

Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - April, 2023

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/01/2021	42730/RS/Vol. 138	Balance B/F			
2	18/01/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in December, 2020	6,897,245,697.88		6,897,245,697.88
3	18/01/2021	42730/RS/Vol. 138	Distribution of =N=6,897,245,697.88 to the three tiers of Government		6,897,245,697.88	
4	17/02/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in January, 2021	7,764,872,385.51		7,764,872,385.51
5	18/03/2021	42730/RS/Vol. 139	Difference between Mandated and CBN Exchange Rate in February, 2021	8,645,268,142.95		16,410,140,528.46
6	18/03/2021	42730/RS/Vol. 139	Distribution of =N=8,645,268,142.95 to the three tiers of Government		8,645,268,142.95	7,764,872,385.51
7	21/04/2021	42730/RS/Vol. 139	Difference between Mandated and CBN Exchange Rate in March, 2021	15,731,160,664.24		23,496,033,049.75
8	07/05/2021	42730/RS/Vol. 140	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		23,496,033,049.75	
9	19/05/2021	42730/RS/Vol. 140	Difference between Mandated and CBN Exchange Rate in April, 2021	9,566,979,738.03		9,566,979,738.03
10	24/05/2021	42730/RS/Vol. 141	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		9,566,979,738.03	
11	22/06/2021	42730/RS/Vol. 141	Difference between Mandated and CBN Exchange Rate in May, 2021	8,639,575,596.05		8,639,575,596.05
12	14/07/2021	42730/RS/Vol. 142	Difference between Mandated and CBN Exchange Rate in June, 2021	13,309,391,555.71		21,948,967,151.76
13	18/08/2021	42730/RS/Vol. 143	Difference between Mandated and CBN Exchange Rate in July, 2021	8,859,026,662.66		30,807,993,814.42
14	21/09/2021	42730/RS/Vol. 143	Difference between Mandated and CBN Exchange Rate in August, 2021	10,050,470,874.89		40,858,464,689.31
15	05/10/2021	FA/299/VOL. 2	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		28,899,871,880.96	11,958,592,808.35
16	21/10/2021	42730/RS/Vol. 145	Difference between Mandated and CBN Exchange Rate in September, 2021	7,625,163,824.12		19,533,756,632.47
17	15/11/2021	42730/RS/Vol. 147	Difference between Mandated and CBN Exchange Rate in October, 2021	8,374,451,701.64		27,958,208,334.11
18	16/11/2021	42730/RS/Vol. 147	Difference between Mandated and CBN Exchange Rate in November, 2021	9,004,408,196.78		36,962,616,530.89
19	20/01/2022	42730/RS/Vol. 148	Difference between Mandated and CBN Exchange Rate in December, 2021	10,106,034,623.50		47,068,651,154.39
20	23/02/2022	42730/RS/Vol. 148	Refund of Exchange Rate Differential of Distribution of 13% of withdrawals from ECA, PPT and Royalty Account 2004 to 2019		15,870,802,575.01	31,197,848,579.38
21	23/02/2022	42730/RS/Vol. 148	Difference between Mandated and CBN Exchange Rate in January, 2022	9,883,673,505.15		41,081,522,084.53
22	21/03/2022	42730/RS/Vol. 150	Difference between Mandated and CBN Exchange Rate in February, 2022	7,300,899,090.65		48,382,421,175.18
23	21/04/2022	42730/RS/Vol. 150	Difference between Mandated and CBN Exchange Rate in March, 2022	21,810,606,250.37		70,193,027,425.55
24	21/05/2022	42730/RS/Vol. 151	Difference between Mandated and CBN Exchange Rate in April, 2022	11,394,219,081.10		81,587,246,506.65
25	21/06/2022	42730/RS/Vol. 152	Difference between Mandated and CBN Exchange Rate in May, 2022	14,300,985,195.57		95,888,231,702.22
26	21/07/2022	42730/RS/Vol. 153	Difference between Mandated and CBN Exchange Rate in June, 2022	19,335,805,565.77		115,224,037,267.99
27	23/08/2022	42730/RS/Vol. 154	Difference between Mandated and CBN Exchange Rate in July, 2022	17,858,586,348.95		133,082,623,616.94
28	06/09/2022	42730/RS/Vol. 154	Being Part of 50% for funding of outstanding unremitted liabilities of PAYE		31,264,878,866.75	101,817,744,750.19
29	21/09/2022	42730/RS/Vol. 155	Difference between Mandated and CBN Exchange Rate in August, 2022	13,149,236,308.07		114,966,981,058.26
30	21/10/2022	42730/RS/Vol. 156	Difference between Mandated and CBN Exchange Rate in September, 2022	11,503,066,822.83		126,470,047,881.09
31	16/11/2022	42730/RS/Vol. 156	Difference between Mandated and CBN Exchange Rate in October, 2022	13,663,614,366.17		140,133,662,247.26
32	12/12/2022	42730/RS/Vol. 157	Difference between Mandated and CBN Exchange Rate in November, 2022	18,723,040,014.63		158,856,702,261.89
33	23/12/2022	42730/RS/Vol. 157	Being Part of 50% for funding of outstanding unremitted liabilities of PAYE		31,264,878,866.75	127,591,823,395.14
34	13/01/2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in December, 2022	20,856,111,625.05		148,447,935,020.19
35	16/02/2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36		164,888,277,268.55
36	20/03/2023	42730/RS/Vol. 159	Difference between Mandated and CBN Exchange Rate in February, 2023	12,140,302,004.02		177,028,579,272.57
37	20/03/2023	42730/RS/Vol. 159	Distribution to Three Tiers of Government from FOREX Equalization Account march 2023		120,000,000,000.00	57,028,579,272.57
38	17/04/2023	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in March, 2023	11,371,485,876.00		68,400,065,148.57
39	17/05/2023	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in April, 2023	10,758,359,428.46		79,158,424,577.03
40	17/05/2023	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in April, 2023		50,000,000,000.00	29,158,424,577.03
			Total	355,064,383,395.11	325,905,958,818.08	

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Good and Valuable Consideration Account April, 2023

0000 and Variable Consolidation Receipts - 2019-2020							
S/n	DATE	REF. NO.	DETAILS	Receipts \$	Payments \$	Cumm Balance \$	
1	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account - February, 2014	100,000,000.00		100,000,000.00	
2	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account - May, 2018	50,000,000.00		150,000,000.00	
3	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- January, 2019	54,221,624.00		204,221,624.00	
4	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- February, 2019	40,762,610.00		244,984,234.00	
5	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- March, 2019	66,729,490.00		311,713,724.00	
6	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- April, 2019	23,387,660.00		335,101,384.00	
7	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	4% Cost of Collection		13,404,056.36	321,697,328.64	
8	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Transfer to Federation Account for sharing to the three tiers of Government		298,438,385.69	23,258,942.95	
9	02/09/2019	PI/PLNG/RGA/123/Vol.3/73	Receipts - May, 2019	58,036,940.00		81,295,882.95	
10	02/09/2019	PI/PLNG/RGA/123/Vol.3/73	Receipts - June, 2019	53,373,120.00		134,669,002.95	
11	02/09/2019	PI/PLNG/RGA/123/Vol.3/73	Receipts - July, 2019	23,160,120.00		157,829,122.95	
12	28/09/2019	PI/PLNG/RGA/123/Vol.3/76	Receipts - August, 2019 (part)	5,839,470.00		163,668,592.95	
13	13/12/2019	FAAC Report, Nov., 2019	Receipts - October, 2019 (part)	19,286,600.00		182,935,192.95	
14	23/12/2019	FD/FA/343/Vol.1	Transfer of =N=15Billion to Federation Account for sharing to the three tiers of Government		46,153,846.15	136,781,346.80	
15	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - August, 2019 (Balance)	30,607,810.00		167,389,156.80	
16	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - September, 2019	10,000,000.00		177,389,156.80	
17	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - October, 2019 (part)	100,000,000.00		277,389,156.80	
18	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - October, 2019 (Balance)	12,479,400.00		289,868,556.80	
19	17/03/2020	FD/FA/343/Vol.1	Transfer of \$289,868,556.80 to Forex Equalisation for payment of PAYE to States		289,868,556.80	-	0.00
			Total	647,864,844.00	647,864,844.00		

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Good and Valuable Consideration Account April, 2023

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	25/04/2019	42730/RS/Vol. 128	Transfer of \$311,842,441.05 from Signature Bonus - Refund of Good and Valuable Consideration	101,307,224,099.81	-	101,307,224,099.81
2	25/04/2019	42730/RS/Vol. 128	Distribution of =N=55,000,000,000.00 to the three tiers of Government in April, 2019		55,000,000,000.00	46,307,224,099.81
3	25/04/2019	42730/RS/Vol. 128	Transfer to ECA as Savings		10,000,000,000.00	36,307,224,099.81
4	17/05/2019	42730/RS/Vol. 128	Distribution of =N=36,307,224,099.81 to the three tiers of Government in May, 2019		36,307,224,099.81	-
5	23/12/2019	FD/FA/343/Vol 1	Transfer to Good and Valuable Consideration	15,000,000,000.00		15,000,000,000.00
			Distribution of =N=15,000,000,000.00 to the three tiers of Government in December, 2019		15,000,000,000.00	-
6	23/12/2019	FD/FA/343/Vol 1	Total	116,307,224,099.81	116,307,224,099.81	

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Police Trust Fund Account April, 2023

Sl#	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumulative Balance
				=N=	=N=	=N=
1	01/06/2020		Balance b/f	-	-	-
2	16/06/2020	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16/07/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25	-	5,053,973,435.25
4	17/08/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13	-	7,754,552,620.38
5	15/09/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29	-	10,413,704,165.67
6	13/10/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,485.58	-	12,121,209,652.25
7	17/11/2020	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42	-	14,011,952,633.67
8	15/12/2020	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93	-	16,194,238,872.60
9	18/01/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47	-	18,399,684,270.07
10	17/02/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.80	-	20,814,480,369.87
11	18/03/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,198,083,830.37	-	23,012,564,200.24
12	21/04/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021	3,268,087,501.03	-	26,280,651,701.27
13	19/05/2021	42730/RS/Vol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.48	-	28,778,881,619.75
14	21/06/2021	42730/RS/Vol. 141	0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021	2,149,631,558.80	-	30,928,513,178.55
15	14/07/2021	42730/RS/Vol. 142	0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021	4,080,502,760.10	-	35,009,015,938.65
16	18/08/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021	3,017,760,083.13	-	38,026,776,041.78
17	21/09/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021	2,703,750,448.40	-	40,730,526,490.18
18	21/10/2021	42730/RS/Vol. 145	0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021	3,476,935,584.18	-	44,207,462,074.36
19	15/11/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021	2,055,409,670.59	-	46,262,871,744.95
20	16/12/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021	3,238,189,468.44	-	49,501,061,213.39
21	20/12/2022	42730/RS/Vol. 148	0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022	2,826,074,940.49	-	52,327,136,153.88
22	23/02/2022	42730/RS/Vol. 148	Payment of FCN share of contribution to NPITF	-	23,676,634,565.29	28,550,501,588.59
23	05/07/2022	42730/RS/Vol. 153	Payment to Rivers State and the Local Government Councils share of contribution	-	1,280,727,855.77	27,269,773,732.82
24	24/10/2022	42730/RS/Vol. 155	Payment of 35 States and their LGCs Contribution for the period June, 2020 to January, 2022 to NPITF	-	27,389,773,732.82	-
			Total	52,327,136,153.88	52,327,136,153.88	-

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LEDGER OF EMTL APRIL, 2023

S/n	MONTH	DETAILS	RECEIPTS ₦	PAYMENTS ₦	BALANCE ₦
1	JANUARY, 2021	Inflow	5,136,259,162.75	-	5,136,259,162.75
2	FEBRUARY, 2021	Inflow	7,935,602,379.00	-	13,071,861,541.75
3	MARCH, 2021	Inflow	10,064,834,375.97	-	23,136,695,917.72
4	APRIL, 2021	Inflow	10,084,777,446.51	-	33,221,473,364.23
5	MAY, 2021	Inflow	9,162,521,127.70	-	42,383,994,491.93
6	JUNE, 2021	Inflow	8,275,647,015.95	-	50,659,641,507.88
7	JULY, 2021	Inflow	10,096,623,650.76	-	60,756,265,158.64
8	AUGUST, 2021	Inflow	9,378,282,740.19	-	70,134,547,898.83
9	SEPTEMBER, 2021	Inflow	12,342,542,581.29	-	82,477,090,480.12
10	OCTOBER, 2021	Inflow	6,942,573,424.00	-	89,419,663,904.12
11	NOVEMBER, 2021	Inflow	9,660,125,850.61	-	99,079,789,754.73
12	DECEMBER, 2021	Inflow	12,755,514,466.39	-	111,835,304,221.12
13	JANUARY, 2022	Inflow	8,872,799,981.77	-	120,708,104,202.89
14	FEBRUARY, 2022	Inflow	9,853,461,536.43	-	130,561,565,739.32
15	MARCH, 2022	Inflow	10,155,491,421.75	-	140,717,057,161.07
16	APRIL, 2022	Inflow	8,416,971,574.24	-	149,134,028,735.31
17	JUNE, 2022	Outflow	-	101,320,049,575.00	47,813,979,160.31
18	MAY, 2022	Inflow	12,186,413,360.86	-	60,000,392,521.17
19	JUNE, 2022	Inflow	10,633,158,316.35	-	70,633,550,837.52
20	JULY, 2022	Inflow	9,093,028,694.89	-	79,726,579,532.41
21	AUGUST, 2022	Inflow	14,627,582,995.80	-	94,354,162,528.21
22	SEPTEMBER, 2022	Inflow	8,512,399,100.00	-	102,866,561,628.21
23	OCTOBER, 2022 (September Inflow)	Outflow	-	8,512,399,100.00	94,354,162,528.21
24	OCTOBER, 2022	Inflow	11,428,351,850.00	-	105,782,514,378.21
25	OCTOBER, 2022	Outflow	-	11,428,351,850.00	94,354,162,528.21
26	NOVEMBER, 2022	Inflow	12,544,236,850.00	-	106,898,399,378.21
27	DECEMBER, 2022	Inflow	12,783,656,496.99	-	119,682,055,875.20
28	DECEMBER, 2022	Outflow	-	25,327,893,346.99	94,354,162,528.21
28	JANUARY, 2023	Inflow	13,798,911,192.75	-	108,153,073,720.96
29	JANUARY, 2023	Outflow	-	13,798,911,192.75	94,354,162,528.21
30	FEBRUARY, 2023	Inflow	12,130,035,304.85	-	106,484,197,833.06
31	FEBRUARY, 2023	Outflow	-	12,130,035,304.85	94,354,162,528.21
32	MARCH, 2023	Inflow	15,091,626,492.78	-	109,445,789,020.99
33	MARCH, 2023	Outflow	-	15,091,626,492.78	94,354,162,528.21
34	APRIL, 2023	Outflow	-	80,400,680,944.04	13,953,481,584.17
35	MAY, 2023	Inflow	15,121,436,356.39	-	29,074,917,940.56
36	MAY, 2023	Outflow	-	15,121,436,356.39	13,953,481,584.17
			297,084,865,746.97	283,131,384,162.80	

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Office of the Accountant-General of the Federation
Federation Account Department

Ledger of Refund of 20% of amount due to States on withdrawals from ECA (2009-2015)

DETAILS

S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2022		Balance b/f	-	-	60,000,000,000.00
2	25/04/2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
3	23/05/2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
4	21/06/2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
5	21/07/2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
6	23/08/2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
7	21/09/2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	-	300,000,000,000.00	100,000,000,000.00
8	21/10/2022		Distribution of =N=300Billion to the States and LGCs	-	-	200,000,000,000.00
9	26/10/2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	220,000,000,000.00
10	16/11/2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	240,000,000,000.00
11	12/12/2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	320,000,000,000.00
12	23/12/2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	440,000,000,000.00
13	13/01/2023		Distribution of =N=225,685 Billion to the States and LGCs	225,685,621,775.00	-	194,314,378,225.00
14	02/02/2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	16/02/2023		Payment of Consultancy Fee to Ajap Financial Services Limited	200,803,673,105.00	-	143,510,705,120.00
16	13/04/2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	17/05/2023		Distribution of =N=240 Billion to the States and LGCs	240,000,000,000.00	-	23,510,705,120.00
			Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
			Total	1,040,000,000,000.00	966,489,294,880.00	

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STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT APRIL, 2023.

S/N	Date	REF. NO	DETAILS	Allocation		Cumulative Total	
				N	₦	N	₦
1	01/02/2023		Bal. b/f	20,214,955,845.86		20,214,955,845.86	
2	17/02/2023	42730/RS/158/DF	January, 2023 Allocation	1,781,935,932.08		21,996,891,777.94	
3	17/02/2023	42730/RS/158/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (64th of 117th Installments). Deduction from statutory Allocation of the State. The transfer represents Monthly augmentation of = ₦500m in favour of Cross River State for June 2022 as approved by Mr. President (22nd of 24th Installments).	28,784,136.55		22,025,675,914.49	
4	17/02/2023	42730/RS/158/DF	Distribution of = ₦100,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	(500,000,000.00)		21,525,675,914.49	
5	17/02/2023	42730/RS/158/DF	Distribution of = ₦15,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	500,000,000.00		22,025,675,914.49	
6	17/02/2023	42730/RS/158/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in February, 2023	75,000,000.00		22,100,675,914.49	
7	17/02/2023	42730/RS/159/DF	February, 2023 Allocation	(589,233,983.02)		21,511,441,931.47	
8	21/03/2023	42730/RS/159/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (64th of 117th Installments). Deduction from statutory Allocation of the State. The transfer represents Monthly augmentation of = ₦500m in favour of Cross River State for June 2022 as approved by Mr. President (23rd of 24th Installments).	1,695,934,781.98		23,207,376,713.45	
9	21/03/2023	42730/RS/159/DF	Distribution of = ₦120,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	28,784,136.55		23,236,160,850.00	
10	21/03/2023	42730/RS/159/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in March, 2023 for the Month of February, 2023.	(500,000,000.00)		22,736,160,850.00	
11	21/03/2023	FD/FA/259/VOL.3/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in March, 2023 for the Month of February, 2023.	522,000,000.00		23,258,160,850.00	
12	25/03/2023	42730/RS/159/DF	March, 2023 Allocation	(954,483,695.50)		22,303,677,154.50	
13	17/04/2023	42730/RS/159/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (65th of 117th Installments). Deduction from statutory Allocation of the State. The transfer represents Monthly augmentation of = ₦500m in favour of Cross River State for June 2022 as approved by Mr. President (24th of 24th Installments).	2,311,728,660.13		25,015,405,814.63	
14	17/04/2023	42730/RS/159/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in April, 2023 for the Month of March, 2023.	28,784,136.55		25,044,189,951.18	
15	17/04/2023	42730/RS/159/DF	Distribution of = ₦16,860,990,990.93 from Solid Mineral Revenue to the three tiers of Govt.	(500,000,000.00)		24,544,189,951.18	
16	17/04/2023	42730/RS/159/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (66th of 117th Installments). Deduction from statutory Allocation of the State. Distribution of = ₦16,860,990,990.93 from Solid Mineral Revenue to the three tiers of Govt.	(976,591,674.39)		23,567,598,276.79	
17	17/05/2023	42730/RS/159/DF	April, 2023 Allocation	1,642,125,544.23		25,209,723,821.02	
18	17/05/2023	42730/RS/159/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (66th of 117th Installments). Deduction from statutory Allocation of the State. Distribution of = ₦16,860,990,990.93 from Solid Mineral Revenue to the three tiers of Govt.	28,784,136.55		25,238,507,957.57	
19	17/05/2023	FD/FA/259/VOL.3/DF	Distribution of = ₦150,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	72,552,310.81		25,311,070,268.38	
20	17/05/2023	FD/FA/259/VOL.3/DF	Distribution of = ₦24,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	217,500,000.00		25,528,570,268.38	
21	17/05/2023	42730/RS/160/DF		120,000,000.00		26,048,570,268.38	

STATEMENT OF 1.68% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT APRIL, 2023.

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/02/2023		Bal. b/f	69,185,401,982.91	69,185,401,982.91
2	17/02/2023	FC/F/A/124/VOL.XX/D(F)	January, 2023 Allocation	5,987,304,731.78	75,172,706,714.69
3	17/02/2023	FC/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Ogun State for the month of August, 2022 (26th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	75,272,706,714.69
4	17/02/2023	FC/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Kano State for the month of August, 2022 (26th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	75,372,706,714.69
5	17/02/2023	FC/F/A/124/VOL.XX/D(F)	Distribution of = N=100,000,000,000.00 from Non- Oil Revenue to the three tiers of Govt.	1,680,000,000.00	77,052,706,714.69
6	17/02/2023	FC/F/A/124/VOL.XX/D(F)	Distribution of = N=15,000,000,000.00 from Non- Oil Revenue to the three tiers of Govt.	252,000,000.00	77,304,706,714.69
7	23/02/2023	FD/F/A/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of February, 2023.	(791,930,473.18)	76,512,776,241.51
8	21/03/2023	FD/F/A/124/VOL.XX/D(F)	February, 2023 Allocation	5,698,340,867.45	82,211,117,108.96
9	21/03/2023	FD/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Ogun State for the month of August, 2022 (27th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	82,311,117,108.96
10	21/03/2023	FD/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Kano State for the month of August, 2022 (27th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	82,411,117,108.96
11	21/03/2023	FD/F/A/299/VOL.3/D(F)	Distribution of = N=120,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	1,753,920,000.00	84,165,037,108.96
12	25/03/2023	FD/F/A/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of March, 2023.	(745,226,086.75)	83,419,811,022.21
13	17/04/2023	FD/F/A/124/VOL.XX/D(F)	March, 2023 Allocation	7,767,408,298.05	91,187,219,320.26
14	17/04/2023	FD/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Ogun State for the month of August, 2022 (28th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	91,287,219,320.26
15	17/04/2023	FD/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Kano State for the month of August, 2022 (28th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	91,387,219,320.26
16	17/04/2023	FD/F/A/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of March, 2023.	(774,939,210.32)	90,612,280,109.94
17	17/05/2023	FD/F/A/124/VOL.XX/D(F)	April, 2023 Allocation	5,517,541,828.63	96,129,821,938.57
18	17/05/2023	FD/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Ogun State for the month of August, 2022 (29th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	96,229,821,938.57
19	17/05/2023	FD/F/A/124/VOL.XX/D(F)	Refund of FGN Intervention to Kano State for the month of August, 2022 (29th of 40th Instalments), Deduction from Statutory Allocation of the State.	100,000,000.00	96,329,821,938.57
20	17/05/2023	FC/F/A/258/VOL.2/D(F)	Distribution of = N=16,680,990,990.93 from Solid Mineral Revenue to the three tiers of Govt.	243,809,364.32	96,573,631,302.89
21	17/05/2023	FC/F/A/299/VOL.3/D(F)	Distribution of = N=50,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	730,800,000.00	97,304,431,302.89
22	17/05/2023	42730/NS/160/DF	Distribution of = N=24,000,000,000.00 from Non- Oil Revenue to the three tiers of Govt.	403,200,000.00	97,707,631,302.89

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

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S/NO	STATE	EQUALITY 40%	POPULATION 30%	Indicessp	LANDMASS (SQ. OF KM)	TERMIN (SQ. OF KM)	REV ERODIT (KM)	Indicessv	PRIMARY ERODIT (2013)	Indicessp1	DIRECT SEC (SQ. OF KM)	Indicessp2	AVERTER SEC (SQ. OF KM)	HOSPITAL B (SQ. OF KM)	Indicessp3	WATER SUPPLY (SQ. OF KM)	Indicessp4	RAINFALL FIRST OF JULY	TOTAL INDICES		
1	ADIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1	
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	10002	0.000191	0.02918	0.00029	0.0001	0.007084	3	
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006	4
5	BAUCHI	.002969	4646465	0.002688	49933.86	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063808	0.000085	0.000085	11903	0.000227	0.21513	0.000215	0.0001	0.008429	5
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750862	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.000135	0.0001	0.007902	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858073	0.000069	0.000069	12673	0.000242	0.32545	0.000325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	.002969	4088391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006364	11
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768413	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300	13
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710865	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819513	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939543	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	.002969	4348649	0.002316	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880	17
18	KADUNA	.002969	6066562	0.003305	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758639	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662	20
21	KEBEI	.002969	3238628	0.001574	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001397	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397655	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000500	0.000371	13.64	0.000059	573255	0.000108	1009616	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001378	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498	25
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439832	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001397	15820	0.000227	0.000371	109.49	0.000476	733630	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423535	0.001380	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591053	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30
31	PLATEAU	.002969	3176712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000084	923632	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000280	0.14552	0.00146	0.0001	0.007766	33
34	TARABA	.002969	2300736	0.001337	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.00260	0.0001	0.006768	34
35	YOBE	.002969	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.00202	0.0001	0.006997	35
36	ZAMFARA	.002969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355958	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36
Grand Total		0.00	138568341	930309.75	6152.46	33964355	26717696	420297	4.008												

Indices Total

0.10688

0.08016

0.013360

0.01336

0.02672

0.006413

0.0002138

0.0001376

0.008016

0.004008

0.004008

0.2672

17 May 2023

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	975,057,656.49	0.001639	538,430,603.23	145,003,680.37	220,954,141.38	287,522,243.39	2,166,988,304.55
2	ADAMAWA	975,057,656.49	0.001833	601,906,540.02	304,990,314.59	227,604,318.18	195,722,801.06	2,305,281,630.34
3	AKWA IBOM	975,057,656.49	0.002268	744,789,118.92	153,822,619.35	248,344,800.34	204,680,235.77	2,326,704,431.36
4	ANAMBRA	975,057,656.49	0.002419	794,542,980.60	144,597,782.38	215,189,744.87	171,574,812.27	2,300,982,956.60
5	BAUCHI	975,057,656.49	0.002688	882,780,464.22	357,392,857.20	332,021,056.73	220,883,493.46	2,768,135,528.10
6	BAYELSA	975,057,656.49	0.000985	323,620,465.44	166,291,121.49	233,324,300.37	349,339,953.62	2,047,633,497.41
7	BENUE	975,057,656.49	0.002441	801,612,877.10	269,397,341.41	262,215,102.74	287,023,023.30	2,555,306,001.03
8	BORNO	975,057,656.49	0.002401	788,683,888.42	478,167,087.51	339,777,061.61	283,541,411.30	2,875,227,105.42
9	CROSS RIVER	975,057,656.49	0.001671	548,873,766.74	223,930,149.32	225,891,679.82	363,347,977.75	2,327,101,230.72
10	DELTA	975,057,656.49	0.002371	778,652,052.59	203,190,362.38	226,839,291.58	165,983,547.29	2,349,722,910.63
11	EBONYI	975,057,656.49	0.001257	412,942,790.22	152,167,759.32	222,424,014.56	307,776,315.50	2,070,366,535.78
12	EDO	975,057,656.49	0.001862	611,449,912.35	215,358,803.77	216,271,088.85	145,729,475.18	2,163,866,936.64
13	EKITI	975,057,656.49	0.001379	452,975,708.66	149,652,240.39	174,966,307.74	316,548,325.60	2,069,200,238.88
14	ENUGU	975,057,656.49	0.001884	618,853,050.77	158,011,110.46	221,989,489.50	353,390,768.04	2,327,302,075.26
15	GOMBE	975,057,656.49	0.001362	447,212,751.27	206,693,694.50	213,879,120.53	336,930,768.59	2,179,773,991.48
16	IMO	975,057,656.49	0.002276	747,590,257.51	146,326,812.97	252,443,415.29	284,669,557.17	2,406,087,699.43
17	JIGAWA	975,057,656.49	0.002516	826,198,493.47	237,508,903.90	235,823,621.80	313,381,843.61	2,587,970,519.56
18	KADUNA	975,057,656.49	0.003509	1,152,584,258.91	337,476,750.80	323,912,413.27	243,077,392.19	3,032,108,471.66
19	KANO	975,057,656.49	0.005428	1,782,802,873.16	222,233,595.57	392,776,039.84	297,834,704.05	3,670,704,869.21
20	KATSINA	975,057,656.49	0.003351	1,100,530,122.55	239,657,812.87	306,651,420.43	222,794,793.22	2,844,691,805.55
21	KEBBI	975,057,656.49	0.001874	615,305,943.18	289,824,245.37	264,567,865.76	288,848,742.48	2,443,604,453.28
22	KOGI	975,057,656.49	0.001897	622,878,742.40	261,403,760.39	256,637,542.51	441,738,460.05	2,557,716,161.84
23	KWARA	975,057,656.49	0.001372	450,482,473.91	284,446,778.84	197,583,274.38	152,404,760.92	2,059,974,944.54
24	LAGOS	975,057,656.49	0.005214	1,712,478,567.85	138,373,180.28	254,783,666.79	19,455,319.67	3,100,148,391.39
25	NASSARAWA	975,057,656.49	0.001078	354,003,047.36	250,506,827.06	200,852,111.05	353,718,826.96	2,134,138,468.92
26	NIGER	975,057,656.49	0.002285	750,506,599.32	471,411,669.06	256,365,352.31	287,864,565.73	2,741,205,842.91
27	OGUN	975,057,656.49	0.002157	708,300,198.77	201,970,075.56	192,302,402.48	72,358,385.79	2,149,988,719.09
28	ONDO	975,057,656.49	0.001991	653,759,097.32	196,496,446.64	172,764,580.37	156,170,306.72	2,154,248,087.53
29	OSUN	975,057,656.49	0.001980	650,436,367.55	164,452,885.09	224,877,830.52	95,750,412.73	2,110,575,152.38
30	OYO	975,057,656.49	0.003235	1,062,344,283.91	255,099,706.11	233,856,410.55	69,234,694.38	2,595,592,751.44
31	PLATEAU	975,057,656.49	0.001839	603,922,520.66	250,249,686.21	261,789,709.07	325,562,814.04	2,416,582,386.46
32	RIVERS	975,057,656.49	0.003000	985,172,560.03	171,085,675.94	210,054,515.04	154,387,377.84	2,495,757,785.34
33	SOKOTO	975,057,656.49	0.002139	702,391,709.28	281,189,268.29	269,602,606.58	322,196,644.50	2,550,437,884.94
34	TARABA	975,057,656.49	0.001331	437,116,128.96	406,245,563.69	242,775,230.86	167,994,691.07	2,229,189,271.07
35	YOBE	975,057,656.49	0.001343	441,078,364.03	343,129,746.32	261,047,472.37	277,694,739.38	2,298,007,978.58
36	ZAMFARA	975,057,656.49	0.001886	619,337,144.51	287,762,631.87	182,359,908.33	238,384,723.37	2,302,902,064.57
		35,102,075,633.56	0.0680160	26,326,556,725.17	8,775,518,908.39	8,775,518,908.39	8,775,518,908.39	87,755,189,083.89

FEDERATION ACCOUNT

ALLOCATION TO STATE GOVERNMENTS (LAND/TERRAIN and INT. REV. EFFORT)

S/NO	STATE	L/MASS	LAND MASS 50% of 10 % =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=	
1	ABIA	0.000070	23,121,453.01	121,882,207.06	145,003,660.07	0.000875	287,522,243.39	287,522,243.39	1
2	ADAMAWA	0.000558	83,108,107.53	121,882,207.06	304,990,314.59	0.000596	195,722,801.06	195,722,801.06	2
3	AKWA IBOM	0.000097	31,940,412.73	121,882,207.06	153,822,619.85	0.000623	204,680,235.77	204,680,235.77	3
4	ANAMBRA	0.000059	22,715,555.32	121,882,207.06	144,597,762.38	0.000532	171,574,812.27	171,574,812.27	4
5	BAUCLIA	0.000717	235,510,650.14	121,882,207.06	357,392,857.20	0.000673	220,883,493.46	220,883,493.46	5
6	BAYELSA	0.000135	44,408,914.43	121,882,207.06	166,291,121.49	0.001064	349,339,953.62	349,339,953.62	6
7	BENUE	0.000449	47,515,134.35	121,882,207.06	269,397,341.41	0.000874	287,023,023.30	287,023,023.30	7
8	BORNO	0.001085	356,284,880.55	121,882,207.06	478,167,087.61	0.000864	293,541,411.30	293,541,411.30	8
9	CROSS RIVER	0.000311	32,047,942.85	121,882,207.06	223,930,149.92	0.001076	353,347,977.75	353,347,977.75	9
10	DELTA	0.000248	31,308,155.62	121,882,207.06	203,180,362.68	0.000505	165,983,547.29	165,983,547.29	10
11	EBONYI	0.000092	30,285,551.98	121,882,207.06	152,167,759.02	0.000397	307,776,315.50	307,776,315.50	11
12	EDO	0.000285	33,476,596.71	121,882,207.06	215,368,803.77	0.000444	145,729,475.18	145,729,475.18	12
13	EKITI	0.000085	27,770,033.33	121,882,207.06	149,652,240.39	0.000384	316,548,325.60	316,548,325.60	13
14	ENUGU	0.000110	36,128,903.40	121,882,207.06	158,011,110.46	0.001076	353,390,768.04	353,390,768.04	14
15	GOMBE	0.000258	34,811,487.54	121,882,207.06	206,693,694.60	0.001026	336,930,768.59	336,930,768.59	15
16	IMO	0.000074	24,444,605.91	121,882,207.06	146,326,812.97	0.000387	284,659,557.17	284,659,557.17	16
17	JIGAWA	0.000352	115,626,696.84	121,882,207.06	237,508,903.90	0.000354	313,381,843.91	313,381,843.91	17
18	KADUNA	0.000656	215,594,543.74	121,882,207.06	337,476,750.80	0.000740	243,077,392.19	243,077,392.19	18
19	KANO	0.000306	130,351,388.61	121,882,207.06	222,233,595.67	0.000397	297,834,704.05	297,834,704.05	19
20	KATSINA	0.000359	117,775,605.81	121,882,207.06	239,657,812.87	0.000678	222,794,793.22	222,794,793.22	20
21	KEBBI	0.000542	177,942,038.31	121,882,207.06	299,824,245.37	0.000679	288,848,742.48	288,848,742.48	21
22	KOGI	0.000425	139,521,553.33	121,882,207.06	261,403,760.39	0.001345	441,738,460.05	441,738,460.05	22
23	KWARA	0.000495	132,564,571.78	121,882,207.06	284,446,778.84	0.000454	152,404,760.92	152,404,760.92	23
24	LAGOS	0.000050	16,490,973.22	121,882,207.06	138,373,180.28	0.001077	19,455,319.97	19,455,319.97	24
25	NASSARAWA	0.000392	128,624,620.00	121,882,207.06	280,506,827.06	0.001029	353,718,826.96	353,718,826.96	25
26	NIGER	0.001064	349,529,462.00	121,882,207.06	471,411,668.06	0.000876	287,864,565.73	287,864,565.73	26
27	OGUN	0.000244	80,087,868.50	121,882,207.06	201,970,075.56	0.000220	72,358,385.79	72,358,385.79	27
28	ONDO	0.000227	74,614,239.57	121,882,207.06	196,496,446.64	0.000476	156,170,306.72	156,170,306.72	28
29	OSUN	0.000130	42,570,678.03	121,882,207.06	164,452,886.09	0.000232	95,750,412.73	95,750,412.73	29
30	OYO	0.000406	133,217,489.05	121,882,207.06	255,099,706.11	0.000211	69,234,694.38	69,234,694.38	30
31	PLATEAU	0.000391	128,367,479.15	121,882,207.06	280,249,686.21	0.000391	325,562,614.04	325,562,614.04	31
32	RIVERS	0.000150	49,203,468.88	121,882,207.06	171,065,675.94	0.000312	154,387,377.84	154,387,377.84	32
33	SOKOTO	0.000485	159,307,061.23	121,882,207.06	281,189,268.29	0.000351	322,196,644.30	322,196,644.30	33
34	TARABA	0.000366	284,363,356.63	121,882,207.06	406,245,653.69	0.000512	167,994,691.07	167,994,691.07	34
35	YOBE	0.000874	221,247,539.26	121,882,207.06	343,129,746.32	0.000846	277,694,739.38	277,694,739.38	35
36	ZAMFARA	0.000505	155,880,424.81	121,882,207.06	287,762,631.87	0.000726	238,384,723.37	238,384,723.37	36
		0.01336	4,387,759,454.19	4,387,759,454.20	8,775,518,908.39	0.02672	8,775,518,908.39	8,775,518,908.39	

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC/COMMERCIAL ENROLMT 8%	INVERSE SEC/COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL						
1	ABIA	0.000132	43,224,027.52	0.000066	21,636,199.69	0.000021	21,636,199.69	0.000277	90,956,616.44	0.000021	6,936,435.90	0.000111	36,564,662.12	220,954,141.38
2	ADAMAWA	0.000133	43,820,195.22	0.000067	18,607,659.06	0.000167	18,607,659.06	0.000168	55,071,315.46	0.000167	54,932,432.26	0.000111	36,564,662.12	227,604,318.18
3	AKWA IBOM	0.000382	105,614,059.30	0.000052	16,966,721.79	0.000029	16,966,721.79	0.000191	62,650,511.51	0.000029	9,582,123.84	0.000111	36,564,662.12	248,344,800.34
4	ANAMBRA	0.000165	54,078,045.53	0.000063	20,738,444.50	0.000232	20,738,444.50	0.000232	76,256,481.62	0.000021	6,814,666.60	0.000111	36,564,662.12	215,189,744.87
5	BAUCHI	0.000287	94,339,496.49	0.000058	27,952,858.41	0.000215	27,952,858.41	0.000227	74,567,992.25	0.000215	70,653,195.04	0.000111	36,564,662.12	332,021,056.73
6	BAYELSA	0.000142	46,560,219.43	0.000044	14,366,132.63	0.000041	14,366,132.63	0.000329	108,144,479.23	0.000041	44,254,540.30	0.000111	36,564,662.12	233,324,300.37
7	BENUE	0.000255	83,858,947.78	0.000065	22,546,882.81	0.000135	22,546,882.81	0.000167	54,964,830.88	0.000135	106,885,464.17	0.000111	36,564,662.12	339,777,061.61
8	BORNO	0.000219	71,852,062.68	0.000069	22,546,882.81	0.000325	22,546,882.81	0.000242	79,361,117.01	0.000325	106,885,464.17	0.000111	36,564,662.12	339,777,061.61
9	CROSS RIVER	0.000157	51,620,814.06	0.000053	17,441,980.77	0.000093	17,441,980.77	0.000220	72,227,859.25	0.000093	30,614,382.86	0.000111	36,564,662.12	225,891,679.82
10	DELTA	0.000125	41,156,073.82	0.000061	20,189,559.40	0.000074	20,189,559.40	0.000257	84,316,990.15	0.000074	24,392,446.69	0.000111	36,564,662.12	226,839,291.58
11	EBONYI	0.000174	57,049,991.58	0.000043	14,048,426.20	0.000028	14,048,426.20	0.000279	91,628,842.67	0.000028	9,085,665.59	0.000111	36,564,662.12	222,424,014.56
12	EDO	0.000105	34,555,856.71	0.000061	20,191,162.26	0.000085	20,191,162.26	0.000234	76,725,269.50	0.000085	28,042,979.01	0.000111	36,564,662.12	216,271,088.65
13	EKITI	0.000099	32,671,997.48	0.000042	13,716,005.05	0.000025	13,716,005.05	0.000213	69,966,628.03	0.000025	8,331,010.00	0.000111	36,564,662.12	174,966,307.74
14	ENUGU	0.000184	60,551,861.04	0.000057	18,678,910.11	0.000033	18,678,910.11	0.000234	76,706,475.10	0.000033	10,838,671.02	0.000111	36,564,662.12	221,989,489.50
15	GOMBE	0.000114	37,471,063.75	0.000066	21,533,906.16	0.000077	21,533,906.16	0.000217	71,332,136.08	0.000077	25,443,446.26	0.000111	36,564,662.12	213,879,120.53
16	IMO	0.000210	68,820,701.19	0.000075	24,687,821.10	0.000022	24,687,821.10	0.000225	90,349,028.00	0.000022	7,333,381.77	0.000111	36,564,662.12	252,443,415.29
17	JIGAWA	0.000174	57,222,564.99	0.000038	12,571,147.77	0.000106	12,571,147.77	0.000250	82,206,090.09	0.000106	34,688,009.05	0.000111	36,564,662.12	323,912,413.27
18	KADUNA	0.000293	96,267,017.42	0.000102	33,498,912.83	0.000197	33,498,912.83	0.000181	59,374,544.95	0.000197	64,678,363.12	0.000111	36,564,662.12	392,776,039.84
19	KANO	0.000341	112,006,466.64	0.000141	46,215,736.27	0.000092	46,215,736.27	0.000370	121,668,019.95	0.000092	30,105,416.58	0.000111	36,564,662.12	306,651,420.43
20	KATSINA	0.000341	111,904,671.99	0.000096	31,410,080.40	0.000108	31,410,080.40	0.000183	60,032,243.78	0.000108	35,332,681.74	0.000111	36,564,662.12	306,651,420.43
21	KEBBI	0.000168	55,286,927.54	0.000057	18,829,998.69	0.000163	18,829,998.69	0.000249	81,673,667.23	0.000163	53,382,611.49	0.000111	36,564,662.12	264,567,865.76
22	KOGI	0.000261	82,536,655.78	0.000059	19,540,036.18	0.000127	19,540,036.18	0.000172	56,596,682.26	0.000127	41,856,466.00	0.000111	36,564,662.12	256,637,542.51
23	KWARA	0.000086	28,373,592.74	0.000032	10,449,706.48	0.000148	10,449,706.48	0.000192	62,976,229.03	0.000148	48,769,371.53	0.000111	36,564,662.12	197,583,274.38
24	LAGOS	0.000108	35,567,456.21	0.000081	26,534,202.36	0.000015	26,534,202.36	0.000380	124,655,861.79	0.000015	4,947,291.97	0.000111	36,564,662.12	254,783,666.79
25	NASSARAWA	0.000178	58,364,365.12	0.000035	11,363,122.33	0.000117	11,363,122.33	0.000136	44,579,453.15	0.000117	38,567,386.00	0.000111	36,564,662.12	200,852,111.05
26	NIGER	0.000146	48,054,503.60	0.000038	12,639,071.94	0.000019	12,639,071.94	0.000127	41,629,204.11	0.000019	104,858,638.60	0.000111	36,564,662.12	256,365,352.31
27	OGUN	0.000083	27,242,911.15	0.000041	13,567,808.86	0.000073	13,567,808.86	0.000235	77,332,854.94	0.000073	24,026,360.55	0.000111	36,564,662.12	192,302,402.48
28	ONDO	0.000139	45,510,888.76	0.000042	13,801,297.84	0.000068	13,801,297.84	0.000124	40,702,161.95	0.000068	22,384,271.87	0.000111	36,564,662.12	172,784,580.37
29	OSUN	0.000170	56,739,239.40	0.000047	15,531,721.89	0.000039	15,531,721.89	0.000270	88,739,231.81	0.000039	12,771,203.41	0.000111	36,564,662.12	224,877,830.52
30	OYO	0.000210	69,056,537.38	0.000067	22,068,523.24	0.000122	22,068,523.24	0.000134	44,153,614.86	0.000122	39,865,249.71	0.000111	36,564,662.12	233,856,410.55
31	PLATEAU	0.000199	65,456,203.61	0.000068	22,467,712.40	0.000117	22,467,712.40	0.000232	76,343,174.79	0.000117	38,510,243.74	0.000111	36,564,662.12	261,789,709.07
32	RIVERS	0.000094	31,023,455.64	0.000074	24,274,863.17	0.000045	24,274,863.17	0.000241	79,155,620.27	0.000045	14,761,040.66	0.000111	36,564,662.12	210,054,515.04
33	SOKOTO	0.000177	58,209,235.72	0.000063	20,811,702.75	0.000146	20,811,702.75	0.000280	85,413,154.87	0.000146	47,792,118.37	0.000111	36,564,662.12	269,602,606.58
34	TARABA	0.000198	66,094,291.30	0.000021	6,932,443.21	0.000260	6,932,443.21	0.000128	41,942,394.03	0.000260	65,309,006.99	0.000111	36,564,662.12	242,775,230.86
35	YOBE	0.000154	50,451,555.34	0.000048	15,604,270.69	0.000202	15,604,270.69	0.000233	76,466,450.76	0.000202	66,374,261.78	0.000111	36,564,662.12	261,047,472.37
36	ZAMFARA	0.000078	26,649,112.11	0.000028	9,352,724.57	0.000152	9,352,724.57	0.000158	51,776,557.50	0.000152	49,764,127.44	0.000111	36,564,662.12	182,359,908.33
		0.006413	2,106,124,538.01	0.0021	702,041,512.67	0.004008	702,041,512.67	0.0080	2,632,655,672.52	0.004008	1,316,327,836.26	0.004008	1,316,327,836.26	8,775,518,908.3

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: April, 2023

AMTDEDUCTED

BENEFICIARIES **TOTAL NO OF DEDUCTIONS** **30 April 2023** **31 March 2023**

1 MAIN DISTRIBUTION

1 ABIA	14	1,051,540,934.33	1,075,350,951.62	1
2 ADAMAWA	11	983,356,502.25	1,008,686,266.13	2
3 AKWA IBOM	10	1,993,071,743.27	2,018,636,894.65	3
4 ANAMBRA	6	478,241,849.39	503,524,160.93	4
5 BAUCHI	22	1,951,350,768.13	1,981,766,235.98	5
6 BAYELSA	12	1,622,845,323.84	1,645,344,124.99	6
7 BENUE	10	679,728,101.45	708,244,568.73	7
8 BORNO	9	712,414,664.74	744,006,823.68	8
9 CROSS RIVER	9	1,800,241,813.08	1,825,811,324.37	9
10 DELTA	11	2,611,274,829.49	3,390,594,247.95	10
11 EBONYI	12	785,541,750.35	816,732,618.35	11
12 EDO	9	1,301,432,516.22	1,325,208,456.58	12
13 EKITI	11	1,378,570,599.00	1,401,306,369.23	13
14 ENUGU	8	687,417,851.37	712,989,569.48	14
15 GOMBE	12	1,603,635,124.00	1,627,585,846.45	15
16 IMO	14	1,920,020,736.44	1,946,458,128.07	16
17 JIGAWA	6	454,833,931.97	483,269,799.12	17
18 KADUNA	8	2,365,613,178.95	2,398,929,104.70	18
19 KANO	10	1,496,132,754.86	1,536,465,392.04	19
20 KATSINA	9	1,483,659,408.72	1,514,916,054.66	20
21 KEBBI	8	595,110,109.29	621,959,724.10	21
22 KOGI	24	1,411,127,248.16	1,439,230,689.22	22
23 KWARA	11	1,297,609,061.19	1,320,243,466.57	23
24 LAGOS	2	2,721,222,210.17	2,755,285,738.77	24
25 NASSARAWA	7	537,158,693.21	560,607,985.82	25
26 NIGER	20	1,568,464,776.51	1,598,584,348.81	26
27 OGUN	10	2,299,635,216.89	2,323,258,667.44	27
28 ONDO	9	1,314,800,075.74	1,338,470,326.99	28
29 OSUN	8	1,932,774,597.49	1,955,964,983.23	29
30 OYO	13	1,636,197,714.39	1,664,717,332.41	30
31 PLATEAU	15	1,882,709,770.84	1,909,262,475.04	31
32 RIVERS	7	1,034,750,933.57	1,062,173,594.02	32
33 SOKOTO	12	1,277,854,258.61	1,305,877,728.08	33
34 TARABA	9	1,121,437,009.28	1,145,930,692.45	34
35 YOBE	8	800,485,695.38	825,735,538.49	35
36 ZAMFARA	13	1,283,438,704.67	1,308,742,322.57	36
37 FCT-ABUJA	1	97,124,888.97	97,124,888.97	37
38 .1Federal Government	2	87,336,788,560.71	87,661,546,071.92	38

137,509,613,906.92

139,560,543,512.62

2 AUGMENTATION FUNDS

1 ABIA	1	2,580,199.87	0.00	1
2 ADAMAWA	1	2,744,888.96	0.00	2
3 AKWA IBOM	1	2,770,397.00	0.00	3

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTIONS</i>	<i>30 April 2023</i>	<i>31 March 2023</i>	
4 ANAMBRA	1	2,739,746.73	0.00	4
5 BAUCHI	1	3,296,007.11	0.00	5
6 BAYELSA	1	2,438,108.43	0.00	6
7 BENUE	1	3,090,219.73	0.00	7
8 BORNO	1	3,423,520.59	0.00	8
9 CROSS RIVER	1	2,770,869.46	0.00	9
10 DELTA	1	2,797,805.00	0.00	10
11 EBONYI	1	2,465,178.94	0.00	11
12 EDO	1	2,576,507.09	0.00	12
13 EKITI	1	2,463,787.86	0.00	13
14 ENUGU	1	2,771,108.61	0.00	14
15 GOMBE	1	2,595,447.55	0.00	15
16 IMO	1	2,864,918.31	0.00	16
17 JIGAWA	1	3,081,485.41	0.00	17
18 KADUNA	1	3,610,318.56	0.00	18
19 KANO	1	4,370,692.56	0.00	19
20 KATSINA	1	3,387,162.34	0.00	20
21 KEBBI	1	2,909,589.35	0.00	21
22 KOGI	1	3,045,461.67	0.00	22
23 KWARA	1	2,452,803.34	0.00	23
24 LAGOS	1	3,691,333.40	0.00	24
25 NASSARAWA	1	2,541,109.53	0.00	25
26 NIGER	1	3,263,942.05	0.00	26
27 OGUN	1	2,559,982.35	0.00	27
28 ONDO	1	2,565,053.97	0.00	28
29 OSUN	1	2,513,052.79	0.00	29
30 OYO	1	3,090,561.17	0.00	30
31 PLATEAU	1	2,877,414.29	0.00	31
32 RIVERS	1	2,971,688.10	0.00	32
33 SOKOTO	1	3,036,795.46	0.00	33
34 TARABA	1	2,654,286.11	0.00	34
35 YOBE	1	2,736,228.25	0.00	35
36 ZAMFARA	1	2,742,055.62	0.00	36
		<u>104,489,727.57</u>	<u>0.00</u>	
<u>3 EXCESS REVENUE</u>				
1 ABIA	1	7,733,952.60	0.00	1
2 ADAMAWA	1	8,227,595.59	0.00	2
3 AKWA IBOM	1	8,304,053.99	0.00	3
4 ANAMBRA	1	8,212,182.16	0.00	4
5 BAUCHI	1	9,879,530.28	0.00	5
6 BAYELSA	1	7,308,044.32	0.00	6
7 BENUE	1	9,262,698.29	0.00	7
8 BORNO	1	10,261,742.23	0.00	8
9 CROSS RIVER	1	8,305,470.17	0.00	9
10 DELTA	1	8,386,207.39	0.00	10
11 EBONYI	1	7,389,186.12	0.00	11
12 EDO	1	7,722,883.76	0.00	12

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTIONS</i>	<i>30 April 2023</i>	<i>31 March 2023</i>	
13 EKITI	1	7,385,016.45	0.00	13
14 ENUGU	1	8,306,186.99	0.00	14
15 GOMBE	1	7,779,656.35	0.00	15
16 IMO	1	8,587,374.44	0.00	16
17 JIGAWA	1	9,236,517.81	0.00	17
18 KADUNA	1	10,821,654.92	0.00	18
19 KANO	1	13,100,818.05	0.00	19
20 KATSINA	1	10,152,761.14	0.00	20
21 KEBBI	1	8,721,272.47	0.00	21
22 KOGI	1	9,128,539.41	0.00	22
23 KWARA	1	7,352,091.19	0.00	23
24 LAGOS	1	11,064,490.73	0.00	24
25 NASSARAWA	1	7,616,782.27	0.00	25
26 NIGER	1	9,783,417.70	0.00	26
27 OGUN	1	7,673,352.13	0.00	27
28 ONDO	1	7,688,553.90	0.00	28
29 OSUN	1	7,532,684.33	0.00	29
30 OYO	1	9,263,721.70	0.00	30
31 PLATEAU	1	8,624,830.18	0.00	31
32 RIVERS	1	8,907,408.74	0.00	32
33 SOKOTO	1	9,102,563.10	0.00	33
34 TARABA	1	7,956,020.46	0.00	34
35 YOBE	1	8,201,635.78	0.00	35
36 ZAMFARA	1	8,219,102.87	0.00	36
		<u>313,200,000.00</u>	<u>0.00</u>	
<u>6 VAT REVENUE</u>				
24 LAGOS	7	6,617,853,446.50	6,617,853,446.50	1
		<u>6,617,853,446.50</u>	<u>6,617,853,446.50</u>	
<u>7 OTHER NON MIN REVENUE</u>				
1 ABIA	1	4,267,008.33	0.00	1
2 ADAMAWA	1	4,539,363.08	0.00	2
3 AKWA IBOM	1	4,581,547.03	0.00	3
4 ANAMBRA	1	4,530,859.12	0.00	4
5 BAUCHI	1	5,450,775.32	0.00	5
6 BAYELSA	1	4,032,024.45	0.00	6
7 BENUE	1	5,110,454.23	0.00	7
8 BORNO	1	5,661,650.88	0.00	8
9 CROSS RIVER	1	4,582,328.37	0.00	9
10 DELTA	1	4,626,873.05	0.00	10
11 EBONYI	1	4,076,792.34	0.00	11
12 EDO	1	4,260,901.38	0.00	12
13 EKITI	1	4,074,491.83	0.00	13
14 ENUGU	1	4,582,723.86	0.00	14
15 GOMBE	1	4,292,224.19	0.00	15
16 IMO	1	4,737,861.76	0.00	16
17 JIGAWA	1	5,096,009.83	0.00	17
18 KADUNA	1	5,970,568.23	0.00	18

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTIONS</i>	<i>30 April 2023</i>	<i>31 March 2023</i>	
19 KANO	1	7,228,037.54	0.00	19
20 KATSINA	1	5,601,523.39	0.00	20
21 KEBBI	1	4,811,736.54	0.00	21
22 KOGI	1	5,036,435.54	0.00	22
23 KWARA	1	4,056,326.17	0.00	23
24 LAGOS	1	6,104,546.61	0.00	24
25 NASSARAWA	1	4,202,362.63	0.00	25
26 NIGER	1	5,397,747.70	0.00	26
27 OGUN	1	4,233,573.59	0.00	27
28 ONDO	1	4,241,960.77	0.00	28
29 OSUN	1	4,155,963.77	0.00	29
30 OYO	1	5,111,018.87	0.00	30
31 PLATEAU	1	4,758,527.00	0.00	31
32 RIVERS	1	4,914,432.41	0.00	32
33 SOKOTO	1	5,022,103.78	0.00	33
34 TARABA	1	4,389,528.53	0.00	34
35 YOBE	1	4,525,040.43	0.00	35
36 ZAMFARA	1	4,534,677.45	0.00	36

172,800,000.00

0.00

Grand Total

144,717,957,080.99

146,178,396,959.12

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: April,2023

TYPE OF DEDUCTION		TOTAL NO	AMTDEDUCTED
1 MAIN DISTRIBUTION			
1	8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 70/120)	2	128,368,951.00
2	Abia Counterpart Funding for Various Projects ifo UBA PLC	2	270,290,136.53
3	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	8	375,879,460.29
4	AMCON LOAN DEDUCTION 11/12	1	12,500,000.00
5	BOND ISSUANCE PROGRAMME1	28	4,965,941,874.50
6	BOND ISSUANCE PROGRAMME2	3	1,871,328,265.26
7	BOND ISSUANCE PROGRAMME3	4	848,362,580.41
8	CBN BUDGET SUPPORT (23/341)	70	5,421,784,121.25
9	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	12	2,506,495,816.45
10	CBN POWER INTERVENTION FUNDS	1	116,108,479.22
11	COMM. BASE AGRICULTURAL & RURAL DEV PROJ(CBARDR)	1	6,597,104.68
12	COMMERCIAL AGRIC. CREDIT SCHEME 3	2	496,523,795.16
13	COMMERCIAL AGRICULTURAL CREDIT SCHEME	14	1,467,655,881.86
14	COMMERCIAL AGRICULTURAL CREDIT SCHEME2	2	121,563,149.11
15	CONTRACTUAL OBLIGATION	2	417,337,862.83
16	CONTRACTUAL OBLIGATION (ISPO)	3	330,959,265.88
17	Counterpart fund Contribution iro UBEC project ifo UBA PLC	1	27,249,977.66
18	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK	1	31,986,841.43
19	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	2	90,980,865.24
20	DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES	35	3,277,955,035.57
21	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	14	207,735,773.09
22	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	9	738,802,851.23
23	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	2,364,660,783.70
24	FG INTERVENTION FUNDS (28/40)	2	200,000,000.00
25	FG SALARY BAILOUT TO STATES	39	3,230,847,975.13
26	FOREIGN LOANS TO STATE GOVERNMENTS	38	96,515,796,446.86
27	HEALTH CARE DEDUCTIONS	19	601,725,784.29
28	IBADAN URBAN FLOOD MGT PROJECT (IUFMP)	1	33,333,333.33
29	LOAN FACILITY FROM COMMERCIAL BANKS	8	1,536,151,183.72
30	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	796,430,888.95
31	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	2	19,000,000.00
32	NATIONAL FADAMA PROJECT	2	7,000,000.00
33	NATIONAL PROGRAMME FOR FOOD SECURITY	1	12,468,000.00
34	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	20,703,685.36
35	REFUND BY STATE TO FIRS ON WHT & VAT	2	500,000,000.00
36	RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 92/226	22	7,864,087,736.94
37	SPECIAL FINANCIAL. SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 4/360	1	75,000,000.00
			137,509,613,906.92
2 AUGMENTATION FUNDS			

	TYPE OF DEDUCTION	TOTAL NO	AMT DEDUCTED
38	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	104,489,727.57
			<u>104,489,727.57</u>
EXCESS REVENUE			
39	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	313,200,000.00
			<u>313,200,000.00</u>
VAT REVENUE			
40	BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
41	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
42	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
43	REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			<u>6,617,853,446.50</u>
OTHER NON MIN REVENUE			
44	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	172,800,000.00
			<u>172,800,000.00</u>
Grand Total			<u>144,717,957,080.99</u>

DEDUCTIONS FROM STATE GOVERNMENTS, FGN AND FCT. STATUTORY AND VAT

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
			3	ONDO	644,248,762.92
<u>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 70/120)</u>					<u>1,871,328,265.26</u>
			<u>BOND ISSUANCE PROGRAMME3</u>		
1	BAYELSA	128,368,951.00	1	NIGER	217,827,441.00
		<u>128,368,951.00</u>	2	PLATEAU	630,535,139.41
<u>Abia Counterpart Funding for Various Projects ifo UBA PLC</u>					<u>848,362,580.41</u>
1	ABIA	270,290,136.53	<u>CBN BUDGET SUPPORT (23/341)</u>		
		<u>270,290,136.53</u>			
<u>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</u>			1	ABIA	154,908,117.75
1	ABIA	34,225,391.07	2	ADAMAWA	154,908,117.75
2	AKWA IBOM	37,327,563.56	3	AKWA IBOM	154,908,117.75
3	BAYELSA	95,399,197.96	4	ANAMBRA	154,908,117.75
4	BORNO	31,137,532.84	5	BAUCHI	154,908,117.75
5	DELTA	37,327,563.56	6	BAYELSA	154,908,117.75
6	KEBBI	37,327,563.56	7	DENUC	154,908,117.75
7	NIGER	37,327,563.56	8	BORNO	154,908,117.75
8	ONDO	65,807,084.18	9	CROSS RIVER	154,908,117.75
		<u>375,879,460.29</u>	10	DELTA	154,908,117.75
<u>AMCON LOAN DEDUCTION 11/12</u>			11	EBONYI	154,908,117.75
1	ADAMAWA	12,500,000.00	12	EDO	154,908,117.75
		<u>12,500,000.00</u>	13	EKITI	154,908,117.75
<u>BOND ISSUANCE PROGRAMME1</u>			14	ENUGU	154,908,117.75
1	BAUCHI	201,255,000.00	15	GOMBE	154,908,117.75
2	CROSS RIVER	541,305,066.40	16	IMO	154,908,117.75
3	DELTA	150,000,000.00	17	JIGAWA	154,908,117.75
4	EDO	322,916,666.67	18	KADUNA	154,908,117.75
5	EKITI	345,000,000.00	19	KANO	154,908,117.75
6	GOMBE	164,916,320.90	20	KATSINA	154,908,117.75
7	KATSINA	850,000,000.00	21	KEBBI	154,908,117.75
8	KOGI	47,000,000.00	22	KOGI	154,908,117.75
9	KWARA	632,203,900.00	23	KWARA	154,908,117.75
10	NIGER	296,453,561.97	24	NASSARAWA	154,908,117.75
11	OGUN	385,796,101.00	25	NIGER	154,908,117.75
12	PLATEAU	400,864,283.56	26	OGUN	154,908,117.75
13	SOKOTO	206,017,834.00	27	ONDO	154,908,117.75
14	ZAMFARA	422,213,140.00	28	OSUN	154,908,117.75
		<u>4,965,941,874.50</u>	29	OYO	154,908,117.75
<u>BOND ISSUANCE PROGRAMME2</u>			30	PLATEAU	154,908,117.75
1	DELTA	753,501,346.72	31	RIVERS	154,908,117.75
2	GOMBE	473,578,155.62	32	SOKOTO	154,908,117.75
			33	TARABA	154,908,117.75
			34	YOBE	154,908,117.75
			35	ZAMFARA	154,908,117.75

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u>5,421,784,121.25 CONTRACTUAL OBLIGATION</u>					
<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM</u>					
<u>LOAN</u>					
1	BAUCHI	253,351,547.50	1	KANO	292,615,190.00
2	EKITI	146,490,204.30	2	NASSARAWA	124,722,672.83
3	GOMBE	192,027,492.28			<u>417,337,862.83</u>
4	IMO	694,442,888.33	<u>CONTRACTUAL OBLIGATION (ISPO)</u>		
5	KOGI	146,502,032.74	1	GOMBE	260,365,441.78
6	OGUN	281,250,000.00	2	KOGI	70,593,824.10
7	OYO	375,000,000.00			<u>330,959,265.88</u>
8	SOKOTO	166,682,112.21	<u>Counterpart fund Contribution iro UBEC project iro UBA PLC</u>		
9	YOBE	250,749,539.09	1	KOGI	27,249,977.66
		<u>2,506,495,816.45</u>			<u>27,249,977.66</u>
<u>CBN POWER INTERVENTION FUNDS</u>					
<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</u>					
<u>GRANT IFO ECOBANK</u>					
1	KANO	116,108,479.22	1	CROSS RIVER	31,986,841.43
		<u>116,108,479.22</u>			<u>31,986,841.43</u>
<u>COMM. BASE AGRICULTURAL & RURAL DEV PROJ(CBARDR)</u>					
<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</u>					
<u>GRANT IFO ZENITH BANK</u>					
1	BAUCHI	6,597,104.68	1	KOGI	90,980,865.24
		<u>6,597,104.68</u>			<u>90,980,865.24</u>
<u>COMMERCIAL AGRIC. CREDIT SCHEME 3</u>					
<u>DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO</u>					
<u>THE STATES</u>					
1	SOKOTO	99,540,169.50	1	ABIA	89,972,595.59
2	TARABA	396,983,625.66	2	ADAMAWA	89,972,595.59
		<u>496,523,795.16</u>	3	AKWA IBOM	126,675,773.75
<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>					
1	ANAMBRA	38,540,982.12	4	ANAMBRA	89,972,595.59
2	BAYELSA	199,080,338.99	5	BAUCHI	89,972,595.59
3	DELTA	254,397,861.28	6	BAYELSA	126,675,773.75
4	EBONYI	62,275,065.70	7	BENUE	89,972,595.59
5	EKITI	50,713,329.21	8	BORNO	126,675,773.75
6	JIGAWA	73,251,016.37	9	CROSS RIVER	89,972,595.59
7	KADUNA	261,766,982.01	10	DELTA	126,675,773.75
8	KOGI	63,599,465.32	11	EBONYI	89,972,595.59
9	NIGER	30,812,882.41	12	EDO	89,972,595.59
10	OYO	136,994,082.48	13	EKITI	89,972,595.59
11	PLATEAU	24,534,748.59	14	ENUGU	89,972,595.59
12	SOKOTO	76,319,358.38	15	GOMBE	89,972,595.59
13	TARABA	75,463,399.91	16	IMO	89,972,595.59
14	ZAMFARA	119,906,369.09	17	JIGAWA	89,972,595.59
		<u>1,467,655,881.86</u>	18	KADUNA	83,644,006.90
<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u>					
1	EBONYI	80,046,438.66	19	KANO	89,972,595.59
2	OYO	41,516,710.45	20	KATSINA	94,797,666.67
		<u>121,563,149.11</u>	21	KEBBI	89,972,595.59
			22	KOGI	89,972,595.59
			23	KWARA	89,972,595.60
			24	NASSARAWA	89,972,595.59

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
25	NIGER	95,492,009.13	14	ENUGU	62,711,732.57
26	OGUN	121,327,594.36	15	GOMBE	58,736,424.92
27	ONDO	89,972,595.59	16	IMO	64,834,698.49
28	OYO	89,972,595.59	17	JIGAWA	69,735,732.56
29	PLATEAU	89,972,595.59	18	KADUNA	81,703,521.69
30	RIVERS	126,675,773.75	19	KANO	98,911,209.05
31	SOKOTO	89,972,595.59	20	KATSINA	76,653,372.01
32	TARABA	89,972,595.59	21	KEBBI	65,845,628.98
33	YOBE	89,972,595.59	22	KOGI	68,920,495.38
34	ZAMFARA	89,972,595.59	23	KWARA	55,508,306.89
		<u>3,277,955,035.57</u>	24	LAGOS	83,536,932.70
<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES</u>			25	NASSARAWA	57,506,725.21
<u>DEVELOPMENT FUND TO STATE</u>			26	NIGER	73,864,828.10
1	BAUCHI	19,272,115.68	27	OGUN	57,933,827.76
2	BENUE	19,207,256.98	28	ONDO	58,040,001.16
3	IMO	35,508,841.65	29	OSUN	56,871,785.54
4	KATSINA	36,465,925.68	30	OYO	69,941,122.04
5	KOGI	26,530,550.12	31	PLATEAU	65,117,489.46
6	KWARA	35,055,955.61	32	RIVERS	67,250,958.29
7	NIGER	35,695,127.37	33	SOKOTO	68,724,374.15
		<u>207,735,773.09</u>	34	TARABA	60,067,974.37
<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>			35	YOBE	61,922,370.68
1	ADAMAWA	48,649,860.39	36	ZAMFARA	62,054,247.25
2	AKWA IBOM	123,940,182.97			<u>2,364,660,783.70</u>
3	BAUCHI	215,881,080.79	<u>FG INTERVENTION FUNDS (28/40)</u>		
4	BORNO	50,056,998.35	1	KANO	100,000,000.00
5	GOMBE	4,166,666.67	2	OSUN	100,000,000.00
6	KEBBI	98,828,514.89			<u>200,000,000.00</u>
7	NIGER	27,199,547.17	<u>FG SALARY BAILOUT TO STATES</u>		
8	YOBE	165,910,000.00	1	ABIA	126,861,359.77
9	ZAMFARA	4,170,000.00	2	ADAMAWA	86,178,991.06
		<u>738,802,851.23</u>	3	BAUCHI	77,458,307.27
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>			4	BAYELSA	16,279,010.57
1	ABIA	58,391,361.50	5	BENUE	112,492,736.26
2	ADAMAWA	62,118,367.28	6	BORNO	196,395,291.51
3	AKWA IBOM	62,695,628.39	7	CROSS RIVER	32,134,803.90
4	ANAMBRA	62,001,995.84	8	DELTA	98,401,222.04
5	BAUCHI	74,590,478.30	9	EBONYI	5,794,235.20
6	BAYELSA	55,175,752.92	10	EDO	143,435,405.43
7	BENUE	69,933,395.24	11	EKITI	86,405,567.03
8	BORNO	77,476,179.49	12	ENUGU	37,851,470.96
9	CROSS RIVER	62,706,320.59	13	GOMBE	44,986,297.79
10	DELTA	63,315,886.81	14	IMO	241,184,408.54
11	EBONYI	55,788,373.72	15	KADUNA	119,610,929.87
12	EDO	58,307,791.71	16	KANO	188,436,073.03
13	EKITI	55,756,892.66	17	KATSINA	98,498,885.81

[illegible]

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u><i>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</i></u>			1	EBONYI	75,000,000.00
					<u><i>75,000,000.00</i></u>
1	ABIA	1,000,000.00			<u><i>137,509,613,906.91</i></u>
2	BAUCHI	18,000,000.00			
		<u><i>19,000,000.00</i></u>	<u><i>ECOLOGICAL FUNDS DISTRIBUTION STATES</i></u>		
<u><i>NATIONAL FADAMA PROJECT</i></u>			1	ABIA	2,580,199.87
1	ABIA	1,000,000.00	2	ADAMAWA	2,744,888.96
2	BAUCHI	6,000,000.00	3	AKWA IBOM	2,770,397.00
		<u><i>7,000,000.00</i></u>	4	ANAMBRA	2,739,746.73
<u><i>NATIONAL PROGRAMME FOR FOOD SECURITY</i></u>			5	BAUCHI	3,296,007.11
1	BAUCHI	12,468,000.00	6	BAYELSA	2,438,108.43
		<u><i>12,468,000.00</i></u>	7	BENUE	3,090,219.73
<u><i>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</i></u>			8	BORNO	3,423,520.59
1	EBONYI	20,703,685.36	9	CROSS RIVER	2,770,869.46
		<u><i>20,703,685.36</i></u>	10	DELTA	2,797,805.00
<u><i>REFUND BY STATE TO FIRS ON WHT & VAT</i></u>			11	EBONYI	2,465,178.94
1	AKWA IBOM	500,000,000.00	12	EDO	2,576,507.09
		<u><i>500,000,000.00</i></u>	13	EKITI	2,463,787.86
<u><i>RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 2/226</i></u>			14	ENUGU	2,771,108.61
1	ABIA	87,401,497.26	15	GOMBE	2,595,447.55
2	ADAMAWA	154,205,582.49	16	IMO	2,864,918.31
3	AKWA IBOM	850,814,293.88	17	JIGAWA	3,081,485.41
4	BAUCHI	85,665,758.90	18	KADUNA	3,610,318.56
5	BAYELSA	741,156,852.48	19	KANO	4,370,692.56
6	BENUE	143,809,057.60	20	KATSINA	3,387,162.34
7	CROSS RIVER	444,989,043.29	21	KEBBI	2,909,589.35
8	DELTA	919,934,176.58	22	KOGI	3,045,461.67
9	EDO	157,343,097.74	23	KWARA	2,452,803.34
10	EKITI	248,153,651.78	24	LAGOS	3,691,333.40
11	ENUGU	78,644,312.34	25	NASSARAWA	2,541,109.53
12	IMO	489,166,930.51	26	NIGER	3,263,942.05
13	KOGI	10,759,110.04	27	OGUN	2,559,982.35
14	KWARA	211,464,655.14	28	ONDO	2,565,053.97
15	OGUN	888,119,936.29	29	OSUN	2,513,052.79
16	ONDO	55,289,565.44	30	OYO	3,090,561.17
17	OSUN	1,142,270,944.01	31	PLATEAU	2,877,414.29
18	OYO	120,771,051.72	32	RIVERS	2,971,688.10
19	PLATEAU	334,102,159.05	33	SOKOTO	3,036,795.46
20	RIVERS	306,634,568.54	34	TARABA	2,654,286.11
21	TARABA	150,436,484.33	35	YOBE	2,736,228.25
22	ZAMFARA	242,955,007.53	36	ZAMFARA	2,742,055.62
		<u><i>7,864,087,736.94</i></u>			<u><i>104,489,727.57</i></u>
<u><i>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 4/360</i></u>					<u><i>104,489,727.57</i></u>
			<u><i>ECOLOGICAL FUNDS DISTRIBUTION STATES</i></u>		
			1	ABIA	7,733,952.60

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
2	ADAMAWA	8,227,595.59	8	BORNO	5,661,650.88
3	AKWA IBOM	8,304,053.99	9	CROSS RIVER	4,582,328.37
4	ANAMBRA	8,212,182.16	10	DELTA	4,626,873.05
5	BAUCHI	9,879,530.28	11	EBONYI	4,076,792.34
6	BAYELSA	7,308,044.32	12	EDO	4,260,901.38
7	BENUE	9,262,698.29	13	EKITI	4,074,491.83
8	BORNO	10,261,742.23	14	ENUGU	4,582,723.86
9	CROSS RIVER	8,305,470.17	15	GOMBE	4,292,224.19
10	DELTA	8,386,207.39	16	IMO	4,737,861.76
11	EBONYI	7,389,186.12	17	JIGAWA	5,096,009.83
12	EDO	7,722,883.76	18	KADUNA	5,970,568.23
13	EKITI	7,385,016.45	19	KANO	7,228,037.54
14	ENUGU	8,306,186.99	20	KATSINA	5,601,523.39
15	GOMBE	7,779,656.35	21	KEBBI	4,811,738.54
16	IMO	8,587,374.44	22	KOGI	5,036,435.54
17	JIGAWA	9,236,517.81	23	KWARA	4,056,326.17
18	KADUNA	10,821,654.92	24	LAGOS	6,104,546.61
19	KANO	13,100,818.05	25	NASSARAWA	4,202,362.63
20	KATSINA	10,152,761.14	26	NIGER	5,397,747.70
21	KEBBI	8,721,272.47	27	OGUN	4,233,573.59
22	KOGI	9,128,539.41	28	ONDO	4,241,960.77
23	KWARA	7,352,091.19	29	OSUN	4,155,963.77
24	LAGOS	11,064,490.73	30	OYO	5,111,018.87
25	NASSARAWA	7,616,782.27	31	PLATEAU	4,758,527.00
26	NIGER	9,783,417.70	32	RIVERS	4,914,432.41
27	OGUN	7,673,352.13	33	SOKOTO	5,022,103.78
28	ONDO	7,688,553.90	34	TARABA	4,389,528.53
29	OSUN	7,532,684.33	35	YOBE	4,525,040.43
30	OYO	9,263,721.70	36	ZAMFARA	4,534,677.45
31	PLATEAU	8,624,830.18			<u>172,800,000.00</u>
32	RIVERS	8,907,408.74			<u>172,800,000.00</u>
33	SOKOTO	9,102,563.10			
34	TARABA	7,956,020.46			
35	YOBE	8,201,635.78			
36	ZAMFARA	8,219,102.87			
		<u>313,200,000.00</u>			
		<u>313,200,000.00</u>			

ECOLOGICAL FUNDS DISTRIBUTION STATES

1	ABIA	4,267,008.33
2	ADAMAWA	4,539,363.08
3	AKWA IBOM	4,581,547.03
4	ANAMBRA	4,530,859.12
5	BAUCHI	5,450,776.32
6	BAYELSA	4,032,024.45
7	BENUE	5,110,454.23

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
		<u>138,100,103,634.49</u>			

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
April 2023

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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
							Apr 2023	Mar 2023	Mar 2023
1	ABIA	2,166,998,304.55	58,391,361.50	157,383,837.72	836,765,735.11	989,149,572.83	1,115,427,370.22	1,717,704,989.24	3,050,564,501.79
2	ADAMAWA	2,365,287,630.34	32,118,387.28	285,080,208.20	636,157,926.77	921,238,134.97	1,321,925,128.08	2,147,332,900.96	3,245,297,311.92
3	AKWA IBOM	2,326,704,431.36	32,685,628.39	136,710,182.97	1,793,665,931.91	1,930,376,114.88	333,632,688.09	427,764,328.31	3,275,455,604.79
4	ANAMBRA	2,300,962,956.60	52,001,995.84	132,818,158.09	283,421,685.46	416,239,853.55	1,822,721,107.22	2,275,507,493.23	3,239,217,629.47
5	BAUCHI	2,768,135,528.10	74,590,478.30	480,251,603.99	1,396,508,685.84	1,876,760,289.83	816,784,759.86	1,560,363,230.56	3,896,887,334.77
6	BAYELSA	2,047,633,497.41	55,175,752.92	78,182,606.85	1,489,486,964.07	1,567,669,570.92	424,788,173.57	487,245,515.03	2,882,589,006.69
7	BENUE	2,665,306,001.03	59,933,395.24	63,066,751.44	546,727,954.77	609,794,706.21	1,915,577,899.59	2,787,256,716.06	3,653,563,786.86
8	BORNO	2,875,227,105.42	77,476,179.49	48,678,953.74	588,259,531.51	634,938,485.25	2,162,812,440.68	2,793,870,411.58	4,047,647,226.08
9	CROSS RIVER	2,327,107,230.72	62,706,320.59	442,239,024.13	1,295,286,468.36	1,737,535,482.49	526,859,417.64	1,094,910,777.01	3,276,014,205.47
10	DELTA	2,349,722,910.63	63,315,886.81	62,812,881.00	2,495,146,061.68	2,547,958,942.68	-261,551,918.86	-82,734,008.55	3,207,860,239.40
11	EBONYI	2,070,366,535.78	55,788,373.72	126,318,629.05	603,434,747.58	729,753,376.63	1,294,826,785.44	1,737,347,923.87	2,914,594,822.81
12	EDO	2,163,966,936.64	58,307,791.71	374,548,841.33	868,575,883.18	1,243,124,724.51	862,434,420.42	1,338,213,642.46	3,046,218,501.20
13	EKITI	2,069,200,238.88	55,756,892.66	174,084,423.32	1,148,729,283.02	1,322,813,706.34	630,629,639.88	1,639,884,223.90	2,912,949,934.05
14	ENUGU	2,327,352,075.26	62,711,732.57	236,579,312.92	388,126,805.88	624,706,118.80	1,639,884,223.90	2,489,346,785.27	3,276,266,947.61
15	GOMBE	2,179,773,991.48	58,736,424.92	132,891,793.39	1,412,006,905.69	1,544,898,689.08	576,138,867.48	1,340,820,020.28	3,068,611,913.63
16	IMO	2,406,637,699.43	64,834,698.49	122,916,438.27	1,732,289,599.68	1,855,186,037.95	486,066,962.99	865,048,830.91	3,387,208,677.86
17	JIGAWA	2,587,973,519.56	69,735,732.56	66,966,469.70	318,131,729.71	385,088,189.41	2,133,136,587.59	3,159,987,345.65	3,643,257,144.77
18	KADUNA	3,032,733,471.66	81,703,521.69	1,489,562,335.50	794,347,321.76	2,283,909,657.26	666,495,292.71	1,421,933,729.66	4,268,499,493.85
19	KANO	3,670,704,869.21	98,911,209.05	202,477,930.22	1,194,743,615.59	1,397,221,545.81	2,174,572,114.35	2,808,532,829.57	5,167,493,848.95
20	KATSINA	2,844,691,805.55	76,653,372.01	172,335,440.80	1,234,670,595.91	1,407,006,036.71	1,361,032,396.83	1,851,820,053.08	4,304,660,666.31
21	KEBBI	2,443,604,453.28	65,845,628.98	84,522,952.11	444,741,528.20	529,284,480.31	1,848,494,343.99	2,289,200,248.24	3,440,023,491.81
22	KOGI	2,557,776,161.84	68,920,495.38	118,782,009.46	1,223,424,743.32	1,342,206,742.78	1,146,588,913.68	1,718,208,126.72	3,300,666,085.84
23	KWARA	2,039,974,944.54	55,508,306.89	79,618,821.51	1,162,481,932.79	1,242,100,764.30	762,365,883.35	1,455,250,877.75	2,999,982,877.48
24	LAGOS	3,707,48,391.39	83,536,932.70	2,637,685,277.47	0.00	2,637,685,277.47	378,926,181.22	962,322,717.28	4,364,283,785.86
25	MASSARAWA	2,741,205,842.91	73,864,828.10	132,806,927.39	1,362,293,021.02	1,494,599,948.41	1,172,741,066.40	1,650,335,025.01	3,858,976,637.10
26	NIGER	2,741,205,842.91	73,864,828.10	132,806,927.39	1,362,293,021.02	1,494,599,948.41	1,172,741,066.40	1,650,335,025.01	3,858,976,637.10
27	OGUN	2,149,388,719.09	57,933,827.76	286,416,050.41	1,955,285,338.72	2,241,701,389.13	-149,646,487.80	231,242,448.00	3,032,677,411.58
28	ONDO	2,134,248,087.53	58,048,601.16	161,563,693.81	1,095,187,780.77	1,256,751,474.58	839,448,011.79	1,477,323,607.94	3,032,677,411.58
29	OSUN	2,110,375,152.38	56,871,785.54	245,947,370.67	1,629,955,441.28	1,875,902,811.95	177,800,554.89	1,015,231,151.10	2,971,196,134.34
30	OYO	2,535,592,751.44	69,941,122.04	429,816,561.88	1,136,440,030.47	1,566,266,592.35	959,395,037.04	1,403,610,639.67	3,553,987,464.36
31	PLATEAU	2,416,582,386.46	65,117,489.46	60,304,686.59	1,757,287,594.80	1,817,582,281.39	533,872,615.62	984,859,150.06	3,401,982,742.41
32	RIVERS	2,495,757,785.34	67,250,968.29	289,308,919.65	678,191,056.63	967,497,975.28	1,461,006,851.77	1,661,171,760.75	3,513,442,184.28
33	SOKOTO	2,550,437,884.94	68,724,374.15	73,111,095.49	1,136,018,788.97	1,209,129,884.46	1,272,583,626.33	1,772,101,568.85	3,590,419,974.41
34	TARABA	2,229,189,271.07	60,067,974.37	109,030,571.82	952,338,463.09	1,061,369,034.91	1,107,752,261.79	1,833,957,800.40	3,138,177,068.67
35	YOBE	2,298,307,976.68	61,922,370.68	51,817,736.95	666,745,587.75	738,563,324.70	1,497,522,283.20	1,974,528,386.45	3,235,057,711.61
36	ZAMFARA	2,302,302,064.57	62,054,247.25	66,468,327.48	1,154,926,129.94	1,221,384,457.42	1,019,463,359.90	1,484,194,234.92	3,241,947,439.91
		87,755,189,083.89	2,364,660,783.70	9,878,313,886.13	37,832,725,787.41	47,711,039,673.54	37,679,488,626.65	57,664,982,427.93	123,538,779,597.55

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON CIL 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%	TOTAL MINERAL REVENUE Apr 2023	TOTAL MINERAL REVENUE Mar 2023	S/N
1	ABIA	0.008621266	154,019,644.29	0.004038811919	6,787,466.76	0.002231689	117,451,296.80	0.001395809	13,215,732.70	291,484,140.56	442,542,713.31	1
2	ADAMAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.210395732	3,753,737,489.02	0.176761071891	287,485,287.02	0.231375936	2,177,056,806.55	0.166498902	1,595,373,236.81	17,828,662,831.40	21,325,652,984.00	3
4	ANAMBRA	0.011096755	153,244,464.08	0.004019883989	6,766,610.37	0.01185802	624,074,313.01	0.003627776	34,348,332.52	863,432,719.98	1,060,340,694.58	4
5	BAUCHI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAYELSA	0.152144219	2,718,069,305.77	0.228278972911	384,203,463.67	0.152276999	8,014,168,195.34	0.236561542	2,239,800,666.97	13,356,241,631.74	15,954,577,085.29	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	0.367766589	6,927,482,820.53	0.253461033318	426,584,100.50	0.378870229	9,939,516,508.37	0.251582978	2,382,025,925.16	29,675,609,354.55	35,793,957,166.33	10
11	EBONYI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.026881212	480,235,119.81	0.087929214178	114,327,328.14	0.033814197	1,779,603,374.94	0.073157996	682,671,033.97	3,066,836,856.88	2,991,207,106.47	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	0.011105508	198,400,837.17	0.200838165666	1,410,663,181	0.012322451	648,516,813.31	0.000849253	8,040,860.40	856,369,179.05	1,124,745,648.41	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	NASSARAWA	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	0.030700979	548,475,679.46	0.018877389364	31,771,346.95	0.03248465	1,709,630,808.17	0.019264217	182,396,641.48	2,472,274,273.07	3,001,629,038.64	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	0.16128774	2,381,419,079.69	0.245794446764	413,680,957.61	0.14476583	7,618,863,769.16	0.245061526	2,320,279,810.89	13,234,243,617.35	15,504,422,337.89	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
38	Escrow (Rivers &	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	38
39	SOKO DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	39
40	GBETOKUN DE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
41	Delta Ono Dispu	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	41
42	MBEDE DERIVA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44		100%	17,865,084,349.83	1.683,036,224.19	100.00000%	52,628,831,892.65	9,468,152,140.89	81,645,154,607.56	97,198,974,974.94			44

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

Pages 34-36

SN	STATES	NO OF LGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	594,390,041.55	410,940,143.08	17,672,452.34	74,298,755.24	150,377,051.26	54,865,148.46	74,135,548.14	5,301,736.75	22,289,626.57	1,404,270,503.20
2	ADAMAWA	21	734,246,522.41	459,386,145.95	139,956,130.95	91,780,815.30	172,617,211.11	55,621,943.33	48,155,837.62	41,986,842.87	27,534,244.59	1,771,285,684.14
3	AKWA/IBOM	31	1,083,887,723.56	568,444,391.27	24,413,209.52	135,485,965.45	283,480,207.61	134,057,926.39	81,509,282.04	7,323,963.48	40,645,788.63	2,359,248,458.97
4	ANAMBRA	21	734,246,522.41	606,408,821.76	17,362,318.24	91,780,815.30	159,725,883.77	68,642,120.84	69,947,486.98	5,208,695.92	27,534,244.59	1,780,857,909.82
5	BAUCHI	20	699,282,402.30	673,754,292.76	180,009,284.33	87,410,300.29	133,076,163.78	119,746,593.08	48,119,220.69	54,002,789.90	26,223,090.09	2,021,626,137.22
6	BAVELSA	8	279,712,969.92	246,939,093.59	33,943,335.04	34,964,120.11	116,466,975.01	59,099,421.64	31,023,692.37	10,183,001.36	10,489,236.03	822,875,836.10
7	BEAUE	23	804,174,762.64	611,805,696.64	112,751,137.77	100,521,845.33	312,609,388.18	106,475,173.83	87,222,192.39	33,825,344.22	30,156,553.60	2,199,842,121.81
8	BORNO	27	944,031,243.10	601,938,054.80	272,321,384.73	118,003,905.39	195,714,374.15	91,203,029.82	48,050,718.19	81,656,422.38	35,401,171.62	2,388,369,304.18
9	CROSS RIVER	18	629,354,162.07	418,910,557.62	77,998,923.40	78,669,270.26	174,989,086.35	65,497,821.17	47,286,185.58	23,399,679.32	23,600,781.08	1,539,706,466.55
10	DELTA	25	874,103,002.87	594,281,573.12	62,146,755.97	109,262,875.36	168,669,997.54	52,278,429.12	60,747,483.79	18,644,028.38	32,778,862.61	1,972,913,009.16
11	EBONYI	13	454,533,561.49	315,165,535.32	23,148,339.71	56,816,695.19	142,971,189.29	72,414,446.12	49,936,335.75	6,944,502.50	17,045,008.56	1,138,975,613.93
12	EDO	18	629,354,162.07	466,669,823.30	71,447,534.39	78,669,270.26	136,736,753.12	43,862,539.62	37,770,361.38	21,434,262.15	23,600,781.08	1,509,545,487.36
13	EKITI	16	559,425,921.84	345,719,395.25	21,225,638.09	69,928,240.23	105,015,542.01	41,471,255.75	28,501,701.44	6,367,691.97	20,978,472.07	1,533,720,657.57
14	ENIGU	17	594,390,041.95	472,320,034.75	64,824,478.92	74,298,755.24	184,216,180.87	76,821,408.64	73,485,597.66	8,284,387.90	22,289,626.57	1,050,906,465.76
15	GOMBE	11	384,635,327.26	341,321,000.13	18,900,227.19	118,003,905.39	184,505,610.92	87,355,379.24	29,375,930.60	5,670,068.64	35,401,171.62	2,055,526,854.46
16	IMO	27	944,031,243.10	630,569,891.61	88,377,654.83	118,003,905.39	190,903,708.10	72,633,652.96	53,089,968.69	26,513,299.71	35,401,171.62	2,159,524,495.01
17	JIGAWA	27	804,174,762.64	879,673,513.04	164,786,685.87	100,521,845.33	207,135,171.10	122,231,383.21	70,473,865.33	49,436,009.98	30,156,553.60	2,428,589,780.09
18	KADUNA	23	1,538,421,285.06	1,350,667,954.96	76,702,185.80	192,302,660.63	389,642,989.08	143,936,841.67	84,145,700.87	23,010,657.70	57,690,798.19	3,866,523,073.96
19	KANO	44	1,188,780,683.91	839,944,838.41	90,020,143.46	146,597,510.49	386,356,920.79	142,028,629.32	106,326,405.09	27,006,045.34	44,579,253.15	2,943,649,829.97
20	KATSINA	34	734,246,522.41	469,612,816.98	136,007,517.92	91,780,815.30	223,397,440.31	70,176,726.10	82,598,635.66	31,992,403.37	27,534,244.59	1,857,759,011.54
21	KEBBI	21	734,246,522.41	475,392,516.68	106,641,355.49	91,780,815.30	265,478,392.60	104,765,124.40	36,015,407.24	37,276,192.86	20,978,472.07	1,920,130,016.51
22	KOGI	16	559,425,921.84	343,816,512.61	124,253,965.61	69,928,240.23	117,007,136.94	36,015,407.24	49,991,261.15	37,276,192.86	20,978,472.07	1,356,693,110.55
23	KWARA	20	699,282,402.30	1,306,995,151.24	12,604,645.63	87,410,300.29	103,038,710.58	45,121,188.26	30,071,652.24	3,781,394.01	26,223,090.09	2,314,186,431.31
24	LAGOS	13	454,533,561.49	270,181,639.12	98,312,436.32	56,816,695.19	175,415,572.41	74,120,717.48	36,269,067.32	80,147,398.24	32,778,862.61	2,243,667,281.61
25	NASSARAWA	25	874,103,002.87	572,800,445.33	267,157,974.68	109,262,875.36	190,767,613.59	60,971,377.16	55,657,730.78	18,364,215.52	26,223,090.09	1,600,624,126.42
26	NIGER	20	699,282,402.30	540,587,743.87	61,214,334.91	87,410,300.29	105,101,000.47	34,580,133.78	27,860,905.20	17,109,053.74	23,600,781.08	1,528,697,287.31
27	OGUN	18	629,354,162.07	498,980,971.72	57,030,174.26	78,669,270.26	124,782,243.94	57,767,730.29	41,422,899.96	17,109,053.74	23,600,781.08	1,528,697,287.31
28	ONDO	30	1,048,923,603.45	496,425,003.23	32,538,448.86	131,115,450.43	197,750,059.05	70,751,071.61	44,059,318.79	9,761,535.49	39,334,635.13	2,070,659,126.05
29	OSUN	33	1,153,815,963.79	810,800,703.78	101,822,939.43	144,226,995.47	191,136,703.32	87,628,659.72	48,727,977.12	30,546,884.43	43,268,098.64	2,671,974,925.71
30	OYO	33	694,390,041.95	460,924,779.47	98,115,884.28	74,298,755.24	216,034,137.40	83,056,941.05	58,871,133.71	29,434,776.79	22,289,626.57	1,637,358,310.48
31	PLATEAU	17	804,174,762.64	751,901,824.22	37,607,985.94	100,521,845.33	192,019,438.38	39,378,756.33	62,560,021.73	11,282,396.74	30,156,553.60	2,029,596,995.91
32	RIVERS	23	804,174,762.64	536,078,275.97	121,764,132.81	100,521,845.33	275,339,080.44	73,885,926.11	65,667,883.51	36,529,242.96	30,156,553.60	2,044,117,703.36
33	SOKOTO	23	804,174,762.64	333,615,072.21	217,349,169.92	69,928,240.23	135,060,638.70	82,624,998.10	47,885,787.78	65,204,756.54	20,978,472.07	1,532,073,057.39
34	TARABA	16	594,425,921.84	336,639,122.92	169,107,474.24	74,298,755.24	193,124,015.51	64,013,747.62	35,770,161.68	50,732,246.60	22,289,626.57	1,540,365,192.33
35	YOBE	17	489,497,687.61	472,689,504.00	126,788,391.68	61,187,210.20	117,328,099.25	32,430,175.19	35,509,266.07	38,036,520.75	18,336,163.06	1,391,822,921.81
36	ZAMFARA	14	209,784,728.69	203,759,246.21	28,839,334.61	26,223,090.09	76,410,339.68	31,114,540.64	22,075,430.55	8,651,801.12	7,866,927.03	614,725,430.62
37	FCT-ABUJA	6	27,062,228,968.98	20,296,671,726.74	3,382,778,621.12	3,382,778,621.12	6,765,557,242.25	2,706,222,898.90	2,029,667,172.67	1,014,833,566.34	1,014,833,566.34	67,655,572,422.46
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