iro World Bank Sponsored RAAMP-3

| | | |
|---|-------|----------------------|
| 1 | BENUE | 56,960,188.66 |
| | | 56,960,188.66 |

COMMERCIAL AGRICULTURAL CREDIT SCHEME

DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES

| | | |
|----|-------------|-------------------------|
| 1 | ANAMBRA | 38,540,982.12 |
| 2 | BAYELSA | 199,080,338.99 |
| 3 | CROSS RIVER | 52,599,721.84 |
| 4 | DELTA | 254,397,861.10 |
| 5 | EBONYI | 62,275,065.70 |
| 6 | EDO | 135,286,650.84 |
| 7 | EKITI | 50,713,329.21 |
| 8 | JIGAWA | 73,251,016.37 |
| 9 | KADUNA | 261,766,982.01 |
| 10 | KOGI | 63,599,465.32 |
| 11 | NIGER | 28,306,850.47 |
| 12 | OYO | 136,994,082.48 |
| 13 | PLATEAU | 24,534,748.59 |
| 14 | SOKOTO | 76,319,358.38 |
| 15 | TARABA | 75,463,399.91 |
| 16 | ZAMFARA | 119,906,369.09 |
| | | 1,653,036,222.42 |

| | | |
|----|-------------|----------------|
| 1 | ABIA | 89,972,595.59 |
| 2 | ADAMAWA | 89,972,595.59 |
| 3 | AKWA IBOM | 126,675,773.75 |
| 4 | ANAMBRA | 89,972,595.59 |
| 5 | BAUCHI | 89,972,595.59 |
| 6 | BAYELSA | 126,675,773.75 |
| 7 | BENUE | 89,972,595.59 |
| 8 | BORNO | 126,675,773.75 |
| 9 | CROSS RIVER | 89,972,595.59 |
| 10 | DELTA | 126,675,773.75 |
| 11 | EBONYI | 89,972,595.59 |
| 12 | EDO | 89,972,595.59 |
| 13 | EKITI | 89,972,595.59 |
| 14 | ENUGU | 89,972,595.59 |
| 15 | GOMBE | 89,972,595.59 |
| 16 | IMO | 89,972,595.59 |
| 17 | JIGAWA | 89,972,595.59 |
| 18 | KADUNA | 83,644,006.90 |
| 19 | KANO | 89,972,595.59 |
| 20 | KATSINA | 96,979,166.67 |
| 21 | KEBBI | 89,972,595.59 |
| 22 | KOGI | 89,972,595.59 |
| 23 | KWARA | 89,972,595.60 |
| 24 | NASSARAWA | 89,972,595.59 |
| 25 | NIGER | 98,039,954.34 |
| 26 | OGUN | 121,327,594.36 |
| 27 | ONDO | 89,972,595.59 |
| 28 | OYO | 89,972,595.59 |

COMMERCIAL AGRICULTURAL CREDIT SCHEME2

| | | |
|---|--------|----------------------|
| 1 | EBONYI | 80,046,438.66 |
| | | 80,046,438.66 |

CONTRACTUAL OBLIGATION

| | | |
|---|-----------|-----------------------|
| 1 | KANO | 292,615,190.00 |
| 2 | NASSARAWA | 124,722,672.83 |
| | | 417,337,862.83 |

CONTRACTUAL OBLIGATION (ISPO)

| SNO | STATE | AMT DEDUCTED | SNO | STATE | AMT DEDUCTED |
|-----|-------|--------------|-----|-------|--------------|
|-----|-------|--------------|-----|-------|--------------|

| | | |
|----|---------|-------------------------|
| 29 | PLATEAU | 89,972,595.59 |
| 30 | RIVERS | 126,675,773.75 |
| 31 | SOKOTO | 89,972,595.59 |
| 32 | TARABA | 89,972,595.59 |
| 33 | YOBE | 89,972,595.59 |
| 34 | ZAMFARA | 89,972,595.59 |
| | | 3,282,684,480.78 |

| | | |
|----|-----------|-------------------------|
| 17 | JIGAWA | 93,882,018.71 |
| 18 | KADUNA | 109,993,704.37 |
| 19 | KANO | 133,159,624.73 |
| 20 | KATSINA | 103,194,919.45 |
| 21 | KEBBI | 88,644,950.65 |
| 22 | KOGI | 92,784,502.27 |
| 23 | KWARA | 74,728,287.98 |
| 24 | LAGOS | 112,461,941.54 |
| 25 | NASSARAWA | 77,418,666.92 |
| 26 | NIGER | 99,440,830.67 |
| 27 | OGUN | 77,993,655.50 |
| 28 | ONDO | 78,148,169.67 |
| 29 | OSUN | 76,563,876.77 |
| 30 | OYO | 94,158,525.15 |
| 31 | PLATEAU | 87,664,689.80 |
| 32 | RIVERS | 90,536,881.05 |
| 33 | SOKOTO | 92,520,473.25 |
| 34 | TARABA | 80,866,759.21 |
| 35 | YOBE | 83,363,247.92 |
| 36 | ZAMFARA | 83,540,787.30 |
| | | 3,183,434,371.03 |

DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE

| | | |
|---|---------|-----------------------|
| 1 | BAUCHI | 19,272,115.68 |
| 2 | BENUE | 19,207,256.98 |
| 3 | IMO | 35,508,841.65 |
| 4 | KATSINA | 36,465,925.68 |
| 5 | KOGI | 26,530,550.12 |
| 6 | KWARA | 35,055,955.59 |
| 7 | NIGER | 35,695,127.37 |
| 8 | ONDO | 34,368,235.50 |
| | | 242,104,008.57 |

DEDUCTIONS OF FAMILY HOMES FUNDS LTD

| | | |
|---|-----------|-----------------------|
| 1 | ADAMAWA | 48,649,860.39 |
| 2 | AKWA IBOM | 4,166,666.67 |
| 3 | BAUCHI | 130,053,453.95 |
| 4 | BORNO | 50,056,998.35 |
| 5 | GOMBE | 4,166,666.67 |
| 6 | KEBBI | 3,325,355.63 |
| 7 | NIGER | 19,637,958.69 |
| 8 | YOBE | 180,950,000.00 |
| 9 | ZAMFARA | 4,170,000.00 |
| | | 445,176,960.35 |

FG INTERVENTION FUNDS (22/40)

| | | |
|---|------|-----------------------|
| 1 | KANO | 100,000,000.00 |
| 2 | OSUN | 100,000,000.00 |
| | | 200,000,000.00 |

FG SALARY BAILOUT TO STATES

| | | |
|----|-------------|----------------|
| 1 | ABIA | 126,861,359.77 |
| 2 | ADAMAWA | 86,178,991.06 |
| 3 | BAUCHI | 77,458,307.27 |
| 4 | BAYELSA | 16,279,010.57 |
| 5 | BENUE | 112,492,736.26 |
| 6 | BORNO | 196,395,291.51 |
| 7 | CROSS RIVER | 32,134,803.90 |
| 8 | DELTA | 98,401,222.04 |
| 9 | EBONYI | 5,794,235.20 |
| 10 | EDO | 143,435,405.43 |
| 11 | EKITI | 86,405,567.03 |
| 12 | ENUGU | 37,851,470.96 |
| 13 | GOMBE | 44,986,297.79 |
| 14 | IMO | 241,184,408.54 |
| 15 | KADUNA | 119,610,929.87 |
| 16 | KANO | 189,360,730.56 |
| 17 | KATSINA | 106,574,660.47 |
| 18 | KEBBI | 63,704,736.41 |
| 19 | KOGI | 449,862,977.93 |
| 20 | KWARA | 38,876,708.69 |

ECOLOGICAL FUNDS DISTRIBUTION STATES

| | | |
|----|-------------|----------------|
| 1 | ABIA | 78,609,612.19 |
| 2 | ADAMAWA | 83,627,109.16 |
| 3 | AKWA IBOM | 84,404,249.31 |
| 4 | ANAMBRA | 83,470,443.62 |
| 5 | BAUCHI | 100,417,740.26 |
| 6 | BAYELSA | 74,280,585.83 |
| 7 | BENUE | 94,148,122.90 |
| 8 | BORNO | 104,302,627.43 |
| 9 | CROSS RIVER | 84,418,643.73 |
| 10 | DELTA | 85,239,274.78 |
| 11 | EBONYI | 75,105,329.11 |
| 12 | EDO | 78,497,106.01 |
| 13 | EKITI | 75,062,947.61 |
| 14 | ENUGU | 84,425,929.63 |
| 15 | GOMBE | 79,074,155.25 |
| 16 | IMO | 87,283,981.29 |

| SNO | STATE | AMT DEDUCTED | SNO | STATE | AMT DEDUCTED |
|-----|-------|--------------|-----|-------|--------------|
|-----|-------|--------------|-----|-------|--------------|

| | | |
|----|-----------|----------------|
| 21 | NASSARAWA | 34,331,521.02 |
| 22 | NIGER | 64,446,044.32 |
| 23 | OGUN | 123,883,589.32 |
| 24 | ONDO | 84,961,654.89 |
| 25 | OSUN | 232,776,379.52 |
| 26 | OYO | 155,701,007.31 |
| 27 | PLATEAU | 95,284,733.54 |
| 28 | RIVERS | 89,972,595.59 |
| 29 | SOKOTO | 90,812,669.21 |
| 30 | TARABA | 84,574,239.86 |
| 31 | ZAMFARA | 90,161,114.85 |

3,420,755,400.69

HEALTH CARE DEDUCTIONS

| | | |
|----|----------------------|--------------------|
| 35 | YOBE | 41,513,146.46 |
| 36 | ZAMFARA | 32,112,054.53 |
| 37 | FCT-ABUJA | 69,362,636.43 |
| 38 | .1Federal Government | 105,725,519,980.84 |

112,099,582,022.27

| | | |
|----|---------|---------------|
| 1 | ABIA | 91,969,533.05 |
| 2 | ADAMAWA | 89,742,779.49 |
| 3 | BAUCHI | 27,085,817.31 |
| 4 | BAYELSA | 27,618,721.57 |
| 5 | BENUE | 26,338,190.59 |
| 6 | BORNO | 27,085,817.31 |
| 7 | EBONYI | 30,675,011.12 |
| 8 | EKITI | 27,085,817.36 |
| 9 | ENUGU | 26,750,309.24 |
| 10 | GOMBE | 27,085,817.31 |
| 11 | IMO | 27,085,817.31 |
| 12 | KOGI | 25,887,291.89 |
| 13 | NIGER | 32,178,156.52 |
| 14 | OYO | 28,243,131.84 |
| 15 | PLATEAU | 27,085,817.31 |
| 16 | SOKOTO | 26,765,932.33 |
| 17 | YOBE | 25,205,335.32 |
| 18 | ZAMFARA | 21,213,103.05 |

615,102,399.92

IBADAN URBAN FLOOD MGT PROJECT (IUFMP)

| | | |
|----|-------------|------------------|
| 1 | ABIA | 65,118,215.92 |
| 2 | ADAMAWA | 81,744,975.52 |
| 3 | AKWA IBOM | 52,072,982.52 |
| 4 | ANAMBRA | 56,280,977.92 |
| 5 | BAUCHI | 132,109,967.24 |
| 6 | BAYELSA | 27,309,923.14 |
| 7 | BENUE | 37,138,438.00 |
| 8 | BORNO | 23,242,642.99 |
| 9 | CROSS RIVER | 688,057,267.88 |
| 10 | DELTA | 30,188,064.08 |
| 11 | EBONYI | 59,563,435.57 |
| 12 | EDO | 186,112,935.30 |
| 13 | EKITI | 119,376,183.34 |
| 14 | ENUGU | 102,170,686.88 |
| 15 | GOMBE | 78,856,129.12 |
| 16 | IMO | 59,275,325.91 |
| 17 | JIGAWA | 37,310,998.98 |
| 18 | KADUNA | 887,549,113.41 |
| 19 | KANO | 112,192,864.16 |
| 20 | KATSINA | 129,426,954.56 |
| 21 | KEBBI | 62,818,644.61 |
| 22 | KOGI | 61,525,901.15 |
| 23 | KWARA | 52,544,270.08 |
| 24 | LAGOS | 1,815,182,732.58 |
| 25 | NASSARAWA | 36,631,748.73 |
| 26 | NIGER | 86,589,122.04 |
| 27 | OGUN | 229,891,243.87 |
| 28 | ONDO | 80,789,545.95 |
| 29 | OSUN | 153,742,654.46 |
| 30 | OYO | 337,153,957.84 |
| 31 | PLATEAU | 38,321,122.39 |
| 32 | RIVERS | 215,537,130.33 |
| 33 | SOKOTO | 47,078,391.21 |
| 34 | TARABA | 48,169,656.33 |

LOAN FACILITY FROM COMMERCIAL BANKS

| | | |
|---|--------|----------------|
| 1 | OYO | 33,333,333.33 |
| 1 | BAUCHI | 127,500,000.00 |
| 2 | BENUE | 371,635,833.60 |
| 3 | EBONYI | 85,000,000.00 |
| 4 | KANO | 252,703,160.00 |
| 5 | KOGI | 58,302,709.44 |
| 6 | SOKOTO | 225,000,000.00 |

1,120,141,703.04

MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA

| | | |
|---|----------------------|------------------|
| 1 | .1Federal Government | 1,072,198,381.91 |
|---|----------------------|------------------|

1,072,198,381.91

NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT

| | | |
|---|------|--------------|
| 1 | ABIA | 1,000,000.00 |
|---|------|--------------|

1,000,000.00

NATIONAL FADAMA PROJECT

| SNO | STATE | AMT DEDUCTED | SNO | STATE | AMT DEDUCTED |
|-----|-------|--------------|-----|-------|--------------|
|-----|-------|--------------|-----|-------|--------------|

| | | |
|---|------|--------------|
| 1 | ABIA | 1,000,000.00 |
|---|------|--------------|

1,000,000.00

POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME

| | | |
|---|--------|---------------|
| 1 | EBONYI | 27,872,422.14 |
|---|--------|---------------|

27,872,422.14

REFUND TO DELTA STATE ON ABURA OIL FIELD FOR 13% WRONG DERIVATION COMPUTATION- SEPTEMBER, 2008 TO FEBRUARY, 2020 (13/48)

| | | |
|---|-----|----------------|
| 1 | EDO | 406,051,039.88 |
|---|-----|----------------|

406,051,039.88

RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 85/226

| | | |
|----|-------------|------------------|
| 1 | ABIA | 87,401,497.26 |
| 2 | ADAMAWA | 154,205,582.49 |
| 3 | AKWA IBOM | 850,814,293.88 |
| 4 | BAUCHI | 85,665,758.90 |
| 5 | BAYELSA | 741,156,852.48 |
| 6 | BENUE | 143,809,057.60 |
| 7 | CROSS RIVER | 444,989,043.29 |
| 8 | DELTA | 919,934,176.58 |
| 9 | EDO | 157,343,097.74 |
| 10 | EKITI | 248,153,651.78 |
| 11 | ENUGU | 78,644,312.34 |
| 12 | IMO | 489,166,930.51 |
| 13 | KOGI | 10,759,110.04 |
| 14 | KWARA | 211,464,655.14 |
| 15 | OGUN | 888,119,936.29 |
| 16 | ONDO | 55,289,565.44 |
| 17 | OSUN | 1,142,270,944.01 |
| 18 | OYO | 120,771,051.72 |
| 19 | PLATEAU | 334,102,159.05 |
| 20 | RIVERS | 306,634,568.54 |
| 21 | TARABA | 150,436,484.33 |
| 22 | ZAMFARA | 242,955,007.53 |

7,864,087,736.94

UBEC COUNTERPART FUNDING IFO ACCESS BANK

| | | |
|---|-----|----------------|
| 1 | OYO | 129,376,851.82 |
|---|-----|----------------|

129,376,851.82

156,161,559,907.59

156,161,559,907.59

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
September, 2022

PAGE 32

| S/N | STATE | 3) GROSS ALLOCATION | 4) ECOLOGY | 5) FOREIGN LOANS TO STATES | 6) OTHER DEDUCTION | 7) TOTAL DEDUCTION | STATE NET= 3-4-7 | STATE NET | STATE GROSS |
|-----|-------------|---------------------------|-------------------------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 1 | ABIA | 2,917,290,052.42 | 78,609,612.19 | 65,118,215.92 | 766,739,203.76 | 831,857,419.68 | 2,006,823,020.55 | 1,810,304,189.00 | 2,715,557,941.75 |
| 2 | ADAMAWA | 3,103,494,939.96 | 83,627,109.16 | 81,744,975.52 | 636,157,926.77 | 717,902,902.29 | 2,301,964,928.51 | 2,093,139,511.59 | 2,888,886,665.34 |
| 3 | AKWA IBOM | 3,132,335,474.53 | 84,404,249.31 | 52,072,982.52 | 1,173,892,415.61 | 1,225,965,398.13 | 1,821,965,827.09 | 1,607,607,535.03 | 2,915,732,862.09 |
| 4 | ANAMBRA | 3,097,680,907.56 | 83,470,443.62 | 56,280,977.92 | 283,421,695.46 | 339,702,673.38 | 2,674,507,790.56 | 2,466,073,583.36 | 2,883,474,676.28 |
| 5 | BAUCHI | 3,726,613,916.28 | 100,417,740.26 | 132,109,967.24 | 1,166,522,713.95 | 1,298,632,681.19 | 2,327,563,494.83 | 2,076,810,160.35 | 3,468,916,643.30 |
| 6 | BAYELSA | 2,766,635,074.20 | 74,280,585.53 | 27,309,923.14 | 1,489,486,964.07 | 1,516,796,887.21 | 1,165,557,601.16 | 977,313,603.06 | 2,566,012,338.08 |
| 7 | BENUE | 3,493,941,449.86 | 94,148,122.90 | 37,138,438.00 | 1,050,065,952.24 | 1,087,204,390.24 | 2,312,588,936.72 | 2,077,491,475.94 | 3,252,333,597.85 |
| 8 | BORNO | 3,870,786,395.67 | 104,302,627.43 | 23,242,642.99 | 586,259,531.51 | 609,502,174.50 | 3,156,981,593.74 | 2,896,527,299.95 | 3,603,119,521.44 |
| 9 | CROSS RIVER | 3,132,869,667.31 | 84,418,643.73 | 688,057,267.88 | 774,604,282.37 | 1,462,661,550.25 | 1,555,789,473.33 | 1,343,000,672.47 | 2,916,230,115.16 |
| 10 | DELTA | 3,163,324,197.56 | 85,239,274.78 | 30,188,064.08 | 1,674,978,048.11 | 1,705,166,112.19 | 1,372,918,810.58 | 1,071,656,166.15 | 2,944,578,698.95 |
| 11 | EBONYI | 2,787,242,213.74 | 75,105,329.11 | 59,563,435.57 | 536,543,886.16 | 596,107,321.73 | 2,116,029,562.90 | 1,930,276,948.76 | 2,594,502,978.14 |
| 12 | EDO | 2,913,114,823.03 | 78,497,106.01 | 186,112,935.30 | 1,086,996,907.23 | 1,273,109,842.53 | 1,561,507,874.49 | 1,365,003,736.49 | 2,711,671,431.62 |
| 13 | EKITI | 2,785,669,389.21 | 75,062,947.61 | 119,376,183.34 | 1,148,729,283.02 | 1,268,105,466.36 | 1,442,500,975.23 | 1,255,061,142.77 | 2,593,038,915.23 |
| 14 | ENUGU | 3,133,140,055.11 | 84,426,929.63 | 102,170,686.88 | 388,126,805.88 | 490,297,492.76 | 2,568,416,632.72 | 2,347,596,479.66 | 2,916,481,805.51 |
| 15 | GOMBE | 2,934,529,761.47 | 79,074,155.25 | 78,855,129.12 | 1,412,006,905.69 | 1,490,863,034.81 | 1,364,592,571.41 | 1,167,136,344.56 | 2,731,805,516.03 |
| 16 | IMO | 3,239,205,527.86 | 87,283,981.29 | 59,275,325.91 | 1,732,269,599.68 | 1,791,544,925.59 | 1,360,376,620.98 | 1,142,026,849.12 | 3,015,212,796.15 |
| 17 | JIGAWA | 3,484,066,027.56 | 93,882,016.71 | 37,310,998.98 | 318,131,729.71 | 355,442,728.69 | 3,034,741,280.16 | 2,800,308,308.67 | 3,243,141,066.09 |
| 18 | KADUNA | 4,081,988,584.54 | 109,993,704.37 | 887,549,113.41 | 619,930,036.53 | 1,507,479,149.94 | 2,484,515,730.22 | 2,189,850,237.13 | 3,789,716,970.09 |
| 19 | KANO | 4,941,701,628.87 | 133,159,624.73 | 112,192,864.16 | 1,195,668,273.12 | 1,307,861,137.28 | 3,500,680,866.86 | 3,163,996,476.12 | 4,559,980,414.33 |
| 20 | KATSINA | 3,829,678,121.78 | 103,194,919.45 | 129,426,954.56 | 1,244,927,870.57 | 1,374,354,825.13 | 2,332,128,377.20 | 2,085,733,685.80 | 3,564,853,905.88 |
| 21 | KEBBI | 3,289,712,613.07 | 88,644,950.65 | 62,818,644.61 | 349,238,368.94 | 412,057,013.55 | 2,789,010,648.87 | 2,567,655,170.21 | 3,062,227,290.38 |
| 22 | KOGI | 3,443,335,973.21 | 92,784,502.27 | 61,525,901.15 | 1,127,364,092.57 | 1,188,889,993.72 | 2,161,661,477.21 | 2,289,858,498.49 | 3,205,227,515.99 |
| 23 | KWARA | 2,773,249,798.49 | 74,728,287.98 | 52,544,270.08 | 1,162,481,932.77 | 1,215,026,202.85 | 1,483,495,307.66 | 1,296,891,154.41 | 2,561,478,145.62 |
| 24 | LAGOS | 4,173,587,608.20 | 112,461,941.54 | 1,815,182,732.58 | 3,816,037,188.00 | 5,631,219,920.58 | -1,570,094,253.92 | -34,885,998.84 | 3,884,981,874.06 |
| 25 | NASSARAWA | 2,873,092,750.27 | 77,418,666.92 | 36,631,748.73 | 403,934,907.19 | 440,566,655.92 | 2,355,107,427.43 | 2,161,785,123.70 | 2,674,416,905.82 |
| 26 | NIGER | 3,690,359,716.09 | 99,440,830.67 | 86,589,122.04 | 1,281,274,366.98 | 1,367,863,489.02 | 2,223,055,396.40 | 2,004,421,227.87 | 3,435,169,439.74 |
| 27 | OGUN | 2,894,431,215.20 | 77,993,655.50 | 229,891,243.87 | 1,955,285,338.72 | 2,185,176,582.59 | 631,260,977.11 | 561,502,868.29 | 2,694,279,804.90 |
| 28 | ONDO | 2,900,165,407.59 | 78,148,169.67 | 80,789,545.95 | 1,129,556,016.27 | 1,210,345,562.22 | 1,611,671,675.71 | 1,416,104,354.97 | 2,699,617,474.94 |
| 29 | OSUN | 2,841,370,537.81 | 76,563,876.77 | 153,742,654.46 | 1,629,965,441.28 | 1,783,698,095.74 | 981,108,565.31 | 789,920,759.74 | 2,644,888,300.71 |
| 30 | OYO | 3,494,327,488.78 | 94,158,525.15 | 337,153,957.84 | 1,333,255,018.74 | 1,670,408,976.58 | 1,729,759,987.06 | 1,494,636,550.80 | 3,252,692,941.99 |
| 31 | PLATEAU | 3,253,334,043.73 | 87,664,689.80 | 38,321,122.39 | 1,757,287,594.80 | 1,795,608,717.19 | 1,370,060,636.75 | 1,151,152,969.36 | 3,028,364,317.87 |
| 32 | RIVERS | 3,359,924,252.30 | 90,536,881.05 | 215,537,130.33 | 678,191,055.63 | 893,728,185.96 | 2,375,659,185.29 | 2,146,784,290.14 | 3,127,583,758.58 |
| 33 | SOKOTO | 3,433,537,562.79 | 92,520,473.25 | 47,078,391.21 | 1,136,018,788.97 | 1,183,097,180.18 | 2,157,919,909.36 | 1,774,018,100.46 | 3,196,106,670.71 |
| 34 | TARABA | 3,001,055,286.22 | 80,866,759.21 | 48,169,656.33 | 952,338,463.10 | 1,000,508,119.43 | 1,919,680,407.58 | 1,717,747,865.90 | 2,793,530,766.46 |
| 35 | YOBE | 3,093,702,766.16 | 83,363,247.92 | 41,513,146.46 | 663,167,079.14 | 704,680,225.60 | 2,305,659,282.64 | 1,932,199,111.74 | 2,879,771,616.10 |
| 36 | ZAMFARA | 3,100,291,439.69 | 83,540,787.30 | 32,112,054.53 | 1,145,499,447.85 | 1,177,611,502.38 | 1,839,139,150.01 | 1,630,529,287.59 | 2,885,904,668.77 |
| | | 118,140,786,658.12 | 3,183,434,371.03 | 6,304,699,405.00 | 39,806,345,132.38 | 46,111,044,537.38 | 68,846,307,749.71 | 62,777,236,740.81 | 109,971,290,371.94 |

| S/N | STATE | OIL DERIVATION INDICES (13%) | GROSS DERIVATION ON OIL USING NEW INDICES | GAS DERIVATION INDICES (13%) | GROSS DERIVATION ON GAS USING NEW 13% DERIVATION | OIL DERIVATION INDICES (13%) PM | GROSS DERIVATION ON OIL USING PM INDICES | GAS DERIVA TION INDICES (13%) PM | GAS DERIVATION ON USING PM 13% DERIVATION | TOTAL MINERAL REVENUE Sep 2022 | TOTAL MINERAL REVENUE Aug 2022 | S/N |
|------|-------------------|---------------------------------------|--|---------------------------------------|--|--|---|---|---|--------------------------------------|--------------------------------------|-----|
| 1 | ABIA | 0.006463427 | 243,256,683.87 | 0.00092396789 | 20,655,933.58 | 0.003529924 | 228,917,096.75 | 0.000750942 | 3,048,087.95 | 493,877,802.14 | 297,877,946.77 | 1 |
| 2 | ADAMAWA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 2 |
| 3 | AKWA IBOM | 0.260986745 | 9,822,462,622.71 | 0.13353047406 | 2,985,165,009.78 | 0.252616994 | 16,239,192,364.36 | 0.128922728 | 523,300,048.51 | 29,570,420,045.36 | 17,568,921,429.93 | 3 |
| 4 | ANAMBRA | 0.00836141 | 314,688,921.07 | 0.00743870967 | 166,297,438.62 | 0.008018998 | 515,492,046.00 | 0 | 0.00 | 996,478,405.69 | 413,557,396.87 | 4 |
| 5 | BAUCHI | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 5 |
| 6 | BAYELSA | 0.166262465 | 6,257,432,146.69 | 0.26176145566 | 5,851,856,243.63 | 0.168593284 | 10,837,824,988.99 | 0.265671618 | 1,078,366,654.57 | 24,025,480,033.87 | 16,833,066,078.83 | 6 |
| 7 | BENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 7 |
| 8 | BORNO | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 8 |
| 9 | CROSS RIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 9 |
| 10 | DELTA | 0.338437522 | 12,737,389,824.02 | 0.25637860627 | 5,731,518,966.66 | 0.351023346 | 22,565,131,307.34 | 0.257708556 | 1,046,044,419.60 | 42,080,084,517.62 | 27,118,441,299.16 | 10 |
| 11 | EBONYI | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 11 |
| 12 | EDO | 0.033450314 | 1,258,931,594.33 | 0.06598118403 | 1,476,054,464.23 | 0.033359251 | 2,144,461,010.09 | 0.069603286 | 282,521,193.93 | 5,160,968,262.59 | 3,738,079,482.17 | 12 |
| 13 | EKITI | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 13 |
| 14 | ENUGU | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 14 |
| 15 | GOMBE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 15 |
| 16 | IMO | 0.021770061 | 819,335,136.99 | 0.00259781982 | 58,076,037.51 | 0.02098302 | 1,348,869,261.60 | 0.002809229 | 11,402,717.86 | 2,237,683,153.96 | 1,442,019,481.90 | 16 |
| 17 | JIGAWA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 17 |
| 18 | KADUNA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 18 |
| 19 | KANO | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 19 |
| 20 | KATSINA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 20 |
| 21 | KEBBI | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 21 |
| 22 | KOGI | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 22 |
| 23 | KWARA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 23 |
| 24 | LAGOS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 24 |
| 25 | NASARAWA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 25 |
| 26 | NIGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 26 |
| 27 | OGUN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 27 |
| 28 | ONDO | 0.030122712 | 1,133,694,405.49 | 0.01783697593 | 398,757,787.60 | 0.02953701 | 1,898,752,651.84 | 0.018605279 | 75,519,217.23 | 3,506,724,062.16 | 2,304,157,855.90 | 28 |
| 29 | OSUN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 29 |
| 30 | OYO | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 30 |
| 31 | PLATEAU | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 31 |
| 32 | RIVERS | 0.134145344 | 5,048,676,427.80 | 0.25356080669 | 5,668,301,574.42 | 0.132338173 | 8,507,206,955.74 | 0.255928363 | 1,038,818,581.33 | 20,263,003,539.29 | 14,926,977,733.92 | 32 |
| 33 | SOKOTO | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 33 |
| 34 | TARABA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 34 |
| 35 | YOBE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 35 |
| 36 | ZAMFARA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 36 |
| 37 | FACT-ABUJA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 37 |
| 40 | Escrow / Rivers & | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 40 |
| 42 | ISO KO DERIVATI | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 42 |
| 43 | GBETI OUN DE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 43 |
| 44 | Delta Ondo Dispu | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 44 |
| 93 | MBEDE DERIVA | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 93 |
| 94 | AKRI DERIVATI | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 94 |
| 100% | | | 37,635,867,762.97 | | 22,355,683,456.02 | | 64,283,847,682.72 | | 4,059,020,920.98 | | 84,642,498,705.45 | |
| 100% | | | | | | | | | | 128,334,419,822.69 | | |

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

Pages 34-36

| SN | STATES | NO OF CGS | 40%-EQUAL | 30%-POPULATION | 5%-LAND | 5%-TERRAIN | 10%-REV | 4%-PRIMARY | 3%-HOSPITAL | 1.5%-WATER | 1.5%-RAINFALL | TOTAL |
|-----|-------------|-----------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 1 | ABIA | 17 | 800,200,055.08 | 553,229,869.14 | 23,791,612.13 | 100,025,006.88 | 202,445,727.90 | 73,862,433.29 | 99,805,288.64 | 7,137,484.25 | 30,007,502.07 | 1,890,504,979.38 |
| 2 | ADAMAWA | 21 | 988,482,420.88 | 618,450,501.09 | 188,416,520.79 | 123,560,302.62 | 232,386,635.19 | 74,881,271.51 | 64,829,895.79 | 56,524,961.06 | 37,068,090.79 | 2,384,600,699.81 |
| 3 | AKWA IBOM | 31 | 1,459,188,335.73 | 765,270,615.42 | 32,866,384.40 | 182,398,541.97 | 381,636,403.56 | 180,476,038.48 | 109,732,208.44 | 9,859,916.16 | 54,719,562.59 | 3,176,148,006.45 |
| 4 | ANAMBRA | 21 | 988,482,420.88 | 816,381,733.40 | 23,374,092.82 | 123,560,302.62 | 215,031,632.38 | 92,409,739.40 | 94,167,093.97 | 7,012,228.44 | 37,068,090.79 | 2,397,487,334.81 |
| 5 | BAUCHI | 20 | 941,411,829.50 | 907,044,506.33 | 242,338,244.36 | 117,676,478.69 | 179,157,029.01 | 161,209,346.75 | 64,780,700.10 | 72,701,479.51 | 35,302,943.61 | 2,721,622,557.86 |
| 6 | BAYELSA | 8 | 376,564,731.80 | 332,515,474.93 | 45,696,355.35 | 47,070,591.48 | 156,794,147.34 | 79,562,841.09 | 41,765,774.31 | 13,708,907.77 | 14,121,177.44 | 1,107,800,001.50 |
| 7 | BENUE | 23 | 1,082,623,603.93 | 823,645,952.58 | 151,791,686.08 | 135,327,950.49 | 421,120,334.04 | 143,342,643.64 | 117,557,899.41 | 45,537,509.71 | 40,598,385.15 | 2,961,546,565.03 |
| 8 | BORNO | 27 | 1,270,905,969.83 | 810,361,598.63 | 366,613,791.75 | 158,863,246.23 | 263,481,286.57 | 122,782,456.52 | 64,700,594.60 | 109,984,146.90 | 47,658,973.87 | 3,215,352,064.89 |
| 9 | CROSS RIVER | 18 | 847,270,646.55 | 563,960,072.72 | 105,006,373.59 | 105,908,830.82 | 235,579,782.05 | 88,176,712.95 | 63,659,223.13 | 31,501,914.76 | 31,772,649.25 | 2,072,836,205.81 |
| 10 | DELTA | 25 | 1,176,764,786.88 | 800,054,028.46 | 83,665,327.55 | 147,085,598.36 | 227,072,683.11 | 70,380,051.66 | 81,781,551.58 | 25,099,600.40 | 44,128,879.51 | 2,656,042,307.50 |
| 11 | EBONYI | 13 | 611,917,689.18 | 424,292,906.88 | 31,163,548.18 | 76,489,711.15 | 192,476,555.56 | 97,488,247.33 | 67,226,998.77 | 9,349,065.25 | 22,046,913.84 | 1,533,350,636.23 |
| 12 | EDO | 18 | 847,270,646.55 | 626,256,181.08 | 96,186,539.01 | 105,908,830.82 | 184,082,420.05 | 59,050,125.58 | 50,848,505.40 | 28,855,964.16 | 31,772,649.25 | 2,032,231,862.69 |
| 13 | EKITI | 16 | 753,123,463.60 | 465,426,167.32 | 28,575,103.16 | 94,141,182.95 | 141,377,608.26 | 55,630,651.11 | 38,370,533.58 | 8,572,531.68 | 28,242,354.89 | 1,613,665,796.55 |
| 14 | ENUGU | 17 | 800,200,055.08 | 635,662,802.45 | 37,176,301.86 | 100,025,006.88 | 248,001,796.25 | 103,421,139.46 | 98,930,290.13 | 11,152,891.51 | 30,007,502.07 | 2,064,777,785.69 |
| 15 | GOMBE | 11 | 517,776,506.23 | 459,504,809.68 | 87,270,223.15 | 64,722,063.28 | 136,337,168.42 | 64,031,253.73 | 39,547,468.20 | 26,181,069.18 | 19,416,618.88 | 1,414,787,180.85 |
| 16 | IMO | 27 | 1,270,905,969.83 | 768,138,471.06 | 25,444,509.11 | 158,863,246.23 | 248,391,442.66 | 117,602,541.00 | 122,623,031.67 | 7,633,353.38 | 47,658,973.87 | 2,767,261,538.81 |
| 17 | JIGAWA | 27 | 1,270,905,969.83 | 848,907,327.49 | 118,978,783.75 | 158,863,246.23 | 257,004,907.47 | 97,783,556.04 | 71,472,690.17 | 35,693,638.17 | 47,658,973.87 | 2,907,266,793.00 |
| 18 | KADUNA | 23 | 1,082,623,603.93 | 1,184,264,109.26 | 221,844,758.16 | 135,327,950.49 | 278,556,581.74 | 164,554,505.75 | 94,875,719.53 | 66,553,433.12 | 40,598,385.15 | 3,269,499,047.12 |
| 19 | KANO | 44 | 2,071,106,024.91 | 1,831,804,868.27 | 103,260,635.23 | 258,888,253.11 | 524,556,487.38 | 193,778,261.58 | 113,281,498.21 | 30,978,193.21 | 77,666,475.93 | 5,205,322,697.82 |
| 20 | KATSINA | 34 | 1,600,400,110.15 | 1,130,779,216.54 | 121,189,990.87 | 200,050,013.77 | 479,746,980.12 | 191,220,092.84 | 143,142,363.10 | 36,357,000.36 | 60,015,004.13 | 3,962,900,771.89 |
| 21 | KEBBI | 21 | 988,482,420.88 | 632,218,199.31 | 183,100,684.14 | 123,560,302.62 | 300,709,341.37 | 94,475,708.08 | 86,470,804.19 | 54,930,209.93 | 37,068,090.79 | 2,501,015,761.41 |
| 22 | KOGI | 21 | 988,482,420.88 | 639,999,143.96 | 143,566,366.38 | 123,560,302.62 | 356,997,509.03 | 141,040,482.51 | 111,196,755.56 | 43,069,913.59 | 37,068,090.79 | 2,584,982,985.11 |
| 23 | KWARA | 16 | 753,123,463.60 | 462,864,403.69 | 167,277,415.68 | 94,141,182.95 | 157,521,342.58 | 48,485,891.13 | 67,300,942.31 | 50,183,228.98 | 28,242,354.89 | 1,829,146,225.80 |
| 24 | LAGOS | 20 | 941,411,829.50 | 1,759,547,634.02 | 16,969,066.37 | 117,676,478.69 | 138,716,290.75 | 60,744,586.53 | 40,484,086.34 | 5,090,717.35 | 35,302,943.61 | 3,115,943,623.16 |
| 25 | NASSARAWA | 13 | 611,917,689.18 | 363,733,150.37 | 132,353,524.46 | 76,489,711.15 | 236,153,940.68 | 99,785,322.81 | 48,827,382.06 | 38,706,060.72 | 22,046,913.84 | 1,631,913,694.76 |
| 26 | NIGER | 25 | 1,176,764,786.88 | 727,758,488.51 | 359,662,529.59 | 147,085,598.36 | 256,648,614.76 | 82,082,868.56 | 74,829,450.51 | 107,898,768.08 | 44,128,879.51 | 3,020,546,367.86 |
| 27 | OGBIN | 20 | 941,411,829.50 | 727,758,488.51 | 82,410,051.83 | 117,676,478.69 | 141,492,657.06 | 46,553,648.28 | 37,507,858.98 | 24,722,901.18 | 35,302,943.61 | 2,154,846,857.64 |
| 28 | ONDO | 18 | 847,270,646.55 | 671,728,274.15 | 76,777,108.23 | 105,908,830.82 | 167,888,812.57 | 77,770,046.09 | 55,765,750.59 | 23,033,134.43 | 31,772,649.25 | 2,056,015,052.67 |
| 29 | OSUN | 30 | 1,412,117,744.25 | 666,314,216.07 | 43,805,021.50 | 176,514,718.03 | 266,221,835.79 | 95,248,923.11 | 59,315,040.35 | 13,141,507.57 | 52,954,415.41 | 2,787,633,422.09 |
| 30 | OYO | 33 | 1,553,328,518.68 | 1,091,543,804.61 | 137,079,553.81 | 194,166,189.83 | 257,318,578.25 | 117,970,445.88 | 65,600,240.86 | 41,123,869.65 | 58,249,856.95 | 3,516,382,058.72 |
| 31 | PLATEAU | 17 | 800,200,055.08 | 620,521,892.84 | 132,089,928.93 | 100,025,006.88 | 290,336,651.97 | 111,818,443.30 | 79,175,041.91 | 39,626,682.06 | 30,007,502.07 | 2,204,300,405.04 |
| 32 | RIVERS | 23 | 1,082,623,603.93 | 1,012,250,944.13 | 50,629,906.79 | 135,327,950.49 | 258,497,885.76 | 53,013,813.76 | 84,221,688.29 | 15,188,973.33 | 40,598,385.15 | 2,732,352,551.62 |
| 33 | SOKOTO | 23 | 1,082,623,603.93 | 721,697,598.68 | 163,925,467.96 | 135,327,950.49 | 370,676,377.09 | 99,469,233.95 | 88,405,660.07 | 49,177,644.58 | 40,598,385.15 | 2,751,901,921.90 |
| 34 | TARABA | 16 | 753,123,463.60 | 449,130,672.31 | 292,607,219.95 | 94,141,182.95 | 181,825,944.08 | 111,234,245.81 | 64,466,440.07 | 87,782,173.47 | 28,242,354.89 | 2,065,556,697.12 |
| 35 | YOBE | 17 | 800,200,055.08 | 453,201,813.10 | 227,661,637.39 | 100,025,006.88 | 259,994,005.51 | 86,178,772.79 | 48,155,728.27 | 68,298,497.04 | 30,007,502.07 | 2,073,723,018.12 |
| 36 | ZAMFARA | 14 | 658,988,280.65 | 636,360,201.96 | 170,689,397.27 | 82,373,535.08 | 157,953,318.26 | 43,659,297.63 | 47,804,496.47 | 51,206,823.55 | 24,712,060.52 | 1,873,471,371.39 |
| 37 | FCT-ABUJA | 6 | 282,423,548.85 | 274,311,728.88 | 38,825,073.63 | 35,302,943.61 | 102,867,736.17 | 41,888,079.17 | 29,719,139.79 | 11,647,523.08 | 10,590,883.08 | 827,576,656.27 |
| 774 | | | 36,432,637,801.76 | 27,324,478,351.32 | 4,554,079,725.22 | 4,554,079,725.22 | 9,108,159,450.44 | 3,643,263,780.18 | 2,732,447,835.13 | 1,366,223,917.57 | 1,366,223,917.57 | 91,081,594,504.39 |

| SN | STATES | NO of LGCS | GROSS | TOT- DEDUCTN + ECOLOGICAL | NET Sep 2022 | NET Aug 2022 | GROSS Aug 2022 | |
|----|-------------|------------|-------------------|---------------------------------|-------------------|-------------------|-------------------|----|
| 1 | ABIA | 17 | 1,890,504,979.38 | 55,063,251.83 | 1,835,441,727.55 | 1,708,519,986.12 | 1,759,775,585.70 | 1 |
| 2 | ADAMAWA | 21 | 2,384,600,699.81 | 98,621,056.00 | 2,285,979,643.81 | 2,125,886,083.23 | 2,219,704,332.42 | 2 |
| 3 | AKWA IBOM | 31 | 3,176,148,006.45 | 92,509,165.24 | 3,083,638,841.21 | 2,870,403,626.06 | 2,956,515,734.84 | 3 |
| 4 | ANAMBRA | 21 | 2,397,487,334.81 | 69,829,728.20 | 2,327,657,606.61 | 2,166,698,883.46 | 2,231,699,849.96 | 4 |
| 5 | BAUCHI | 20 | 2,721,622,557.86 | 79,270,559.94 | 2,642,351,997.92 | 2,459,631,995.42 | 2,533,420,955.28 | 5 |
| 6 | BAYELSA | 8 | 1,107,800,001.50 | 32,266,019.46 | 1,075,533,982.04 | 1,001,160,252.86 | 1,031,195,060.45 | 6 |
| 7 | BENUE | 23 | 2,961,546,565.03 | 225,797,136.34 | 2,735,749,428.69 | 2,536,921,786.62 | 2,756,754,093.70 | 7 |
| 8 | BORNO | 27 | 3,215,352,064.89 | 93,651,031.02 | 3,121,701,033.88 | 2,905,833,798.49 | 2,993,008,812.44 | 8 |
| 9 | CROSS RIVER | 18 | 2,072,836,205.81 | 98,925,136.25 | 1,973,911,069.56 | 1,834,748,261.84 | 1,929,498,513.86 | 9 |
| 10 | DELTA | 25 | 2,656,042,307.50 | 77,360,455.56 | 2,578,681,851.94 | 2,400,364,672.85 | 2,472,375,613.04 | 10 |
| 11 | EBONYI | 13 | 1,533,350,636.23 | 90,755,835.02 | 1,442,594,801.21 | 1,340,711,444.60 | 1,427,318,649.46 | 11 |
| 12 | EDO | 18 | 2,032,231,862.69 | 59,191,219.30 | 1,973,040,643.39 | 1,836,603,866.01 | 1,891,701,981.99 | 12 |
| 13 | EKITI | 16 | 1,613,665,796.55 | 46,999,974.66 | 1,566,665,821.89 | 1,458,330,072.86 | 1,502,079,975.04 | 13 |
| 14 | ENUGU | 17 | 2,064,777,785.69 | 60,139,158.81 | 2,004,638,626.89 | 1,866,016,832.66 | 1,921,997,337.64 | 14 |
| 15 | GOMBE | 11 | 1,414,787,180.85 | 95,190,951.05 | 1,319,596,229.80 | 1,224,612,479.59 | 1,316,953,918.13 | 15 |
| 16 | IMO | 27 | 2,767,261,538.81 | 80,599,850.64 | 2,686,661,688.17 | 2,500,877,647.75 | 2,575,903,977.18 | 16 |
| 17 | JIGAWA | 27 | 2,907,268,793.00 | 84,677,731.84 | 2,822,591,061.17 | 2,627,407,434.55 | 2,706,229,657.59 | 17 |
| 18 | KADUNA | 23 | 3,269,499,047.12 | 95,228,127.59 | 3,174,270,919.54 | 2,954,768,449.46 | 3,043,411,502.94 | 18 |
| 19 | KANO | 44 | 5,205,322,697.82 | 664,275,785.75 | 4,541,046,912.07 | 4,191,580,167.08 | 4,845,371,950.48 | 19 |
| 20 | KATSINA | 34 | 3,962,900,771.89 | 115,424,294.33 | 3,847,476,477.57 | 3,581,421,496.19 | 3,688,864,141.07 | 20 |
| 21 | KEBBI | 21 | 2,501,015,761.41 | 72,845,119.26 | 2,428,170,642.15 | 2,260,261,390.78 | 2,328,069,232.51 | 21 |
| 22 | KOGI | 21 | 2,584,982,985.11 | 262,433,765.33 | 2,322,549,219.78 | 2,149,002,709.39 | 2,406,230,079.41 | 22 |
| 23 | KWARA | 16 | 1,829,146,225.80 | 53,276,103.66 | 1,775,870,122.14 | 1,653,067,787.92 | 1,702,659,821.56 | 23 |
| 24 | LAGOS | 20 | 3,115,943,623.16 | 90,755,639.51 | 3,025,187,983.65 | 2,815,994,675.42 | 2,900,474,515.68 | 24 |
| 25 | NASSARAWA | 13 | 1,631,913,694.76 | 86,769,594.08 | 1,545,144,100.69 | 1,435,583,253.05 | 1,519,066,021.70 | 25 |
| 26 | NIGER | 25 | 3,020,546,367.86 | 87,977,078.68 | 2,932,569,289.19 | 2,729,780,611.42 | 2,811,674,029.76 | 26 |
| 27 | OGUN | 20 | 2,154,846,857.64 | 178,539,480.23 | 1,976,307,377.40 | 1,831,638,667.89 | 2,005,838,086.84 | 27 |
| 28 | ONDO | 18 | 2,058,015,052.67 | 107,119,312.82 | 1,950,895,739.85 | 1,812,727,971.33 | 1,915,702,251.10 | 28 |
| 29 | OSUN | 30 | 2,787,633,422.09 | 163,221,851.57 | 2,624,411,570.52 | 2,437,259,834.73 | 2,594,867,134.23 | 29 |
| 30 | OYO | 33 | 3,516,382,058.72 | 186,107,476.37 | 3,330,274,582.35 | 3,094,197,270.04 | 3,273,222,427.05 | 30 |
| 31 | PLATEAU | 17 | 2,204,300,405.04 | 64,202,924.42 | 2,140,097,480.62 | 1,992,108,636.84 | 2,051,871,895.95 | 31 |
| 32 | RIVERS | 23 | 2,732,352,551.62 | 79,583,084.03 | 2,652,769,467.59 | 2,469,329,091.69 | 2,543,408,964.45 | 32 |
| 33 | SOKOTO | 23 | 2,751,901,921.90 | 116,141,521.33 | 2,635,760,400.57 | 2,451,007,549.88 | 2,561,606,485.70 | 33 |
| 34 | TARABA | 16 | 2,062,559,697.12 | 60,074,554.29 | 2,002,485,142.84 | 1,864,012,263.15 | 1,919,932,631.04 | 34 |
| 35 | YOBE | 17 | 2,073,723,018.12 | 60,399,699.56 | 2,013,323,318.56 | 1,874,100,973.44 | 1,930,324,002.64 | 35 |
| 36 | ZAMFARA | 14 | 1,873,747,371.39 | 54,575,166.16 | 1,819,172,205.24 | 1,693,375,509.66 | 1,744,176,774.95 | 36 |
| 37 | FCT-ABUJA | 6 | 827,576,656.27 | 24,104,174.45 | 803,472,481.81 | 747,911,945.59 | 770,349,303.96 | 37 |
| | | 774 | 91,081,594,504.39 | 4,063,903,014.55 | 87,017,691,489.84 | 80,903,859,379.93 | 84,783,255,301.72 | |

FEDERATION ACCOUNT: September, 2022

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

| LGCNO | TOTAL AMOUNT | LGCNO | TOTAL AMOUNT |
|----------------------------|---|------------------|---|
| 1 STATUTORY REVENUE | | 16 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | | | 46,999,974.60 |
| | | | 46,999,974.60 |
| ABI | | ENUGU | |
| 17 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 17 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | 55,063,251.83 | | 60,139,158.80 |
| | 55,063,251.83 | | 60,139,158.80 |
| ADAMAWA | | FCT-ABUJA | |
| 21 | ADAMAWA AMCON LOAN DEDUCTION 4/12 | 6 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | 29,166,666.69 | | 24,104,174.40 |
| 21 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | | 24,104,174.40 |
| | 69,454,389.31 | | |
| | 98,621,056.00 | GOMBE | |
| AKWA IBOM | | 11 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| 31 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | | 41,207,393.60 |
| | 92,509,165.24 | 11 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - GOMBE |
| | 92,509,165.24 | | 53,983,557.40 |
| ANAMBRA | | | 95,190,951.00 |
| 21 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | IMO | |
| | 69,829,728.20 | 27 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | 69,829,728.20 | | 80,599,850.60 |
| BAUCHI | | | 80,599,850.60 |
| 20 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | JIGAWA | |
| | 79,270,559.94 | 27 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | 79,270,559.94 | | 84,677,731.80 |
| BAYELSA | | | 84,677,731.80 |
| 8 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | KADUNA | |
| | 32,266,019.46 | 23 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | 32,266,019.46 | | 95,228,127.50 |
| BENUE | | | 95,228,127.50 |
| 23 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | KANO | |
| | 86,258,637.82 | 44 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| 23 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - BENUE | | 151,611,340.70 |
| | 139,538,498.52 | 44 | KANO STATE 44 LOCAL GOVT. LOAN IFO GTB (19/36) |
| | 225,797,136.34 | | 512,664,445.00 |
| BORNO | | | 664,275,785.70 |
| 27 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | KATSINA | |
| | 93,651,031.02 | 34 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | 93,651,031.02 | | 115,424,294.30 |
| CROSS RIVER | | | 115,424,294.30 |
| 18 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | KEBBI | |
| | 60,373,870.07 | 21 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| 18 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - CROSS RIVER | | 72,845,119.20 |
| | 38,551,266.18 | | 72,845,119.20 |
| | 98,925,136.25 | KOGI | |
| DELTA | | 21 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| 25 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | | 75,290,766.56 |
| | 77,360,455.56 | 21 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI |
| | 77,360,455.56 | | 89,972,595.51 |
| EBONYI | | 21 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI 2 |
| 13 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | | 97,170,403.26 |
| | 44,660,698.14 | | 262,433,765.30 |
| 13 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - EBONYI | KWARA | |
| | 30,761,630.51 | 16 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| 13 | POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC | | 53,276,103.66 |
| | 15,333,506.36 | | 53,276,103.66 |
| | 90,755,835.02 | LAGOS | |
| EDO | | 20 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| 18 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | | 90,755,639.51 |
| | 59,191,219.30 | | 90,755,639.51 |
| | 59,191,219.30 | NASSARAWA | |
| EKITI | | 13 | ECOLOGICAL FUNDS DISTRIBUTION LGCS |
| | | | 47,531,466.84 |

| LGCNO | | TOTAL AMOUNT | LGCNO | TOTAL AMOUNT |
|-----------------------|---|-------------------------|-------|--------------|
| 13 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - NASARAWA | 39,238,127.24 | | |
| | | <u>86,769,594.08</u> | | |
| <u>NIGER</u> | | | | |
| 25 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 87,977,078.68 | | |
| | | <u>87,977,078.68</u> | | |
| <u>OGUN</u> | | | | |
| 20 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 62,762,529.83 | | |
| 20 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OGUN | 115,776,950.40 | | |
| | | <u>178,539,480.23</u> | | |
| <u>ONDO</u> | | | | |
| 18 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 59,942,186.00 | | |
| 18 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - ONDO STATE | 47,177,126.82 | | |
| | | <u>107,119,312.82</u> | | |
| <u>OSUN</u> | | | | |
| 30 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 81,193,206.47 | | |
| 30 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OSUN STATE | 82,028,645.10 | | |
| | | <u>163,221,851.57</u> | | |
| <u>OYO</u> | | | | |
| 33 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 102,418,894.91 | | |
| 33 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OYO | 83,688,581.46 | | |
| | | <u>186,107,476.37</u> | | |
| <u>PLATEAU</u> | | | | |
| 17 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 64,202,924.42 | | |
| | | <u>64,202,924.42</u> | | |
| <u>RIVERS</u> | | | | |
| 23 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 79,583,084.03 | | |
| | | <u>79,583,084.03</u> | | |
| <u>SOKOTO</u> | | | | |
| 23 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 80,152,483.16 | | |
| 23 | FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - SOKOTO | 35,989,038.17 | | |
| | | <u>116,141,521.33</u> | | |
| <u>TARABA</u> | | | | |
| 16 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 60,074,554.29 | | |
| | | <u>60,074,554.29</u> | | |
| <u>YOBE</u> | | | | |
| 17 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 60,399,699.56 | | |
| | | <u>60,399,699.56</u> | | |
| <u>ZAMFARA</u> | | | | |
| 14 | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 54,575,166.16 | | |
| | | <u>54,575,166.16</u> | | |
| | | <u>4,063,903,014.55</u> | | |
| | | <u>4,063,903,014.55</u> | | |

FEDERATION ACCOUNT: September, 2022

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

| <i>S/NO</i> | <i>STATES</i> | <i>TOTAL DEDUCTIONS</i> |
|----------------------------------|---------------------------------|-------------------------|
| <u>1 STATUTORY REVENUE</u> | | |
| 1 | ABIA (17 detail records) | 55,063,251.83 |
| 2 | ADAMAWA (42 detail records) | 98,621,056.00 |
| 3 | AKWA IBOM (31 detail records) | 92,509,165.24 |
| 4 | ANAMBRA (21 detail records) | 69,829,728.20 |
| 5 | BAUCHI (20 detail records) | 79,270,559.94 |
| 6 | BAYELSA (8 detail records) | 32,266,019.46 |
| 7 | BENUE (46 detail records) | 225,797,136.34 |
| 8 | BORNO (27 detail records) | 93,651,031.02 |
| 9 | CROSS RIVER (36 detail records) | 98,925,136.25 |
| 10 | DELTA (25 detail records) | 77,360,455.56 |
| 11 | EBONYI (39 detail records) | 90,755,835.02 |
| 12 | EDO (18 detail records) | 59,191,219.30 |
| 13 | EKITI (16 detail records) | 46,999,974.66 |
| 14 | ENUGU (17 detail records) | 60,139,158.81 |
| 15 | FCT-ABUJA (6 detail records) | 24,104,174.45 |
| 16 | GOMBE (22 detail records) | 95,190,951.05 |
| 17 | IMO (27 detail records) | 80,599,850.64 |
| 18 | JIGAWA (27 detail records) | 84,677,731.84 |
| 19 | KADUNA (23 detail records) | 95,228,127.59 |
| 20 | KANO (88 detail records) | 664,275,785.75 |
| 21 | KATSINA (34 detail records) | 115,424,294.33 |
| 22 | KEBBI (21 detail records) | 72,845,119.26 |
| 23 | KOGI (63 detail records) | 262,433,765.33 |
| 24 | KWARA (16 detail records) | 53,276,103.66 |
| 25 | LAGOS (20 detail records) | 90,755,639.51 |
| 26 | NASSARAWA (26 detail records) | 86,769,594.08 |
| 27 | NIGER (25 detail records) | 87,977,078.68 |
| 28 | OGUN (40 detail records) | 178,539,480.23 |
| 29 | ONDO (36 detail records) | 107,119,312.82 |
| 30 | OSUN (60 detail records) | 163,221,851.57 |
| 31 | OYO (66 detail records) | 186,107,476.37 |
| 32 | PLATEAU (17 detail records) | 64,202,924.42 |
| 33 | RIVERS (23 detail records) | 79,583,084.03 |
| 34 | SOKOTO (46 detail records) | 116,141,521.33 |
| 35 | TARABA (16 detail records) | 60,074,554.29 |
| 36 | YOBE (17 detail records) | 60,399,699.56 |
| 37 | ZAMFARA (14 detail records) | 54,575,166.16 |
| <u>TOTAL 1 STATUTORY REVENUE</u> | | <u>4,063,903,014.55</u> |
| <u>Grand Total</u> | | <u>4,063,903,014.55</u> |

| S/N | STATE | GROSS STATUTORY | TOTAL DERIVATION | TOTAL | DEDUCTION | STATE NET | PREV. TOTAL | |
|-----|------------|---------------------------|---------------------------|---------------------------|--------------------------|---------------------------|---------------------------|----|
| | | | | | | Sep 2022 | Aug 2022 | |
| 1 | ABIA | 2,917,290,052.42 | 493,877,802.14 | 3,411,167,854.57 | 910,467,031.87 | 2,500,700,822.70 | 3,013,435,888.52 | 1 |
| 2 | ADAMAWA | 3,103,494,939.96 | 0.00 | 3,103,494,939.96 | 801,530,011.45 | 2,301,964,928.51 | 2,888,886,665.34 | 2 |
| 3 | AKWA IBOM | 3,132,335,474.53 | 29,570,120,045.36 | 32,702,455,519.89 | 1,310,369,647.44 | 31,392,085,872.45 | 20,484,654,292.01 | 3 |
| 4 | ANAMBRA | 3,097,680,907.56 | 996,478,405.69 | 4,094,159,313.25 | 423,173,117.00 | 3,670,986,196.25 | 3,297,032,073.16 | 4 |
| 5 | BAUCHI | 3,726,613,916.28 | 0.00 | 3,726,613,916.28 | 1,399,050,421.45 | 2,327,563,494.83 | 3,468,916,643.30 | 5 |
| 6 | BAYELSA | 2,756,635,074.20 | 24,025,480,033.87 | 26,782,115,108.07 | 1,591,077,473.04 | 25,191,037,635.03 | 19,399,078,416.90 | 6 |
| 7 | BENUE | 3,493,941,449.86 | 0.00 | 3,493,941,449.86 | 1,181,352,513.14 | 2,312,588,936.72 | 3,252,333,597.85 | 7 |
| 8 | BORNO | 3,870,786,395.67 | 0.00 | 3,870,786,395.67 | 713,804,801.93 | 3,156,981,593.74 | 3,603,119,521.44 | 8 |
| 9 | CROSS RIVE | 3,132,869,667.31 | 0.00 | 3,132,869,667.31 | 1,547,080,193.98 | 1,585,789,473.33 | 2,916,230,115.16 | 9 |
| 10 | DELTA | 3,163,324,197.56 | 42,080,084,517.62 | 45,243,408,715.18 | 1,790,405,386.97 | 43,453,003,328.20 | 30,063,019,998.10 | 10 |
| 11 | EBONYI | 2,787,242,213.74 | 0.00 | 2,787,242,213.74 | 671,212,650.84 | 2,116,029,562.90 | 2,594,502,978.14 | 11 |
| 12 | EDO | 2,913,114,823.03 | 5,160,968,262.59 | 8,074,083,085.62 | 1,351,606,948.54 | 6,722,476,137.08 | 6,449,750,913.80 | 12 |
| 13 | EKITI | 2,785,669,389.21 | 0.00 | 2,785,669,389.21 | 1,343,168,413.97 | 1,442,500,975.23 | 2,593,038,915.23 | 13 |
| 14 | ENUGU | 3,133,140,055.11 | 0.00 | 3,133,140,055.11 | 574,723,422.39 | 2,558,416,632.72 | 2,916,481,805.51 | 14 |
| 15 | GOMBE | 2,934,529,761.47 | 0.00 | 2,934,529,761.47 | 1,569,937,190.06 | 1,364,592,571.41 | 2,731,605,516.03 | 15 |
| 16 | IMO | 3,239,205,527.86 | 2,237,683,153.96 | 5,476,888,681.82 | 1,878,828,906.88 | 3,598,059,774.94 | 4,457,232,278.05 | 16 |
| 17 | JIGAWA | 3,484,066,027.56 | 0.00 | 3,484,066,027.56 | 449,324,747.40 | 3,034,741,280.16 | 3,243,141,066.09 | 17 |
| 18 | KADUNA | 4,081,988,584.54 | 0.00 | 4,081,988,584.54 | 1,617,472,854.31 | 2,464,515,730.22 | 3,799,716,970.09 | 18 |
| 19 | KANO | 4,941,701,628.87 | 0.00 | 4,941,701,628.87 | 1,441,020,762.01 | 3,500,680,866.86 | 4,599,980,414.33 | 19 |
| 20 | KATSINA | 3,829,678,121.78 | 0.00 | 3,829,678,121.78 | 1,477,549,744.58 | 2,352,128,377.20 | 3,564,853,905.88 | 20 |
| 21 | KEBBI | 3,289,712,613.07 | 0.00 | 3,289,712,613.07 | 500,701,964.20 | 2,789,010,648.87 | 3,062,227,290.38 | 21 |
| 22 | KOGI | 3,443,335,973.21 | 0.00 | 3,443,335,973.21 | 1,281,674,495.99 | 2,161,661,477.21 | 3,205,227,515.99 | 22 |
| 23 | KWARA | 2,773,249,798.49 | 0.00 | 2,773,249,798.49 | 1,289,754,490.83 | 1,483,495,307.66 | 2,581,478,145.62 | 23 |
| 24 | LAGOS | 4,173,587,608.20 | 0.00 | 4,173,587,608.20 | 5,743,681,862.12 | -1,570,094,253.92 | 3,884,981,874.06 | 24 |
| 25 | NASSARAW | 2,873,092,750.27 | 0.00 | 2,873,092,750.27 | 517,985,322.84 | 2,355,107,427.43 | 2,674,416,905.82 | 25 |
| 26 | NIGER | 3,690,359,716.09 | 0.00 | 3,690,359,716.09 | 1,467,304,319.69 | 2,223,055,396.40 | 3,435,169,439.74 | 26 |
| 27 | OGUN | 2,894,431,215.20 | 0.00 | 2,894,431,215.20 | 2,263,170,238.09 | 631,260,977.11 | 2,694,279,804.90 | 27 |
| 28 | ONDO | 2,900,165,407.59 | 3,506,724,062.16 | 6,406,889,469.75 | 1,288,493,731.89 | 5,118,395,737.86 | 5,003,775,330.83 | 28 |
| 29 | OSUN | 2,841,370,537.81 | 0.00 | 2,841,370,537.81 | 1,860,261,972.51 | 981,108,565.31 | 2,644,888,300.71 | 29 |
| 30 | OYO | 3,494,327,488.78 | 0.00 | 3,494,327,488.78 | 1,764,567,501.73 | 1,729,759,987.06 | 3,252,692,941.99 | 30 |
| 31 | PLATEAU | 3,253,334,043.73 | 0.00 | 3,253,334,043.73 | 1,883,273,406.99 | 1,370,060,636.75 | 3,028,364,317.87 | 31 |
| 32 | RIVERS | 3,359,924,252.30 | 20,263,003,539.29 | 23,622,927,791.59 | 984,265,067.01 | 22,638,662,724.58 | 18,053,961,492.50 | 32 |
| 33 | SOKOTO | 3,433,537,562.79 | 0.00 | 3,433,537,562.79 | 1,275,617,653.43 | 2,157,919,909.36 | 3,196,106,670.71 | 33 |
| 34 | TARABA | 3,001,055,286.22 | 0.00 | 3,001,055,286.22 | 1,081,374,878.64 | 1,919,680,407.58 | 2,793,530,766.46 | 34 |
| 35 | YOBE | 3,093,702,756.16 | 0.00 | 3,093,702,756.16 | 788,043,473.52 | 2,305,659,282.64 | 2,879,771,616.10 | 35 |
| 36 | ZAMFARA | 3,100,291,439.69 | 0.00 | 3,100,291,439.69 | 1,261,152,289.68 | 1,839,139,150.01 | 2,885,904,688.77 | 36 |
| | | 118,140,786,658.12 | 128,334,419,822.69 | 246,475,206,480.81 | 49,294,478,908.41 | 197,180,727,572.40 | 194,613,789,077.39 | |

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

| SN-A | STATE-B | GROSS STATUTORY-C | TOTAL DERIVATION OIL & GAS-D | E- ECOLOGY- C/O.72 | TOTAL-F= C+D | DEDUCTION-G | STATE NET-H=F- G | LGCSGROSS-I | LGCS NET-J | SN |
|------|-------------|----------------------|---------------------------------|-----------------------|--------------------|-------------------|---------------------|-------------------|-------------------|----|
| 1 | ABIA | 2,917,290,052.42 | 493,877,802.14 | 78,609,612.19 | 3,411,167,864.57 | 831,857,419.68 | 2,500,700,822.70 | 1,890,504,979.38 | 1,835,441,727.55 | 1 |
| 2 | ADAMAWA | 3,103,494,939.96 | 0.00 | 83,627,109.16 | 3,103,494,939.96 | 717,902,902.29 | 2,301,964,928.51 | 2,384,600,699.81 | 2,285,979,643.81 | 2 |
| 3 | AKWA IBOM | 3,122,335,474.53 | 29,570,120,045.36 | 84,404,249.31 | 32,702,455,519.89 | 1,225,965,398.13 | 31,392,085,872.45 | 3,176,148,006.45 | 3,083,638,841.21 | 3 |
| 4 | ANAMBRA | 3,097,680,907.56 | 996,478,405.69 | 83,470,443.62 | 4,094,159,313.25 | 339,702,673.38 | 3,670,986,186.25 | 2,397,487,334.81 | 2,327,657,606.61 | 4 |
| 5 | BAUCHI | 3,726,613,916.28 | 0.00 | 100,417,740.26 | 3,726,613,916.28 | 1,298,632,681.19 | 2,327,563,494.83 | 2,721,622,557.86 | 2,642,351,997.92 | 5 |
| 6 | BAYELSA | 2,756,635,074.20 | 24,025,480,033.87 | 74,280,585.83 | 26,782,115,108.07 | 1,516,796,887.21 | 25,191,037,635.03 | 1,107,800,001.50 | 1,075,533,982.04 | 6 |
| 7 | BENUE | 3,493,941,449.86 | 0.00 | 94,148,122.90 | 3,493,941,449.86 | 1,087,204,390.24 | 2,312,588,936.72 | 2,961,546,565.03 | 2,735,749,428.69 | 7 |
| 8 | BORNO | 3,870,786,395.67 | 0.00 | 104,302,627.43 | 3,870,786,395.67 | 609,502,174.50 | 3,156,981,593.74 | 3,215,352,064.89 | 3,121,701,033.88 | 8 |
| 9 | CROSS RIVER | 3,132,869,667.31 | 0.00 | 84,418,643.73 | 3,132,869,667.31 | 1,462,661,550.25 | 1,585,789,473.33 | 2,072,836,205.81 | 1,973,911,069.56 | 9 |
| 10 | DELTA | 3,163,324,197.56 | 42,080,084,517.62 | 85,239,274.78 | 45,243,408,715.18 | 1,705,166,112.19 | 43,453,003,328.20 | 2,656,042,307.50 | 2,578,681,851.94 | 10 |
| 11 | EBONYI | 2,787,242,213.74 | 0.00 | 75,105,329.11 | 2,787,242,213.74 | 586,107,321.73 | 2,116,029,562.90 | 1,533,350,636.23 | 1,442,594,801.21 | 11 |
| 12 | EDO | 2,913,114,823.03 | 5,160,968,262.59 | 78,497,106.01 | 8,074,083,085.62 | 1,273,109,842.53 | 6,722,476,137.08 | 2,032,231,862.69 | 1,973,040,643.39 | 12 |
| 13 | EKITI | 2,785,689,389.21 | 0.00 | 75,062,947.61 | 2,785,689,389.21 | 1,268,105,466.36 | 1,442,500,975.23 | 1,613,665,796.55 | 1,566,665,821.89 | 13 |
| 14 | ENUGU | 3,133,140,055.11 | 0.00 | 84,425,929.63 | 3,133,140,055.11 | 480,297,492.76 | 2,558,416,632.72 | 2,064,777,785.69 | 2,004,638,626.89 | 14 |
| 15 | GOMBE | 2,934,529,761.47 | 0.00 | 79,074,155.25 | 2,934,529,761.47 | 1,480,863,034.81 | 1,364,592,571.41 | 1,414,767,180.85 | 1,319,566,229.80 | 15 |
| 16 | IMO | 3,239,205,527.86 | 2,237,683,153.96 | 87,283,981.29 | 5,476,888,681.82 | 1,791,544,925.59 | 3,598,059,774.94 | 2,767,261,538.81 | 2,686,661,688.17 | 16 |
| 17 | JIGAWA | 3,484,066,027.56 | 0.00 | 93,882,018.71 | 3,484,066,027.56 | 355,442,728.69 | 3,034,741,280.16 | 2,907,268,793.00 | 2,822,591,061.17 | 17 |
| 18 | KADUNA | 4,081,988,584.54 | 0.00 | 109,993,704.37 | 4,081,988,584.54 | 1,507,479,149.94 | 2,464,515,730.22 | 3,269,489,047.12 | 3,174,270,919.54 | 18 |
| 19 | KANO | 4,941,701,628.87 | 0.00 | 133,159,624.73 | 4,941,701,628.87 | 1,307,861,137.28 | 3,500,680,866.86 | 5,205,322,697.82 | 4,541,046,912.07 | 19 |
| 20 | KATSINA | 3,829,678,121.78 | 0.00 | 103,194,919.45 | 3,829,678,121.78 | 1,374,354,825.13 | 2,352,128,377.20 | 3,962,900,771.89 | 3,847,476,477.57 | 20 |
| 21 | KEBBI | 3,289,712,613.07 | 0.00 | 88,644,950.65 | 3,289,712,613.07 | 412,057,013.55 | 2,789,010,648.87 | 2,501,015,761.41 | 2,428,170,642.15 | 21 |
| 22 | KOGI | 3,443,335,973.21 | 0.00 | 92,784,502.27 | 3,443,335,973.21 | 1,188,889,993.72 | 2,161,661,477.21 | 2,584,982,985.11 | 2,322,549,219.78 | 22 |
| 23 | KWARA | 2,773,249,798.49 | 0.00 | 74,728,287.98 | 2,773,249,798.49 | 1,215,026,202.85 | 1,483,495,307.66 | 1,829,146,225.80 | 1,775,870,122.14 | 23 |
| 24 | LAGOS | 4,173,587,608.20 | 0.00 | 112,461,941.54 | 4,173,587,608.20 | 5,631,219,920.58 | -1,570,094,253.92 | 3,115,943,623.16 | 3,025,187,993.65 | 24 |
| 25 | NASSARAWA | 2,873,092,750.27 | 0.00 | 77,418,666.92 | 2,873,092,750.27 | 440,566,655.92 | 2,355,107,427.43 | 1,631,913,694.76 | 1,545,144,100.69 | 25 |
| 26 | NIGER | 3,690,359,716.09 | 0.00 | 99,440,830.67 | 3,690,359,716.09 | 1,367,863,489.02 | 2,223,055,396.40 | 3,020,546,367.86 | 2,932,569,299.19 | 26 |
| 27 | OGUN | 2,894,431,215.20 | 0.00 | 77,993,655.50 | 2,894,431,215.20 | 2,185,176,582.59 | 631,280,977.11 | 2,154,846,857.64 | 1,976,307,377.41 | 27 |
| 28 | ONDO | 2,900,165,407.59 | 3,506,724,062.16 | 78,148,169.67 | 6,406,889,469.75 | 1,210,345,562.22 | 5,118,395,737.86 | 2,058,015,052.67 | 1,950,885,739.85 | 28 |
| 29 | OSUN | 2,841,370,537.81 | 0.00 | 76,563,876.77 | 2,841,370,537.81 | 1,783,698,095.74 | 981,108,565.31 | 2,787,633,422.09 | 2,624,411,570.52 | 29 |
| 30 | OYO | 3,494,327,488.78 | 0.00 | 94,158,525.15 | 3,494,327,488.78 | 1,670,408,976.58 | 1,729,759,987.06 | 3,516,382,058.72 | 3,330,274,582.35 | 30 |
| 31 | PLATEAU | 3,253,334,043.73 | 0.00 | 87,664,689.80 | 3,253,334,043.73 | 1,795,608,717.19 | 1,370,060,656.75 | 2,204,300,405.04 | 2,140,097,480.62 | 31 |
| 32 | RIVERS | 3,359,924,252.30 | 20,263,003,539.29 | 90,536,881.05 | 23,622,927,791.59 | 883,728,185.96 | 22,638,662,724.58 | 2,732,352,551.62 | 2,652,789,467.59 | 32 |
| 33 | SOKOTO | 3,433,537,562.79 | 0.00 | 92,520,473.25 | 3,433,537,562.79 | 1,183,097,180.18 | 2,157,919,909.36 | 2,751,901,921.80 | 2,635,760,400.57 | 33 |
| 34 | TARABA | 3,001,055,286.22 | 0.00 | 80,866,759.21 | 3,001,055,286.22 | 1,000,508,119.43 | 1,919,680,407.58 | 2,062,559,697.12 | 2,002,485,142.84 | 34 |
| 35 | YOBE | 3,093,702,756.16 | 0.00 | 83,363,247.92 | 3,093,702,756.16 | 704,680,225.60 | 2,305,659,282.64 | 2,073,723,018.12 | 2,013,323,318.56 | 35 |
| 36 | ZAMFARA | 3,100,291,439.69 | 0.00 | 83,540,787.30 | 3,100,291,439.69 | 1,177,611,502.38 | 1,839,139,150.01 | 1,873,747,371.39 | 1,819,172,205.24 | 36 |
| 37 | FCT-ABUJA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 827,576,656.27 | 803,472,481.81 | 37 |
| | | 118,140,786,658.12 | 128,334,419,822.69 | 3,183,434,371.03 | 246,475,206,480.81 | 46,111,044,537.38 | 197,180,727,572.40 | 91,081,594,504.39 | 87,017,691,489.84 | |

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

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| SN | 2) STATE | 3) GROSS STATUTORY = 26.72% | 4) STATUTORY = 26.0% | 5) STATES ECOLOGICAL FUNDS = 0.72% | 6) LGCS GROSS = 20.6% | 7) LGCS = 20% | 8) LGCS ECOLOGICAL FUNDS = 0.6% | TOTAL ECOLOGICAL FUNDS = 5+8 | SN |
|----|-------------|-----------------------------------|-------------------------|--|--------------------------|-------------------|---------------------------------------|---------------------------------|----|
| 1 | ABIA | 2,917,290,052.42 | 2,838,680,440.23 | 78,609,612.19 | 1,890,504,979.38 | 1,835,441,727.55 | 55,063,251.83 | 133,672,864.02 | 1 |
| 2 | ADAMAWA | 3,103,494,939.96 | 3,019,867,830.80 | 83,627,109.16 | 2,384,600,699.81 | 2,315,146,310.50 | 69,454,389.31 | 153,081,498.48 | 2 |
| 3 | AKWA IBOM | 3,132,335,474.53 | 3,047,931,225.22 | 84,404,249.31 | 3,176,148,006.45 | 3,083,638,841.21 | 92,509,165.24 | 176,913,414.55 | 3 |
| 4 | ANAMBRA | 3,097,680,907.56 | 3,014,210,463.94 | 83,470,443.62 | 2,397,487,334.81 | 2,327,657,606.61 | 69,829,728.20 | 153,300,171.82 | 4 |
| 5 | BAUCHI | 3,726,613,916.28 | 3,626,196,176.02 | 100,417,740.26 | 2,721,622,557.86 | 2,642,351,997.92 | 79,270,559.94 | 179,688,300.20 | 5 |
| 6 | BAYELSA | 2,756,635,074.20 | 2,682,354,488.37 | 74,280,585.83 | 1,107,800,001.50 | 1,075,533,982.04 | 32,266,019.46 | 106,546,605.29 | 6 |
| 7 | BENUE | 3,493,941,449.86 | 3,399,793,326.96 | 94,148,122.90 | 2,961,546,565.03 | 2,875,287,927.21 | 86,258,637.82 | 180,406,760.72 | 7 |
| 8 | BORNO | 3,870,786,395.67 | 3,766,483,768.24 | 104,302,627.43 | 3,215,352,064.89 | 3,121,701,033.88 | 93,651,031.02 | 197,953,658.44 | 8 |
| 9 | CROSS RIVER | 3,132,869,667.31 | 3,048,451,023.58 | 84,418,643.73 | 2,072,836,205.81 | 2,012,462,335.74 | 60,373,870.07 | 144,792,513.80 | 9 |
| 10 | DELTA | 3,163,324,197.56 | 3,078,084,922.77 | 85,239,274.78 | 2,656,042,307.50 | 2,578,681,851.95 | 77,360,455.56 | 162,599,730.34 | 10 |
| 11 | EBONYI | 2,787,242,213.74 | 2,712,136,884.63 | 75,105,329.11 | 1,533,350,636.23 | 1,488,689,938.09 | 44,660,698.14 | 119,766,027.26 | 11 |
| 12 | EDO | 2,913,114,823.03 | 2,834,617,717.02 | 78,497,106.01 | 2,032,231,862.69 | 1,973,040,643.39 | 59,191,219.30 | 137,688,325.31 | 12 |
| 13 | EKITI | 2,785,669,389.21 | 2,710,606,441.59 | 75,062,947.61 | 1,613,665,796.55 | 1,566,665,821.89 | 46,999,974.66 | 122,062,922.27 | 13 |
| 14 | ENUGU | 3,133,140,055.11 | 3,048,714,125.48 | 84,425,929.63 | 2,064,777,785.69 | 2,004,638,626.89 | 60,139,158.81 | 144,565,088.44 | 14 |
| 15 | GOMBE | 2,934,529,761.47 | 2,855,455,606.22 | 79,074,155.25 | 1,414,787,180.85 | 1,373,579,787.23 | 41,207,393.62 | 120,281,548.87 | 15 |
| 16 | IMO | 3,239,205,527.86 | 3,151,921,546.57 | 87,283,981.29 | 2,767,261,538.81 | 2,686,661,688.17 | 80,599,850.64 | 167,883,831.93 | 16 |
| 17 | JIGAWA | 3,484,066,027.56 | 3,390,184,008.85 | 93,882,018.71 | 2,907,268,793.00 | 2,822,591,061.17 | 84,677,731.84 | 178,559,750.54 | 17 |
| 18 | KADUNA | 4,081,988,584.54 | 3,971,994,880.16 | 109,993,704.37 | 3,269,499,047.12 | 3,174,270,919.54 | 95,228,127.59 | 205,221,831.96 | 18 |
| 19 | KANO | 4,941,701,628.87 | 4,808,542,004.14 | 133,159,624.73 | 5,205,322,697.82 | 5,053,711,357.11 | 151,611,340.71 | 284,770,965.44 | 19 |
| 20 | KATSINA | 3,829,678,121.78 | 3,726,483,202.33 | 103,194,919.45 | 3,962,900,771.89 | 3,847,476,477.57 | 115,424,294.33 | 218,619,213.78 | 20 |
| 21 | KEBBI | 3,289,712,613.07 | 3,201,067,662.42 | 88,644,950.65 | 2,501,015,761.41 | 2,428,170,642.15 | 72,845,119.26 | 161,490,069.92 | 21 |
| 22 | KOGI | 3,443,335,973.21 | 3,350,551,470.93 | 92,784,502.27 | 2,584,982,985.11 | 2,509,692,218.55 | 75,290,766.56 | 168,075,268.83 | 22 |
| 23 | KWARA | 2,773,249,798.49 | 2,698,521,510.51 | 74,728,287.98 | 1,829,146,225.80 | 1,775,870,122.14 | 53,276,103.66 | 128,004,391.65 | 23 |
| 24 | LAGOS | 4,173,587,608.20 | 4,061,125,666.66 | 112,461,941.54 | 3,115,943,623.16 | 3,025,187,983.65 | 90,755,639.51 | 203,217,581.05 | 24 |
| 25 | NASSARAWA | 2,873,092,750.27 | 2,795,674,083.35 | 77,418,666.92 | 1,631,913,694.76 | 1,584,382,227.93 | 47,531,466.84 | 124,950,133.76 | 25 |
| 26 | NIGER | 3,690,359,716.09 | 3,590,918,885.42 | 99,440,830.67 | 3,020,546,367.86 | 2,932,569,289.19 | 87,977,078.68 | 187,417,909.35 | 26 |
| 27 | OGUN | 2,894,431,215.20 | 2,816,437,559.70 | 77,993,655.50 | 2,154,846,857.64 | 2,092,084,327.81 | 62,762,529.83 | 140,756,165.33 | 27 |
| 28 | ONDO | 2,900,165,407.59 | 2,822,017,237.93 | 78,148,169.67 | 2,058,015,052.67 | 1,998,072,866.67 | 59,942,186.00 | 138,090,355.67 | 28 |
| 29 | OSUN | 2,841,370,537.81 | 2,764,806,661.05 | 76,563,876.77 | 2,787,633,422.09 | 2,706,440,215.62 | 81,193,206.47 | 157,757,083.24 | 29 |
| 30 | OYO | 3,494,327,488.78 | 3,400,168,963.64 | 94,158,525.15 | 3,516,382,058.72 | 3,413,963,163.81 | 102,418,894.91 | 196,577,420.06 | 30 |
| 31 | PLATEAU | 3,253,334,043.73 | 3,165,669,353.93 | 87,664,689.80 | 2,204,300,405.04 | 2,140,097,480.62 | 64,202,924.42 | 151,867,614.22 | 31 |
| 32 | RIVERS | 3,359,924,252.30 | 3,269,387,371.25 | 90,536,881.05 | 2,732,352,551.62 | 2,652,769,467.59 | 79,583,084.03 | 170,119,965.08 | 32 |
| 33 | SOKOTO | 3,433,537,562.79 | 3,341,017,089.54 | 92,520,473.25 | 2,751,901,921.90 | 2,671,749,438.74 | 80,152,483.16 | 172,672,966.41 | 33 |
| 34 | TARABA | 3,001,055,286.22 | 2,920,188,527.01 | 80,866,759.21 | 2,062,559,697.12 | 2,002,485,142.84 | 60,074,554.29 | 140,941,313.49 | 34 |
| 35 | YOBE | 3,093,702,756.16 | 3,010,339,508.24 | 83,363,247.92 | 2,073,723,018.12 | 2,013,323,318.56 | 60,399,699.56 | 143,762,947.48 | 35 |
| 36 | ZAMFARA | 3,100,291,439.69 | 3,016,750,652.39 | 83,540,787.30 | 1,873,747,371.39 | 1,819,172,205.24 | 54,575,166.16 | 138,115,935.45 | 36 |
| 37 | FCT-ABUJA | 0.00 | 0.00 | 0.00 | 827,576,656.27 | 803,472,461.81 | 24,104,174.45 | 24,104,174.45 | 37 |
| | | 118,140,786,658.12 | 114,957,352,287.09 | 3,183,434,371.03 | 91,081,594,504.39 | 88,428,732,528.53 | 2,652,861,975.86 | 5,836,296,346.88 | |

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF SEPTEMBER 2022

| | | |
|---|-----|--------------------|
| <u>Balance as at 30th September, 2022</u> | =N= | |
| | | 203,960,792,123.30 |
| GRAND TOTAL | | |
| | | 203,960,792,123.30 |


ZANNA IBRAHIM AMSA
BANKING SERVICES DEPT.


AZAKI LAMI YUNANA
BANKING SERVICES DEPT.


SANI HUSSAINI KAGARA
BANKING SERVICES DEPT.

40

TOTAL VALUE ADDED TAX (VAT)

| DESCRIPTION | Sep 2022 | Aug 2022 | INCREASE/DECREASE |
|--------------------------|---------------------------|---------------------------|---------------------------|
| VAT FOR DISTRIBUTION | 203,960,792,123.30 | 231,171,362,639.23 | -27,210,570,515.93 |
| VAT DEDUCTIONS AT SOURCE | -14,032,502,498.08 | -15,904,589,749.58 | 1,872,087,251.50 |
| | 189,928,289,625.22 | 215,266,772,889.65 | -25,338,483,264.43 |

Distribution of Value Added Tax (VAT)

| | | Sep 2022 | Aug 2022 | INCREASE/DECREASE |
|---|----------------|---------------------------|---------------------------|---------------------------|
| Federal Government | 15.00% | 28,489,243,443.78 | 32,290,015,933.45 | -3,800,772,489.66 |
| State Governments | 50.00% | 94,964,144,812.61 | 107,633,386,444.83 | -12,669,241,632.2 |
| Local Governments | 35.00% | 66,474,901,368.83 | 75,343,370,511.38 | -8,868,469,142.55 |
| | 100.00% | 189,928,289,625.22 | 215,266,772,889.65 | -25,338,483,264.43 |
| FIRS -VAT Cost of Collections | 0.00% | 7,270,822,439.54 | 8,209,695,143.18 | -938,872,703.63 |
| NCS-IMPORT VAT Cost of Collections | 0.00% | 887,609,245.39 | 1,037,159,362.39 | -149,550,117.01 |
| | 0.00% | 8,158,431,684.93 | 9,246,854,505.57 | -1,088,422,820.64 |
| ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT | 0.00% | 5,874,070,813.15 | 6,657,735,244.01 | -783,664,430.86 |
| | 0.00% | 5,874,070,813.15 | 6,657,735,244.01 | -783,664,430.86 |
| | | 203,960,792,123.30 | 231,171,362,639.23 | -27,210,570,515.93 |

Distribution of FGN Value Added Tax (VAT)

| DESCRIPTION | | Sep 2022 | Aug 2022 | INCREASE/DECREASE |
|--------------------|--------------|--------------------------|--------------------------|--------------------------|
| Federal Government | 14 | 26,589,960,547.53 | 30,137,348,204.55 | -3,547,387,657.02 |
| FCT-ABUJA | 1 | 1,899,282,896.25 | 2,152,667,728.90 | -253,384,832.65 |
| | 15.00 | 28,489,243,443.78 | 32,290,015,933.45 | -3,800,772,489.66 |

NON IMPORT VAT COLLECTION FOR THE MONTH

| SN | STATE | COLLECTIONS INDICES FOR DERIVATION | | COLLECTIONS | |
|--------------------|-------------|------------------------------------|---------|--------------------|----|
| | | Sep 2022 | | Aug 2022 | |
| 1 | ABIA | 331,081,139.98 | 0.2075 | 204,506,442.38 | 1 |
| 2 | ADAMAWA | 971,546,135.40 | 0.6088 | 723,636,791.14 | 2 |
| 3 | AKWA IBOM | 948,406,434.48 | 0.5943 | 1,474,800,029.98 | 3 |
| 4 | ANAMBRA | 1,622,365,544.42 | 1.0166 | 1,192,215,260.82 | 4 |
| 5 | BAUCHI | 984,349,971.89 | 0.6168 | 210,158,755.20 | 5 |
| 6 | BAYELSA | 1,916,991,926.09 | 1.2013 | 1,527,015,366.64 | 6 |
| 7 | BENUE | 507,051,321.76 | 0.3177 | 448,524,339.36 | 7 |
| 8 | BORNO | 600,548,637.90 | 0.3763 | 842,902,991.45 | 8 |
| 9 | CROSS RIVER | 230,639,702.06 | 0.1445 | 676,962,029.62 | 9 |
| 10 | DELTA | 2,845,793,722.48 | 1.7833 | 1,648,530,260.18 | 10 |
| 11 | EBONYI | 845,719,609.97 | 0.5300 | 1,657,810,527.25 | 11 |
| 12 | EDO | 1,611,649,201.08 | 1.0099 | 950,413,160.35 | 12 |
| 13 | EKITI | 426,735,801.94 | 0.2674 | 493,847,680.24 | 13 |
| 14 | ENUGU | 1,416,788,383.29 | 0.8878 | 1,362,986,090.22 | 14 |
| 15 | GOMBE | 206,753,765.79 | 0.1296 | 661,986,689.57 | 15 |
| 16 | IMO | 213,992,964.79 | 0.1341 | 176,747,326.54 | 16 |
| 17 | JIGAWA | 674,581,722.29 | 0.4227 | 690,670,801.18 | 17 |
| 18 | KADUNA | 749,309,666.90 | 0.4696 | 1,589,968,673.80 | 18 |
| 19 | KANO | 3,374,897,077.60 | 2.1149 | 4,001,770,350.18 | 19 |
| 20 | KATSINA | 626,072,528.42 | 0.3923 | 1,400,176,358.23 | 20 |
| 21 | KEBBI | 350,862,706.75 | 0.2199 | 342,840,510.79 | 21 |
| 22 | KOGI | 820,472,588.45 | 0.5141 | 762,494,634.51 | 22 |
| 23 | KWARA | 760,888,383.66 | 0.4768 | 913,345,340.41 | 23 |
| 24 | LAGOS | 74,215,509,239.29 | 46.5067 | 82,070,067,417.39 | 24 |
| 25 | NASSARAWA | 400,173,250.36 | 0.2508 | 897,734,083.59 | 25 |
| 26 | NIGER | 727,324,850.48 | 0.4558 | 473,839,381.87 | 26 |
| 27 | OGUN | 1,185,898,666.03 | 0.7431 | 1,277,626,100.32 | 27 |
| 28 | ONDO | 715,343,370.69 | 0.4483 | 649,540,274.51 | 28 |
| 29 | OSUN | 492,756,422.99 | 0.3088 | 351,266,346.45 | 29 |
| 30 | OYO | 11,864,819,014.09 | 7.4350 | 10,027,458,626.34 | 30 |
| 31 | PLATEAU | 375,113,992.85 | 0.2351 | 1,119,025,163.58 | 31 |
| 32 | RIVERS | 25,448,372,928.05 | 15.9471 | 40,409,665,636.99 | 32 |
| 33 | SOKOTO | 859,984,902.40 | 0.5389 | 988,139,547.98 | 33 |
| 34 | TARABA | 239,387,169.34 | 0.1500 | 232,371,109.58 | 34 |
| 35 | YOBE | 431,996,641.29 | 0.2707 | 404,676,371.10 | 35 |
| 36 | ZAMFARA | 343,328,456.00 | 0.2151 | 447,109,551.37 | 36 |
| 37 | FCT-ABUJA | 19,242,822,012.67 | 12.0584 | 16,010,564,498.50 | 37 |
| Grand Total | | 159,580,329,853.92 | 100.00 | 179,313,394,519.61 | |
| | | 159,580,329,853.92 | 100.00 | 179,313,394,519.61 | |

VAT INCOME DISTRIBUTION FOR THE YEAR 2022 VAT REVENUE



| MONTH | VATACCT | BUDGET | DIFFERENCE | CUMMULATIVE DIFF |
|--------------|-----------------------------|-----------------------------|---------------------------|---------------------|
| 01 January | 201,255,376,025.07 | 203,483,000,000.00 | -2,227,623,974.93 | -2,227,623,974.93 |
| 02 February | 191,221,765,349.04 | 203,483,000,000.00 | -12,261,234,650.96 | -14,488,858,625.89 |
| 03 March | 177,872,738,753.04 | 203,483,000,000.00 | -25,610,261,246.96 | -40,099,119,872.85 |
| 04 April | 219,504,327,729.96 | 203,483,000,000.00 | 16,021,327,729.96 | -24,077,792,142.89 |
| 05 May | 178,825,094,248.50 | 203,483,000,000.00 | -24,657,905,751.50 | -48,735,697,894.39 |
| 06 June | 213,178,969,522.69 | 203,483,000,000.00 | 9,695,969,522.69 | -39,039,728,371.70 |
| 07 July | 208,147,551,561.10 | 203,483,000,000.00 | 4,664,551,561.10 | -34,375,176,810.60 |
| 08 August | 190,256,219,766.09 | 203,483,000,000.00 | -13,226,780,233.91 | -47,601,957,044.51 |
| 09 September | 231,171,362,639.23 | 203,483,000,000.00 | 27,688,362,639.23 | -19,913,594,405.28 |
| 10 October | 203,960,792,123.30 | 203,483,000,000.00 | 477,792,123.30 | -19,435,802,281.98 |
| | 2,015,394,197,718.02 | 2,034,830,000,000.00 | -19,435,802,281.98 | |



PLANNING, RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF SEPTEMBER, 2022

| S/N | STATES | ACTUAL COLLECTION =N= | % INDICES FOR DERIVATION |
|-----|-------------|-----------------------|--------------------------|
| 1 | ABIA | 331,081,139.98 | 0.21 |
| 2 | ADAMAWA | 971,546,135.40 | 0.61 |
| 3 | AKWA IBOM | 948,406,434.48 | 0.59 |
| 4 | ANAMBRA | 1,622,365,544.42 | 1.02 |
| 5 | BAUCHI | 984,349,971.89 | 0.62 |
| 6 | BAYELSA | 1,916,991,926.09 | 1.20 |
| 7 | BENUE | 507,051,321.76 | 0.32 |
| 8 | BORNO | 600,548,637.90 | 0.38 |
| 9 | CROSS RIVER | 230,639,702.06 | 0.14 |
| 10 | DELTA | 2,845,793,722.48 | 1.78 |
| 11 | EBONYI | 845,719,609.97 | 0.53 |
| 12 | EDO | 1,611,649,201.08 | 1.01 |
| 13 | EKITI | 426,735,801.94 | 0.27 |
| 14 | ENUGU | 1,416,788,383.29 | 0.89 |
| 15 | GOMBE | 206,753,765.79 | 0.13 |
| 16 | IMO | 213,992,964.79 | 0.13 |
| 17 | JIGAWA | 674,581,722.29 | 0.42 |
| 18 | KADUNA | 749,309,666.90 | 0.47 |
| 19 | KANO | 3,374,897,077.60 | 2.11 |
| 20 | KATSINA | 626,072,528.42 | 0.39 |
| 21 | KEBBI | 350,862,706.75 | 0.22 |
| 22 | KOGI | 820,472,588.45 | 0.51 |
| 23 | KWARA | 760,888,383.66 | 0.48 |
| 24 | LAGOS | 74,215,509,239.29 | 46.51 |
| 25 | ONDO | 715,343,370.69 | 0.45 |
| 26 | NASARAWA | 400,173,250.36 | 0.25 |
| 27 | NIGER | 727,324,850.48 | 0.46 |
| 28 | OGUN | 1,185,898,666.03 | 0.74 |
| 29 | OSUN | 492,756,422.99 | 0.31 |
| 30 | OYO | 11,864,819,014.09 | 7.44 |
| 31 | PLATEAU | 375,113,992.85 | 0.24 |
| 32 | RIVERS | 25,448,372,928.05 | 15.95 |
| 33 | SOKOTO | 859,984,902.40 | 0.54 |
| 34 | TARABA | 239,387,169.34 | 0.15 |
| 35 | YOBE | 431,996,641.29 | 0.27 |
| 36 | ZAMFARA | 343,328,456.00 | 0.22 |
| 37 | FCT | 19,242,822,012.67 | 12.06 |
| | | 159,580,329,853.94 | 100.00 |

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

| | | | | |
|--------------|--------------------------|----------------------|------------------------|---|
| Prepared by: | FIRS <i>Yahaya Ahmad</i> | Checked by: | <i>M. HAMMAN GO-MA</i> | Approved By: Executive Chairman |
| Signature: | <i>SA</i> | Signature: | <i>[Signature]</i> | Signature: <i>M. [Signature] for: GCFUR</i> |
| Date: | 18-10-2022 | Date: | 19-10-2022 | Date: 19/10/2022 |
| Checked by: | <i>Hazima Sule</i> | Counter reviewed by: | <i>F.N. Okeke</i> | |
| Signature: | <i>[Signature]</i> | Signature: | <i>[Signature]</i> | |
| Date: | 18-10-22 | Date: | 19/10/2022 | |

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[Signature]
19/10/2022

TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2022

| MONTHS | NCS VAT N | FIRS VAT. N | TOTAL N |
|-----------|--------------------|----------------------|----------------------|
| JANUARY | 43,949,668,579.26 | 147,272,096,769.78 | 191,221,765,349.04 |
| FEBRUARY | 38,360,640,700.09 | 139,512,098,052.95 | 177,872,738,753.04 |
| MARCH | 44,256,042,139.44 | 175,248,285,590.52 | 219,504,327,729.96 |
| APRIL | 32,118,268,632.89 | 146,706,825,615.61 | 178,825,094,248.50 |
| MAY | 52,158,868,592.19 | 161,020,100,930.50 | 213,178,969,522.69 |
| JUNE | 45,620,275,717.90 | 162,527,275,843.20 | 208,147,551,561.10 |
| JULY | 39,369,645,521.69 | 150,886,574,244.40 | 190,256,219,766.09 |
| AUGUST | 51,857,968,119.65 | 179,313,394,519.58 | 231,171,362,639.23 |
| SEPTEMBER | 44,380,462,269.36 | 159,580,329,853.94 | 203,960,792,123.30 |
| OCTOBER | | | |
| NOVEMBER | | | |
| DECEMBER | | | |
| TOTAL | 392,071,840,272.47 | 1,422,066,981,420.48 | 1,814,138,821,692.95 |

Prepared by:

Checked by:

Authorised by:

Source: Banking Services Department, CBN, Abuja

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

| SNO STATES | | EQUALITY 50% | POPULATION 30% | DERIVATION 20% | GROSS Sep 2022 | GROSS Aug 2022 | | | |
|-------------|----------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|--------------------|----|
| 1 | ABIA | 1,318,946,455.73 | 2833999 | 582,661,860.91 | 0.20747 | 44,807,461.39 | 1,946,415,778.03 | 2,182,261,547.72 | 1 |
| 2 | ADAMAWA | 1,318,946,455.73 | 3168101 | 651,352,249.67 | 0.60881 | 131,485,943.16 | 2,101,784,648.56 | 2,328,548,050.40 | 2 |
| 3 | AKWA IB | 1,318,946,455.73 | 3920208 | 805,983,237.27 | 0.59431 | 128,354,290.13 | 2,253,283,983.13 | 2,602,827,270.31 | 3 |
| 4 | ANAMBRA | 1,318,946,455.73 | 4182032 | 859,813,481.77 | 1.01665 | 219,565,758.11 | 2,398,325,695.60 | 2,626,588,556.01 | 4 |
| 5 | BAUCHI | 1,318,946,455.73 | 4646465 | 955,299,540.88 | 0.61684 | 133,218,773.39 | 2,407,464,770.00 | 2,605,358,206.43 | 5 |
| 6 | BAYELSA | 1,318,946,455.73 | 1703358 | 350,205,396.01 | 1.20127 | 259,439,549.23 | 1,928,591,400.97 | 2,093,126,804.02 | 6 |
| 7 | BENUE | 1,318,946,455.73 | 4219244 | 867,464,159.54 | 0.31774 | 68,622,702.35 | 2,255,033,317.62 | 2,537,226,132.12 | 7 |
| 8 | BORNO | 1,318,946,455.73 | 4151193 | 853,473,074.05 | 0.37633 | 81,276,329.75 | 2,253,695,859.53 | 2,573,355,716.01 | 8 |
| 9 | CROSS RI | 1,318,946,455.73 | 2888966 | 593,962,914.48 | 0.14453 | 31,214,038.79 | 1,944,123,409.00 | 2,257,349,663.49 | 9 |
| 10 | DELTA | 1,318,946,455.73 | 4098391 | 842,617,138.12 | 1.7833 | 385,140,610.41 | 2,546,704,204.26 | 2,667,249,752.28 | 10 |
| 11 | EBONYI | 1,318,946,455.73 | 2173501 | 446,865,414.33 | 0.52996 | 114,456,984.09 | 1,880,268,854.15 | 2,219,923,808.56 | 11 |
| 12 | EDO | 1,318,946,455.73 | 3218332 | 661,679,595.56 | 1.00993 | 218,115,442.51 | 2,198,741,493.81 | 2,370,146,973.08 | 12 |
| 13 | EKITI | 1,318,946,455.73 | 2384212 | 490,186,976.33 | 0.26741 | 57,753,057.06 | 1,866,886,489.12 | 2,115,590,651.70 | 13 |
| 14 | ENUGU | 1,318,946,455.73 | 3257298 | 669,690,890.58 | 0.88782 | 191,743,603.36 | 2,180,380,949.67 | 2,433,612,673.10 | 14 |
| 15 | GOMBE | 1,318,946,455.73 | 2353879 | 483,950,600.72 | 0.12956 | 27,981,392.65 | 1,830,878,449.11 | 2,130,686,461.65 | 15 |
| 16 | IMO | 1,318,946,455.73 | 3934899 | 809,003,663.67 | 0.1341 | 28,961,122.67 | 2,156,911,242.07 | 2,435,140,565.96 | 16 |
| 17 | JIGAWA | 1,318,946,455.73 | 4348649 | 894,069,447.02 | 0.42272 | 91,295,730.34 | 2,304,311,633.09 | 2,599,300,744.30 | 17 |
| 18 | KADUNA | 1,318,946,455.73 | 6066562 | 1,247,267,308.23 | 0.46955 | 101,409,171.09 | 2,667,622,935.05 | 3,118,164,997.93 | 18 |
| 19 | KANO | 1,318,946,455.73 | 9383682 | 1,929,257,426.10 | 2.11486 | 456,747,764.35 | 3,704,951,646.18 | 4,209,065,104.38 | 19 |
| 20 | KATSINA | 1,318,946,455.73 | 5792578 | 1,190,937,003.49 | 0.39232 | 84,730,651.37 | 2,594,614,110.59 | 3,029,301,085.50 | 20 |
| 21 | KEBBI | 1,318,946,455.73 | 3238628 | 665,852,393.48 | 0.21987 | 47,484,635.30 | 2,032,283,484.51 | 2,294,785,875.12 | 21 |
| 22 | KOGI | 1,318,946,455.73 | 3278487 | 674,047,286.68 | 0.51414 | 111,040,133.04 | 2,104,033,875.44 | 2,359,393,114.52 | 22 |
| 23 | KWARA | 1,318,946,455.73 | 2371089 | 487,488,926.12 | 0.47681 | 102,976,197.54 | 1,909,411,579.39 | 2,167,831,086.40 | 23 |
| 24 | LAGOS | 1,318,946,455.73 | 9013534 | 1,853,156,085.74 | 46.5067 | 0,044,089,388.72 | 13,216,191,930.19 | 14,413,820,905.79 | 24 |
| 25 | NASSARA | 1,318,946,455.73 | 1863275 | 383,083,860.96 | 0.25077 | 54,158,166.38 | 1,756,188,483.08 | 2,047,439,373.70 | 25 |
| 26 | NIGER | 1,318,946,455.73 | 3950249 | 812,159,578.53 | 0.45577 | 98,433,816.43 | 2,229,539,850.70 | 2,477,880,367.37 | 26 |
| 27 | OGUN | 1,318,946,455.73 | 3728098 | 766,485,986.18 | 0.74314 | 160,495,728.31 | 2,245,928,170.22 | 2,532,069,073.70 | 27 |
| 28 | ONDO | 1,318,946,455.73 | 3441024 | 707,464,415.93 | 0.44827 | 96,812,281.32 | 2,123,223,152.98 | 2,382,378,737.72 | 28 |
| 29 | OSUN | 1,318,946,455.73 | 3423535 | 703,868,728.96 | 0.30878 | 66,688,076.52 | 2,089,503,261.21 | 2,338,984,698.68 | 29 |
| 30 | OYO | 1,318,946,455.73 | 5591589 | 1,149,614,256.11 | 7.43501 | 1,605,746,615.23 | 4,074,307,327.07 | 4,119,718,976.08 | 30 |
| 31 | PLATEAU | 1,318,946,455.73 | 3178712 | 653,533,840.07 | 0.23506 | 50,766,726.71 | 2,023,247,022.51 | 2,383,141,021.60 | 31 |
| 32 | RIVERS | 1,318,946,455.73 | 5185400 | 1,066,102,992.12 | 15.9471 | 3,444,101,308.57 | 5,829,150,756.42 | 8,030,067,213.05 | 32 |
| 33 | SOKOTO | 1,318,946,455.73 | 3696999 | 760,092,123.22 | 0.53890 | 116,387,603.09 | 2,195,426,182.05 | 2,486,661,908.97 | 33 |
| 34 | TARABA | 1,318,946,455.73 | 2300736 | 473,024,556.19 | 0.15001 | 32,397,893.00 | 1,824,368,904.92 | 2,061,670,580.69 | 34 |
| 35 | YOBE | 1,318,946,455.73 | 2321591 | 477,312,282.87 | 0.27071 | 58,465,042.22 | 1,854,723,780.81 | 2,089,243,719.60 | 35 |
| 36 | ZAMFARA | 1,318,946,455.73 | 3259846 | 670,214,751.89 | 0.21514 | 46,464,973.93 | 2,035,626,181.55 | 2,313,475,026.86 | 36 |
| Grand Total | | 47,482,072,406.31 | 138568341 | 28,489,243,443.78 | 87.94 | 18,992,828,962.52 | 94,964,144,812.61 | 107,633,386,444.83 | |

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 12.06% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

| SNO | STATES | EQUALITY 50% | POPULATION 30% | DERIVATION 20% | GROSS Sep 2022 | DEDUCTION Sep 2022 | NET VAT Sep 2022 | PMGROSS Aug 2022 | |
|-------------|-----------|-------------------|-------------------|-----------------|-------------------|--------------------|------------------|-------------------|-------------------|
| 1 | ABIA | 730,021,526.66 | 403,768,743.68 | 0.207469893 | 27,583,081.38 | 1,161,373,351.72 | 0.00 | 1,161,373,351.72 | 1,302,235,908.74 |
| 2 | ADAMAWA | 901,791,297.64 | 451,369,305.57 | 0.608813214 | 80,941,596.73 | 1,434,102,199.94 | 0.00 | 1,434,102,199.94 | 1,594,497,941.32 |
| 3 | AKWA IBOM | 331,215,725.09 | 558,524,353.44 | 0.594312868 | 79,013,778.51 | 1,968,753,857.03 | 0.00 | 1,968,753,857.03 | 2,265,787,217.18 |
| 4 | ANAMBRA | 901,791,297.64 | 595,827,241.53 | 1.016645063 | 135,162,760.53 | 1,632,781,299.70 | 0.00 | 1,632,781,299.70 | 1,797,605,307.16 |
| 5 | BAYELSA | 858,848,854.89 | 661,996,470.57 | 0.616836657 | 82,008,311.87 | 1,602,853,637.33 | 0.00 | 1,602,853,637.33 | 1,741,403,279.16 |
| 6 | BENUE | 343,539,541.96 | 242,682,767.25 | 1.201270813 | 159,708,717.64 | 745,931,026.85 | 0.00 | 745,931,026.85 | 792,754,048.85 |
| 7 | BORNO | 987,676,183.13 | 601,128,952.11 | 0.31774049 | 42,243,535.45 | 1,631,048,670.68 | 0.00 | 1,631,048,670.68 | 1,838,460,809.78 |
| 8 | CROSS RIV | 159,445,954.11 | 591,433,512.28 | 0.376329989 | 50,032,997.81 | 1,800,912,464.20 | 0.00 | 1,800,912,464.20 | 2,055,299,376.15 |
| 9 | DELTA | 772,963,969.40 | 411,600,064.91 | 0.144528904 | 19,215,089.30 | 1,203,779,123.61 | 0.00 | 1,203,779,123.61 | 1,399,486,438.30 |
| 10 | EBONYI | 772,963,969.40 | 583,910,645.40 | 1.783298559 | 237,089,191.62 | 1,894,560,905.64 | 0.00 | 1,894,560,905.64 | 2,017,131,237.17 |
| 11 | EDO | 558,251,755.68 | 309,665,517.93 | 0.529964821 | 70,458,718.45 | 938,375,992.06 | 0.00 | 938,375,992.06 | 1,123,021,585.72 |
| 12 | EKITI | 772,963,969.40 | 458,525,873.99 | 1.009929734 | 134,269,958.94 | 1,365,759,802.34 | 0.00 | 1,365,759,802.34 | 1,475,652,233.77 |
| 13 | ENUGU | 687,079,083.92 | 339,686,176.28 | 0.26741128 | 35,552,276.86 | 1,062,317,537.06 | 0.00 | 1,062,317,537.06 | 1,205,247,516.10 |
| 14 | GOMBE | 730,021,526.66 | 464,077,482.47 | 0.887821441 | 118,035,685.38 | 1,312,134,694.51 | 0.00 | 1,312,134,694.51 | 1,467,943,792.85 |
| 15 | IMO | 472,366,870.19 | 335,364,538.45 | 0.129560934 | 17,225,100.61 | 824,956,509.25 | 0.00 | 824,956,509.25 | 971,121,815.34 |
| 16 | JIGAWA | 159,445,954.11 | 560,617,426.37 | 0.134097332 | 17,828,213.84 | 1,737,891,594.32 | 0.00 | 1,737,891,594.32 | 1,964,391,429.38 |
| 17 | KADUNA | 159,445,954.11 | 619,565,689.13 | 0.422722351 | 56,200,853.19 | 1,835,212,496.43 | 0.00 | 1,835,212,496.43 | 2,074,391,794.87 |
| 18 | KANO | 987,676,183.13 | 864,322,152.96 | 0.469550143 | 62,426,598.88 | 1,914,424,934.97 | 0.00 | 1,914,424,934.97 | 2,232,688,562.92 |
| 19 | KATSINA | 889,467,480.77 | 1,336,922,663.77 | 2.114857815 | 281,169,929.36 | 3,507,560,073.90 | 0.00 | 3,507,560,073.90 | 3,993,115,804.70 |
| 20 | KEBBI | 460,043,053.32 | 825,286,791.46 | 0.392324373 | 52,159,447.99 | 2,337,489,292.77 | 0.00 | 2,337,489,292.77 | 2,707,881,896.25 |
| 21 | KOGI | 901,791,297.64 | 461,417,508.90 | 0.219865886 | 29,231,126.23 | 1,392,439,932.76 | 0.00 | 1,392,439,932.76 | 1,573,886,312.97 |
| 22 | KWARA | 901,791,297.64 | 467,096,345.89 | 0.514143936 | 68,355,334.82 | 1,437,242,978.35 | 0.00 | 1,437,242,978.35 | 1,615,588,573.21 |
| 23 | LAGOS | 687,079,083.92 | 337,816,501.23 | 0.476805872 | 63,391,246.66 | 1,088,286,831.80 | 0.00 | 1,088,286,831.80 | 1,238,381,062.86 |
| 24 | NASSARAW | 858,848,854.89 | 1,284,186,514.98 | 46.50667743 | 6,183,053,589.67 | 8,326,088,959.54 | 0.00 | 8,326,088,959.54 | 9,325,730,936.73 |
| 25 | NIGER | 558,251,755.68 | 265,466,644.79 | 0.250766025 | 33,339,293.60 | 857,057,694.07 | 0.00 | 857,057,694.07 | 1,009,052,772.62 |
| 26 | OGUN | 772,963,969.40 | 562,804,389.11 | 0.455773497 | 60,594,996.57 | 1,696,960,454.30 | 0.00 | 1,696,960,454.30 | 1,894,493,552.40 |
| 27 | ONDO | 858,848,854.89 | 531,153,838.01 | 0.743135866 | 98,799,766.78 | 1,488,802,459.68 | 0.00 | 1,488,802,459.68 | 1,682,809,880.44 |
| 28 | OSUN | 772,963,969.40 | 490,253,503.07 | 0.448265379 | 59,596,793.73 | 1,322,814,266.21 | 0.00 | 1,322,814,266.21 | 1,486,328,695.48 |
| 29 | OYO | 288,273,282.34 | 487,761,790.28 | 0.308782682 | 41,052,596.70 | 1,817,087,669.32 | 0.00 | 1,817,087,669.32 | 2,042,496,126.10 |
| 30 | PLATEAU | 417,100,610.58 | 796,651,257.00 | 7.435013466 | 988,483,573.69 | 3,202,235,441.26 | 0.00 | 3,202,235,441.26 | 3,351,751,821.87 |
| 31 | RIVERS | 730,021,526.66 | 452,881,088.08 | 0.235062801 | 31,251,552.99 | 1,214,154,167.74 | 0.00 | 1,214,154,167.74 | 1,434,752,322.85 |
| 32 | SOKOTO | 987,676,183.13 | 738,780,233.68 | 15.94706124 | 2,120,158,646.04 | 3,846,615,062.85 | 0.00 | 3,846,615,062.85 | 5,352,627,033.73 |
| 33 | TARABA | 987,676,183.13 | 526,723,065.75 | 0.538904076 | 71,647,190.63 | 1,586,046,439.50 | 0.00 | 1,586,046,439.50 | 1,799,475,159.02 |
| 34 | YOBEBE | 687,079,083.92 | 327,793,088.23 | 0.150010449 | 19,943,859.60 | 1,034,816,031.75 | 0.00 | 1,034,816,031.75 | 1,169,794,471.71 |
| 35 | ZAMFARA | 730,021,526.66 | 330,764,365.62 | 0.270707951 | 35,990,568.70 | 1,096,776,460.98 | 0.00 | 1,096,776,460.98 | 1,236,313,320.34 |
| 36 | FCT-ABUJA | 601,194,198.43 | 464,440,504.04 | 0.215144596 | 28,603,431.60 | 1,094,238,134.06 | 0.00 | 1,094,238,134.06 | 1,245,374,903.70 |
| 37 | FCT-ABUJA | 257,654,656.47 | 200,203,402.47 | 12.05839218 | 1,603,160,861.39 | 2,061,018,920.33 | 0.00 | 2,061,018,920.33 | 1,864,395,569.65 |
| Grand Total | | 33,237,450,684.41 | 19,942,470,410.65 | 0.2074698932400 | 13,294,980,273.77 | 66,474,901,368.83 | 0.00 | 66,474,901,368.83 | 75,343,370,511.38 |

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

| SNO | STATES | GROSS | DEDUCTION | STATE NET VAT | LGCS GROSS | LGCS NET VAT |
|--------------------|------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| 1 | ABIA | 1,946,415,778.03 | 0.00 | 1,946,415,778.03 | 1,161,373,351.72 | 1,161,373,351.72 |
| 2 | ADAMAWA | 2,101,784,648.56 | 0.00 | 2,101,784,648.56 | 1,434,102,199.94 | 1,434,102,199.94 |
| 3 | AKWA IBOM | 2,253,283,983.13 | 0.00 | 2,253,283,983.13 | 1,968,753,857.03 | 1,968,753,857.03 |
| 4 | ANAMBRA | 2,398,325,695.60 | 0.00 | 2,398,325,695.60 | 1,632,781,299.70 | 1,632,781,299.70 |
| 5 | BAUCHI | 2,407,464,770.00 | 0.00 | 2,407,464,770.00 | 1,602,853,637.33 | 1,602,853,637.33 |
| 6 | BAYELSA | 1,928,591,400.97 | 0.00 | 1,928,591,400.97 | 745,931,026.85 | 745,931,026.85 |
| 7 | BENUE | 2,255,033,317.62 | 0.00 | 2,255,033,317.62 | 1,631,048,670.68 | 1,631,048,670.68 |
| 8 | BORNO | 2,253,695,859.53 | 0.00 | 2,253,695,859.53 | 1,800,912,464.20 | 1,800,912,464.20 |
| 9 | CROSS RIVE | 1,944,123,409.00 | 0.00 | 1,944,123,409.00 | 1,203,779,123.61 | 1,203,779,123.61 |
| 10 | DELTA | 2,546,704,204.26 | 0.00 | 2,546,704,204.26 | 1,894,560,905.64 | 1,894,560,905.64 |
| 11 | EBONYI | 1,880,268,854.15 | 0.00 | 1,880,268,854.15 | 938,375,992.06 | 938,375,992.06 |
| 12 | EDO | 2,198,741,493.81 | 0.00 | 2,198,741,493.81 | 1,365,759,802.34 | 1,365,759,802.34 |
| 13 | EKITI | 1,866,886,489.12 | 0.00 | 1,866,886,489.12 | 1,062,317,537.06 | 1,062,317,537.06 |
| 14 | ENUGU | 2,180,380,949.67 | 0.00 | 2,180,380,949.67 | 1,312,134,694.51 | 1,312,134,694.51 |
| 15 | GOMBE | 1,830,878,449.11 | 0.00 | 1,830,878,449.11 | 824,956,509.25 | 824,956,509.25 |
| 16 | IMO | 2,156,911,242.07 | 0.00 | 2,156,911,242.07 | 1,737,891,594.32 | 1,737,891,594.32 |
| 17 | JIGAWA | 2,304,311,633.09 | 0.00 | 2,304,311,633.09 | 1,835,212,496.43 | 1,835,212,496.43 |
| 18 | KADUNA | 2,667,622,935.05 | 0.00 | 2,667,622,935.05 | 1,914,424,934.97 | 1,914,424,934.97 |
| 19 | KANO | 3,704,951,646.18 | 0.00 | 3,704,951,646.18 | 3,507,560,073.90 | 3,507,560,073.90 |
| 20 | KATSINA | 2,594,614,110.59 | 0.00 | 2,594,614,110.59 | 2,337,489,292.77 | 2,337,489,292.77 |
| 21 | KEBBI | 2,032,283,484.51 | 0.00 | 2,032,283,484.51 | 1,392,439,932.76 | 1,392,439,932.76 |
| 22 | KOGI | 2,104,033,875.44 | 0.00 | 2,104,033,875.44 | 1,437,242,978.35 | 1,437,242,978.35 |
| 23 | KWARA | 1,909,411,579.39 | 0.00 | 1,909,411,579.39 | 1,088,286,831.80 | 1,088,286,831.80 |
| 24 | LAGOS | 13,216,191,930.19 | 1,000,000,000.00 | 12,216,191,930.19 | 8,326,088,959.54 | 8,326,088,959.54 |
| 25 | NASSARAWA | 1,756,188,483.08 | 0.00 | 1,756,188,483.08 | 857,057,694.07 | 857,057,694.07 |
| 26 | NIGER | 2,229,539,850.70 | 0.00 | 2,229,539,850.70 | 1,696,960,454.30 | 1,696,960,454.30 |
| 27 | OGUN | 2,245,928,170.22 | 0.00 | 2,245,928,170.22 | 1,488,802,459.68 | 1,488,802,459.68 |
| 28 | ONDO | 2,123,223,152.98 | 0.00 | 2,123,223,152.98 | 1,322,814,266.21 | 1,322,814,266.21 |
| 29 | OSUN | 2,089,503,261.21 | 0.00 | 2,089,503,261.21 | 1,817,087,669.32 | 1,817,087,669.32 |
| 30 | OYO | 4,074,307,327.07 | 0.00 | 4,074,307,327.07 | 3,202,235,441.26 | 3,202,235,441.26 |
| 31 | PLATEAU | 2,023,247,022.51 | 0.00 | 2,023,247,022.51 | 1,214,154,167.74 | 1,214,154,167.74 |
| 32 | RIVERS | 5,829,150,756.42 | 0.00 | 5,829,150,756.42 | 3,846,615,062.85 | 3,846,615,062.85 |
| 33 | SOKOTO | 2,195,426,182.05 | 0.00 | 2,195,426,182.05 | 1,586,046,439.50 | 1,586,046,439.50 |
| 34 | TARABA | 1,824,368,904.92 | 0.00 | 1,824,368,904.92 | 1,034,816,031.75 | 1,034,816,031.75 |
| 35 | YOBE | 1,854,723,780.81 | 0.00 | 1,854,723,780.81 | 1,096,776,460.98 | 1,096,776,460.98 |
| 36 | ZAMFARA | 2,035,626,181.55 | 0.00 | 2,035,626,181.55 | 1,094,238,134.06 | 1,094,238,134.06 |
| 37 | FCT-ABUJA | 0.00 | 0.00 | 0.00 | 2,061,018,920.33 | 2,061,018,920.33 |
| Grand Total | | 94,964,144,812.61 | 1,000,000,000.00 | 93,964,144,812.61 | 66,474,901,368.83 | 66,474,901,368.83 |

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: September, 2022

Page 49 (1 of 2)

| 1 | 2 | 3 | STATE GOVERNMENTS | | | LOCAL GOVERNMENT COUNCILS | | | 10 | 11 |
|---------------|-------------|---------------|-------------------------------|---------------------------------|--------------------|------------------------------|--------------------|-------------------|----------------------|--------------------|
| | | | 4 | 5 | 6 | 7 | 8 | 9 | | |
| S/NO | STATES | NO OF L/GOVTS | GROSS STATUTORY + MIN REVENUE | NET STATUTORY + MINERAL REVENUE | NET VAT SHARED | LGCs GROSS STATUTORY REVENUE | LGCs NET STATUTORY | NET VAT TO L/GOVT | TOTAL PAID (5+6+8+9) | SNO |
| 1 | ABIA | 17 | 3,411,167,854.57 | 2,500,700,822.70 | 1,946,415,778.03 | 1,890,504,979.38 | 1,835,441,727.55 | 1,161,373,351.72 | 7,443,931,680.00 | 1 |
| 2 | ADAMAWA | 21 | 3,103,494,939.96 | 2,301,964,928.51 | 2,101,784,648.56 | 2,384,600,699.81 | 2,285,979,643.81 | 1,434,102,199.94 | 8,123,831,420.81 | 2 |
| 3 | AKWA IBOM | 31 | 32,702,455,519.89 | 31,392,085,872.45 | 2,253,283,983.13 | 3,176,148,006.45 | 3,083,638,841.21 | 1,968,753,857.03 | 38,667,762,553.82 | 3 |
| 4 | ANAMBRA | 21 | 4,094,159,313.25 | 3,670,986,196.25 | 2,398,325,695.60 | 2,397,487,334.81 | 2,327,657,606.61 | 1,632,781,299.70 | 10,029,750,798.16 | 4 |
| 5 | BAUCHI | 20 | 3,726,613,916.28 | 2,327,563,494.83 | 2,407,464,770.00 | 2,721,622,557.86 | 2,642,351,997.92 | 1,602,853,637.33 | 8,980,233,900.08 | 5 |
| 6 | BAYELSA | 8 | 26,782,115,108.07 | 25,191,037,635.03 | 1,928,591,400.97 | 1,107,800,001.50 | 1,075,533,982.04 | 745,931,028.85 | 28,941,094,044.89 | 6 |
| 7 | BENUE | 23 | 3,493,941,449.86 | 2,312,588,936.72 | 2,255,033,317.62 | 2,961,546,565.03 | 2,735,749,428.69 | 1,631,048,670.68 | 8,934,420,353.72 | 7 |
| 8 | BORNO | 27 | 3,870,786,395.67 | 3,156,981,593.74 | 2,253,695,859.53 | 3,215,352,064.89 | 3,121,701,033.88 | 1,800,912,464.20 | 10,333,290,951.34 | 8 |
| 9 | CROSS RIVER | 18 | 3,132,869,667.31 | 1,585,789,473.33 | 1,944,123,409.00 | 2,072,836,205.81 | 1,973,911,069.56 | 1,203,779,123.61 | 6,707,603,075.50 | 9 |
| 10 | DELTA | 25 | 45,243,408,715.18 | 43,453,003,328.20 | 2,546,704,204.26 | 2,666,042,307.50 | 2,578,681,851.94 | 1,894,560,905.64 | 50,472,950,290.05 | 10 |
| 11 | EBONYI | 13 | 2,787,242,213.74 | 2,116,029,562.90 | 1,880,268,854.15 | 1,533,350,636.23 | 1,442,594,801.21 | 938,375,992.06 | 6,377,269,210.34 | 11 |
| 12 | EDO | 18 | 8,074,083,085.62 | 6,722,476,137.08 | 2,198,741,493.81 | 2,032,231,862.69 | 1,973,040,643.39 | 1,365,759,802.34 | 12,280,018,076.61 | 12 |
| 13 | EKITI | 16 | 2,785,669,389.21 | 1,442,500,975.23 | 1,866,886,489.12 | 1,613,665,796.55 | 1,566,665,821.89 | 1,062,317,537.06 | 5,938,570,823.30 | 13 |
| 14 | ENUGU | 17 | 3,133,140,055.11 | 2,558,416,632.72 | 2,180,380,949.67 | 2,064,777,785.69 | 2,004,638,626.89 | 1,312,134,694.51 | 8,055,570,903.79 | 14 |
| 15 | GOMBE | 11 | 2,934,529,761.47 | 1,364,592,571.41 | 1,830,878,449.11 | 1,414,787,180.85 | 1,319,596,229.80 | 824,956,509.25 | 5,340,023,759.58 | 15 |
| 16 | IMO | 27 | 5,476,888,681.82 | 3,598,059,774.94 | 2,156,911,242.07 | 2,767,261,538.81 | 2,686,661,688.17 | 1,737,891,594.32 | 10,179,524,299.50 | 16 |
| 17 | JIGAWA | 27 | 3,484,066,027.56 | 3,034,741,280.16 | 2,304,311,633.09 | 2,907,268,793.00 | 2,822,591,061.17 | 1,835,212,496.43 | 9,996,856,470.85 | 17 |
| 18 | KADUNA | 23 | 4,081,988,584.54 | 2,464,515,730.22 | 2,667,622,935.05 | 3,269,499,047.12 | 3,174,270,919.54 | 1,914,424,934.97 | 10,220,834,519.78 | 18 |
| 19 | KANO | 44 | 4,941,701,628.87 | 3,500,680,866.86 | 3,704,951,646.18 | 5,205,322,697.82 | 4,541,046,912.07 | 3,507,560,073.90 | 15,254,239,499.01 | 19 |
| 20 | KATSINA | 34 | 3,829,678,121.78 | 2,352,128,377.20 | 2,554,614,110.59 | 3,962,900,771.89 | 3,847,476,477.57 | 2,337,489,292.77 | 11,131,708,256.13 | 20 |
| 21 | KEBBI | 21 | 3,289,712,613.07 | 2,789,010,648.87 | 2,032,283,484.51 | 2,501,015,761.41 | 2,428,170,642.15 | 1,392,439,932.76 | 8,641,904,708.29 | 21 |
| 22 | KOGI | 21 | 3,443,335,973.21 | 2,161,661,477.21 | 2,104,033,875.44 | 2,584,982,985.11 | 2,322,549,219.78 | 1,437,242,978.35 | 8,025,487,550.79 | 22 |
| 23 | KWARA | 16 | 2,773,249,798.49 | 1,483,495,307.66 | 1,909,411,579.39 | 1,829,146,225.80 | 1,775,870,122.14 | 1,088,286,831.80 | 6,257,063,840.99 | 23 |
| 24 | LAGOS | 20 | 4,173,587,608.20 | -1,570,094,253.92 | 12,216,191,930.19 | 3,115,943,623.16 | 3,025,187,983.65 | 8,326,088,959.54 | 21,997,374,619.46 | 24 |
| 26 | NASSARAWA | 13 | 2,873,092,750.27 | 2,355,107,427.43 | 1,756,188,483.08 | 1,631,913,694.76 | 1,545,144,100.69 | 857,057,694.07 | 6,513,497,705.26 | 25 |
| 26 | NIGER | 25 | 3,690,359,716.09 | 2,223,055,396.40 | 2,229,539,850.70 | 3,020,546,367.86 | 2,932,569,289.19 | 1,696,960,454.30 | 9,082,124,990.58 | 26 |
| 27 | OGUN | 20 | 2,894,431,215.20 | 631,260,977.11 | 2,245,928,170.22 | 2,154,846,857.64 | 1,976,307,377.41 | 1,488,802,459.68 | 10,515,328,896.90 | 27 |
| 28 | ONDO | 18 | 6,406,889,469.75 | 5,118,395,737.86 | 2,123,223,152.96 | 2,058,015,052.67 | 1,950,895,739.85 | 1,322,814,266.21 | 6,342,298,984.41 | 28 |
| 29 | OSUN | 30 | 2,841,370,537.81 | 981,108,565.31 | 2,089,503,261.21 | 2,787,633,422.09 | 2,624,411,570.52 | 1,817,087,669.32 | 7,512,111,066.36 | 29 |
| 30 | OYO | 33 | 3,494,327,488.78 | 1,729,759,987.06 | 4,074,307,327.07 | 3,516,382,058.72 | 3,330,274,582.35 | 1,214,154,167.74 | 6,747,559,307.61 | 30 |
| 31 | PLATEAU | 17 | 3,253,334,043.73 | 1,370,060,636.75 | 2,023,247,022.51 | 2,204,300,405.04 | 2,140,097,480.62 | 1,214,154,167.74 | 6,747,559,307.61 | 31 |
| 32 | RIVERS | 23 | 23,622,927,791.59 | 22,638,662,724.58 | 5,829,150,756.42 | 2,732,352,551.62 | 2,652,769,467.59 | 3,846,615,062.85 | 34,967,198,011.44 | 32 |
| 33 | SOKOTO | 23 | 3,433,537,562.79 | 2,157,919,909.36 | 2,195,426,182.05 | 2,751,901,921.90 | 2,635,760,400.57 | 1,586,046,439.50 | 8,575,152,931.48 | 33 |
| 34 | TARABA | 16 | 3,001,055,286.22 | 1,919,680,407.58 | 1,824,368,904.92 | 2,062,559,697.12 | 2,002,485,142.84 | 1,034,816,031.75 | 6,727,482,943.00 | 34 |
| 35 | YOBE | 17 | 3,093,702,756.16 | 2,305,659,282.64 | 1,854,723,780.81 | 2,073,723,018.12 | 2,013,323,318.56 | 1,096,776,460.98 | 7,270,482,943.00 | 35 |
| 36 | ZAMFARA | 14 | 3,100,291,439.69 | 1,839,139,150.01 | 2,035,626,181.55 | 1,873,747,371.39 | 1,819,172,205.24 | 1,094,238,134.06 | 6,788,175,670.86 | 36 |
| 37 | FCT-ABUJA | 6 | 0.00 | 0.00 | 0.00 | 827,576,656.27 | 803,472,481.81 | 2,061,018,920.33 | 2,864,491,402.14 | 37 |
| SUB-TOTAL C/F | | | 774 | 246,475,206,480.81 | 197,180,727,572.40 | 93,964,144,812.61 | 91,081,594,504.39 | 87,017,691,489.84 | 66,474,901,368.83 | 444,637,465,243.68 |

| SNO | STATES | NO OF L/GOVTS | STATE GOVERNMENTS | | | LOCAL GOVERNMENT COUNCILS | | | TOTAL PAID (5+6+8+9) | SNO |
|----------------------|---|---------------|-------------------------------|---------------------------------|---------------------------|------------------------------|--------------------------|--------------------------|-----------------------------|-----|
| | | | 4 | 5 | 6 | 7 | 8 | 9 | | |
| | | | GROSS STATUTORY + MIN REVENUE | NET STATUTORY + MINERAL REVENUE | NET VAT SHARED | LGCS GROSS STATUTORY REVENUE | LGCS NET STATUTORY | NET VAT TO L/GOVT | | |
| SUB-TOTAL B/F | | 774 | 246,475,206,480.81 | 197,180,727,572.40 | 93,964,144,812.61 | 91,081,594,504.39 | 87,017,691,489.84 | 66,474,901,368.83 | 444,637,465,243.68 | |
| 38 | TRANSFER TO NON OIL EXCESS REVENUE | 0 | 180,000,000,000.00 | 180,000,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180,000,000,000.00 | 38 |
| 39 | ECT-ABUJA | 6 | 4,421,436,626.43 | 4,352,073,990.43 | 1,899,282,896.26 | 0.00 | 0.00 | 0.00 | 6,251,356,886.68 | 39 |
| 40 | Federal Government | 0 | 228,499,844,853.73 | 121,702,126,490.98 | 26,589,960,547.53 | 0.00 | 0.00 | 0.00 | 148,292,087,038.51 | 40 |
| 41 | Cost Of Collection - FIRS | 0 | 6,120,477,289.01 | 6,120,477,289.01 | 0.00 | 0.00 | 0.00 | 0.00 | 6,120,477,289.01 | 41 |
| 42 | Cost Of Collection - NCS | 0 | 9,312,063,797.54 | 9,312,063,797.54 | 0.00 | 0.00 | 0.00 | 0.00 | 9,312,063,797.54 | 42 |
| 43 | Cost Of Collection - FIRS & NCS (VAT) | 0 | 0.00 | 0.00 | 8,158,431,684.93 | 0.00 | 0.00 | 0.00 | 8,158,431,684.93 | 43 |
| 44 | LESS REFUNDS - FIRS | 0 | 4,000,000,000.00 | 4,000,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,000,000,000.00 | 44 |
| 45 | Cost of Collection - NUPRC | 0 | 10,491,735,278.90 | 10,491,735,278.90 | 0.00 | 0.00 | 0.00 | 0.00 | 10,491,735,278.90 | 45 |
| 46 | 3% VAT FOR NORTH EAST COMMISSION | 0 | 0.00 | 0.00 | 5,874,070,813.15 | 0.00 | 0.00 | 0.00 | 5,874,070,813.15 | 46 |
| 47 | 13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021 | 0 | 18,163,078,852.38 | 18,163,078,852.38 | 0.00 | 0.00 | 0.00 | 0.00 | 18,163,078,852.38 | 47 |
| 48 | 13% Derivation Refund on withdrawals from ECA | 0 | 27,044,615,059.94 | 27,044,615,059.94 | 0.00 | 0.00 | 0.00 | 0.00 | 27,044,615,059.94 | 48 |
| 49 | LESS REFUNDS ON COST OF COLLECTION - FIRS | 0 | 100,000,000.00 | 100,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000,000.00 | 49 |
| 50 | TOTAL DEDUCTIONS | 0 | 0.00 | 152,978,125,536.56 | 1,000,000,000.00 | 0.00 | 1,411,041,038.69 | 0.00 | 155,389,166,575.25 | 50 |
| 51 | ECOLOGICAL FUNDS DISTRIBUTION STATES | 0 | 0.00 | 3,183,434,371.03 | 0.00 | 0.00 | 2,652,861,975.86 | 0.00 | 5,836,296,346.88 | 51 |
| SUB-TOTAL C/F | | 6 | 488,153,251,757.92 | 537,447,730,666.76 | 43,521,745,941.86 | 0.00 | 4,063,903,014.55 | 0.00 | 585,033,379,623.17 | |
| SUB-TOTAL B/F | | 6 | 488,153,251,757.92 | 537,447,730,666.76 | 43,521,745,941.86 | 0.00 | 4,063,903,014.55 | 0.00 | 585,033,379,623.17 | |
| GRAND-TOTAL | | | 734,628,458,238.73 | 734,628,458,239.16 | 137,485,890,754.47 | 91,081,594,504.39 | 91,081,594,504.39 | 66,474,901,368.83 | 1,029,670,844,866.85 | |

Total-Statutory-for FCN,States and Others

TOTAL FUNDS!!:
AS ON PAGE 17!!

Total-Statutory-for LGCS

ACCT BALANCED!!

Total-Statutory-Shared

Total-VAT-Shared

TOTAL FUNDS SHARED!!:

The receipts for the month were derived from the following sources:-

| | DESCRIPTION | Sep 2021 | Aug 2021 | VARIANCE |
|----------------------------------|--|---------------------------|---------------------------|----------------------------|
| MINERAL REVENUE | | | | |
| 1 | Domestic Crude Oil Receipts | 113,550,548,433.83 | 132,768,339,812.96 | -19,217,791,379.13 |
| 2 | (1) PETROLEUM PROFIT TAX (PPT) | 182,721,809,883.40 | 48,258,339,711.56 | 134,463,470,171.84 |
| 3 | (11) ROYALTY (CRUDE) | 65,925,597,137.61 | 100,162,575,444.30 | -34,236,978,306.69 |
| 4 | (11) RENT | 8,247.04 | 247,690,147.79 | -247,681,900.75 |
| 5 | (V) PENALTY FOR GAS FLARED | 6,378,718,981.11 | 7,928,804,372.64 | -1,550,085,391.53 |
| 6 | (C) LESS PAYMENTS(JVC CRUDE) | -46,017,463,696.38 | -66,644,208,067.13 | 20,626,744,370.75 |
| 7 | (D) MISCELLANEOUS OIL REVENUE | 2,058,328,121.64 | 2,995,837,351.10 | -937,509,229.46 |
| 8 | GAS RECEIPTS (EXPORT) | 15,684,055,613.71 | 0.00 | 15,684,055,613.71 |
| 9 | LESS PRE-EXPORT FINANCING COST | 0.00 | -2,000,000,000.00 | 2,000,000,000.00 |
| 10 | ROYALTIES (GAS) | 2,886,276,990.03 | 3,219,468,181.65 | -333,191,191.62 |
| 11 | GAS SALES ROYALTY DPR | 79,513,862,461.66 | 450,000,000.00 | 79,063,862,461.66 |
| 12 | TRANSFER TO DPR JV ROYALTY | 0.00 | -3,825,881,473.75 | 3,825,881,473.75 |
| 13 | TRANSFER TO FIRS JV PPT & GAS | 0.00 | -7,568,684,505.08 | 7,568,684,505.08 |
| 14 | DPR JV ROYALTY | 0.00 | 3,825,881,473.75 | -3,825,881,473.75 |
| 15 | FIRS JV PPT & GAS | 0.00 | 7,568,684,505.08 | -7,568,684,505.08 |
| 16 | LESS FIRS JV CITA | 0.00 | -523,880,704.24 | 523,880,704.24 |
| 17 | Cost of Collection - DPR | -6,489,022,063.02 | -5,045,682,946.72 | -1,443,339,116.30 |
| 18 | 0.05% POLICE COMMISSION DED MINERAL REVENUE | -2,127,926,890.01 | -1,145,753,416.36 | -982,173,473.65 |
| 19 | 13% Derivation Refund on withdrawals from ECA | -23,920,441,326.36 | -23,920,441,326.36 | 0.00 |
| | | <u>390,164,351,894.26</u> | <u>196,751,088,561.19</u> | <u>193,413,263,333.07</u> |
| NON MINERAL REVENUE | | | | |
| 20 | (1) CUSTOMS & EXCISE DUTIES,ETC. | 120,193,363,826.27 | 151,739,745,112.24 | -31,546,381,285.97 |
| 21 | Cost Of Collection - NCS (120,193,363,826.27-121,588,513.00) | -8,405,024,271.93 | -10,621,782,157.86 | 2,216,757,885.93 |
| 22 | LESS REFUNDS ON COST OF COLLECTION - FIRS | -100,000,000.00 | -100,000,000.00 | 0.00 |
| 23 | (B) COMPANIES INCOME TAX ETC. | 149,387,480,364.48 | 158,914,774,777.47 | -9,527,294,412.99 |
| 24 | Cost Of Collection - FIRS | -6,005,293,792.80 | -6,455,317,085.44 | 450,023,292.64 |
| 25 | TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT | -66,000,000,000.00 | 0.00 | -66,000,000,000.00 |
| 26 | LESS REFUNDS - NCS & FIRS | -121,588,513.00 | 0.00 | -121,588,513.00 |
| 27 | 0.05% POLICE COMMISSION DED NON MINERAL REVENUE | -1,349,008,694.17 | -1,557,997,032.04 | 208,988,337.87 |
| | | <u>187,599,928,918.85</u> | <u>291,919,423,614.37</u> | <u>-104,319,494,695.52</u> |
| OTHER NON-MINERAL REVENUE | | | | |
| 28 | REFUND OF WHT AND STAMP DUTIES ON INDIVIDUALS AND ENTERPRISE | 0.00 | -11,168,035,964.95 | 11,168,035,964.95 |
| | | <u>0.00</u> | <u>-11,168,035,964.95</u> | <u>11,168,035,964.95</u> |
| | | <u>577,764,280,813.11</u> | <u>477,502,476,210.61</u> | <u>100,261,804,602.50</u> |
| OTHER MINERAL REVENUE | | | | |
| 29 | EXCHANGE DIFFERENCE | 2,883,635,827.80 | 2,287,717,020.45 | 595,918,807.35 |
| | | <u>2,883,635,827.80</u> | <u>2,287,717,020.45</u> | <u>595,918,807.35</u> |
| OTHER NON-MINERAL REVENUE | | | | |
| 30 | OTHER NON-MINERAL REVENUE | 0.00 | 402,602,530.84 | -402,602,530.84 |

| <i>SW</i> | DESCRIPTION | Sep 2021 | Aug 2021 | VARIANCE |
|-----------|---|---------------------------|---------------------------|---------------------------|
| 31 | OTHER NON-MINERAL REVENUE SP1 | 0.00 | 50,000,000,000.00 | -50,000,000,000.00 |
| 32 | EXCHANGE DIFFERENCE NON MINERAL REVENUE | 220,894,642.27 | 542,283,988.41 | -321,389,346.14 |
| | | <u>220,894,642.27</u> | <u>50,944,886,519.25</u> | <u>-50,723,991,876.98</u> |
| | <u>VAT</u> | | | |
| 33 | VAT FOR DISTRIBUTION | 170,850,058,826.28 | 178,509,197,845.52 | -7,659,139,019.24 |
| 34 | Cost Of Collection - FIRS & NCS (VAT) | -6,834,002,353.05 | -7,140,367,913.82 | 306,365,560.77 |
| 35 | 3% VAT FOR NORTH EAST COMMISSION | -4,920,481,694.20 | -5,141,064,897.95 | 220,583,203.75 |
| | | <u>159,095,574,779.03</u> | <u>166,227,765,033.75</u> | <u>-7,132,190,254.72</u> |
| | | <u>162,200,105,249.10</u> | <u>219,460,368,573.45</u> | <u>-57,260,263,324.35</u> |
| | GRAND TOTAL | <u>739,964,386,062.21</u> | <u>696,962,844,784.06</u> | <u>43,001,541,278.15</u> |

Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the month of October, 2022. (September, 2022 Account).

Pages 55-59 are relevant Pages for Distribution of EXCHANGE GAIN. There will be no Distribution of EXCHANGE GAIN for the month of October, 2022. (September, 2022 Account).

Pages 60-63 are relevant Pages for Distribution of EXCESS BANK CHARGES RECOVERED. There will be no Distribution of EXCESS BANK CHARGES RECOVERED for the month of October, 2022. (September, 2022 Account).

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF =\$= 472,513.64 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: September,2022

PAGE 64

| BENEFICIARY | EXCESSCRUDE REVENUE | TOTAL SHARE |
|------------------------|---------------------|-------------|
| 1 .1Federal Government | 0.0001% | 216,560.56 |
| 2 State Governments | 0.0000% | 109,842.41 |
| 3 Local Governments | 0.0000% | 84,683.89 |
| 4 13% Derivation Share | 0.0000% | 61,426.77 |
| Grand Total | 100.00% | 472,513.64 |

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

| SN | BENEFICIARY | RATE | FGNSHARE | TOTAL |
|----|-----------------------------------|-------|------------|------------|
| 1 | .1Federal Government | 48.5 | 199,377.13 | 199,377.13 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 4,110.87 | 4,110.87 |
| 3 | FCT-ABUJA | 1 | 4,110.87 | 4,110.87 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 2,055.43 | 2,055.43 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 6,906.26 | 6,906.26 |
| | | 52.68 | 216,560.56 | 216,560.56 |

FEDERATION ACCOUNT: September, 2022

| STATE GOVERNMENTS | | | | | | | | | | LOCAL GOVERNMENT COUNCILS | | | |
|-------------------|--------------------|-----------------|------------------|------------------------------|---------------|-----------------------|---------------------|------------------|-----|---------------------------|--|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | | | |
| S/NO | STATES | NO OF LG/GOV TS | GROSS ALLOCATION | TOTAL DERIVATION OIL AND GAS | TOTAL NET 4+5 | LGCS GROSS ALLOCATION | LGCS NET ALLOCATION | TOTAL PAID 6 + 8 | SNO | | | | |
| 1 | ABIA | 17 | 2,712.38 | 216.83 | 2,929.21 | 1,757.71 | 1,757.71 | 4,686.93 | 1 | | | | |
| 2 | ADAMAWA | 21 | 2,885.50 | 0.00 | 2,885.50 | 2,217.10 | 2,217.10 | 5,102.60 | 2 | | | | |
| 3 | AKWA IBOM | 31 | 2,912.32 | 15,517.48 | 18,429.80 | 2,953.05 | 2,953.05 | 21,382.85 | 3 | | | | |
| 4 | ANAMBRA | 21 | 2,880.10 | 492.58 | 3,372.68 | 2,229.08 | 2,229.08 | 5,601.77 | 4 | | | | |
| 5 | BAUCHI | 20 | 3,464.85 | 0.00 | 3,464.85 | 2,530.45 | 2,530.45 | 5,995.30 | 5 | | | | |
| 6 | BAYELSA | 8 | 2,563.01 | 10,356.16 | 12,919.17 | 1,029.99 | 1,029.99 | 13,949.16 | 6 | | | | |
| 7 | BENUE | 23 | 3,248.52 | 0.00 | 3,248.52 | 2,753.52 | 2,753.52 | 6,002.04 | 7 | | | | |
| 8 | BORNO | 27 | 3,598.90 | 0.00 | 3,598.90 | 2,989.50 | 2,989.50 | 6,588.40 | 8 | | | | |
| 9 | CROSS RIVER | 18 | 2,912.81 | 0.00 | 2,912.81 | 1,927.24 | 1,927.24 | 4,840.05 | 9 | | | | |
| 10 | DELTA | 25 | 2,941.13 | 21,562.27 | 24,503.40 | 2,469.48 | 2,469.48 | 26,972.88 | 10 | | | | |
| 11 | EBONYI | 13 | 2,591.46 | 0.00 | 2,591.46 | 1,425.65 | 1,425.65 | 4,017.11 | 11 | | | | |
| 12 | EDO | 18 | 2,708.49 | 2,049.16 | 4,757.65 | 1,889.49 | 1,889.49 | 6,647.13 | 12 | | | | |
| 13 | EKITI | 16 | 2,590.00 | 0.00 | 2,590.00 | 1,500.32 | 1,500.32 | 4,090.32 | 13 | | | | |
| 14 | ENUGU | 17 | 2,913.06 | 0.00 | 2,913.06 | 1,919.74 | 1,919.74 | 4,832.80 | 14 | | | | |
| 15 | GOMBE | 11 | 2,728.40 | 0.00 | 2,728.40 | 1,315.41 | 1,315.41 | 4,043.81 | 15 | | | | |
| 16 | IMO | 27 | 3,011.68 | 1,288.92 | 4,300.60 | 2,572.89 | 2,572.89 | 6,873.49 | 16 | | | | |
| 17 | JIGAWA | 27 | 3,239.34 | 0.00 | 3,239.34 | 2,703.06 | 2,703.06 | 5,942.40 | 17 | | | | |
| 18 | KADUNA | 23 | 3,795.26 | 0.00 | 3,795.26 | 3,039.84 | 3,039.84 | 6,835.10 | 18 | | | | |
| 19 | KANO | 44 | 4,594.59 | 0.00 | 4,594.59 | 4,839.69 | 4,839.69 | 9,434.28 | 19 | | | | |
| 20 | KATSINA | 34 | 3,560.68 | 0.00 | 3,560.68 | 3,684.54 | 3,684.54 | 7,245.22 | 20 | | | | |
| 21 | KEBBI | 21 | 3,058.64 | 0.00 | 3,058.64 | 2,325.34 | 2,325.34 | 5,383.98 | 21 | | | | |
| 22 | KOGI | 21 | 3,201.47 | 0.00 | 3,201.47 | 2,403.41 | 2,403.41 | 5,604.88 | 22 | | | | |
| 23 | KWARA | 16 | 2,578.45 | 0.00 | 2,578.45 | 1,700.66 | 1,700.66 | 4,279.11 | 23 | | | | |
| 24 | LAGOS | 20 | 3,880.43 | 0.00 | 3,880.43 | 2,897.08 | 2,897.08 | 6,777.51 | 24 | | | | |
| 25 | NASSARAWA | 13 | 2,671.28 | 0.00 | 2,671.28 | 1,517.29 | 1,517.29 | 4,188.57 | 25 | | | | |
| 26 | NIGER | 25 | 3,431.14 | 0.00 | 3,431.14 | 2,808.38 | 2,808.38 | 6,239.52 | 26 | | | | |
| 27 | OGUN | 20 | 2,691.12 | 0.00 | 2,691.12 | 2,003.49 | 2,003.49 | 4,694.61 | 27 | | | | |
| 28 | ONDO | 18 | 2,696.45 | 1,814.37 | 4,510.82 | 1,913.46 | 1,913.46 | 6,424.27 | 28 | | | | |
| 29 | OSUN | 30 | 2,641.79 | 0.00 | 2,641.79 | 2,591.83 | 2,591.83 | 5,233.62 | 29 | | | | |
| 30 | OYO | 33 | 3,248.88 | 0.00 | 3,248.88 | 3,269.39 | 3,269.39 | 6,518.27 | 30 | | | | |
| 31 | PLATEAU | 17 | 3,024.82 | 0.00 | 3,024.82 | 2,049.47 | 2,049.47 | 5,074.29 | 31 | | | | |
| 32 | RIVERS | 23 | 3,123.92 | 8,129.00 | 11,252.92 | 2,540.43 | 2,540.43 | 13,793.35 | 32 | | | | |
| 33 | SOKOTO | 23 | 3,192.36 | 0.00 | 3,192.36 | 2,558.60 | 2,558.60 | 5,750.96 | 33 | | | | |
| 34 | TARABA | 16 | 2,790.26 | 0.00 | 2,790.26 | 1,917.68 | 1,917.68 | 4,707.94 | 34 | | | | |
| 35 | YOBE | 17 | 2,876.40 | 0.00 | 2,876.40 | 1,928.06 | 1,928.06 | 4,804.46 | 35 | | | | |
| 36 | ZAMFARA | 14 | 2,882.52 | 0.00 | 2,882.52 | 1,742.13 | 1,742.13 | 4,624.65 | 36 | | | | |
| 37 | FCT-ABUJA | 6 | 0.00 | 0.00 | 0.00 | 769.45 | 769.45 | 769.45 | 37 | | | | |
| 38 | FCT-ABUJA | 6 | 0.00 | 61,426.77 | 171,269.18 | 84,683.89 | 84,683.90 | 255,953.08 | 38 | | | | |
| 39 | Federal Government | 0 | 0.00 | 4,110.87 | 4,110.87 | 0.00 | 0.00 | 4,110.87 | 39 | | | | |
| | | | 216,560.56 | 212,449.69 | 212,449.69 | 0.00 | 0.00 | 212,449.69 | | | | | |
| | | | 387,829.74 | 277,987.33 | 387,829.74 | 84,683.89 | 84,683.90 | 472,513.64 | | | | | |

0.00

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF ₦4,432,065,515.07 FROM DOMESTIC EXCESS Naira ACCOUNT

FEDERATION ACCOUNT: September, 2022

PAGE 66

| BENEFICIARY | EXCESS CRUDE REVENUE | TOTAL SHARE |
|------------------------|----------------------|------------------|
| 1 .1Federal Government | 0.4680% | 2,031,286,538.60 |
| 2 State Governments | 0.2475% | 1,030,295,677.90 |
| 3 Local Governments | 0.1908% | 794,314,781.61 |
| 4 13% Derivation Share | 0.1384% | 576,168,516.96 |
| Grand Total | 100.00% | 4,432,065,515.07 |

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

| SN | BENEFICIARY | RATE | FGNSHARE | TOTAL |
|----|-----------------------------------|-------|------------------|------------------|
| 1 | .1Federal Government | 48.5 | 1,870,110,044.08 | 1,870,110,044.08 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 38,558,969.98 | 38,558,969.98 |
| 3 | FCT-ABUJA | 1 | 38,558,969.98 | 38,558,969.98 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 19,279,484.99 | 19,279,484.99 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 64,779,069.57 | 64,779,069.57 |
| | | 52.68 | 2,031,286,538.60 | 2,031,286,538.60 |

| 1 | 2 | 3 | 4 | STATE GOVERNMENTS | | 6 | LOCAL GOVERNMENT COUNCILS | | 9 | SNO |
|-----|--------------------|-------------------------|------------------|-------------------|---------------------------------|----------------|---------------------------|---------------------|------------------|-----|
| | | | | 5 | TOTAL DERIVATION OIL AND GAS | | 7 | 8 | | |
| SNO | STATES | NO OF LGCOV TS | GROSS ALLOCATION | | | TOTAL NET 4+5 | LGCS GROSS ALLOCATION | LGCS NET ALLOCATION | TOTAL PAID 6 + 8 | |
| 1 | ABIA | 17 | 25,441,436.59 | 2,033,835.14 | 27,475,271.73 | 16,486,931.94 | 16,486,931.94 | 43,962,203.67 | | 1 |
| 2 | ADAMAWA | 21 | 27,065,313.46 | 0.00 | 27,065,313.46 | 20,795,998.39 | 20,795,998.39 | 47,861,211.85 | | 2 |
| 3 | AKWA IBOM | 31 | 27,316,829.29 | 145,550,249.89 | 172,867,079.18 | 27,698,914.63 | 27,698,914.63 | 200,565,993.81 | | 3 |
| 4 | ANAMBRA | 21 | 27,014,609.78 | 4,620,303.43 | 31,634,913.21 | 20,908,281.63 | 20,908,281.63 | 52,543,194.84 | | 4 |
| 5 | BAUCHI | 20 | 32,499,480.66 | 0.00 | 32,499,480.66 | 23,735,037.13 | 23,735,037.13 | 56,234,517.79 | | 5 |
| 6 | BAYELSA | 8 | 24,040,378.29 | 97,138,336.69 | 121,178,714.98 | 9,661,028.89 | 9,661,028.89 | 130,839,743.87 | | 6 |
| 7 | BENUE | 23 | 30,470,364.02 | 0.00 | 30,470,364.02 | 25,827,393.84 | 25,827,393.84 | 56,297,757.86 | | 7 |
| 8 | BORNO | 27 | 33,756,796.50 | 0.00 | 33,756,796.50 | 28,040,809.86 | 28,040,809.86 | 61,797,606.36 | | 8 |
| 9 | CROSS RIVER | 18 | 27,321,487.94 | 0.00 | 27,321,487.94 | 18,077,026.95 | 18,077,026.95 | 45,398,514.89 | | 9 |
| 10 | DELTA | 25 | 27,587,079.29 | 202,249,005.18 | 229,836,084.47 | 23,163,117.39 | 23,163,117.39 | 252,999,201.86 | | 10 |
| 11 | EBONYI | 13 | 24,307,300.53 | 0.00 | 24,307,300.53 | 13,372,219.52 | 13,372,219.52 | 37,679,520.05 | | 11 |
| 12 | EDO | 18 | 25,405,024.77 | 19,220,588.62 | 44,625,613.39 | 17,722,919.95 | 17,722,919.95 | 62,348,533.34 | | 12 |
| 13 | EKITI | 16 | 24,293,584.06 | 0.00 | 24,293,584.06 | 14,072,641.15 | 14,072,641.15 | 38,366,225.21 | | 13 |
| 14 | ENIGU | 17 | 27,323,845.97 | 0.00 | 27,323,845.97 | 18,006,750.15 | 18,006,750.15 | 45,330,596.12 | | 14 |
| 15 | GOMBE | 11 | 25,591,782.61 | 0.00 | 25,591,782.61 | 12,338,237.78 | 12,338,237.78 | 37,930,020.39 | | 15 |
| 16 | IMO | 27 | 28,248,833.87 | 12,089,779.69 | 40,338,613.56 | 24,133,050.78 | 24,133,050.78 | 64,471,664.34 | | 16 |
| 17 | JIGAWA | 27 | 30,384,241.30 | 0.00 | 30,384,241.30 | 25,354,042.04 | 25,354,042.04 | 55,738,283.34 | | 17 |
| 18 | KADUNA | 23 | 35,598,672.69 | 0.00 | 35,598,672.69 | 28,513,021.05 | 28,513,021.05 | 64,111,693.74 | | 18 |
| 19 | KANO | 44 | 43,096,156.49 | 0.00 | 43,096,156.49 | 45,395,173.24 | 45,395,173.24 | 88,491,329.73 | | 19 |
| 20 | KATSINA | 34 | 33,398,294.77 | 0.00 | 33,398,294.77 | 34,560,118.08 | 34,560,118.08 | 67,958,412.85 | | 20 |
| 21 | KEBBI | 21 | 28,689,301.83 | 0.00 | 28,689,301.83 | 21,811,144.16 | 21,811,144.16 | 50,500,445.95 | | 21 |
| 22 | KOGI | 21 | 30,029,037.99 | 0.00 | 30,029,037.99 | 22,543,415.13 | 22,543,415.13 | 52,572,453.12 | | 22 |
| 23 | KWARA | 16 | 24,185,273.87 | 0.00 | 24,185,273.87 | 15,951,827.51 | 15,951,827.51 | 40,137,101.38 | | 23 |
| 24 | LAGOS | 20 | 36,397,499.93 | 0.00 | 36,397,499.93 | 27,173,877.36 | 27,173,877.36 | 63,571,377.25 | | 24 |
| 25 | MASSARAWA | 13 | 25,055,995.70 | 0.00 | 25,055,995.70 | 14,231,779.51 | 14,231,779.51 | 39,287,775.21 | | 25 |
| 26 | NIGER | 25 | 32,183,310.89 | 0.00 | 32,183,310.89 | 26,341,926.07 | 26,341,926.07 | 58,525,236.96 | | 26 |
| 27 | OGUN | 20 | 25,242,086.63 | 0.00 | 25,242,086.63 | 18,792,234.81 | 18,792,234.81 | 44,034,321.44 | | 27 |
| 28 | ONDO | 18 | 25,292,094.03 | 17,018,329.28 | 42,310,423.31 | 17,947,772.94 | 17,947,772.94 | 60,258,196.25 | | 28 |
| 29 | OSUN | 30 | 24,779,349.01 | 0.00 | 24,779,349.01 | 24,310,712.22 | 24,310,712.22 | 49,090,061.23 | | 29 |
| 30 | OYO | 33 | 30,473,730.63 | 0.00 | 30,473,730.63 | 30,666,066.64 | 30,666,066.64 | 61,139,797.27 | | 30 |
| 31 | PLATEAU | 17 | 28,372,047.44 | 0.00 | 28,372,047.44 | 19,223,514.96 | 19,223,514.96 | 47,595,562.40 | | 31 |
| 32 | RIVERS | 23 | 29,301,611.52 | 76,248,089.03 | 105,549,700.55 | 23,828,612.49 | 23,828,612.49 | 129,378,313.04 | | 32 |
| 33 | SOKOTO | 23 | 29,943,586.89 | 0.00 | 29,943,586.89 | 23,999,100.87 | 23,999,100.87 | 53,942,687.76 | | 33 |
| 34 | TARABA | 16 | 26,171,946.01 | 0.00 | 26,171,946.01 | 17,987,406.39 | 17,987,406.39 | 44,159,352.40 | | 34 |
| 35 | YOBE | 17 | 28,979,916.66 | 0.00 | 28,979,916.66 | 18,084,760.76 | 18,084,760.76 | 45,064,677.42 | | 35 |
| 36 | ZAMFARA | 14 | 27,037,376.01 | 0.00 | 27,037,376.01 | 16,340,790.28 | 16,340,790.28 | 43,378,166.28 | | 36 |
| 37 | FCT-ABUJA | 6 | 0.00 | 0.00 | 0.00 | 7,217,225.11 | 7,217,225.11 | 7,217,225.11 | | 37 |
| | | | 1,606,464,194.87 | 576,168,516.95 | 1,606,464,194.87 | 794,314,781.61 | 794,314,781.61 | 2,400,778,976.48 | | |
| 38 | FCT-ABUJA | 6 | 0.00 | 38,558,969.98 | 1,992,727,568.62 | 0.00 | 0.00 | 38,558,969.98 | | 38 |
| 39 | Federal Government | 0 | 0.00 | 2,031,286,538.60 | 2,031,286,538.60 | 0.00 | 0.00 | 1,992,727,568.62 | | 39 |
| | | | 2,031,286,538.60 | 2,607,455,055.55 | 3,637,750,733.47 | 794,314,781.61 | 794,314,781.61 | 4,432,065,515.09 | | |

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF =N= 67,990,026.62 FROM EXCESS OIL ACCOUNT

FEDERATION ACCOUNT: September 2022

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| BENEFICIARY | AUGMENTATION REVENUE | TOTAL SHARE |
|------------------------|-----------------------------|----------------------|
| 1 .1Federal Government | 0.0075% | 31,160,917.04 |
| 2 State Governments | 0.0038% | 15,805,233.55 |
| 3 Local Governments | 0.0029% | 12,185,172.57 |
| 4 13% Derivation Share | 0.0021% | 8,838,703.46 |
| Grand Total | 100.00% | 67,990,026.62 |

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

| SN | BENEFICIARY | RATE | FGNSHARE | TOTAL |
|-----------|-----------------------------------|--------------|----------------------|----------------------|
| 1 | .1Federal Government | 48.5 | 28,688,391.73 | 28,688,391.73 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 591,513.23 | 591,513.23 |
| 3 | FCT-ABUA | 1 | 591,513.23 | 591,513.23 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 295,756.62 | 295,756.62 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 993,742.23 | 993,742.23 |
| | | 52.68 | 31,160,917.04 | 31,160,917.04 |

FEDERATION ACCOUNT: September, 2022

| | | STATE GOVERNMENTS | | | | LOCAL GOVERNMENT COUNCILS | | | | |
|-----|--------------------|-------------------|------------------|------------------------------|----------------------------|---------------------------|----------------------------------|------------------|-----|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | |
| SNO | STATES | NO OF LGGOV | GROSS ALLOCATION | TOTAL DERIVATION OIL AND GAS | TOTAL NET 4+5 LESS ECOLOGY | LGCS GROSS ALLOCATION | LGCS NET ALLOCATION LESS ECOLOGY | TOTAL PAID 6 + 8 | SNO | |
| 1 | ABIA | 17 | 390,283.93 | 31,200.01 | 421,483.94 | 252,917.50 | 252,917.50 | 674,401.45 | 1 | |
| 2 | ADAMAWA | 21 | 415,194.99 | 0.00 | 415,194.99 | 319,019.13 | 319,019.13 | 734,214.12 | 2 | |
| 3 | AKWA IBOM | 31 | 419,053.36 | 2,232,811.16 | 2,651,864.53 | 424,914.73 | 424,914.73 | 3,076,779.26 | 3 | |
| 4 | ANAMBRA | 21 | 414,417.17 | 70,877.69 | 485,294.86 | 320,743.14 | 320,743.14 | 806,038.00 | 4 | |
| 5 | BAUCHI | 20 | 498,557.74 | 0.00 | 498,557.74 | 364,106.94 | 364,106.94 | 862,664.68 | 5 | |
| 6 | BAYELSA | 8 | 368,791.02 | 1,490,149.02 | 1,858,940.04 | 148,204.85 | 148,204.85 | 2,007,144.89 | 6 | |
| 7 | BENUE | 23 | 467,430.11 | 0.00 | 467,430.11 | 396,204.70 | 396,204.70 | 863,634.81 | 7 | |
| 8 | BORNO | 27 | 517,845.57 | 0.00 | 517,845.57 | 430,159.57 | 430,159.57 | 948,005.14 | 8 | |
| 9 | CROSS RIVER | 18 | 419,124.83 | 0.00 | 419,124.83 | 277,310.33 | 277,310.33 | 696,435.16 | 9 | |
| 10 | DELTA | 25 | 423,199.13 | 3,102,597.47 | 3,525,796.59 | 355,333.41 | 355,333.41 | 3,881,130.01 | 10 | |
| 11 | EBONYI | 13 | 372,885.74 | 0.00 | 372,885.74 | 205,136.31 | 205,136.31 | 578,022.04 | 11 | |
| 12 | EDO | 18 | 389,725.36 | 294,853.12 | 684,578.47 | 271,878.16 | 271,878.16 | 956,456.63 | 12 | |
| 13 | EKITI | 16 | 372,675.32 | 0.00 | 372,675.32 | 215,881.12 | 215,881.12 | 588,556.43 | 13 | |
| 14 | ENUGU | 17 | 419,161.00 | 0.00 | 419,161.00 | 276,232.25 | 276,232.25 | 695,393.25 | 14 | |
| 15 | GOMBE | 11 | 392,590.31 | 0.00 | 392,590.31 | 189,274.53 | 189,274.53 | 581,864.84 | 15 | |
| 16 | IMO | 27 | 433,350.76 | 185,463.06 | 618,813.82 | 370,212.66 | 370,212.66 | 989,026.48 | 16 | |
| 17 | JIGAWA | 27 | 466,108.94 | 0.00 | 466,108.94 | 388,943.26 | 388,943.26 | 855,052.20 | 17 | |
| 18 | KADUNA | 23 | 546,100.84 | 0.00 | 546,100.84 | 437,403.52 | 437,403.52 | 983,504.36 | 18 | |
| 19 | KANO | 44 | 661,115.87 | 0.00 | 661,115.87 | 696,383.89 | 696,383.89 | 1,357,499.76 | 19 | |
| 20 | KATSINA | 34 | 512,345.98 | 0.00 | 512,345.98 | 530,168.91 | 530,168.91 | 1,042,514.89 | 20 | |
| 21 | KEBBI | 21 | 440,107.75 | 0.00 | 440,107.75 | 334,593.49 | 334,593.49 | 774,701.24 | 21 | |
| 22 | KOGI | 21 | 460,659.95 | 0.00 | 460,659.95 | 345,826.88 | 345,826.88 | 806,486.83 | 22 | |
| 23 | KWARA | 16 | 371,013.79 | 0.00 | 371,013.79 | 244,708.74 | 244,708.74 | 615,722.53 | 23 | |
| 24 | LAGOS | 20 | 558,355.24 | 0.00 | 558,355.24 | 416,860.41 | 416,860.41 | 975,215.65 | 24 | |
| 25 | NASSARAWA | 13 | 384,371.08 | 0.00 | 384,371.08 | 218,322.37 | 218,322.37 | 602,693.46 | 25 | |
| 26 | NIGER | 25 | 493,707.54 | 0.00 | 493,707.54 | 404,097.87 | 404,097.87 | 897,805.41 | 26 | |
| 27 | OGLIN | 20 | 387,225.81 | 0.00 | 387,225.81 | 288,281.96 | 288,281.96 | 675,507.77 | 27 | |
| 28 | ONDO | 18 | 387,992.94 | 261,069.39 | 649,062.34 | 275,327.51 | 275,327.51 | 924,389.85 | 28 | |
| 29 | OSUN | 30 | 380,127.19 | 0.00 | 380,127.19 | 372,938.07 | 372,938.07 | 753,065.26 | 29 | |
| 30 | OYO | 33 | 467,481.75 | 0.00 | 467,481.75 | 470,432.28 | 470,432.28 | 937,914.03 | 30 | |
| 31 | PLATEAU | 17 | 435,240.92 | 0.00 | 435,240.92 | 294,898.01 | 294,898.01 | 730,138.93 | 31 | |
| 32 | RIVERS | 23 | 449,500.88 | 1,169,662.53 | 1,619,163.41 | 365,542.43 | 365,542.43 | 1,984,725.84 | 32 | |
| 33 | SOKOTO | 23 | 459,349.09 | 0.00 | 459,349.09 | 368,157.80 | 368,157.80 | 827,506.90 | 33 | |
| 34 | TARABA | 16 | 401,490.30 | 0.00 | 401,490.30 | 275,935.51 | 275,935.51 | 677,425.80 | 34 | |
| 35 | YOBE | 17 | 413,884.96 | 0.00 | 413,884.96 | 277,428.97 | 277,428.97 | 691,313.93 | 35 | |
| 36 | ZAMFARA | 14 | 414,766.41 | 0.00 | 414,766.41 | 250,675.62 | 250,675.62 | 665,442.03 | 36 | |
| 768 | | | 24,643,937.01 | 8,838,703.46 | 24,643,937.01 | 12,074,456.85 | 12,074,456.85 | 36,718,393.86 | | |
| 37 | FCT-ABUJA | 6 | 0.00 | 591,513.23 | 591,513.23 | 0.00 | 0.00 | 591,513.23 | 37 | |
| 38 | Federal Government | 0 | 0.00 | 30,569,403.81 | 30,569,403.81 | 0.00 | 0.00 | 30,569,403.81 | 38 | |
| 6 | | | 31,160,917.04 | 31,160,917.04 | 31,160,917.04 | 0.00 | 0.00 | 31,160,917.04 | | |
| | | | 55,804,854.05 | 39,999,620.50 | 55,804,854.05 | 12,074,456.85 | 12,074,456.85 | 67,879,310.90 | | |

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF 620,000,000.00 FROM NON-OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: September, 2022

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| BENEFICIARY | | EXCESS CRUDE REVENUE | | TOTAL SHARE | |
|-------------|-----------------------|----------------------|--------------------|--------------------|--|
| 1 | .1 Federal Government | 52.6800% | 326,616,000,000.00 | 326,616,000,000.00 | |
| 2 | State Governments | 26.7200% | 165,664,000,000.00 | 165,664,000,000.00 | |
| 3 | Local Governments | 20.6000% | 127,720,000,000.00 | 127,720,000,000.00 | |
| 4 | 13% Derivation Share | 0.0000% | 0.00 | 0.00 | |
| Grand Total | | 100.00% | 620,000,000,000.00 | 620,000,000,000.00 | |

NOMINAL FGNSHARE DISTRIBUTION OF FGN SHARE

| SN | BENEFICIARY | RATE | FGNSHARE | TOTAL |
|----|-----------------------------------|-------|--------------------|--------------------|
| 1 | .1 Federal Government | 48.5 | 300,700,000,000.00 | 300,700,000,000.00 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 6,200,000,000.00 | 6,200,000,000.00 |
| 3 | FCT-ABUJA | 1 | 6,200,000,000.00 | 6,200,000,000.00 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 3,100,000,000.00 | 3,100,000,000.00 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 10,416,000,000.00 | 10,416,000,000.00 |
| | | 52.68 | 326,616,000,000.00 | 326,616,000,000.00 |

NOMINAL DISTRIBUTION OF ₦=620,000,000,000.00 FROM NON OIL EXCESS ACCOUNT FOR THE MONTH OF OCTOBER 2022 FEDERATION ACCOUNT: September,2022

| | | | STATE GOVERNMENTS | | | LOCAL GOVERNMENT COUNCILS | | |
|------------------------------------|---------------------|----------------|-------------------------------|--|------------------------------|---------------------------------|--------------------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| S/NO | STATES | NO OF L/GO VTS | GROSS STATUTORY + MIN REVENUE | NET STATUTORY + MIN REVENUE LESS ECOLOGY | LGCs GROSS STATUTORY REVENUE | LGCs NET STATUTORY LESS ECOLOGY | TOTAL PAID (5+7) | SNO |
| 1 | ABIA | 17 | 4,090,796,691.94 | 4,090,796,691.94 | 2,650,977,920.18 | 2,650,977,920.18 | 6,741,774,612.13 | 1 |
| 2 | ADAMAWA | 21 | 4,351,904,200.71 | 4,351,904,200.71 | 3,343,828,168.99 | 3,343,828,168.99 | 7,695,732,369.70 | 2 |
| 3 | AKWA IBOM | 31 | 4,392,346,104.44 | 4,392,346,104.44 | 4,453,782,628.54 | 4,453,782,628.54 | 8,846,128,732.98 | 3 |
| 4 | ANAMBRA | 21 | 4,343,751,420.54 | 4,343,751,420.54 | 3,361,898,570.92 | 3,361,898,570.92 | 7,705,649,991.46 | 4 |
| 5 | BAUCHI | 20 | 5,225,678,491.65 | 5,225,678,491.65 | 3,816,420,155.80 | 3,816,420,155.80 | 9,042,098,647.45 | 5 |
| 6 | BAYELSA | 8 | 3,865,516,777.49 | 3,865,516,777.49 | 1,553,422,697.11 | 1,553,422,697.11 | 5,418,939,474.60 | 6 |
| 7 | BENUE | 23 | 4,899,411,394.85 | 4,899,411,394.85 | 4,152,855,792.03 | 4,152,855,792.03 | 9,052,267,186.89 | 7 |
| 8 | BORNO | 27 | 5,427,845,671.18 | 5,427,845,671.18 | 4,508,756,878.52 | 4,508,756,878.52 | 9,936,602,549.70 | 8 |
| 9 | CROSS RIVER | 18 | 4,393,095,181.15 | 4,393,095,181.15 | 2,906,653,552.20 | 2,906,653,552.20 | 7,299,748,733.35 | 9 |
| 10 | DELTA | 25 | 4,435,800,325.09 | 4,435,800,325.09 | 3,724,459,649.18 | 3,724,459,649.18 | 8,160,259,974.27 | 10 |
| 11 | EBONYI | 13 | 3,908,435,919.20 | 3,908,435,919.20 | 2,150,154,971.76 | 2,150,154,971.76 | 6,058,590,890.96 | 11 |
| 12 | EDO | 18 | 4,084,941,938.29 | 4,084,941,938.29 | 2,849,715,740.22 | 2,849,715,740.22 | 6,934,657,678.51 | 12 |
| 13 | EKITI | 16 | 3,906,230,411.59 | 3,906,230,411.59 | 2,262,777,640.82 | 2,262,777,640.82 | 6,169,008,052.41 | 13 |
| 14 | ENUGU | 17 | 4,393,474,334.92 | 4,393,474,334.92 | 2,895,353,558.79 | 2,895,353,558.79 | 7,288,827,893.71 | 14 |
| 15 | GOMBE | 11 | 4,114,971,231.83 | 4,114,971,231.83 | 1,983,898,280.68 | 1,983,898,280.68 | 6,098,869,512.51 | 15 |
| 16 | IMO | 27 | 4,542,205,615.41 | 4,542,205,615.41 | 3,880,417,834.80 | 3,880,417,834.80 | 8,422,623,450.21 | 16 |
| 17 | JIGAWA | 27 | 4,885,563,493.49 | 4,885,563,493.49 | 4,076,744,289.15 | 4,076,744,289.15 | 8,962,307,782.64 | 17 |
| 18 | KADUNA | 23 | 5,724,005,874.67 | 5,724,005,874.67 | 4,584,684,980.22 | 4,584,684,980.22 | 10,308,690,854.89 | 18 |
| 19 | KANO | 44 | 6,929,546,364.16 | 6,929,546,364.16 | 7,299,211,422.27 | 7,299,211,422.27 | 14,228,757,786.44 | 19 |
| 20 | KATSINA | 34 | 5,370,201,217.66 | 5,370,201,217.66 | 5,557,013,898.81 | 5,557,013,898.81 | 10,927,215,116.47 | 20 |
| 21 | KEBBI | 21 | 4,613,029,638.17 | 4,613,029,638.17 | 3,507,072,255.22 | 3,507,072,255.22 | 8,120,101,893.39 | 21 |
| 22 | KOGI | 21 | 4,828,449,401.78 | 4,828,449,401.78 | 3,624,816,063.60 | 3,624,816,063.60 | 8,453,265,465.38 | 22 |
| 23 | KWARA | 16 | 3,888,814,926.78 | 3,888,814,926.78 | 2,564,937,046.07 | 2,564,937,046.07 | 6,453,751,972.84 | 23 |
| 24 | LAGOS | 20 | 5,852,451,444.44 | 5,852,451,444.44 | 4,369,360,480.73 | 4,369,360,480.73 | 10,221,811,925.17 | 24 |
| 25 | NASSARAWA | 13 | 4,028,820,620.25 | 4,028,820,620.25 | 2,288,365,923.21 | 2,288,365,923.21 | 6,317,186,543.46 | 25 |
| 26 | NIGER | 25 | 5,174,840,707.43 | 5,174,840,707.43 | 4,235,588,805.87 | 4,235,588,805.87 | 9,410,429,513.31 | 26 |
| 27 | OGUN | 20 | 4,058,742,678.11 | 4,058,742,678.11 | 3,021,653,739.76 | 3,021,653,739.76 | 7,080,396,417.87 | 27 |
| 28 | ONDO | 18 | 4,066,783,501.90 | 4,066,783,501.90 | 2,885,870,454.48 | 2,885,870,454.48 | 6,952,653,956.39 | 28 |
| 29 | OSUN | 30 | 3,984,337,857.33 | 3,984,337,857.33 | 3,908,984,494.69 | 3,908,984,494.69 | 7,893,322,352.01 | 29 |
| 30 | OYO | 33 | 4,899,952,721.47 | 4,899,952,721.47 | 4,930,878,944.14 | 4,930,878,944.14 | 9,830,831,665.61 | 30 |
| 31 | PLATEAU | 17 | 4,562,017,456.18 | 4,562,017,456.18 | 3,091,000,429.48 | 3,091,000,429.48 | 7,653,017,885.66 | 31 |
| 32 | RIVERS | 23 | 4,711,484,552.27 | 4,711,484,552.27 | 3,831,466,387.83 | 3,831,466,387.83 | 8,542,950,940.10 | 32 |
| 33 | SOKOTO | 23 | 4,814,709,491.04 | 4,814,709,491.04 | 3,858,879,671.33 | 3,858,879,671.33 | 8,673,589,162.38 | 33 |
| 34 | TARABA | 16 | 4,208,257,258.14 | 4,208,257,258.14 | 2,892,243,223.78 | 2,892,243,223.78 | 7,100,500,481.92 | 34 |
| 35 | YOBE | 17 | 4,338,173,021.31 | 4,338,173,021.31 | 2,907,897,092.88 | 2,907,897,092.88 | 7,246,070,114.19 | 35 |
| 36 | ZAMFARA | 14 | 4,347,412,063.12 | 4,347,412,063.12 | 2,627,479,410.92 | 2,627,479,410.92 | 6,974,891,474.05 | 36 |
| 37 | FCT-ABUJA | 6 | 0.00 | 0.00 | 1,160,476,945.03 | 1,160,476,945.02 | 1,160,476,945.02 | 37 |
| 774 | | | 165,664,000,000.00 | 165,664,000,000.00 | 127,720,000,000.00 | 127,720,000,000.00 | 293,384,000,000.00 | |
| 38 | FCT-ABUJA | 6 | 6,200,000,000.00 | 6,200,000,000.00 | 0.00 | 0.00 | 6,200,000,000.00 | 38 |
| 39 | 1Federal Government | 0 | 320,416,000,000.00 | 320,416,000,000.00 | 0.00 | 0.00 | 320,416,000,000.00 | 39 |
| 6 | | | 326,616,000,000.00 | 326,616,000,000.00 | 0.00 | 0.00 | 326,616,000,000.00 | |
| | | | 492,280,000,000.00 | 492,280,000,000.00 | 127,720,000,000.00 | 127,720,000,000.00 | 620,000,000,000.00 | |
| TOTAL FUNDS!!!: 620,000,000,000.00 | | | | | | | | 0.00 |