

LEDGER OF EMTL FEBRUARY, 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	OTOBER, 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	12,783,666,496.99	-	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
			<b>266,871,802,897.80</b>	<b>172,517,640,369.59</b>	

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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)

S/n	DATE	REF. NO.	DETAILS	Receipt		Payment		Cumm Balance
				=N=	=N=	=N=	=N=	
1	01/01/2022		Balance b/f					-
2	25/04/2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	-	60,000,000,000.00	-
3	23/05/2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	-	120,000,000,000.00	-
4	21/06/2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	-	180,000,000,000.00	-
5	21/07/2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	-	260,000,000,000.00	-
6	23/08/2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	-	340,000,000,000.00	-
7	21/09/2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	-	400,000,000,000.00	-
7	11/10/2022		Distribution of =N=300Billion to the States and LGCs		300,000,000,000.00	-	100,000,000,000.00	-
8	21/10/2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	-	200,000,000,000.00	-
9	26/10/2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	-	220,000,000,000.00	-
10	16/11/2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	-	300,000,000,000.00	-
11	12/12/2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	-	420,000,000,000.00	-
12	23/12/2022		Distribution of =N=225,685 Billion to the States and LGCs		225,685,621,775.00	-	194,314,378,225.00	-
13	13/01/2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	-	344,314,378,225.00	-
14	02/02/2023		Payment of Consultancy Fee to Ajap Financial Services Limited		200,803,673,105.00	-	143,510,705,120.00	-
15	16/02/2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	-	263,510,705,120.00	-
			Total	990,000,000,000.00	726,489,294,880.00			

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

S/N	Date	REF. NO	DETAILS	Allocation		Cumulative Total	
				N		N	
1	01/01/2023		Bal. b/f	18,289,627,651.54		18,289,627,651.54	
2	16/01/2023	42730/RS/156/DF	December, 2022 Allocation	3,085,657,638.91		21,375,285,290.45	
3	16/01/2023	42730/RS/156/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (61st of 117th Instruments). Deduction from statutory Allocation of = N=500m in favour of Cross River State for June, 2022 as approved by Mr. President (21st of 24th Instruments).	28,784,136.55		21,404,069,427.00	
4	16/01/2023	42730/RS/156/DF	Distribution of = N=24,840,726,635.51 from Exchange gain to the three tiers of Govt.	(500,000,000.00)		20,904,069,427.00	
5	16/01/2023	42730/RS/156/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in December, 2021 for the Month of September, 2022.	109,734,438.12		21,013,803,865.12	
6	19/01/2023	42730/RS/158/DF	January, 2023 Allocation	(798,848,019.26)		20,214,955,845.86	
7	17/02/2023	42730/RS/158/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (63rd of 117th Instruments). Deduction from statutory Allocation of the State.	1,781,935,932.08		21,996,891,777.94	
8	17/02/2023	42730/RS/158/DF	The transfer Represents Monthly augmentation of = N=500m in favour of Cross River State for June, 2022 as approved by Mr. President (22nd of 24th Instruments).	28,784,136.55		22,025,675,914.49	
9	17/02/2023	42730/RS/158/DF	Distribution of = N=100,000,000,000.00 from Non- Oil Revenue to the three tiers of Govt.	(500,000,000.00)		21,525,675,914.49	
10	17/02/2023	42730/RS/158/DF	Distribution of = N=15,000,000,000.00 from Non- Oil Revenue to the three tiers of Govt.	500,000,000.00		22,025,675,914.49	
11	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 December, 2021 for the Month of September, 2022.	75,000,000.00		22,100,675,914.49	
12	17/02/2023	42730/RS/159/DF	February, 2023 Allocation	(589,233,983.02)		21,511,441,931.47	
13	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 Instruments). Deduction from statutory Allocation of the State.	1,695,934,781.98		23,207,376,713.45	
14	21/03/2023	42730/RS/159/DF	The transfer Represents Monthly augmentation of = N=500m in favour of Cross River State for June, 2022 as approved by Mr. President (23rd of 24th Instruments).	28,784,136.55		23,236,160,850.00	
15	21/03/2023	42730/RS/159/DF	Distribution of = N=120,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	(500,000,000.00)		22,736,160,850.00	
16	21/03/2023	FD/FA/299/VOL.3/D/E		522,000,000.00		23,258,160,850.00	

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

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/01/2023		Bal. b/f	60,322,536,341.97	60,322,536,341.97
2	11/01/2023	FD/FA/124/VOL.XX/D(F)	Being balance of total sum of = N=15billion approved by Mr. President as take -off grant for National Council on Climate Change.	(1,000,000,000.00)	59,322,536,341.97
3	16/01/2023	FD/FA/124/VOL.XX/D(F)	December, 2022 Allocation	10,367,809,666.73	69,690,346,008.70
4	16/01/2023	FD/FA/124/VOL.XX/D(F)	Refund of FGN Intervention to Osun State for the month of August, 2022 (25th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	69,790,346,008.70
5	16/01/2023	FD/FA/124/VOL.XX/D(F)	Refund of FGN Intervention to Kano State for the month of August, 2022 (25th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	69,890,346,008.70
6	16/01/2023	FD/FA/124/VOL.XX/D(F)	Distribution of = N=24,840,726,635.51 from Exchange Gain to the three tiers of Govt.	368,707,712.09	70,259,053,720.79
7	19/01/2023	FD/FA/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 January, 2023.	(1,073,651,737.88)	69,185,401,982.91
8	17/02/2023	FD/FA/124/VOL.XX/D(F)	January, 2023 Allocation	5,987,304,731.78	75,172,706,714.69
9	17/02/2023	FD/FA/124/VOL.XX/D(F)	Refund of FGN Intervention to Osun State for the month of August, 2022 (26th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	75,272,706,714.69
10	17/02/2023	FD/FA/124/VOL.XX/D(F)	Refund of FGN Intervention to Kano State for the month of August, 2022 (26th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	75,372,706,714.69
11	17/02/2023	FD/FA/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
12	17/02/2023	FD/FA/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
13	23/02/2023	FD/FA/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
14	21/03/2023	FD/FA/124/VOL.XX/D(F)	February, 2023 Allocation	5,698,340,867.45	82,211,117,108.96
15	21/03/2023	FD/FA/124/VOL.XX/D(F)	Refund of FGN Intervention to Osun State for the month of August, 2022 (27th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	82,311,117,108.96
16	21/03/2023	FD/FA/124/VOL.XX/D(F)	Refund of FGN Intervention to Kano State for the month of August, 2022 (27th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	82,411,117,108.96
17	21/03/2023	FD/FA/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
				84,165,037,108.96	



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	1,007,008,386.10	0.001639	556,073,919.50	149,755,146.00	228,194,375.82	296,943,784.15	2,237,975,611.57
2	ADAMAWA	1,007,008,386.10	0.001833	621,629,838.42	314,984,249.83	235,062,465.89	202,136,253.90	2,380,821,194.14
3	AKWA IBOM	1,007,008,386.10	0.002268	769,204,727.25	158,863,085.81	256,482,573.03	211,387,206.20	2,402,945,978.39
4	ANAMBRA	1,007,008,386.10	0.002419	820,578,597.84	149,335,947.84	222,241,091.33	177,196,982.81	2,376,361,005.92
5	BAUCHI	1,007,008,386.10	0.002688	911,707,450.98	369,103,921.13	342,900,736.45	228,121,412.91	2,858,841,907.56
6	BAYELSA	1,007,008,386.10	0.000985	334,224,874.24	171,740,155.84	240,969,880.70	360,787,139.67	2,114,730,436.54
7	BENUE	1,007,008,386.10	0.002441	827,880,161.00	278,224,964.63	270,807,378.07	296,428,205.60	2,680,349,095.40
8	BORNO	1,007,008,386.10	0.002401	814,527,514.69	493,835,686.51	350,910,890.41	303,160,188.40	2,969,442,666.12
9	CROSS RIVER	1,007,008,386.10	0.001671	566,859,285.03	231,267,902.33	233,293,707.72	364,926,498.90	2,403,355,780.08
10	DELTA	1,007,008,386.10	0.002371	804,166,955.25	209,848,512.89	234,272,370.87	171,422,503.03	2,426,718,728.14
11	EBONYI	1,007,008,386.10	0.001257	426,474,116.65	157,153,998.44	229,712,413.86	317,861,542.53	2,138,210,457.58
12	EDO	1,007,008,386.10	0.001862	631,485,928.36	222,415,689.96	223,357,868.83	150,504,744.65	2,234,772,617.91
13	EKITI	1,007,008,386.10	0.001379	467,818,835.42	154,556,051.20	180,699,610.94	326,920,994.23	2,137,003,877.88
14	ENUGU	1,007,008,386.10	0.001884	639,131,653.13	163,188,825.07	229,263,650.27	364,970,691.34	2,403,563,205.91
15	GOMBE	1,007,008,386.10	0.001362	461,867,037.20	213,466,642.13	220,887,520.39	347,971,329.95	2,251,200,915.78
16	IMO	1,007,008,386.10	0.002276	772,087,325.99	151,121,656.03	260,715,491.56	293,997,621.00	2,484,930,480.67
17	JIGAWA	1,007,008,386.10	0.002516	853,271,399.87	245,291,605.49	243,551,099.99	323,650,753.13	2,672,773,244.57
18	KADUNA	1,007,008,386.10	0.003509	1,190,352,187.57	348,535,202.92	334,526,388.63	251,042,562.23	3,131,464,727.45
19	KANO	1,007,008,386.10	0.005428	1,841,221,831.44	229,515,755.33	405,646,541.36	307,594,163.95	3,790,986,678.17
20	KATSINA	1,007,008,386.10	0.003351	1,136,592,339.12	247,510,929.99	316,699,786.85	230,095,342.22	2,937,906,784.28
21	KEBELI	1,007,008,386.10	0.001874	635,488,313.77	309,648,898.65	273,237,236.53	298,313,750.02	2,523,676,565.06
22	KOGI	1,007,008,386.10	0.001897	643,289,258.79	269,969,449.62	265,047,052.12	456,213,364.18	2,641,527,510.81
23	KWARA	1,007,008,386.10	0.001372	465,243,902.24	293,767,542.65	204,057,691.29	157,398,766.43	2,127,476,288.71
24	LAGOS	1,007,008,386.10	0.005214	1,768,593,136.38	142,907,398.38	263,132,428.53	20,092,832.70	3,201,734,182.09
25	NASSARAWA	1,007,008,386.10	0.001078	365,603,033.86	258,715,445.13	207,433,641.33	365,309,500.11	2,204,070,006.53
26	NIGER	1,007,008,386.10	0.002285	775,099,230.60	486,858,906.13	264,765,942.78	297,297,323.73	2,831,029,789.33
27	OGUN	1,007,008,386.10	0.002157	731,509,808.98	208,588,239.35	198,603,775.56	74,729,428.37	2,220,439,638.36
28	ONDO	1,007,008,386.10	0.001991	675,181,502.45	202,935,250.33	178,425,737.29	161,287,701.79	2,224,838,577.95
29	OSUN	1,007,008,386.10	0.001980	671,749,893.35	169,841,684.03	232,246,636.57	98,887,966.22	2,179,734,566.26
30	OYO	1,007,008,386.10	0.003235	1,097,155,225.34	263,458,823.83	241,519,427.08	71,503,379.71	2,680,645,242.06
31	PLATEAU	1,007,008,386.10	0.001839	623,711,878.80	258,449,878.27	270,368,045.08	336,230,869.79	2,495,769,058.04
32	RIVERS	1,007,008,386.10	0.003000	725,407,709.85	176,691,818.44	216,937,590.08	159,446,349.82	2,577,538,879.66
33	SOKOTO	1,007,008,386.10	0.002139	623,711,878.80	258,449,878.27	270,368,045.08	336,230,869.79	2,495,769,058.04
34	TARABA	1,007,008,386.10	0.001331	451,439,568.35	419,557,435.12	250,730,499.67	173,499,548.06	2,302,235,437.29
35	YOBE	1,007,008,386.10	0.001343	455,531,638.10	354,373,436.04	269,601,486.74	286,794,252.09	2,373,309,199.06
36	ZAMFARA	1,007,008,386.10	0.001886	639,631,609.67	297,192,049.70	188,335,485.35	246,196,123.85	2,378,363,654.66
		<b>36,252,301,899.58</b>	<b>0.080160</b>	<b>27,189,226,424.68</b>	<b>9,063,075,474.89</b>	<b>9,063,075,474.89</b>	<b>9,063,075,474.89</b>	<b>90,630,754,748.95</b>

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 RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=	
1	ABIA	0.000070	23,879,097.74	125,876,048.26	149,755,146.00	0.000875	296,943,784.15	296,943,784.15	1
2	AJAMAWA	0.000558	189,108,201.57	125,876,048.26	314,984,249.83	0.000596	202,136,253.90	202,136,253.90	2
3	AKWA IBOM	0.000097	32,987,037.55	125,876,048.26	158,863,085.81	0.000623	211,387,206.20	211,387,206.20	3
4	ANAMBRA	0.000069	23,459,899.58	125,876,048.26	149,335,947.84	0.000522	177,196,982.81	177,196,982.81	4
5	BAUCHI	0.000717	243,227,872.86	125,876,048.26	369,103,921.13	0.000673	228,121,412.91	228,121,412.91	5
6	BAYELSA	0.000135	45,864,107.57	125,876,048.26	171,740,155.84	0.001064	360,787,139.67	360,787,139.67	6
7	BENUE	0.000449	152,348,916.37	125,876,048.26	278,224,964.63	0.000874	296,428,205.60	296,428,205.60	7
8	BORNO	0.001085	367,959,638.25	125,876,048.26	493,835,686.51	0.000894	303,160,188.40	303,160,188.40	8
9	CROSS RIVER	0.000311	105,391,854.07	125,876,048.26	231,267,902.33	0.001076	364,926,498.90	364,926,498.90	9
10	DELTA	0.000248	83,972,464.62	125,876,048.26	209,848,512.89	0.000505	171,422,503.03	171,422,503.03	10
11	EBONYI	0.000092	31,277,950.18	125,876,048.26	157,153,998.44	0.000937	317,861,542.53	317,861,542.53	11
12	EDO	0.000285	96,539,641.70	125,876,048.26	222,415,689.96	0.000444	150,504,744.65	150,504,744.65	12
13	EKITI	0.000085	28,680,002.93	125,876,048.26	154,556,051.20	0.000964	326,920,994.23	326,920,994.23	13
14	ENUGU	0.000110	37,312,776.80	125,876,048.26	163,188,825.07	0.001076	364,970,691.34	364,970,691.34	14
15	GOMBE	0.000258	87,580,593.87	125,876,048.26	213,466,642.13	0.001026	347,971,329.95	347,971,329.95	15
16	IGBO	0.000074	25,245,607.76	125,876,048.26	151,121,656.03	0.000867	293,997,621.00	293,997,621.00	16
17	JIGAWA	0.000352	119,415,557.22	125,876,048.26	245,291,605.49	0.000954	323,650,753.13	323,650,753.13	17
18	KADUNA	0.000656	222,659,154.66	125,876,048.26	348,535,202.92	0.000740	251,042,562.23	251,042,562.23	18
19	KANO	0.000306	103,639,707.07	125,876,048.26	229,515,755.33	0.000907	307,594,163.95	307,594,163.95	19
20	KATSINA	0.000359	121,634,881.73	125,876,048.26	247,510,929.99	0.000678	230,095,342.22	230,095,342.22	20
21	KEBBI	0.000542	183,772,850.38	125,876,048.26	309,648,898.65	0.000879	298,313,750.02	298,313,750.02	21
22	KOGI	0.000425	144,093,401.36	125,876,048.26	269,969,449.62	0.001345	456,213,364.18	456,213,364.18	22
23	KWARA	0.000495	167,891,494.39	125,876,048.26	293,767,542.65	0.000464	157,398,766.43	157,398,766.43	23
24	LAGOS	0.000050	17,031,350.12	125,876,048.26	142,907,398.38	0.000059	20,092,832.70	20,092,832.70	24
25	NASARRAWA	0.000339	132,839,396.87	125,876,048.26	258,715,445.13	0.001077	365,309,500.11	365,309,500.11	25
26	NIGER	0.001064	360,982,857.86	125,876,048.26	486,858,906.13	0.000876	297,297,323.73	297,297,323.73	26
27	OGLIN	0.000244	82,712,191.09	125,876,048.26	208,588,239.35	0.000220	74,729,428.37	74,729,428.37	27
28	ONDO	0.000227	77,059,202.06	125,876,048.26	202,935,250.33	0.000476	161,287,701.79	161,287,701.79	28
29	OSUN	0.000130	43,965,635.77	125,876,048.26	169,841,684.03	0.000292	98,887,966.22	98,887,966.22	29
30	OYO	0.000406	137,582,775.57	125,876,048.26	263,458,823.83	0.000211	71,503,379.71	71,503,379.71	30
31	PLATEAU	0.000391	132,573,830.01	125,876,048.26	258,449,878.27	0.000991	336,230,869.79	336,230,869.79	31
32	RIVERS	0.000150	50,815,770.18	125,876,048.26	176,691,818.44	0.000470	159,446,349.82	159,446,349.82	32
33	SOKOTO	0.000485	164,527,241.60	125,876,048.26	290,403,289.87	0.000981	332,754,397.27	332,754,397.27	33
34	TARABA	0.000866	293,681,386.86	125,876,048.26	419,557,435.12	0.000512	173,499,548.06	173,499,548.06	34
35	YOBE	0.000674	228,497,387.77	125,876,048.26	354,373,436.04	0.000846	286,794,252.09	286,794,252.09	35
36	ZAMFARA	0.000505	171,316,001.43	125,876,048.26	297,192,049.70	0.000726	246,196,123.85	246,196,123.85	36
		<b>0.01336</b>	<b>4,531,537,737.45</b>	<b>4,531,537,737.45</b>	<b>9,063,075,474.89</b>	<b>0.02672</b>	<b>9,063,075,474.89</b>	<b>9,063,075,474.89</b>	

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%		DIRECT SEC/COMMERCIAL ENROLMENT 8%		INVERSE SEC/COMMERCIAL ENROLMENT 8%		HOSPITAL BEDS 30%		WATER SUPPLY SPREAD 15%		RAINFALL PROPORTION 15%		TOTAL
		ENROLMENT	24%	ENROLMENT	8%	ENROLMENT	8%	ENROLMENT	30%	ENROLMENT	15%	ENROLMENT	15%	
1	ABIA	0.000132	44,640,394.25	0.000066	22,345,175.88	0.000021	22,345,175.88	0.000277	93,937,086.61	0.000021	7,163,729.32	0.000111	37,762,814.48	228,194,375.82
2	ADAMAWA	0.000133	45,256,092.02	0.000057	19,217,602.16	0.000167	19,217,602.16	0.000168	56,875,894.60	0.000167	56,732,460.47	0.000111	37,762,814.48	235,052,466.89
3	AKWA IBOM	0.000322	109,074,823.16	0.000052	21,572,688.03	0.000029	17,572,688.03	0.000191	64,703,446.06	0.000029	9,896,111.27	0.000111	37,762,814.48	256,484,573.03
4	ANAMBRA	0.000165	55,850,077.16	0.000063	17,418,002.71	0.000021	21,418,002.71	0.000272	78,754,224.39	0.000021	7,037,969.87	0.000111	37,762,814.48	222,241,091.33
5	BAUCHI	0.000287	97,430,810.82	0.000085	28,868,818.83	0.000215	28,868,818.83	0.000227	77,001,111.63	0.000215	72,968,361.86	0.000111	37,762,814.48	342,900,736.45
6	BAYELSA	0.000142	48,085,906.63	0.000044	14,836,882.66	0.000041	14,836,882.66	0.000329	111,688,162.00	0.000041	13,759,232.27	0.000111	37,762,814.48	240,969,880.70
7	BENUE	0.000255	86,632,660.45	0.000065	21,970,653.75	0.000135	21,970,653.75	0.000167	56,765,920.74	0.000135	45,704,674.91	0.000111	37,762,814.48	270,807,378.07
8	BORNO	0.000219	74,206,503.71	0.000059	23,285,700.00	0.000325	23,285,700.00	0.000242	81,992,290.74	0.000325	110,397,891.42	0.000111	37,762,814.48	350,910,890.41
9	CROSS RIVER	0.000157	53,291,671.67	0.000057	18,013,520.31	0.000093	18,013,520.31	0.000250	74,584,624.73	0.000093	31,617,556.22	0.000111	37,762,814.48	233,293,707.72
10	DELTA	0.000125	42,535,660.79	0.000061	20,851,131.72	0.000074	20,851,131.72	0.000257	87,079,892.77	0.000074	25,191,739.39	0.000111	37,762,814.48	234,272,370.87
11	EBONYI	0.000174	58,919,408.07	0.000043	14,508,765.61	0.000028	14,508,765.61	0.000279	94,629,275.05	0.000028	9,383,385.05	0.000111	37,762,814.48	229,712,413.86
12	EDO	0.000105	35,688,184.45	0.000061	20,852,787.10	0.000085	20,852,787.10	0.000234	79,239,403.20	0.000085	28,961,892.51	0.000111	37,762,814.48	223,357,868.83
13	EKITI	0.000099	33,742,594.85	0.000042	14,165,451.67	0.000025	14,165,451.67	0.000213	72,259,297.39	0.000025	8,604,000.88	0.000111	37,762,814.48	180,659,610.94
14	ENUGU	0.000184	62,505,043.88	0.000057	19,290,981.41	0.000033	19,290,981.41	0.000234	79,219,996.05	0.000033	11,193,833.04	0.000111	37,762,814.48	229,263,520.27
15	GOMBE	0.000114	38,698,917.11	0.000066	22,239,530.09	0.000077	22,239,530.09	0.000217	73,669,550.47	0.000077	26,277,178.16	0.000111	37,762,814.48	220,887,520.39
16	IMO	0.000210	71,075,820.78	0.000075	25,496,792.66	0.000022	25,496,792.66	0.000275	93,309,588.68	0.000022	7,573,682.33	0.000111	37,762,814.48	260,715,491.56
17	JIGAWA	0.000174	59,097,636.37	0.000038	12,983,079.66	0.000106	12,983,079.66	0.000250	84,899,822.65	0.000106	35,824,667.17	0.000111	37,762,814.48	243,551,099.99
18	KADUNA	0.000293	99,452,482.06	0.000102	34,596,606.59	0.000197	34,596,606.59	0.000181	61,320,132.50	0.000197	66,797,746.40	0.000111	37,762,814.48	334,526,388.63
19	KANO	0.000341	115,568,701.24	0.000141	47,730,135.43	0.000092	47,730,135.43	0.000370	125,654,842.66	0.000092	31,091,912.12	0.000111	37,762,814.48	405,646,541.36
20	KATSINA	0.000341	115,568,701.24	0.000096	32,439,327.21	0.000108	32,439,327.21	0.000183	61,999,382.83	0.000108	36,480,464.52	0.000111	37,762,814.48	316,689,766.85
21	KEBBI	0.000168	57,098,571.87	0.000057	19,447,020.86	0.000163	19,447,020.86	0.000249	84,349,953.33	0.000163	55,131,855.12	0.000111	37,762,814.48	273,237,236.53
22	KOGI	0.000251	85,241,224.46	0.000059	20,180,324.89	0.000127	20,180,324.89	0.000172	58,454,342.99	0.000127	43,228,020.41	0.000111	37,762,814.48	265,047,052.12
23	KWARA	0.000086	29,303,346.00	0.000032	10,792,122.89	0.000148	10,792,122.89	0.000192	65,039,836.70	0.000148	50,367,448.32	0.000111	37,762,814.48	204,057,691.29
24	LAGOS	0.000108	36,712,276.72	0.000081	27,403,676.20	0.000015	27,403,676.20	0.000380	128,740,579.89	0.000015	5,109,405.03	0.000111	37,762,814.48	263,132,428.53
25	NASSARAWA	0.000178	60,307,834.09	0.000035	11,735,469.59	0.000117	11,735,469.59	0.000136	46,040,234.52	0.000117	39,851,819.06	0.000111	37,762,814.48	207,433,641.33
26	NIGER	0.000146	49,608,500.20	0.000038	13,053,229.57	0.000319	13,053,229.57	0.000127	42,993,311.59	0.000319	108,294,857.36	0.000111	37,762,814.48	264,765,942.78
27	Ogun	0.000083	28,135,607.99	0.000041	14,012,397.32	0.000073	14,012,397.32	0.000235	79,866,901.13	0.000073	24,813,657.33	0.000111	37,762,814.48	198,603,775.56
28	ONDO	0.000139	47,002,191.44	0.000042	14,253,539.34	0.000068	14,253,539.34	0.000124	42,035,892.07	0.000068	23,117,760.62	0.000111	37,762,814.48	178,425,737.29
29	OSUN	0.000170	57,565,756.74	0.000047	16,040,666.00	0.000039	16,040,666.00	0.000270	91,647,042.63	0.000039	13,189,899.73	0.000111	37,762,814.48	232,246,636.57
30	OYO	0.000210	71,298,109.83	0.000067	22,791,665.52	0.000134	22,791,665.52	0.000134	45,600,339.06	0.000134	41,274,832.67	0.000111	37,762,814.48	241,519,427.08
31	PLATEAU	0.000199	67,580,419.84	0.000068	23,203,935.33	0.000117	23,203,935.33	0.000232	78,844,791.10	0.000117	39,772,149.00	0.000111	37,762,814.48	270,368,045.08
32	RIVERS	0.000094	32,040,043.84	0.000074	25,070,302.89	0.000045	25,070,302.89	0.000241	81,749,394.91	0.000045	15,244,731.05	0.000111	37,762,814.48	216,937,590.08
33	SOKOTO	0.000177	60,116,669.34	0.000063	21,493,661.49	0.000146	21,493,661.49	0.000260	88,211,976.66	0.000146	49,358,172.48	0.000111	37,762,814.48	278,436,955.94
34	TARABA	0.000198	67,227,293.41	0.000021	7,159,605.80	0.000260	7,159,605.80	0.000128	43,316,764.13	0.000260	88,104,416.06	0.000111	37,762,814.48	250,730,499.67
35	YOBE	0.000154	52,084,099.66	0.000048	16,115,592.07	0.000202	16,115,592.07	0.000233	78,974,172.12	0.000202	68,549,216.33	0.000111	37,762,814.48	269,601,486.74
36	ZAMFARA	0.000078	26,386,306.48	0.000028	9,659,195.04	0.000152	9,659,195.04	0.000158	53,473,173.88	0.000152	51,394,800.43	0.000111	37,762,814.48	188,335,485.35
		0.006413	2,175,138,113.97	0.0021	725,046,037.99	0.004008	725,046,037.99	0.0080	2,718,922,642.47	0.004008	1,359,461,321.23	0.004008	1,359,461,321.23	9,063,075,474.89

# STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: February,2023

**AMT DEDUCTED**

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTION</i>	<i>28 February 2023</i>	<i>31 January 2023</i>	
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**1 MAIN DISTRIBUTION**

1 ABIA	16	1,316,982,865.81	1,320,040,929.34	1
2 ADAMAWA	13	1,080,670,144.31	1,083,923,398.03	2
3 AKWA IBOM	10	2,204,417,021.74	2,207,700,507.69	3
4 ANAMBRA	8	936,459,508.66	939,706,667.79	4
5 BAUCHI	20	2,308,552,820.25	2,241,315,416.53	5
6 BAYELSA	14	2,380,652,691.87	2,383,542,348.04	6
7 BENUE	12	840,102,783.90	843,765,325.08	7
8 BORNO	11	1,218,723,398.21	1,222,780,968.94	8
9 CROSS RIVER	11	2,189,575,524.90	2,192,859,570.82	9
10 DELTA	10	1,859,848,220.37	1,796,497,523.73	10
11 EBONYI	14	1,148,696,668.89	1,152,837,042.53	11
12 EDO	11	1,686,139,550.51	1,689,193,237.34	12
13 EKITI	13	1,483,184,257.23	1,486,104,348.76	13
14 ENUGU	10	763,433,384.87	766,717,714.23	14
15 GOMBE	14	1,705,765,848.50	1,708,841,983.64	15
16 IMO	16	2,496,846,961.40	2,500,242,474.40	16
17 JIGAWA	6	457,119,035.34	460,771,224.56	17
18 KADUNA	9	2,815,927,102.92	2,820,206,067.37	18
19 KANO	12	2,319,074,988.24	2,328,323,644.24	19
20 KATSINA	11	2,124,761,349.80	2,127,539,237.73	20
21 KEBBI	10	1,116,189,028.78	1,119,666,047.82	21
22 KOGI	26	2,036,558,098.86	2,040,167,592.60	22
23 KWARA	13	1,423,896,492.84	1,426,803,565.48	23
24 LAGOS	4	3,370,634,881.65	3,375,009,865.23	24
25 NASSARAWA	9	850,477,852.66	853,489,586.16	25
26 NIGER	22	2,137,156,997.58	2,437,881,668.59	26
27 OGUN	12	2,773,713,696.64	2,776,747,798.29	27
28 ONDO	13	1,567,953,926.86	1,570,994,039.41	28
29 OSUN	8	1,934,638,174.51	1,937,616,655.05	29
30 OYO	16	2,348,525,892.07	2,352,188,837.92	30
31 PLATEAU	17	2,392,704,660.74	2,396,114,984.03	31
32 RIVERS	9	1,827,052,445.26	1,830,574,502.25	32
33 SOKOTO	14	1,852,546,899.22	1,856,146,121.73	33
34 TARABA	11	1,281,694,094.97	1,284,839,965.82	34
35 YOBE	10	1,252,348,546.85	1,216,973,027.26	35
36 ZAMFARA	15	1,734,482,983.24	1,741,902,878.87	36
37 FCT-ABUJA	3	560,509,314.55	560,509,314.55	37
38 .1Federal Government	2	87,362,886,041.02	87,404,596,598.82	38

**151,160,904,156.06**

**151,455,132,680.62**

**3 EXCESS REVENUE**

1 ABIA	1	18,561,486.25	0.00	1
2 ADAMAWA	1	19,746,229.41	0.00	2
3 AKWA IBOM	1	19,929,729.57	0.00	3

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTION</i>	28 February 2023	31 January 2023	
4 ANAMBRA	1	19,709,237.18	0.00	4
5 BAUCHI	1	23,710,872.66	0.00	5
6 BAYELSA	1	17,539,306.37	0.00	6
7 BENUE	1	22,230,475.89	0.00	7
8 BORNO	1	24,628,181.34	0.00	8
9 CROSS RIVER	1	19,933,128.42	0.00	9
10 DELTA	1	20,126,897.75	0.00	10
11 EBONYI	1	17,734,046.70	0.00	11
12 EDO	1	18,534,921.02	0.00	12
13 EKITI	1	17,724,039.48	0.00	13
14 ENUGU	1	19,934,848.78	0.00	14
15 GOMBE	1	18,671,175.24	0.00	15
16 IMO	1	20,609,698.65	0.00	16
17 JIGAWA	1	22,167,642.74	0.00	17
18 KADUNA	1	25,971,971.80	0.00	18
19 KANO	1	31,441,963.32	0.00	19
20 KATSINA	1	24,366,626.73	0.00	20
21 KEBBI	1	20,931,053.93	0.00	21
22 KOGI	1	21,908,494.58	0.00	22
23 KWARA	1	17,645,018.86	0.00	23
24 LAGOS	1	26,554,777.75	0.00	24
25 NASSARAWA	1	18,280,277.45	0.00	25
26 NIGER	1	23,480,202.48	0.00	26
27 OGUN	1	18,416,045.11	0.00	27
28 ONDO	1	18,452,529.35	0.00	28
29 OSUN	1	18,078,442.39	0.00	29
30 OYO	1	22,232,932.09	0.00	30
31 PLATEAU	1	20,699,592.44	0.00	31
32 RIVERS	1	21,377,780.98	0.00	32
33 SOKOTO	1	21,846,151.43	0.00	33
34 TARABA	1	19,094,449.10	0.00	34
35 YOBE	1	19,683,925.88	0.00	35
36 ZAMFARA	1	19,725,846.89	0.00	36
		<b>751,680,000.00</b>	<b>0.00</b>	
	<b>6 VAT REVENUE</b>			
24 LAGOS	7	6,617,853,446.50	6,617,853,446.50	1
		<b>6,617,853,446.50</b>	<b>6,617,853,446.50</b>	
	<b>7 OTHER NON MIN REVENUE</b>			
1 ABIA	1	0.00	17,779,201.38	1
2 ADAMAWA	1	0.00	18,914,012.85	2
3 AKWA IBOM	1	0.00	19,089,779.28	3
4 ANAMBRA	1	0.00	18,878,579.67	4
5 BAUCHI	1	0.00	22,711,563.85	5
6 BAYELSA	1	0.00	16,800,101.89	6
7 BENUE	1	0.00	21,293,559.28	7
8 BORNO	1	0.00	23,590,212.02	8
9 CROSS RIVER	1	0.00	19,093,034.88	9

<b>BENEFICIARIES</b>	<b>TOTAL NO OF DEDUCTION</b>	<b>28 February 2023</b>	<b>31 January 2023</b>
10 DELTA	1	0.00	19,278,637.69
11 EBONYI	1	0.00	16,986,634.77
12 EDO	1	0.00	17,753,755.77
13 EKITI	1	0.00	16,977,049.31
14 ENUGU	1	0.00	19,094,682.74
15 GOMBE	1	0.00	17,884,267.47
16 IMO	1	0.00	19,741,090.66
17 JIGAWA	1	0.00	21,233,374.27
18 KADUNA	1	0.00	24,877,367.62
19 KANO	1	0.00	30,116,823.10
20 KATSINA	1	0.00	23,339,680.78
21 KEBBI	1	0.00	20,048,902.23
22 KOGI	1	0.00	20,985,148.07
23 KWARA	1	0.00	16,901,359.06
24 LAGOS	1	0.00	25,435,610.88
25 NASSARAWA	1	0.00	17,509,844.30
26 NIGER	1	0.00	22,490,615.40
27 OGUN	1	0.00	17,639,889.95
28 ONDO	1	0.00	17,674,836.54
29 OSUN	1	0.00	17,316,515.70
30 OYO	1	0.00	21,295,911.96
31 PLATEAU	1	0.00	19,827,195.82
32 RIVERS	1	0.00	20,476,801.70
33 SOKOTO	1	0.00	20,925,432.40
34 TARABA	1	0.00	18,289,702.20
35 YOBE	1	0.00	18,854,335.13
36 ZAMFARA	1	0.00	18,894,489.36
		<b>0.00</b>	<b>720,000,000.00</b>
<b>Grand Total</b>		<b>158,530,437,602.56</b>	<b>158,792,986,127.12</b>

# STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: February, 2023

TYPE OF DEDUCTION	TOTAL NO	AMT DEDUCTED
<b>1 MAIN DISTRIBUTION</b>		
1 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 68/120)	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 9/12	1	12,500,000.00
5 BOND ISSUANCE PROGRAMME1	28	4,965,941,874.50
6 BOND ISSUANCE PROGRAMME2	2	1,117,826,918.54
7 BOND ISSUANCE PROGRAMME3	4	848,362,580.41
8 CBN BUDGET SUPPORT (21/341)	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	1,465,149,849.92
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	63,973,685.86
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	3,277,454,172.56
21 DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	16	242,104,008.59
22 DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	9	576,410,647.15
23 ECOLOGICAL FUNDS DISTRIBUTION STATES	36	2,442,146,086.05
24 FG INTERVENTION FUNDS (27/40)	2	200,000,000.00
25 FG SALARY BAILOUT TO STATES	39	3,415,220,699.55
26 FOREIGN LOANS TO STATE GOVERNMENTS	38	96,515,796,446.86
27 HEALTH CARE DEDUCTIONS	19	595,006,489.48
28 IBADAN URBAN FLOOD MGT PROJECT (IUFMP)	1	33,333,333.33
29 LOAN FACILITY FROM COMMERCIAL BANKS	7	1,361,733,898.49
30 MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	822,528,369.26
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	21,382,104.58
35 Refunds to LGs Shares of 43% Paris Club Loan Repayment to States (2/36)	68	14,766,961,416.88
36 RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 90/226	22	7,864,087,736.94
37 SPECIAL FINANCIAL. SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 2/360	1	75,000,000.00
38 UBEC COUNTERPART FUNDING IFO ACCESS BANK	1	129,376,851.82
		<b>151,160,904,156.06</b>

**TYPE OF DEDUCTION****TOTAL NO AMTDEDUCTED****3 EXCESS REVENUE**

39	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	751,680,000.00
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**751,680,000.00****6 VAT REVENUE**

40	BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
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41	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
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42	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
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43	REFUND BY LAGOS STATE TO FIRS ON WHT & VAT	2	800,000,000.00
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**6,617,853,446.50****Grand Total****158,530,437,602.56**

**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>
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**BOND ISSUANCE PROGRAMME3**

**8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 68/120)**

1	BAYELSA	128,368,951.00
		<b><u>128,368,951.00</u></b>

1	NIGER	217,827,441.00
2	PLATEAU	630,535,139.41
		<b><u>848,362,580.41</u></b>

**Abia Counterpart Funding for Various Projects ifo UBA PLC**

**CBN BUDGET SUPPORT (21/341)**

1	ABIA	270,290,136.53
		<b><u>270,290,136.53</u></b>

1	ABIA	154,908,117.75
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**ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS**

1	ABIA	34,225,391.07
2	AKWA IBOM	37,327,563.56
3	BAYELSA	95,399,197.96
4	BORNO	31,137,532.84
5	DELTA	37,327,563.56
6	KEBBI	37,327,563.56
7	NIGER	37,327,563.56
8	ONDO	65,807,084.18
		<b><u>375,879,460.29</u></b>

2	ADAMAWA	154,908,117.75
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3	AKWA IBOM	154,908,117.75
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4	ANAMBRA	154,908,117.75
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5	BAUCHI	154,908,117.75
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6	BAYELSA	154,908,117.75
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7	BENUE	154,908,117.75
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8	BORNO	154,908,117.75
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9	CROSS RIVER	154,908,117.75
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10	DELTA	154,908,117.75
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11	EBONYI	154,908,117.75
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12	EDO	154,908,117.75
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13	EKITI	154,908,117.75
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14	ENUGU	154,908,117.75
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15	GOMBE	154,908,117.75
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16	IMO	154,908,117.75
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17	JIGAWA	154,908,117.75
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18	KADUNA	154,908,117.75
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19	KANO	154,908,117.75
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20	KATSINA	154,908,117.75
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21	KEBBI	154,908,117.75
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22	KOGI	154,908,117.75
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23	KWARA	154,908,117.75
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24	NASSARAWA	154,908,117.75
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25	NIGER	154,908,117.75
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26	OGUN	154,908,117.75
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27	ONDO	154,908,117.75
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28	OSUN	154,908,117.75
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29	OYO	154,908,117.75
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30	PLATEAU	154,908,117.75
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31	RIVERS	154,908,117.75
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32	SOKOTO	154,908,117.75
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33	TARABA	154,908,117.75
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34	YOBE	154,908,117.75
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35	ZAMFARA	154,908,117.75
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**5,421,784,121.25**

**AMCON LOAN DEDUCTION 9/12**

1	ADAMAWA	12,500,000.00
		<b><u>12,500,000.00</u></b>

**BOND ISSUANCE PROGRAMME1**

1	BAUCHI	201,255,000.00
2	CROSS RIVER	541,305,066.40
3	DELTA	150,000,000.00
4	EDO	322,916,666.67
5	EKITI	345,000,000.00
6	GOMBE	164,916,320.90
7	KATSINA	850,000,000.00
8	KOGI	47,000,000.00
9	KWARA	632,203,900.00
10	NIGER	296,453,561.97
11	OGUN	385,796,101.00
12	PLATEAU	400,864,283.56
13	SOKOTO	206,017,834.00
14	ZAMFARA	422,213,140.00
		<b><u>4,965,941,874.50</u></b>

**BOND ISSUANCE PROGRAMME2**

1	GOMBE	473,578,155.62
2	ONDO	644,248,762.92
		<b><u>1,117,826,918.54</u></b>

**CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN**

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
1	BAUCHI	253,351,547.50			<u>417,337,862.83</u>
2	EKITI	146,490,204.30		<i>CONTRACTUAL OBLIGATION (ISPO)</i>	
3	GOMBE	192,027,492.28			
4	IMO	694,442,888.33	1	GOMBE	260,365,441.78
5	KOGI	146,502,032.74	2	KOGI	70,593,824.10
6	OGUN	281,250,000.00			<u>330,959,265.88</u>
7	OYO	375,000,000.00		<i>Counterpart fund Contribution iro UBEC project ifo UBA PLC</i>	
8	SOKOTO	166,682,112.21			
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>
<i>CBN POWER INTERVENTION FUNDS</i>			<i>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK</i>		
1	KANO	116,108,479.22	1	CROSS RIVER	63,973,685.86
		<u>116,108,479.22</u>			<u>63,973,685.86</u>
<i>COMM. BASE AGRICULTURAL &amp; RURAL DEV PROJ(CBARDR)</i>			<i>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</i>		
1	BAUCHI	6,597,104.68	1	KOGI	90,980,865.24
		<u>6,597,104.68</u>			<u>90,980,865.24</u>
<i>COMMERCIAL AGRIC. CREDIT SCHEME 3</i>			<i>DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES</i>		
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
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME</i>			4	ANAMBRA	89,972,595.59
1	ANAMBRA	38,540,982.12	5	BAUCHI	89,972,595.59
2	BAYELSA	199,080,338.99	6	BAYELSA	126,675,773.75
3	DELTA	254,397,861.28	7	BENUE	89,972,595.59
4	EBONYI	62,275,065.70	8	BORNO	126,675,773.75
5	EKITI	50,713,329.21	9	CROSS RIVER	89,972,595.59
6	JIGAWA	73,251,016.37	10	DELTA	126,675,773.75
7	KADUNA	261,766,982.01	11	EBONYI	89,972,595.59
8	KOGI	63,599,465.32	12	EDO	89,972,595.59
9	NIGER	28,306,850.47	13	EKITI	89,972,595.59
10	OYO	136,994,082.48	14	ENUGU	89,972,595.59
11	PLATEAU	24,534,748.59	15	GOMBE	89,972,595.59
12	SOKOTO	76,319,358.38	16	IMO	89,972,595.59
13	TARABA	75,463,399.91	17	JIGAWA	89,972,595.59
14	ZAMFARA	119,906,369.09	18	KADUNA	83,644,006.90
		<u>1,465,149,849.92</u>	19	KANO	89,972,595.59
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</i>			20	KATSINA	95,416,666.67
1	EBONYI	80,046,438.66	21	KEBBI	89,972,595.59
2	OYO	41,516,710.45	22	KOGI	89,972,595.59
		<u>121,563,149.11</u>	23	KWARA	89,972,595.60
<i>CONTRACTUAL OBLIGATION</i>			24	NASSARAWA	89,972,595.59
1	KANO	292,615,190.00	25	NIGER	94,372,146.12
2	NASSARAWA	124,722,672.83	26	OGUN	121,327,594.36
			27	ONDO	89,972,595.59
			28	OYO	89,972,595.59
			29	PLATEAU	89,972,595.59

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
30	RIVERS	126,675,773.75	18	KADUNA	84,380,786.07
31	SOKOTO	89,972,595.59	19	KANO	102,152,335.64
32	TARABA	89,972,595.59	20	KATSINA	79,165,152.87
33	YOBE	89,972,595.59	21	KEBBI	68,003,261.27
34	ZAMFARA	89,972,595.59	22	KOGI	71,178,885.02
		<b><u>3,277,454,172.56</u></b>	23	KWARA	57,327,205.38
<b><u>DEDUCTION OF CBN MICRO SMALL &amp; MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u></b>			24	LAGOS	86,274,274.37
1	BAUCHI	19,272,115.68	25	NASSARAWA	59,391,107.96
2	BENUE	19,207,256.98	26	NIGER	76,285,233.84
3	IMO	35,508,841.65	27	OGUN	59,832,205.82
4	KATSINA	36,465,925.68	28	ONDO	59,950,740.12
5	KOGI	26,530,550.12	29	OSUN	58,735,362.56
6	KWARA	35,055,955.61	30	OYO	72,232,955.62
7	NIGER	35,695,127.37	31	PLATEAU	67,251,262.04
8	ONDO	34,368,235.50	32	RIVERS	69,454,640.47
		<b><u>242,104,008.59</u></b>	33	SOKOTO	70,976,337.28
<b><u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u></b>			34	TARABA	62,036,284.24
1	ADAMAWA	48,649,860.39	35	YOBE	63,951,445.48
2	AKWA IBOM	4,166,666.67	36	ZAMFARA	64,087,643.39
3	BAUCHI	158,132,194.21			<b><u>2,442,146,086.05</u></b>
4	BORNO	50,056,998.35	<b><u>FG INTERVENTION FUNDS (27/40)</u></b>		
5	GOMBE	4,166,666.67	1	KANO	100,000,000.00
6	KEBBI	98,886,282.62	2	OSUN	100,000,000.00
7	NIGER	27,231,978.24			<b><u>200,000,000.00</u></b>
8	YOBE	180,950,000.00	<b><u>FG SALARY BAILOUT TO STATES</u></b>		
9	ZAMFARA	4,170,000.00	1	ABIA	126,861,359.77
		<b><u>576,410,647.15</u></b>	2	ADAMAWA	86,178,991.06
<b><u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u></b>			3	BAUCHI	77,458,307.27
1	ABIA	60,304,732.05	4	BAYELSA	16,279,010.57
2	ADAMAWA	64,153,864.51	5	BENUE	112,492,736.26
3	AKWA IBOM	64,750,041.33	6	BORNO	196,395,291.51
4	ANAMBRA	64,033,679.80	7	CROSS RIVER	32,134,803.90
5	BAUCHI	77,034,662.18	8	DELTA	98,401,222.04
6	BAYELSA	56,983,754.28	9	EBONYI	5,794,235.20
7	BENUE	72,224,975.62	10	EDO	143,435,405.43
8	BORNO	80,014,922.14	11	EKITI	86,405,567.03
9	CROSS RIVER	64,761,083.89	12	ENUGU	37,851,470.96
10	DELTA	65,390,624.41	13	GOMBE	44,986,297.79
11	EBONYI	57,616,449.46	14	IMO	241,184,408.54
12	EDO	60,218,423.84	15	KADUNA	119,610,929.87
13	EKITI	57,583,936.83	16	KANO	186,278,538.78
14	ENUGU	64,766,673.21	17	KATSINA	104,809,152.69
15	GOMBE	60,661,102.52	18	KEBBI	63,704,736.41
16	IMO	66,959,204.57	19	KOGI	449,862,977.93
17	JIGAWA	72,020,835.93	20	KWARA	38,876,708.69
			21	NASSARAWA	34,331,521.02



<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>		<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
1	ABIA	1,000,000.00	<u>RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 90/226</u>	1	ABIA	87,401,497.26
2	BAUCHI	6,000,000.00		2	ADAMAWA	154,205,582.49
		<b>7,000,000.00</b>		3	AKWA IBOM	850,814,293.88
<u>NATIONAL PROGRAMME FOR FOOD SECURITY</u>				4	BAUCHI	85,665,758.90
1	BAUCHI	12,468,000.00		5	BAYELSA	741,156,852.48
		<b>12,468,000.00</b>		6	BENUE	143,809,057.60
<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</u>				7	CROSS RIVER	444,989,043.29
1	EBONYI	21,382,104.58		8	DELTA	919,934,176.58
		<b>21,382,104.58</b>		9	EDO	157,343,097.74
<u>Refunds to LGs Shares of 43% Paris Club Loan Repayment to States (2/36)</u>				10	EKITI	248,153,651.78
1	ABIA	263,528,560.93		11	ENUGU	78,644,312.34
2	ADAMAWA	95,278,144.83		12	IMO	489,166,930.51
3	AKWA IBOM	829,064,381.83		13	KOGI	10,759,110.04
4	ANAMBRA	456,185,975.31		14	KWARA	211,464,655.14
5	BAUCHI	412,506,754.82		15	OGUN	888,119,936.29
6	BAYELSA	755,999,366.67		16	ONDO	55,289,565.44
7	BENUE	158,083,102.07		17	OSUN	1,142,270,944.01
8	BORNO	503,769,990.82		18	OYO	120,771,051.72
9	CROSS RIVER	355,292,104.09		19	PLATEAU	334,102,159.05
10	EBONYI	360,379,737.36		20	RIVERS	306,634,568.54
11	EDO	382,796,402.16		21	TARABA	150,436,484.33
12	EKITI	102,786,614.06		22	ZAMFARA	242,955,007.53
13	ENUGU	73,960,592.86				<b>7,864,087,736.94</b>
14	GOMBE	100,206,046.90	<u>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 2/360</u>	1	EBONYI	75,000,000.00
15	IMO	574,701,718.88				<b>75,000,000.00</b>
16	KADUNA	622,053,944.82		<u>UBEC COUNTERPART FUNDING IFO ACCESS BANK</u>		
17	KANO	821,858,641.04		1	OYO	129,376,851.82
18	KATSINA	631,660,893.34				<b>129,376,851.82</b>
19	KEBBI	518,863,519.47				<b>151,160,904,156.06</b>
20	KOGI	443,227,269.89		<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>		
21	KWARA	124,468,533.16		1	ABIA	18,561,486.25
22	LAGOS	646,675,329.81		2	ADAMAWA	19,746,229.41
23	NASSARAWA	311,434,776.70		3	AKWA IBOM	19,929,729.57
24	NIGER	569,590,478.59		4	ANAMBRA	19,709,237.18
25	OGUN	472,180,101.69		5	BAUCHI	23,710,872.66
26	ONDO	216,883,476.66		6	BAYELSA	17,539,306.37
27	OYO	580,659,492.28		7	BENUE	22,230,475.89
28	PLATEAU	507,861,117.31		8	BORNO	24,628,181.34
29	RIVERS	790,097,829.51		9	CROSS RIVER	19,933,128.42
30	SOKOTO	572,440,677.48		10	DELTA	20,126,897.75
31	TARABA	158,288,775.82		11	EBONYI	17,734,046.70
32	YOBE	434,793,776.67		12	EDO	18,534,921.02
33	ZAMFARA	455,998,863.47				
34	FCT-ABUJA	463,384,425.58				
		<b>14,766,961,416.88</b>				

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
13	EKITI	17,724,039.48			
14	ENUGU	19,934,848.78			
15	GOMBE	18,671,175.24			
16	IMO	20,609,698.65			
17	JIGAWA	22,167,642.74			
18	KADUNA	25,971,971.80			
19	KANO	31,441,963.32			
20	KATSINA	24,366,626.73			
21	KEBBI	20,931,053.93			
22	KOGI	21,908,494.58			
23	KWARA	17,645,018.86			
24	LAGOS	26,554,777.75			
25	NASSARAWA	18,280,277.45			
26	NIGER	23,480,202.48			
27	OGUN	18,416,045.11			
28	ONDO	18,452,529.35			
29	OSUN	18,078,442.39			
30	OYO	22,232,932.09			
31	PLATEAU	20,699,592.44			
32	RIVERS	21,377,780.98			
33	SOKOTO	21,846,151.43			
34	TARABA	19,094,449.10			
35	YOBE	19,683,925.88			
36	ZAMFARA	19,725,846.89			
		<b><u>751,680,000.00</u></b>			
		<b><u>751,680,000.00</u></b>			
		<b><u>151,912,584,156.06</u></b>			

**NET STATUTORY ALLOCATION TO STATE GOVERNMENTS**

FEDERATION ACCOUNT:  
February, 2023

**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
							Feb 2023	Jan 2023	Jan 2023
1	ABIA	2,237,975,611.57	60,304,732.05	157,383,837.72	1,099,294,296.04	1,256,678,133.76	920,992,745.76	1,031,422,817.82	2,351,463,747.16
2	ADAMAWA	2,380,821,194.14	64,153,864.51	285,080,208.20	731,436,071.60	1,016,516,279.80	1,300,151,049.83	1,417,629,656.23	2,501,553,054.26
3	AKWA IBOM	2,402,945,978.39	64,750,041.33	136,710,182.97	2,002,956,797.44	2,139,666,980.41	198,528,956.65	317,099,282.51	2,524,799,790.20
4	ANAMBRA	2,376,361,005.92	64,033,679.80	132,818,158.09	739,607,670.77	872,425,828.86	1,439,901,497.26	1,557,160,021.33	2,496,866,689.12
5	BAUCHI	2,858,841,907.56	77,034,662.18	480,251,603.99	1,751,266,554.08	2,231,518,158.07	550,289,087.31	762,498,865.32	3,003,814,281.86
6	BAYELSA	2,114,730,436.54	56,983,754.28	78,182,606.85	2,245,486,330.74	2,323,668,937.59	-265,922,255.33	-161,573,560.34	2,221,968,787.70
7	BENUE	2,680,349,095.40	72,224,975.62	63,066,751.44	704,811,056.84	767,877,808.28	1,840,246,311.50	1,972,504,742.83	2,816,270,067.91
8	BORNO	2,969,442,666.12	80,014,922.14	48,678,953.74	1,090,029,522.33	1,138,708,476.07	1,750,719,267.91	1,897,242,655.33	3,120,023,624.27
9	CROSS RIVER	2,403,355,780.08	64,761,083.89	442,239,024.13	1,682,575,416.88	2,124,814,441.01	213,780,255.18	332,370,802.19	2,525,230,373.01
10	DELTA	2,426,718,728.14	65,390,624.41	52,812,881.00	1,741,644,714.96	1,794,457,595.96	566,870,507.77	753,280,536.53	2,549,778,060.26
11	EBONYI	2,138,210,457.58	57,616,449.46	126,318,629.05	964,761,590.39	1,091,080,219.44	989,513,788.69	1,093,802,442.20	2,246,639,484.73
12	EDO	2,234,772,617.91	60,218,423.84	374,548,841.33	1,251,372,285.34	1,625,921,126.67	548,633,067.40	668,905,091.79	2,348,098,329.12
13	EKITI	2,137,003,877.88	57,583,936.83	174,084,423.32	1,251,515,897.08	1,425,600,320.40	653,819,620.66	759,267,370.40	2,245,371,719.16
14	ENUGU	2,403,563,205.91	64,766,673.21	236,579,312.92	462,087,398.74	698,666,711.66	1,640,129,821.04	1,758,730,603.21	2,525,448,317.44
15	GOMBE	2,251,200,915.78	60,661,102.52	132,891,793.39	1,512,212,952.59	1,645,104,745.98	545,435,067.28	666,517,725.22	2,365,359,708.86
16	IMO	2,484,930,480.67	66,959,204.57	122,916,438.27	2,306,971,318.56	2,429,887,756.83	-11,916,480.73	110,699,266.56	2,610,941,740.96
17	JIGAWA	2,672,773,244.57	72,020,835.93	66,966,469.70	318,131,729.71	385,098,199.41	2,215,654,209.23	2,347,538,819.79	2,808,310,044.35
18	KADUNA	3,131,464,727.45	84,380,786.07	1,489,562,335.50	1,241,983,981.35	2,731,546,316.85	315,537,624.53	470,055,785.37	3,290,261,852.74
19	KANO	3,790,966,678.17	102,152,335.64	202,477,930.22	2,014,444,722.38	2,216,922,652.60	1,471,911,689.93	1,664,904,632.95	3,983,228,277.19
20	KATSINA	2,937,906,784.28	79,165,152.87	172,335,440.80	1,873,260,756.13	2,045,596,196.93	813,145,434.48	959,349,314.60	3,086,888,552.33
21	KEBBI	2,523,676,585.06	68,003,261.27	84,522,952.11	963,662,815.40	1,048,185,767.51	1,407,487,556.27	1,531,986,619.27	2,651,652,667.10
22	KOGI	2,641,527,510.81	71,178,885.02	118,782,009.46	1,846,597,204.38	1,965,379,213.84	604,969,411.95	735,312,241.35	2,775,479,833.95
23	KWARA	2,127,476,288.71	57,327,205.38	79,618,821.51	1,286,950,465.95	1,366,569,287.46	703,579,795.87	808,557,418.79	2,225,360,984.26
24	LAGOS	3,201,734,182.09	86,274,274.37	2,637,885,277.47	646,675,329.81	3,284,360,607.28	-168,900,699.56	-10,915,181.49	3,364,094,683.74
25	NASSARAWA	2,204,070,006.53	59,391,107.96	75,717,060.81	715,369,683.89	791,086,744.70	1,353,592,153.87	1,482,349,196.78	2,315,838,782.94
26	NIGER	2,831,029,789.33	76,285,233.84	132,306,927.39	1,928,564,836.35	2,060,871,763.74	693,872,791.75	536,710,137.66	2,974,591,806.24
27	OGUN	2,220,439,638.36	59,832,205.82	286,416,050.41	2,427,465,440.41	2,713,881,490.82	-553,274,058.29	-443,709,276.62	2,333,038,521.67
28	ONDO	2,224,838,577.95	59,950,740.12	161,563,693.81	1,346,439,492.93	1,508,003,186.74	656,884,651.09	766,666,492.86	2,337,660,532.26
29	OSUN	2,179,734,566.26	58,735,362.56	245,947,370.67	1,629,955,441.28	1,875,902,811.95	245,096,391.74	352,652,633.18	2,290,269,288.23
30	OYO	2,680,645,242.06	72,232,955.62	429,816,561.88	1,846,476,374.57	2,276,292,936.45	332,119,349.99	464,392,984.30	2,816,581,232.21
31	PLATEAU	2,495,769,058.04	67,251,262.04	60,304,686.59	2,265,148,712.11	2,325,453,398.70	103,064,397.30	226,214,960.47	2,622,329,944.49
32	RIVERS	2,577,538,879.66	69,454,640.47	289,308,919.65	1,468,288,885.14	1,757,597,804.79	750,486,434.40	877,671,825.85	2,708,246,328.10
33	SOKOTO	2,634,010,739.03	70,976,337.28	73,111,095.49	1,708,459,466.45	1,781,570,561.94	781,463,839.81	911,435,763.63	2,767,581,885.36
34	TARABA	2,302,235,437.29	62,036,284.24	109,030,571.82	1,110,627,238.91	1,219,657,810.73	1,020,541,342.32	1,134,142,234.09	2,418,982,199.91
35	YOBE	2,373,309,199.06	63,951,445.48	51,817,736.95	1,136,579,364.42	1,188,397,101.37	1,120,960,652.21	1,276,687,097.34	2,493,660,124.59
36	ZAMFARA	2,378,363,654.66	64,087,643.39	66,458,327.48	1,603,937,012.37	1,670,395,339.85	643,880,671.42	757,068,013.65	2,498,970,892.52
		<b>90,630,754,748.95</b>	<b>2,442,146,086.05</b>	<b>9,878,313,886.13</b>	<b>9,878,313,886.13</b>	<b>50,917,048,828.31</b>	<b>60,795,362,714.44</b>	<b>27,393,245,948.46</b>	<b>31,736,629,442.95</b>
									<b>95,226,656,210.20</b>

ALLOCATION TO MINERAL PRODUCING STATES

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%) PM	GROSS DERIVATION ON GAS USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Feb 2023	TOTAL MINERAL REVENUE Jan 2023	S/N
1	1ABIA	0.0061355688	160,254,717.18	0.002468894301	3,690,961.77	0.004619586	169,449,446.15	0.002115979	2,423,618.18	335,818,743.27	305,395,330.91	1
2	1ADAMAWA	0	0	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	3AKWA IBOM	0.221780096	5,792,573,198.61	0.152993326739	228,628,542.76	0.240322298	8,815,205,391.28	0.168613467	193,127,967.41	15,029,535,090.05	20,140,726,426.35	3
4	4ANAMBRA	0.011485566	299,996,266.04	0.0040286564	6,022,665.03	0.010655806	390,861,983.61	0.003915188	4,484,471.75	701,355,326.42	709,996,301.05	4
5	5BAUCHI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	6BAYELSA	0.159010450	4,153,121,440.96	0.24354164001	364,084,095.03	0.147079065	5,394,957,105.00	0.245073096	280,703,966.19	10,192,866,607.18	14,021,358,630.14	6
7	7BENUE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	8BORNO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	9CROSS RIVER	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	10DELTA	0.379860192	9,921,395,124.19	0.25729138493	384,594,513.33	0.387481317	4,213,070,220.84	0.255977911	293,194,217.51	24,812,254,075.86	24,799,761,942.58	10
11	11EBONYI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	12EDO	0.023322661	609,193,949.89	0.06657940020	99,533,289.95	0.023312166	855,105,614.51	0.066571087	76,249,773.70	1,640,042,628.05	2,492,300,549.05	12
13	13EKITI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	14ENUGU	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
15	15GOMBE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	16IMO	0.012787219	333,983,544.57	0.00075847345	1,133,884.61	0.012768265	468,275,029.79	0.001193004	1,366,452.92	804,758,911.88	960,020,961.23	16
17	17JIGAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	18KADUNA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	19KANO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	20KATSINA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	21KEBI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	22KOGI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
23	23KWARA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	24LAGOS	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	25NASSARAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	26NIGER	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	27OGUN	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	28ONDO	0.031829923	831,351,238.84	0.01861345362	27,826,298.68	0.030831762	1,130,929,354.52	0.018537873	21,233,070.84	2,011,339,962.87	2,513,560,840.55	28
29	29OSUN	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	30OYO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	31PLATEAU	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	32RIVERS	0.153788225	4,016,724,509.29	0.25381478099	379,441,991.26	0.142931054	5,242,805,304.15	0.238002366	272,605,265.79	9,911,577,070.49	13,822,450,181.13	32
33	33SOKOTO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	34TARABA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	35YOBE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	36ZAMFARA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	37 FCT-ABUJA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	40 Escrow (Rivers & 42SOKO DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
43	43GBETIKUN DE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	44 Delta/Ono Dispu	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
93	93IMBEDE DERIVA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	94AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	26,118,543,989.56	100%	1,494,956,242.41	100.00000%	36,680,659,439.83	100.00000%	1,145,388,744.29	65,439,548,416.09	79,755,513,163.30	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NOOIGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	613,967,039.43	424,405,846.68	18,251,543.99	76,733,379.93	155,504,612.70	56,662,971.92	76,564,824.85	5,475,463.66	23,020,013.98	1,450,285,697.13
2	ADAMAWA	21	758,306,342.83	474,439,330.18	144,542,219.24	94,788,292.85	178,273,339.03	57,444,566.47	49,733,810.10	43,362,669.47	28,436,487.86	1,829,327,257.01
3	AKWA IBOM	31	1,119,404,601.31	587,071,200.59	25,213,182.58	139,925,575.16	292,769,298.78	138,450,742.07	84,180,181.57	7,563,965.42	41,977,672.55	2,436,556,410.04
4	ANAMBRA	21	758,306,342.83	626,280,683.87	17,931,247.40	94,788,292.85	164,959,788.14	70,891,388.70	72,239,529.13	5,379,374.66	28,436,487.86	1,839,213,135.46
5	BAUCHI	20	722,196,516.98	695,531,901.28	185,907,836.00	90,274,564.62	137,438,874.56	123,670,454.39	49,695,993.31	55,772,365.56	27,082,369.39	2,087,870,866.09
6	BAVELESA	8	288,878,606.79	255,086,573.49	35,055,591.65	36,109,825.85	120,283,666.66	61,035,993.94	32,040,278.00	10,516,678.39	10,832,947.75	849,839,865.53
7	BENUE	23	830,525,994.52	631,853,371.22	116,445,771.72	103,815,749.32	323,059,539.15	109,964,156.73	90,183,597.48	34,933,734.49	31,144,724.79	2,271,926,639.44
8	BORNO	27	974,965,297.92	621,662,385.88	281,244,823.13	121,847,108.16	202,127,550.86	94,191,574.47	49,634,541.02	84,373,454.13	36,561,198.67	2,466,631,488.31
9	CROSS RIVER	18	649,976,666.28	432,637,436.10	80,554,795.35	81,247,108.16	180,723,135.97	67,644,056.49	48,835,661.26	24,166,440.67	24,374,132.45	1,590,159,631.72
10	DELTA	25	902,745,646.22	613,555,016.28	64,183,183.44	112,843,205.78	174,196,983.41	53,991,490.84	62,738,059.85	19,254,966.67	33,852,961.73	2,037,561,504.23
11	EBONYI	13	469,427,136.04	325,492,892.61	23,906,865.46	58,678,467.00	147,656,075.13	74,787,325.69	51,572,651.67	7,172,060.25	17,603,540.10	1,176,297,613.95
12	EDO	18	649,976,666.28	481,961,679.37	73,788,730.15	81,247,108.16	141,217,348.70	45,299,829.13	39,008,022.14	22,136,620.93	24,374,132.45	1,559,010,336.32
13	EKITI	16	577,757,213.58	357,047,942.69	21,921,160.68	72,219,651.70	108,456,695.64	42,830,188.60	29,435,646.37	6,576,348.76	21,665,895.51	1,237,910,743.53
14	ENUGU	17	613,867,039.43	487,797,037.19	28,519,501.11	76,733,379.93	190,252,584.31	79,338,695.73	75,893,576.77	8,555,851.06	23,020,013.98	1,583,977,679.51
15	GOMBE	11	397,208,084.34	352,505,420.78	66,948,650.12	49,651,010.54	104,589,962.73	49,121,061.55	30,338,522.31	20,084,596.75	14,895,303.16	1,085,342,612.29
16	IMO	27	974,965,297.92	589,271,252.99	19,519,550.61	121,870,662.24	190,551,498.41	90,217,843.92	94,069,272.98	5,855,865.68	36,561,198.67	2,122,882,443.43
17	JIGAWA	27	974,965,297.92	651,232,431.90	91,273,617.48	121,870,662.24	197,159,248.70	75,013,715.50	54,829,622.98	27,382,087.58	36,561,198.67	2,230,287,882.97
18	KADUNA	23	830,525,994.52	908,498,691.10	170,186,422.81	103,815,749.32	213,922,584.95	126,236,666.23	72,783,145.53	51,055,931.19	31,144,724.79	2,508,169,910.44
19	KANO	44	1,588,832,337.35	1,405,254,378.78	79,215,566.20	198,604,042.17	402,410,826.66	148,655,435.58	86,902,990.68	23,764,671.89	59,581,212.65	3,993,221,461.95
20	KATSINA	34	1,227,734,078.86	867,466,185.62	92,969,927.25	153,466,759.86	368,034,039.11	146,692,957.00	109,810,513.13	27,890,980.55	46,040,027.96	3,040,107,469.33
21	KEEBI	21	758,306,342.83	485,001,109.19	140,464,217.89	94,788,292.85	230,686,753.83	72,476,279.96	66,335,382.30	42,139,286.96	28,436,487.86	1,918,634,135.66
22	KOGI	21	758,306,342.83	490,970,198.32	110,135,783.84	94,788,292.85	273,867,769.14	108,199,072.33	85,305,231.17	33,040,737.97	28,436,487.86	1,983,048,916.30
23	KWARA	16	577,757,213.58	355,082,706.31	128,325,524.69	72,219,651.70	120,841,231.64	37,195,561.60	51,629,376.86	38,497,660.69	21,665,895.51	1,403,214,822.58
24	LAGOS	20	722,196,516.98	1,349,822,822.41	13,017,675.18	90,274,564.62	106,415,087.31	46,599,721.23	31,057,041.38	3,905,302.89	27,082,369.39	2,390,371,101.38
25	NASSARAWA	13	469,427,136.04	279,034,962.25	101,533,942.29	58,678,467.00	181,163,597.15	76,549,508.22	37,457,533.62	30,460,185.29	17,603,540.10	1,251,909,471.96
26	NIGER	25	902,745,646.22	591,569,994.01	275,912,218.24	112,843,205.78	197,039,350.00	62,969,289.77	57,481,525.60	82,773,672.53	33,852,961.73	2,317,187,863.88
27	OOGUN	20	722,196,516.98	558,301,745.42	63,220,208.77	90,274,564.62	108,544,954.40	35,713,257.03	28,773,852.49	18,965,974.89	27,082,369.39	1,653,073,443.99
28	ONDO	18	649,976,666.28	515,310,945.48	58,898,941.36	81,247,108.16	128,871,113.67	59,660,665.67	42,780,247.26	17,669,683.92	24,374,132.45	1,578,789,703.24
29	OSUN	30	1,083,294,775.47	512,691,878.27	33,604,670.10	135,441,846.93	204,229,941.16	73,069,445.65	45,503,056.37	10,081,401.89	40,623,554.08	2,138,510,569.92
30	OYO	33	1,191,624,253.01	837,369,054.77	105,159,477.72	148,953,371.53	197,399,878.72	90,500,079.26	50,324,697.49	31,547,846.00	44,685,909.49	2,697,564,228.09
31	PLATEAU	17	613,867,039.43	476,028,381.70	101,330,959.97	76,733,379.93	223,113,152.95	85,780,619.87	60,738,486.91	30,399,290.58	23,020,013.98	1,691,011,335.31
32	RIVERS	23	830,525,994.52	776,540,174.29	38,840,325.98	103,815,749.32	198,304,114.71	40,669,121.04	64,609,991.11	14,652,098.79	31,144,724.79	2,096,102,294.55
33	SOKOTO	23	830,525,994.52	553,644,511.09	125,754,104.95	103,815,749.32	284,311,402.81	76,307,023.19	67,819,691.43	37,726,234.70	31,144,724.79	2,111,099,430.60
34	TARABA	16	577,757,213.58	344,546,984.69	224,471,276.51	72,219,651.70	139,486,311.30	85,332,457.46	49,454,911.25	67,341,388.70	21,665,895.51	1,582,276,942.66
35	YOBE	17	613,867,039.43	347,670,127.62	174,648,794.95	76,733,379.93	199,452,311.23	66,111,352.75	36,942,279.82	52,394,642.55	23,020,013.98	1,590,839,942.88
36	ZAMFARA	14	505,537,561.88	488,178,613.22	130,942,998.94	63,192,195.24	121,172,618.31	33,492,848.52	36,672,835.16	39,282,903.03	18,957,668.57	1,437,430,232.88
37	FCT-ABUJA	6	216,658,955.09	210,436,037.62	29,784,343.12	27,082,369.39	78,914,156.85	32,134,103.20	22,798,799.17	8,935,303.70	8,124,710.82	634,866,778.95
		774	27,949,005,207.01	20,961,753,905.26	3,493,625,650.88	3,493,625,650.88	6,987,251,301.75	2,794,900,520.70	2,096,175,390.53	1,048,087,695.26	1,048,087,695.26	69,872,513,017.53

**FEDERATION ACCOUNT: February, 2023**

**NET ALLOCATION TO LGCs:**

SN	STATES	NOofLGCs	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET	NET	GROSS	
					Feb 2023	Jan 2023	Jan 2023	
1	ABIA	17	1,450,285,697.13	42,241,330.98	1,408,044,366.14	1,479,446,542.79	1,523,829,939.07	1
2	ADAMAWA	21	1,829,327,257.01	82,448,043.11	1,746,879,213.91	1,836,942,811.86	1,922,092,762.91	2
3	AKWA IBOM	31	2,436,556,410.04	70,967,662.43	2,365,588,747.61	2,485,548,167.70	2,560,114,612.73	3
4	ANAMBRA	21	1,839,213,135.46	53,569,314.62	1,785,643,820.83	1,876,194,132.02	1,932,479,955.98	4
5	BAUCHI	20	2,087,870,866.09	60,811,772.80	2,027,059,093.29	2,129,851,615.26	2,193,747,163.72	5
6	BAYELSA	8	849,839,865.53	24,752,617.44	825,087,248.09	866,927,567.08	892,935,394.09	6
7	BENUE	23	2,271,926,639.44	205,711,119.09	2,066,215,520.35	2,178,069,693.32	2,387,136,437.60	7
8	BORNO	27	2,466,631,488.31	71,843,635.58	2,394,787,852.73	2,516,227,964.56	2,591,714,803.50	8
9	CROSS RIVER	18	1,590,159,631.72	84,866,595.26	1,505,293,036.46	1,583,581,651.69	1,670,796,905.41	9
10	DELTA	25	2,037,561,504.23	59,346,451.58	1,978,215,052.65	2,078,530,684.76	2,140,886,605.30	10
11	EBONYI	13	1,176,297,613.95	76,785,702.20	1,099,511,911.75	1,156,828,281.22	1,235,947,872.16	11
12	EDO	18	1,559,010,336.32	45,408,068.05	1,513,602,268.27	1,590,357,304.63	1,638,068,023.77	12
13	EKITI	16	1,237,910,743.53	36,055,652.72	1,201,855,090.81	1,262,801,373.15	1,300,685,414.35	13
14	ENUGU	17	1,583,977,679.51	46,135,272.22	1,537,842,407.29	1,615,826,665.35	1,664,301,465.31	14
15	GOMBE	11	1,085,342,612.29	85,595,478.18	999,747,134.12	1,053,182,002.21	1,140,380,526.43	15
16	IMO	27	2,122,882,443.43	61,831,527.48	2,061,050,915.96	2,165,567,169.21	2,230,534,184.29	16
17	JIGAWA	27	2,230,287,882.97	64,959,841.25	2,165,328,041.72	2,275,132,206.30	2,343,386,172.49	17
18	KADUNA	23	2,508,169,910.44	73,053,492.54	2,435,116,417.90	2,558,601,598.34	2,635,359,646.29	18
19	KANO	44	3,993,221,461.95	628,971,866.26	3,364,249,595.69	3,560,848,586.33	4,195,718,422.32	19
20	KATSINA	34	3,040,107,469.33	88,546,819.50	2,951,560,649.83	3,101,234,807.81	3,194,271,852.04	20
21	KEBBI	21	1,918,634,135.66	55,882,547.64	1,862,751,588.02	1,957,212,047.59	2,015,928,409.02	21
22	KOGI	21	1,983,048,916.30	244,901,705.07	1,738,147,211.23	1,835,779,015.29	2,083,609,674.48	22
23	KWARA	16	1,403,214,822.58	40,870,334.64	1,362,344,487.95	1,431,429,215.75	1,474,372,092.23	23
24	LAGOS	20	2,390,371,101.38	69,622,459.26	2,320,748,642.12	2,438,434,212.59	2,511,587,238.97	24
25	NASSARAWA	13	1,251,909,471.96	75,701,509.92	1,176,207,962.04	1,237,843,446.30	1,315,394,020.74	25
26	NIGER	25	2,317,187,863.88	67,490,908.66	2,249,696,955.23	2,363,779,482.21	2,434,692,866.67	26
27	OGUN	20	1,653,073,443.99	163,924,720.61	1,489,148,723.37	1,570,534,785.64	1,736,901,088.12	27
28	ONDO	18	1,578,789,703.24	93,161,292.93	1,485,628,410.30	1,563,357,247.80	1,658,850,405.86	28
29	OSUN	30	2,138,510,569.92	144,315,360.73	1,994,195,209.19	2,099,480,884.81	2,246,954,815.81	29
30	OYO	33	2,697,564,228.09	162,258,413.35	2,535,305,814.75	2,668,115,479.70	2,834,358,182.99	30
31	PLATEAU	17	1,691,011,335.31	49,252,757.34	1,641,758,577.97	1,725,012,443.27	1,776,762,816.57	31
32	RIVERS	23	2,096,102,294.55	61,051,523.14	2,035,050,771.41	2,138,248,552.78	2,202,396,009.36	32
33	SOKOTO	23	2,111,099,436.80	97,477,371.28	2,013,622,065.52	2,117,558,203.89	2,218,153,659.32	33
34	TARABA	16	1,582,276,090.69	46,085,711.38	1,536,190,379.32	1,614,090,862.75	1,662,513,588.63	34
35	YOBE	17	1,590,839,942.66	46,335,143.96	1,544,504,798.70	1,622,826,907.80	1,671,511,715.03	35
36	ZAMFARA	14	1,437,430,232.88	41,866,899.99	1,395,563,332.89	1,466,332,594.15	1,510,322,571.97	36
37	FCT-ABUJA	6	634,868,778.95	18,491,323.66	616,377,455.29	647,634,064.10	667,063,086.03	37
		<b>774</b>	<b>69,872,513,017.53</b>	<b>3,442,592,246.84</b>	<b>66,429,920,770.68</b>	<b>69,869,370,272.03</b>	<b>73,415,760,401.57</b>	

# FEDERATION ACCOUNT: February,2023

## *FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION*

<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
<b>1 STATUTORY REVENUE</b>		16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 36,055,652.72
			<b><u>36,055,652.72</u></b>
<b><u>ABIA</u></b>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 42,241,330.98		
	<b><u>42,241,330.98</u></b>	<b><u>ENUGU</u></b>	
		17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 46,135,272.22
			<b><u>46,135,272.22</u></b>
<b><u>ADAMAWA</u></b>			
21	ADAMAWA AMCON LOAN DEDUCTION 9/12 29,166,666.69		
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 53,281,376.42		
	<b><u>82,448,043.11</u></b>	<b><u>FCT-ABUJA</u></b>	
		6	ECOLOGICAL FUNDS DISTRIBUTION LGCS 18,491,323.66
			<b><u>18,491,323.66</u></b>
<b><u>AKWA IBOM</u></b>			
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS 70,967,662.43		
	<b><u>70,967,662.43</u></b>	<b><u>GOMBE</u></b>	
		11	ECOLOGICAL FUNDS DISTRIBUTION LGCS 31,611,920.75
		11	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - GOMBE 53,983,557.43
			<b><u>85,595,478.18</u></b>
<b><u>ANAMBRA</u></b>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 53,569,314.62		
	<b><u>53,569,314.62</u></b>	<b><u>IMO</u></b>	
		27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 61,831,527.48
			<b><u>61,831,527.48</u></b>
<b><u>BAUCHI</u></b>			
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 60,811,772.80		
	<b><u>60,811,772.80</u></b>	<b><u>JIGAWA</u></b>	
		27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 64,959,841.25
			<b><u>64,959,841.25</u></b>
<b><u>BAYELSA</u></b>			
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS 24,752,617.44		
	<b><u>24,752,617.44</u></b>	<b><u>KADUNA</u></b>	
		23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 73,053,492.54
			<b><u>73,053,492.54</u></b>
<b><u>BENUE</u></b>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 66,172,620.57		
23	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - BENUE 139,538,498.52		
	<b><u>205,711,119.09</u></b>	<b><u>KANO</u></b>	
		44	ECOLOGICAL FUNDS DISTRIBUTION LGCS 116,307,421.22
		44	KANO STATE 44 LOCAL GOVT. LOAN IFO GTB (24/36) 512,664,445.04
			<b><u>628,971,866.26</u></b>
<b><u>BORNO</u></b>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 71,843,635.58		
	<b><u>71,843,635.58</u></b>	<b><u>KATSINA</u></b>	
		34	ECOLOGICAL FUNDS DISTRIBUTION LGCS 88,546,819.50
			<b><u>88,546,819.50</u></b>
<b><u>CROSS RIVER</u></b>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 46,315,329.08		
18	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - CROSS RIVER 38,551,266.18		
	<b><u>84,866,595.26</u></b>	<b><u>KEBBI</u></b>	
		21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 55,882,547.64
			<b><u>55,882,547.64</u></b>
<b><u>DELTA</u></b>			
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS 59,346,451.58		
	<b><u>59,346,451.58</u></b>	<b><u>KOGI</u></b>	
		21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 57,758,706.30
		21	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI 89,972,595.51
		21	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI 2 97,170,403.26
			<b><u>244,901,705.07</u></b>
<b><u>EBONYI</u></b>			
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS 34,261,095.55		
13	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - EBONYI 30,761,630.51		
13	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC 11,762,976.14		
	<b><u>76,785,702.20</u></b>	<b><u>KWARA</u></b>	
		16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 40,870,334.64
			<b><u>40,870,334.64</u></b>
<b><u>EDO</u></b>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 45,408,068.05		
	<b><u>45,408,068.05</u></b>	<b><u>LAGOS</u></b>	
		20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 69,622,459.26
			<b><u>69,622,459.26</u></b>
<b><u>EKITI</u></b>			
		13	ECOLOGICAL FUNDS DISTRIBUTION LGCS 36,463,382.68

<b>LGCNO</b>	<b>TOTAL AMOUNT</b>	<b>LGCNO</b>	<b>TOTAL-AMOUNT</b>
13 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - NASARAWA	39,238,127.24	20 BAUCHI	18,717,550.78
	<b><u>75,701,509.92</u></b>	8 BAYELSA	7,618,728.29
<b><u>NIGER</u></b>		23 BENUE	20,367,592.14
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	67,490,908.66	27 BORNO	22,113,101.38
	<b><u>67,490,908.66</u></b>	18 CROSS RIVER	14,255,619.99
<b><u>OGUN</u></b>		25 DELTA	18,266,532.45
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	48,147,770.21	13 EBONYI	10,545,388.93
20 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OGUN	115,776,950.40	18 EDO	13,976,369.71
	<b><u>163,924,720.61</u></b>	16 EKITI	11,097,744.40
<b><u>ONDO</u></b>		17 ENUGU	14,200,199.41
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	45,984,166.11	6 FCT-ABUJA	5,691,534.28
18 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - ONDO STATE	47,177,126.82	11 GOMBE	9,729,986.56
	<b><u>93,161,292.93</u></b>	27 IMO	19,031,426.02
<b><u>OSUN</u></b>		27 JIGAWA	19,994,304.91
30 ECOLOGICAL FUNDS DISTRIBUTION LGCS	62,286,715.63	23 KADUNA	22,485,489.13
30 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OSUN STATE	82,028,645.10	44 KANO	35,798,825.83
	<b><u>144,315,360.73</u></b>	34 KATSINA	27,254,255.45
<b><u>OYO</u></b>		21 KEBBI	17,200,360.64
33 ECOLOGICAL FUNDS DISTRIBUTION LGCS	78,569,831.89	21 KOGI	17,777,832.62
33 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OYO	83,688,581.46	16 KWARA	12,579,678.72
	<b><u>162,258,413.35</u></b>	20 LAGOS	21,429,434.74
<b><u>PLATEAU</u></b>		13 NASSARAWA	11,223,241.58
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	49,252,757.34	25 NIGER	20,773,354.43
	<b><u>49,252,757.34</u></b>	20 OGUN	14,819,635.94
<b><u>RIVERS</u></b>		18 ONDO	14,153,689.73
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	61,051,523.14	30 OSUN	19,171,530.59
	<b><u>61,051,523.14</u></b>	33 OYO	24,183,390.00
<b><u>SOKOTO</u></b>		17 PLATEAU	15,159,745.29
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	61,488,333.11	23 RIVERS	18,791,344.70
23 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - SOKOTO	35,989,038.17	23 SOKOTO	18,925,792.56
	<b><u>97,477,371.28</u></b>	16 TARABA	14,184,944.84
<b><u>TARABA</u></b>		17 YOBE	14,261,718.91
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	46,085,711.38	14 ZAMFARA	12,886,416.40
	<b><u>46,085,711.38</u></b>		<b><u>626,400,000.00</u></b>
<b><u>YOBE</u></b>			<b><u>626,400,000.00</u></b>
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	46,335,143.96		
	<b><u>46,335,143.96</u></b>		
<b><u>ZAMFARA</u></b>			
14 ECOLOGICAL FUNDS DISTRIBUTION LGCS	41,866,899.99		
	<b><u>41,866,899.99</u></b>		
	<b><u>3,442,592,246.84</u></b>		
<b><u>3 EXCESS CRUDE REVENUE</u></b>			
<b><u>ABIA</u></b>			
17 ABIA	13,001,664.34		
21 ADAMAWA	16,399,733.52		
31 AKWA IBOM	21,843,481.35		
21 ANAMBRA	16,488,359.42		

*LGCNO*

*TOTAL AMOUNT*

*LGCNO*

*TOTAL-AMOUNT*

4,068,992,246.84

# FEDERATION ACCOUNT: February, 2023

## FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

S/NO

STATES

TOTAL DEDUCTIONS

### 1 STATUTORY REVENUE

1

1	ABIA (17 detail records)	42,241,330.98
2	ADAMAWA (42 detail records)	82,448,043.11
3	AKWA IBOM (31 detail records)	70,967,662.43
4	ANAMBRA (21 detail records)	53,569,314.62
5	BAUCHI (20 detail records)	60,811,772.80
6	BAYELSA (8 detail records)	24,752,617.44
7	BENUE (46 detail records)	205,711,119.09
8	BORNO (27 detail records)	71,843,635.58
9	CROSS RIVER (36 detail records)	84,866,595.26
10	DELTA (25 detail records)	59,346,451.58
11	EBONYI (39 detail records)	76,785,702.20
12	EDO (18 detail records)	45,408,068.05
13	EKITI (16 detail records)	36,055,652.72
14	ENUGU (17 detail records)	46,135,272.22
15	FCT-ABUJA (6 detail records)	18,491,323.66
16	GOMBE (22 detail records)	85,595,478.18
17	IMO (27 detail records)	61,831,527.48
18	JIGAWA (27 detail records)	64,959,841.25
19	KADUNA (23 detail records)	73,053,492.54
20	KANO (88 detail records)	628,971,866.26
21	KATSINA (34 detail records)	88,546,819.50
22	KEBBI (21 detail records)	55,882,547.64
23	KOGI (63 detail records)	244,901,705.07
24	KWARA (16 detail records)	40,870,334.64
25	LAGOS (20 detail records)	69,622,459.26
26	NASSARAWA (26 detail records)	75,701,509.92
27	NIGER (25 detail records)	67,490,908.66
28	OGUN (40 detail records)	163,924,720.61
29	ONDO (36 detail records)	93,161,292.93
30	OSUN (60 detail records)	144,315,360.73
31	OYO (66 detail records)	162,258,413.35
32	PLATEAU (17 detail records)	49,252,757.34
33	RIVERS (23 detail records)	61,051,523.14
34	SOKOTO (46 detail records)	97,477,371.28
35	TARABA (16 detail records)	46,085,711.38
36	YOBE (17 detail records)	46,335,143.96
37	ZAMFARA (14 detail records)	41,866,899.99
<b>TOTAL 1 STATUTORY REVENUE</b>		<b><u>3,442,592,246.84</u></b>

### 3 EXCESS CRUDE REVENUE

3

1	ABIA (17 detail records)	13,001,664.34
2	ADAMAWA (21 detail records)	16,399,733.52
3	AKWA IBOM (31 detail records)	21,843,481.35
4	ANAMBRA (21 detail records)	16,488,359.42
5	BAUCHI (20 detail records)	18,717,550.78

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
6	BAYELSA (8 detail records)	7,618,728.29
7	BENUE (23 detail records)	20,367,592.14
8	BORNO (27 detail records)	22,113,101.38
9	CROSS RIVER (18 detail records)	14,255,619.99
10	DELTA (25 detail records)	18,266,532.45
11	EBONYI (13 detail records)	10,545,388.93
12	EDO (18 detail records)	13,976,369.71
13	EKITI (16 detail records)	11,097,744.40
14	ENUGU (17 detail records)	14,200,199.41
15	FCT-ABUJA (6 detail records)	5,691,534.28
16	GOMBE (11 detail records)	9,729,986.56
17	IMO (27 detail records)	19,031,426.02
18	JIGAWA (27 detail records)	19,994,304.91
19	KADUNA (23 detail records)	22,485,489.13
20	KANO (44 detail records)	35,798,825.83
21	KATSINA (34 detail records)	27,254,255.45
22	KEBBI (21 detail records)	17,200,360.64
23	KOGI (21 detail records)	17,777,832.62
24	KWARA (16 detail records)	12,579,678.72
25	LAGOS (20 detail records)	21,429,434.74
26	NASSARAWA (13 detail records)	11,223,241.58
27	NIGER (25 detail records)	20,773,354.43
28	OGUN (20 detail records)	14,819,635.94
29	ONDO (18 detail records)	14,153,689.73
30	OSUN (30 detail records)	19,171,530.59
31	OYO (33 detail records)	24,183,390.00
32	PLATEAU (17 detail records)	15,159,745.29
33	RIVERS (23 detail records)	18,791,344.70
34	SOKOTO (23 detail records)	18,925,792.56
35	TARABA (16 detail records)	14,184,944.84
36	YOBE (17 detail records)	14,261,718.91
37	ZAMFARA (14 detail records)	12,886,416.40
<b><u>TOTAL 3 EXCESS CRUDE REVENUE</u></b>		<b><u>626,400,000.00</u></b>
<b><u>Grand Total</u></b>		<b><u>4,068,992,246.84</u></b>

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Feb 2023	Jan 2023	
1	ABIA	2,237,975,611.57	335,818,743.27	2,573,794,354.84	1,316,982,865.81	1,256,811,489.04	2,656,799,078.07	1
2	ADAMAWA	2,380,821,194.14	0.00	2,380,821,194.14	1,080,670,144.31	1,300,151,049.83	2,501,553,054.26	2
3	AKWA IBOM	2,402,945,978.39	15,029,535,090.05	17,432,481,068.44	2,204,417,021.74	15,228,064,046.70	22,665,526,216.55	3
4	ANAMBRA	2,376,361,005.92	701,355,326.42	3,077,716,332.35	936,459,508.66	2,141,256,823.69	3,206,864,990.18	4
5	BAUCHI	2,858,841,907.56	0.00	2,858,841,907.56	2,308,552,820.25	550,289,087.31	3,003,814,281.86	5
6	BAYELSA	2,114,730,436.54	10,192,866,607.18	12,307,597,043.71	2,380,652,691.87	9,926,944,351.85	16,243,327,417.83	6
7	BENUE	2,680,349,095.40	0.00	2,680,349,095.40	840,102,783.90	1,840,246,311.50	2,816,270,067.91	7
8	BORNO	2,969,442,666.12	0.00	2,969,442,666.12	1,218,723,398.21	1,750,719,267.91	3,120,023,624.27	8
9	CROSS RIVE	2,403,355,780.08	0.00	2,403,355,780.08	2,189,575,524.90	213,780,255.18	2,525,230,373.01	9
10	DELTA	2,426,718,728.14	24,812,254,075.86	27,238,972,804.00	1,859,848,220.37	25,379,124,583.63	27,339,540,002.84	10
11	EBONYI	2,138,210,457.58	0.00	2,138,210,457.58	1,148,696,668.89	989,513,788.69	2,246,639,484.73	11
12	EDO	2,234,772,617.91	1,640,042,628.05	3,874,815,245.96	1,686,139,550.51	2,188,675,695.45	4,840,398,878.18	12
13	EKITI	2,137,003,877.88	0.00	2,137,003,877.88	1,483,184,257.23	653,819,620.66	2,245,371,719.16	13
14	ENUGU	2,403,563,205.91	0.00	2,403,563,205.91	763,433,384.87	1,640,129,821.04	2,525,448,317.44	14
15	GOMBE	2,251,200,915.78	0.00	2,251,200,915.78	1,705,765,848.50	545,435,067.28	2,365,359,708.86	15
16	IMO	2,484,930,480.67	804,758,911.88	3,289,689,392.55	2,496,846,961.40	792,842,431.15	3,570,962,702.19	16
17	JIGAWA	2,672,773,244.57	0.00	2,672,773,244.57	457,119,035.34	2,215,654,209.23	2,808,310,044.35	17
18	KADUNA	3,131,464,727.45	0.00	3,131,464,727.45	2,815,927,102.92	315,537,624.53	3,290,261,852.74	18
19	KANO	3,790,986,678.17	0.00	3,790,986,678.17	2,319,074,988.24	1,471,911,689.93	3,983,228,277.19	19
20	KATSINA	2,937,906,784.28	0.00	2,937,906,784.28	2,124,761,349.80	813,145,434.48	3,086,888,552.33	20
21	KEBBI	2,523,676,585.06	0.00	2,523,676,585.06	1,116,189,028.78	1,407,487,556.27	2,651,652,667.10	21
22	KOGI	2,641,527,510.81	0.00	2,641,527,510.81	2,036,558,098.86	604,969,411.95	2,775,479,833.95	22
23	KWARA	2,127,476,288.71	0.00	2,127,476,288.71	1,423,896,492.84	703,579,795.87	2,235,360,984.26	23
24	LAGOS	3,201,734,182.09	0.00	3,201,734,182.09	3,370,634,881.65	-168,900,699.56	3,364,094,683.74	24
25	NASSARAW	2,204,070,006.53	0.00	2,204,070,006.53	850,477,852.66	1,353,592,153.87	2,315,838,782.94	25
26	NIGER	2,831,029,789.33	0.00	2,831,029,789.33	2,137,156,997.58	693,872,791.75	2,974,591,806.24	26
27	OGUN	2,220,439,638.36	0.00	2,220,439,638.36	2,773,713,696.64	-553,274,058.29	2,333,038,521.67	27
28	ONDO	2,224,838,577.95	2,011,339,962.87	4,236,178,540.83	1,567,953,926.86	2,668,224,613.96	4,851,221,373.11	28
29	OSUN	2,179,734,566.26	0.00	2,179,734,566.26	1,934,638,174.51	245,096,391.74	2,290,269,288.23	29
30	OYO	2,680,645,242.06	0.00	2,680,645,242.06	2,348,525,892.07	332,119,349.99	2,816,581,232.21	30
31	PLATEAU	2,495,769,058.04	0.00	2,495,769,058.04	2,392,704,660.74	103,064,397.30	2,622,329,944.49	31
32	RIVERS	2,577,538,879.66	9,911,577,070.49	12,489,115,950.15	1,827,052,445.26	10,662,063,504.89	16,530,696,509.23	32
33	SOKOTO	2,634,010,739.03	0.00	2,634,010,739.03	1,852,546,899.22	781,463,839.81	2,767,581,885.36	33
34	TARABA	2,302,235,437.29	0.00	2,302,235,437.29	1,281,694,094.97	1,020,541,342.32	2,418,982,199.91	34
35	YOBE	2,373,309,199.06	0.00	2,373,309,199.06	1,252,348,546.85	1,120,960,652.21	2,493,660,124.59	35
36	ZAMFARA	2,378,363,654.66	0.00	2,378,363,654.66	1,734,482,983.24	643,880,671.42	2,498,970,892.52	36
		<b>90,630,754,748.95</b>	<b>65,439,548,416.09</b>	<b>156,070,303,165.03</b>	<b>63,237,508,800.49</b>	<b>92,832,794,364.54</b>	<b>174,982,169,373.49</b>	

**SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS**

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E-ECOLOGY-C*0.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	2,237,975,611.57	335,818,743.27	60,304,732.05	2,573,794,354.84	1,256,678,133.76	1,256,811,489.04	1,450,285,697.13	1,408,044,366.14	1
2	ADAMAWA	2,380,821,194.14	0.00	64,153,864.51	2,380,821,194.14	1,016,516,279.80	1,300,151,049.83	1,829,327,257.01	1,746,879,213.91	2
3	AKWA IBOM	2,402,945,978.39	15,029,535,090.05	64,750,041.33	17,432,481,088.44	2,139,666,980.41	15,228,064,046.70	2,436,556,410.04	2,365,588,747.61	3
4	ANAMBRA	2,376,361,005.92	701,355,326.42	64,033,679.80	3,077,746,332.35	872,425,828.86	2,141,266,823.69	1,839,213,135.46	1,785,643,820.83	4
5	BAUCHI	2,858,841,907.56	0.00	77,034,662.18	2,858,841,907.56	2,231,518,158.07	550,289,087.31	2,087,870,866.09	2,027,059,093.29	5
6	BAYELSA	2,114,730,436.54	10,192,866,607.18	56,983,754.28	12,307,597,043.71	2,323,668,937.59	9,926,644,351.85	849,839,865.53	825,087,248.09	6
7	BENUE	2,680,349,095.40	0.00	72,224,975.62	2,680,349,095.40	767,877,808.28	1,840,246,311.50	2,271,926,639.44	2,066,215,520.35	7
8	BORNO	2,969,442,666.12	0.00	80,014,922.14	2,969,442,666.12	1,138,708,476.07	1,750,719,267.91	2,466,631,488.31	2,394,787,852.73	8
9	CROSS RIVER	2,403,355,780.08	0.00	64,761,083.89	2,403,355,780.08	2,124,814,441.01	213,780,255.18	1,590,159,631.72	1,505,293,036.46	9
10	DELTA	2,426,718,728.14	24,812,254,075.86	65,390,624.41	27,238,972,804.00	1,794,457,595.96	25,979,124,583.63	2,037,561,504.23	1,978,215,052.65	10
11	EBONYI	2,138,210,457.58	0.00	57,616,449.46	2,138,210,457.58	1,091,080,219.44	989,513,788.69	1,176,297,613.95	1,099,511,911.75	11
12	EDO	2,234,772,617.91	1,640,042,628.05	60,218,423.84	3,874,815,245.96	1,625,921,126.67	2,188,675,695.45	1,559,010,336.32	1,513,602,268.27	12
13	EKITI	2,137,003,877.88	0.00	57,583,936.83	2,137,003,877.88	1,425,600,320.40	653,819,620.66	1,237,910,743.53	1,201,855,090.81	13
14	ENUGU	2,403,563,205.91	0.00	64,766,673.21	2,403,563,205.91	698,666,711.66	1,640,129,821.04	1,583,977,679.51	1,537,842,407.29	14
15	GOMBE	2,251,200,915.78	0.00	60,661,102.52	2,251,200,915.78	1,645,104,745.98	545,435,067.28	1,085,342,612.29	999,747,134.12	15
16	IMO	2,484,930,480.67	804,758,911.88	66,959,204.57	3,289,689,392.55	2,429,887,756.83	792,842,431.15	2,122,882,443.43	2,061,050,915.96	16
17	JIGAWA	2,672,773,244.57	0.00	72,020,835.93	2,672,773,244.57	386,098,199.41	2,215,654,209.23	2,230,287,882.97	2,166,328,041.72	17
18	KADUNA	3,131,464,727.45	0.00	84,380,766.07	3,131,464,727.45	2,731,546,316.85	315,537,624.53	2,508,169,910.44	2,435,116,417.90	18
19	KANO	3,790,986,678.17	0.00	102,152,335.64	3,790,986,678.17	2,216,922,652.60	1,471,911,689.93	3,993,221,461.95	3,364,249,595.69	19
20	KATSINA	2,937,906,784.28	0.00	79,165,152.87	2,937,906,784.28	2,045,596,196.93	813,145,434.48	3,040,107,469.33	2,951,560,649.83	20
21	KEBBI	2,523,676,585.06	0.00	68,003,261.27	2,523,676,585.06	1,048,185,767.51	1,407,487,556.27	1,918,634,135.66	1,862,751,588.02	21
22	KOGI	2,641,527,510.81	0.00	71,178,885.02	2,641,527,510.81	1,965,379,213.84	604,969,411.95	1,983,048,916.30	1,738,147,211.23	22
23	KWARA	2,127,476,288.71	0.00	57,327,205.38	2,127,476,288.71	1,366,569,287.46	703,579,795.87	1,403,214,822.58	1,362,344,487.95	23
24	LAGOS	3,201,734,182.09	0.00	86,274,274.37	3,201,734,182.09	3,284,360,607.28	-168,900,699.56	2,390,371,101.38	2,320,748,642.12	24
25	MASSARAWA	2,204,070,006.53	0.00	59,391,107.96	2,204,070,006.53	791,086,744.70	1,353,592,153.87	1,251,909,471.96	1,176,207,962.04	25
26	NIGER	2,831,029,789.33	0.00	76,285,233.84	2,831,029,789.33	2,060,871,763.74	693,872,791.75	2,317,187,863.88	2,249,696,955.23	26
27	OGUN	2,220,439,638.36	0.00	59,832,205.82	2,220,439,638.36	2,713,881,490.82	-553,274,058.29	1,653,073,443.99	1,489,148,723.37	27
28	ONDO	2,224,838,577.95	2,011,339,962.87	59,950,740.12	4,236,178,540.83	1,508,003,186.74	2,668,224,613.96	1,578,789,703.24	1,485,628,410.31	28
29	OSUN	2,179,734,566.26	0.00	58,735,362.56	2,179,734,566.26	1,875,902,811.95	245,096,391.74	2,138,510,569.92	1,994,195,209.19	29
30	OYO	2,680,645,242.06	0.00	72,232,955.62	2,680,645,242.06	2,276,292,936.45	332,119,349.99	2,697,564,228.09	2,535,305,814.75	30
31	PLATEAU	2,495,769,058.04	0.00	67,251,262.04	2,495,769,058.04	2,325,453,398.70	103,064,397.30	1,691,011,335.31	1,641,758,577.97	31
32	RIVERS	2,577,538,879.66	9,911,577,070.49	69,454,640.47	12,489,115,950.15	1,757,597,804.79	10,662,063,504.89	2,096,102,294.55	2,035,050,771.41	32
33	SOKOTO	2,634,010,739.03	0.00	70,976,337.28	2,634,010,739.03	1,781,570,561.94	781,463,839.81	2,111,099,436.80	2,013,622,065.52	33
34	TARABA	2,302,235,437.29	0.00	62,036,284.24	2,302,235,437.29	1,219,657,810.73	1,020,541,342.32	1,582,276,090.69	1,536,190,379.32	34
35	YOBE	2,373,309,199.06	0.00	63,951,445.48	2,373,309,199.06	1,188,397,101.37	1,120,960,652.21	1,590,839,942.66	1,544,504,798.70	35
36	ZAMFARA	2,378,363,654.66	0.00	64,087,643.39	2,378,363,654.66	1,670,395,339.85	643,880,671.42	1,437,430,232.88	1,395,563,332.89	36
37	FCI-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	634,868,778.95	616,377,455.29	37
		90,630,754,748.95	65,439,548,416.09	156,070,303,165.03	2,442,146,086.05	166,070,303,165.03	60,795,362,714.44	92,832,794,364.54	99,872,513,017.53	
									66,429,920,770.68	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

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	2,237,975,611.57	2,177,670,879.52	60,304,732.05	1,450,285,697.13	1,408,044,366.14	42,241,330.98	102,546,063.03	1
2	ADAMAWA	2,380,821,194.14	2,316,667,329.63	64,153,864.51	1,829,327,257.01	1,776,045,880.80	53,281,376.42	117,436,240.93	2
3	AKWA IBOM	2,402,945,978.39	2,338,195,937.06	64,750,041.33	2,436,556,410.04	2,365,588,747.61	70,967,662.43	135,717,703.76	3
4	ANAMBRA	2,376,361,005.92	2,312,327,326.12	64,033,679.80	1,839,213,135.46	1,785,643,820.83	53,569,314.62	117,602,994.43	4
5	BAUCHI	2,858,841,907.56	2,781,807,245.38	77,034,662.18	2,087,870,866.09	2,027,059,093.29	60,811,772.80	137,846,434.98	5
6	BAVELSA	2,114,730,436.54	2,057,746,682.26	56,983,754.28	849,839,865.53	825,087,248.09	24,752,617.44	81,736,371.72	6
7	BENUE	2,680,349,095.40	2,608,124,119.78	72,224,975.62	2,271,926,639.44	2,205,754,018.87	66,172,620.57	138,397,596.19	7
8	BORNO	2,969,442,666.12	2,889,427,743.98	80,014,922.14	2,466,631,489.31	2,394,787,852.73	71,843,635.58	151,856,557.72	8
9	CROSS RIVER	2,403,356,780.08	2,338,594,696.19	64,761,083.89	1,590,159,631.72	1,543,844,302.64	46,315,329.08	111,076,412.97	9
10	DELTA	2,426,718,728.14	2,361,328,103.73	65,390,624.41	2,037,561,504.23	1,978,215,052.65	59,346,451.58	124,737,075.99	10
11	EBONYI	2,138,210,457.58	2,080,594,008.13	57,616,449.46	1,176,297,613.95	1,142,036,518.40	34,261,095.55	91,877,545.01	11
12	EDO	2,234,772,617.91	2,174,554,194.07	60,218,423.84	1,559,010,336.32	1,513,602,268.27	45,408,068.05	105,626,491.88	12
13	EKITI	2,137,003,877.88	2,079,419,941.06	57,583,936.83	1,237,910,743.53	1,201,855,090.81	36,055,652.72	93,639,589.55	13
14	ENUGU	2,403,563,205.91	2,338,796,532.70	64,766,673.21	1,583,977,679.51	1,537,842,407.29	46,135,272.22	110,901,945.43	14
15	GOMBE	2,251,200,915.78	2,190,539,813.26	60,661,102.52	1,085,342,612.29	1,053,730,691.55	31,611,920.75	92,273,023.27	15
16	IMO	2,484,930,480.67	2,417,971,276.10	66,959,204.57	2,122,882,443.43	2,061,050,915.96	61,831,527.48	128,790,732.05	16
17	JIGAWA	2,672,773,244.57	2,600,752,408.64	72,020,835.93	2,230,287,882.97	2,165,328,041.72	64,959,841.25	136,980,677.18	17
18	KADUNA	3,131,464,727.45	3,047,083,941.38	84,380,786.07	2,508,169,910.44	2,435,116,417.90	73,053,492.54	157,434,278.61	18
19	KANO	3,790,986,678.17	3,688,834,342.53	102,152,335.64	3,993,221,461.95	3,876,914,040.73	116,307,421.22	218,459,756.86	19
20	KATSINA	2,937,906,784.28	2,858,744,631.41	79,165,152.87	3,040,107,469.33	2,951,560,849.83	88,546,819.50	167,711,972.36	20
21	KEBBI	2,523,676,586.06	2,455,673,323.78	68,003,261.27	1,918,634,135.66	1,862,751,588.02	55,882,547.64	123,885,808.91	21
22	KOGI	2,641,527,510.81	2,570,348,625.79	71,178,885.02	1,983,048,916.30	1,925,290,210.00	57,758,706.30	128,937,591.32	22
23	KWARA	2,127,476,288.71	2,070,149,083.33	57,327,205.38	1,403,214,822.58	1,362,344,487.95	40,870,334.64	98,197,540.02	23
24	LAGOS	3,201,734,182.09	3,115,459,907.72	86,274,274.37	2,390,371,101.38	2,320,748,642.12	69,622,459.26	155,896,733.63	24
25	NASSARAWA	2,204,070,006.53	2,144,678,898.57	59,391,107.96	1,251,909,471.96	1,215,446,089.28	36,463,382.68	95,854,490.64	25
26	NIGER	2,831,029,789.33	2,754,744,555.49	76,285,233.84	2,317,187,863.88	2,249,696,955.23	67,490,908.66	143,776,142.50	26
27	OGUN	2,220,439,638.36	2,160,607,432.53	59,832,205.82	1,653,073,443.99	1,604,925,673.77	48,147,770.21	107,979,976.04	27
28	ONDPO	2,224,838,577.95	2,164,887,837.83	59,950,740.12	1,578,789,703.24	1,532,805,537.13	45,984,166.11	105,934,906.24	28
29	OSUN	2,179,734,566.26	2,120,999,203.69	58,735,362.56	2,138,510,569.92	2,076,223,854.29	62,286,715.63	121,022,078.19	29
30	OYO	2,680,645,242.06	2,608,412,286.44	72,232,955.62	2,697,564,228.09	2,618,994,336.21	78,569,831.89	150,802,787.51	30
31	PLATEAU	2,495,769,058.04	2,428,517,786.00	67,251,262.04	1,691,011,335.31	1,641,758,577.97	49,252,757.34	116,504,019.38	31
32	RIVERS	2,577,538,879.66	2,508,084,239.19	69,454,640.47	2,096,102,294.55	2,036,050,771.40	61,051,523.14	130,506,163.61	32
33	SOKOTO	2,634,010,739.03	2,563,034,401.75	70,976,337.28	2,111,099,436.80	2,049,611,103.69	61,488,333.11	132,464,670.39	33
34	TARABA	2,302,235,437.29	2,240,199,153.05	62,036,284.24	1,582,276,090.69	1,536,190,379.32	46,085,711.38	108,121,995.62	34
35	YOBE	2,373,309,199.06	2,309,357,753.58	63,951,445.48	1,590,839,942.66	1,544,504,798.70	46,335,143.96	110,286,589.44	35
36	ZAMFARA	2,378,363,654.66	2,314,276,011.27	64,087,643.39	1,437,430,232.88	1,395,563,332.89	41,866,899.99	105,954,543.38	36
37	FCT-ABUJA	90,630,754,748.95	88,188,608,662.90	2,442,146,086.05	69,872,513,017.53	67,837,391,279.15	2,035,121,738.37	4,477,267,824.42	37

**CENTRAL BANK OF NIGERIA, ABUJA**  
**VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT**  
**FOR THE MONTH OF FEBRUARY 2023**

	=N=
<b>Balance as at 31st January, 2023</b>	<b>240,799,215,816.08</b>
<b>GRAND TOTAL</b>	<b>240,799,215,816.08</b>

  
**ZANNA IBRAHIM AMISA**  
BANKING SERVICES DEPT.

  
**YAHAYA HALIDU SAYUTI**  
BANKING SERVICES DEPT.

  
**ANGYU DANIELLA**  
BANKING SERVICES DEPT.

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**TOTAL VALUE ADDED TAX (VAT)**

<i>DESCRIPTION</i>	<b>Feb 2023</b>	<b>Jan 2023</b>	<b>INCREASE/DECREASE</b>
VAT FOR DISTRIBUTION	240,799,215,816.08	250,009,599,932.58	-9,210,384,116.50
VAT DEDUCTIONS AT SOURCE	-16,566,986,048.14	-17,200,660,475.36	633,674,427.22
	<b><u>224,232,229,767.94</u></b>	<b><u>232,808,939,457.22</u></b>	<b><u>-8,576,709,689.28</u></b>

**Distribution of Value Added Tax (VAT)**

		<b>Feb 2023</b>	<b>Jan 2023</b>	<b>INCREASE/DECREASE</b>
.1Federal Government	15.00%	33,634,834,465.19	34,921,340,918.58	-1,286,506,453.39
State Governments	50.00%	112,116,114,883.97	116,404,469,728.61	-4,288,354,844.64
Local Governments	35.00%	78,481,280,418.78	81,483,128,810.03	-3,001,848,391.25
	<b>100.00%</b>	<b><u>224,232,229,767.94</u></b>	<b><u>232,808,939,457.22</u></b>	<b><u>-8,576,709,689.28</u></b>
FIRS -VAT Cost of Collections	0.00%	8,906,512,997.97	9,220,410,043.64	-313,897,045.67
NCS -IMPORT VAT Cost of Collections	0.00%	725,455,634.67	779,973,953.66	-54,518,318.99
	<b>0.00%</b>	<b><u>9,631,968,632.64</u></b>	<b><u>10,000,383,997.30</u></b>	<b><u>-368,415,364.66</u></b>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	6,935,017,415.50	7,200,276,478.06	-265,259,062.56
	<b>0.00%</b>	<b><u>6,935,017,415.50</u></b>	<b><u>7,200,276,478.06</u></b>	<b><u>-265,259,062.56</u></b>
		<u>240,799,215,816.08</u>	<u>250,009,599,932.58</u>	<u>-9,210,384,116.50</u>

**Distribution of FGN Value Added Tax (VAT)**

<i>DESCRIPTION</i>		<b>Feb 2023</b>	<b>Jan 2023</b>	<b>INCREASE/DECREASE</b>
.1Federal Government	14	31,392,512,167.51	32,593,251,524.01	-1,200,739,356
FCT-ABUJA	1	2,242,322,297.68	2,328,089,394.57	-85,767,096
	<u>15.00</u>	<u>33,634,834,465.19</u>	<u>34,921,340,918.58</u>	<u>-1,286,506,453</u>

**NON IMPORT VAT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS			
		Feb 2023		Jan 2023	
1	ABIA	228,645,879.43	0.1118	100,515,450.84	1
2	ADAMAWA	1,130,612,626.57	0.5528	870,379,808.28	2
3	AKWA IBOM	1,571,096,278.20	0.7682	1,472,981,132.38	3
4	ANAMBRA	1,294,235,195.95	0.6328	1,055,424,081.82	4
5	BAUCHI	328,331,320.97	0.1605	222,093,194.09	5
6	BAYELSA	719,582,895.14	0.3518	5,254,136,601.66	6
7	BENUUE	734,781,090.27	0.3593	571,720,688.43	7
8	BORNO	4,697,977,481.09	2.2970	367,407,986.52	8
9	CROSS RIVER	324,104,693.43	0.1585	173,383,253.55	9
10	DELTA	661,291,571.04	0.3233	1,049,496,542.71	10
11	EBONYI	1,692,991,857.35	0.8278	849,943,761.92	11
12	EDO	3,087,559,083.38	1.5096	1,662,337,912.36	12
13	EKITI	492,974,904.81	0.2410	216,648,718.17	13
14	ENUGU	791,002,991.44	0.3867	827,107,116.80	14
15	GOMBE	392,290,465.32	0.1918	608,407,479.86	15
16	IMO	235,498,910.68	0.1151	192,604,001.35	16
17	JIGAWA	918,398,169.30	0.4490	1,785,677,423.05	17
18	KADUNA	955,394,827.54	0.4671	1,222,956,236.89	18
19	KANO	4,458,052,835.75	2.1797	3,257,444,908.71	19
20	KATSINA	1,656,112,691.28	0.8097	486,599,053.63	20
21	KEBBI	239,510,750.97	0.1171	695,898,033.74	21
22	KOGI	1,653,613,630.21	0.8085	582,740,398.14	22
23	KWARA	1,585,383,263.55	0.7751	1,657,643,565.30	23
24	LAGOS	89,384,461,204.80	43.7031	119,225,706,522.22	24
25	NASSARAWA	389,668,385.56	0.1905	724,490,877.54	25
26	NIGER	609,573,498.60	0.2980	312,578,827.22	26
27	OGUN	1,020,275,831.72	0.4988	1,179,018,106.38	27
28	ONDO	723,383,230.27	0.3537	822,294,132.93	28
29	OSUN	352,137,636.85	0.1722	130,707,897.75	29
30	OYO	15,983,507,312.21	7.8149	9,809,537,018.10	30
31	PLATEAU	2,544,966,681.32	1.2443	559,240,309.44	31
32	RIVERS	41,001,659,422.13	20.0471	33,024,339,426.59	32
33	SOKOTO	435,323,672.80	0.2128	205,807,253.26	33
34	TARABA	1,216,647,311.27	0.5949	351,429,115.14	34
35	YOBE	102,024,105.64	0.0499	240,447,996.57	35
36	ZAMFARA	189,199,992.64	0.0925	21,984,151.07	36
37	FCT-ABUJA	20,724,162,383.28	10.1328	19,219,773,265.32	37
<b>Grand Total</b>		204,526,434,082.76	100.00	211,010,902,249.73	
		204,526,434,082.76	100.00	211,010,902,249.73	

VAT INCOME DISTRIBUTION FOR THE YEAR 2023 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	250,512,392,018.96	246,148,000,000.00	4,364,392,018.96	4,364,392,018.96
02 February	250,009,599,932.58	246,148,000,000.00	3,861,599,932.58	8,225,991,951.54
03 March	240,799,215,816.08	246,148,000,000.00	-5,348,784,183.92	2,877,207,767.62
	<b><u>741,321,207,767.62</u></b>	<b><u>738,444,000,000.00</u></b>	<b><u>2,877,207,767.62</u></b>	



**PLANNING, RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA**  
**RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF FEBRUARY, 2023**

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	228,645,879.43	0.11
2	ADAMAWA	1,130,612,626.57	0.55
3	AKWA IBOM	1,571,096,278.20	0.77
4	ANAMBRA	1,294,235,195.95	0.63
5	BAUCHI	328,331,320.97	0.16
6	BAYELSA	719,582,895.14	0.35
7	BENUE	734,781,090.27	0.36
8	BORNO	4,697,977,481.09	2.30
9	CROSS RIVER	324,104,693.43	0.16
10	DELTA	661,291,571.04	0.32
11	EBONYI	1,692,991,857.35	0.83
12	EDO	3,087,559,083.38	1.51
13	EKITI	492,974,904.81	0.24
14	ENUGU	791,002,991.44	0.39
15	GOMBE	392,290,465.32	0.19
16	IMO	235,498,910.68	0.12
17	JIGAWA	918,398,169.30	0.45
18	KADUNA	955,394,827.54	0.47
19	KANO	4,458,052,835.75	2.18
20	KATSINA	1,656,112,691.28	0.81
21	KEBBI	239,510,750.97	0.12
22	KOGI	1,653,613,630.21	0.81
23	KWARA	1,585,383,263.55	0.78
24	LAGOS	89,384,461,204.80	43.70
25	ONDO	723,383,230.27	0.35
26	NASARAWA	389,668,385.56	0.19
27	NIGER	609,573,498.60	0.30
28	OGUN	1,020,275,831.72	0.50
29	OSUN	352,137,636.85	0.17
30	OYO	15,983,507,312.21	7.81
31	PLATEAU	2,544,966,681.32	1.24
32	RIVERS	41,001,659,422.13	20.05
33	SOKOTO	435,323,672.80	0.21
34	TARABA	1,216,647,311.27	0.59
35	YOBE	102,024,105.64	0.05
36	ZAMFARA	189,199,992.64	0.09
37	FCT	20,724,162,383.28	10.13
		<b>204,526,434,082.75</b>	<b>100.00</b>

Planning, Research & Statistics Dept: Revenue Accounting Dept:

Prepared by:	<i>Dye B-Cap</i>	Checked by:	<i>Iya O. Eyo</i>	Approved By: Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:
Date:	13/03/23	Date:	14/03/23	Date:
				14/03/2023
Checked by:	<i>Hazima M. Sheikh</i>	Counter reviewed by:	<i>Muhammad Muhammad</i>	
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	
Date:	13/3/23	Date:	14/3/2023	

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**DISTRIBUTION OF VAT TO STATE GOVERNMENTS**

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Feb 2023	GROSS Jan 2023			
1 ABIA	1,557,168,262.28	2833999	687,899,462.11	0.11179	27,893,983.52	2,272,961,707.91	2,343,141,071.51	1
2 ADAMAW	1,557,168,262.28	3168101	768,996,380.67	0.5528	137,930,716.48	2,464,095,359.42	2,520,791,185.25	2
3 AKWA IB	1,557,168,262.28	3920208	951,556,078.38	0.76816	191,668,154.25	2,700,392,494.91	2,783,481,441.99	3
4 ANAMBR	1,557,168,262.28	4182032	1,015,108,884.42	0.6328	157,892,087.59	2,730,169,234.29	2,798,779,217.65	4
5 BAUCHI	1,557,168,262.28	4646465	1,127,841,179.27	0.16053	40,055,252.59	2,725,064,694.14	2,814,668,141.86	5
6 BAYELSA	1,557,168,262.28	1703358	413,457,821.26	0.35183	87,786,552.14	2,058,412,635.67	2,683,783,360.22	6
7 BENUE	1,557,168,262.28	4219244	1,024,141,391.06	0.35926	89,640,677.85	2,670,950,331.19	2,749,442,047.68	7
8 BORNO	1,557,168,262.28	4151193	1,007,623,302.56	2.29700	573,136,532.12	3,137,928,096.96	2,707,491,308.57	8
9 CROSS RI	1,557,168,262.28	2888966	701,241,657.97	0.15847	39,539,619.08	2,297,949,539.33	2,365,838,778.82	9
10 DELTA	1,557,168,262.28	4098391	994,806,619.35	0.32333	80,675,218.06	2,632,650,099.69	2,776,980,882.14	10
11 EBONYI	1,557,168,262.28	2173501	527,576,110.22	0.82776	206,538,981.07	2,291,283,353.57	2,267,656,111.42	11
12 EDO	1,557,168,262.28	3218332	781,189,002.43	1.50961	376,671,219.24	2,715,028,483.95	2,629,583,353.23	12
13 EKITI	1,557,168,262.28	2384212	578,722,205.74	0.24103	60,141,183.84	2,196,031,651.86	2,243,884,904.48	13
14 ENUGU	1,557,168,262.28	3257298	790,647,259.27	0.38675	96,499,549.70	2,444,315,071.25	2,538,017,463.65	14
15 GOMBE	1,557,168,262.28	2353879	571,359,445.78	0.19180	47,858,040.57	2,176,385,748.62	2,283,794,831.40	15
16 IMO	1,557,168,262.28	3934899	955,122,039.76	0.11514	28,730,028.94	2,541,020,330.98	2,631,763,032.54	16
17 JIGAWA	1,557,168,262.28	4348649	1,055,551,998.43	0.44904	112,041,307.98	2,724,761,568.70	2,929,412,299.32	17
18 KADUNA	1,557,168,262.28	6066562	1,472,542,769.66	0.46713	116,554,768.61	3,146,265,800.55	3,294,045,772.81	18
19 KANO	1,557,168,262.28	9383682	2,277,710,683.89	2.1797	543,866,579.31	4,378,745,525.47	4,376,970,622.39	19
20 KATSINA	1,557,168,262.28	5792578	1,406,038,354.44	0.80973	202,039,854.07	3,165,246,470.78	3,135,613,639.99	20
21 KEBBI	1,557,168,262.28	3238628	786,115,471.17	0.11711	29,219,459.18	2,372,503,192.62	2,517,385,299.37	21
22 KOGI	1,557,168,262.28	3278487	795,790,486.81	0.80851	201,734,977.51	2,554,693,726.60	2,513,694,543.92	22
23 KWARA	1,557,168,262.28	2371089	575,536,846.60	0.77515	193,411,115.62	2,326,116,224.49	2,415,495,329.85	23
24 LAGOS	1,557,168,262.28	9013534	2,187,864,283.06	43.7031	0,904,586,138.81	14,649,618,684.14	18,360,693,281.47	24
25 NASSARA	1,557,168,262.28	1863275	452,274,637.45	0.19052	47,538,156.17	2,056,981,055.90	2,174,246,102.69	25
26 NIGER	1,557,168,262.28	3950249	958,847,960.89	0.29804	74,365,797.30	2,590,382,020.46	2,650,194,816.54	26
27 OGUN	1,557,168,262.28	3728098	904,925,022.52	0.49885	124,470,020.21	2,586,563,305.00	2,699,383,579.97	27
28 ONDO	1,557,168,262.28	3441024	835,243,258.28	0.35369	88,250,179.50	2,480,661,700.05	2,583,734,992.91	28
29 OSUN	1,557,168,262.28	3423535	830,998,135.50	0.17217	42,959,538.40	2,431,125,936.18	2,495,378,120.45	29
30 OYO	1,557,168,262.28	5591589	1,357,252,089.87	7.81489	1,949,931,005.20	4,864,351,357.35	4,216,642,095.36	30
31 PLATEAU	1,557,168,262.28	3178712	771,571,999.50	1.24432	310,476,877.33	2,639,217,139.11	2,485,697,119.74	31
32 RIVERS	1,557,168,262.28	5185400	1,258,657,420.43	20.0471	5,002,056,520.52	7,817,882,203.22	6,932,244,718.30	32
33 SOKOTO	1,557,168,262.28	3696999	897,376,330.59	0.21284	53,107,938.72	2,507,652,531.59	2,573,411,293.87	33
34 TARABA	1,557,168,262.28	2300736	558,459,991.29	0.59486	148,426,641.81	2,264,054,895.37	2,239,208,224.78	34
35 YOBE	1,557,168,262.28	2321591	563,522,146.67	0.04988	12,446,577.77	2,133,136,986.72	2,230,992,370.96	35
36 ZAMFARA	1,557,168,262.28	3259846	791,265,737.91	0.09251	23,081,725.72	2,371,515,725.91	2,440,928,371.53	36
<b>Grand Total</b>	<b>56,058,057,441.99</b>	<b>138568341</b>	<b>33,634,834,465.19</b>	<b>89.87</b>	<b>22,423,222,976.79</b>	<b>112,116,114,883.97</b>	<b>116,404,469,728.61</b>	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 10.13% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

**DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS**

SNO	STATES	EQUALITY 50% POPULATION 30% DERIVATION 20%			GROSS	DEDUCTION	NET VAT	PMGROSS		
					Feb 2023		Feb 2023	Jan 2023		
1	ABIA	861,874,526.56	476,695,524.84	0.111792825	17,547,288.16	1,356,117,339.57	0.00	1,356,117,339.57	1,397,532,251.70	1
2	ADAMAWA	,064,668,532.81	532,893,472.77	0.552795355	86,768,174.48	1,684,330,180.07	0.00	1,684,330,180.07	1,725,887,998.43	2
3	AKWA IBO	,571,653,548.44	659,402,353.37	0.768162944	120,572,822.90	2,351,628,724.71	0.00	2,351,628,724.71	2,430,152,172.15	3
4	ANAMBRA	,064,668,532.81	703,442,710.86	0.63279605	99,325,288.49	1,867,436,532.16	0.00	1,867,436,532.16	1,917,251,805.02	4
5	BAUCHI	,013,970,031.25	781,563,109.88	0.160532462	25,197,586.40	1,820,730,727.53	0.00	1,820,730,727.53	1,881,363,422.18	5
6	BAYELSA	405,588,012.50	286,514,969.06	0.351828798	55,223,949.15	747,326,930.71	0.00	747,326,930.71	1,124,358,675.18	6
7	BENUE	,166,065,535.94	709,701,991.08	0.359259718	56,390,325.34	1,932,157,852.36	0.00	1,932,157,852.36	1,991,668,863.27	7
8	BORNO	,368,859,542.19	698,255,407.24	2.297002587	360,543,408.24	2,427,658,357.66	0.00	2,427,658,357.66	2,174,555,861.18	8
9	CROSS RIV	912,573,028.13	485,941,301.89	0.158465919	24,873,216.46	1,423,387,546.47	0.00	1,423,387,546.47	1,465,397,020.74	9
10	DELTA	,267,462,539.06	689,373,796.09	0.323328167	50,750,417.14	2,007,586,752.29	0.00	2,007,586,752.29	2,112,737,694.58	10
11	EBONYI	659,080,520.31	365,595,824.11	0.827761881	129,927,624.56	1,154,603,968.99	0.00	1,154,603,968.99	1,129,511,602.54	11
12	EDO	912,573,028.13	541,342,626.39	1.509613707	236,952,833.33	1,690,868,487.85	0.00	1,690,868,487.85	1,637,911,162.19	12
13	EKITI	811,176,025.00	401,038,670.33	0.241032367	37,833,057.54	1,250,047,752.87	0.00	1,250,047,752.87	1,275,313,012.71	13
14	ENUGU	861,874,526.56	547,896,939.86	0.386748537	60,705,040.76	1,470,476,507.18	0.00	1,470,476,507.18	1,527,572,614.11	14
15	GOMBE	557,683,517.19	395,936,478.92	0.191804285	30,106,091.81	983,726,087.92	0.00	983,726,087.92	1,037,083,266.19	15
16	IMO	,368,859,542.19	661,873,467.14	0.115143508	18,073,219.86	2,048,806,229.18	0.00	2,048,806,229.18	2,123,282,017.95	16
17	JIGAWA	,368,859,542.19	731,468,683.44	0.449036416	70,481,905.76	2,170,810,131.39	0.00	2,170,810,131.39	2,318,574,173.89	17
18	KADUNA	,166,065,535.94	1,020,431,890.26	0.467125353	73,321,191.67	2,259,818,617.87	0.00	2,259,818,617.87	2,364,579,645.87	18
19	KANO	,230,734,068.75	1,578,391,247.12	2.179695185	342,130,538.08	4,151,255,853.95	0.00	4,151,255,853.95	4,206,397,806.69	19
20	KATSINA	,723,749,053.13	974,346,148.29	0.809730389	127,097,355.52	2,825,192,556.93	0.00	2,825,192,556.93	2,838,875,890.17	20
21	KEBBI	,064,668,532.81	544,756,534.57	0.117105034	18,381,106.08	1,627,806,173.47	0.00	1,627,806,173.47	1,724,729,375.89	21
22	KOGI	,064,668,532.81	551,461,055.97	0.808508513	126,905,566.61	1,743,035,155.39	0.00	1,743,035,155.39	1,722,951,039.76	22
23	KWARA	811,176,025.00	398,831,303.50	0.775148342	121,669,268.85	1,331,676,597.36	0.00	1,331,676,597.36	1,384,310,980.92	23
24	LAGOS	,013,970,031.25	1,516,130,147.12	43.70313383	6,859,755,802.57	9,389,855,980.95	0.00	9,389,855,980.95	11,834,819,263.64	24
25	NASSARAW	659,080,520.31	313,413,961.70	0.190522261	29,904,861.91	1,002,399,343.92	0.00	1,002,399,343.92	1,065,644,947.03	25
26	NIGER	,267,462,539.06	664,455,428.64	0.298041425	46,781,345.30	1,978,699,313.00	0.00	1,978,699,313.00	2,029,953,177.36	26
27	OGUN	,013,970,031.25	627,088,306.23	0.498847905	78,300,444.65	1,719,358,782.13	0.00	1,719,358,782.13	1,794,884,538.40	27
28	ONDO	912,573,028.13	578,800,748.23	0.353686913	55,515,603.55	1,546,889,379.90	0.00	1,546,889,379.90	1,611,924,436.86	28
29	OSUN	,520,955,046.88	575,858,994.18	0.172172188	27,024,587.55	2,123,838,628.61	0.00	2,123,838,628.61	2,187,110,287.60	29
30	OYO	,673,050,551.56	940,538,600.42	7.814885828	1,226,644,492.26	3,840,233,644.24	0.00	3,840,233,644.24	3,471,159,261.22	30
31	PLATEAU	861,874,526.56	534,678,306.22	1.244321641	195,311,911.31	1,591,864,744.10	0.00	1,591,864,744.10	1,493,160,702.24	31
32	RIVERS	,166,065,535.94	872,215,189.39	20.04711988	3,146,647,273.42	5,184,927,998.75	0.00	5,184,927,998.75	4,666,752,841.64	32
33	SOKOTO	,166,065,535.94	621,857,269.06	0.212844699	33,408,649.00	1,821,331,453.99	0.00	1,821,331,453.99	1,872,204,213.76	33
34	TARABA	811,176,025.00	386,997,509.54	0.594860668	93,370,853.73	1,291,544,388.27	0.00	1,291,544,388.27	1,271,144,040.51	34
35	YOBE	861,874,526.56	390,505,444.85	0.049883090	7,829,777.58	1,260,209,749.00	0.00	1,260,209,749.00	1,318,852,626.49	35
36	ZAMFARA	709,779,021.88	548,325,528.65	0.092506376	14,520,037.71	1,272,624,588.24	0.00	1,272,624,588.24	1,307,923,940.80	36
37	FCT-ABUJA	304,191,009.38	236,363,184.39	10.13275495	1,590,463,166.04	2,131,017,359.80	0.00	2,131,017,359.80	2,045,596,179.15	37
<b>Grand Total</b>		<b>39,240,640,209.39</b>	<b>23,544,384,125.63</b>	<b>0.1117928254386</b>	<b>15,696,256,083.76</b>	<b>78,481,280,418.78</b>	<b>0.00</b>	<b>78,481,280,418.78</b>	<b>81,483,128,810.03</b>	

**DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS**

<b>SNO STATES</b>	<b>GROSS</b>	<b>DEDUCTION</b>	<b>STATE NET VAT</b>	<b>LGCS GROSS</b>	<b>LGCS NETVAT</b>	
1 ABIA	2,272,961,707.91	0.00	2,272,961,707.91	1,356,117,339.57	1,356,117,339.57	1
2 ADAMAWA	2,464,095,359.42	0.00	2,464,095,359.42	1,684,330,180.07	1,684,330,180.07	2
3 AKWA IBOM	2,700,392,494.91	0.00	2,700,392,494.91	2,351,628,724.71	2,351,628,724.71	3
4 ANAMBRA	2,730,169,234.29	0.00	2,730,169,234.29	1,867,436,532.16	1,867,436,532.16	4
5 BAUCHI	2,725,064,694.14	0.00	2,725,064,694.14	1,820,730,727.53	1,820,730,727.53	5
6 BAYELSA	2,058,412,635.67	0.00	2,058,412,635.67	747,326,930.71	747,326,930.71	6
7 BENUE	2,670,950,331.19	0.00	2,670,950,331.19	1,932,157,852.36	1,932,157,852.36	7
8 BORNO	3,137,928,096.96	0.00	3,137,928,096.96	2,427,658,357.66	2,427,658,357.66	8
9 CROSS RIVE	2,297,949,539.33	0.00	2,297,949,539.33	1,423,387,546.47	1,423,387,546.47	9
10 DELTA	2,632,650,099.69	0.00	2,632,650,099.69	2,007,586,752.29	2,007,586,752.29	10
11 EBONYI	2,291,283,353.57	0.00	2,291,283,353.57	1,154,603,968.99	1,154,603,968.99	11
12 EDO	2,715,028,483.95	0.00	2,715,028,483.95	1,690,868,487.85	1,690,868,487.85	12
13 EKITI	2,196,031,651.86	0.00	2,196,031,651.86	1,250,047,752.87	1,250,047,752.87	13
14 ENUGU	2,444,315,071.25	0.00	2,444,315,071.25	1,470,476,507.18	1,470,476,507.18	14
15 GOMBE	2,176,385,748.62	0.00	2,176,385,748.62	983,726,087.92	983,726,087.92	15
16 IMO	2,541,020,330.98	0.00	2,541,020,330.98	2,048,806,229.18	2,048,806,229.18	16
17 JIGAWA	2,724,761,568.70	0.00	2,724,761,568.70	2,170,810,131.39	2,170,810,131.39	17
18 KADUNA	3,146,265,800.55	0.00	3,146,265,800.55	2,259,818,617.87	2,259,818,617.87	18
19 KANO	4,378,745,525.47	0.00	4,378,745,525.47	4,151,255,853.95	4,151,255,853.95	19
20 KATSINA	3,165,246,470.78	0.00	3,165,246,470.78	2,825,192,556.93	2,825,192,556.93	20
21 KEBBI	2,372,503,192.62	0.00	2,372,503,192.62	1,627,806,173.47	1,627,806,173.47	21
22 KOGI	2,554,693,726.60	0.00	2,554,693,726.60	1,743,035,155.39	1,743,035,155.39	22
23 KWARA	2,326,116,224.49	0.00	2,326,116,224.49	1,331,676,597.36	1,331,676,597.36	23
24 LAGOS	14,649,618,684.14	6,617,853,446.50	8,031,765,237.64	9,389,855,980.95	9,389,855,980.95	24
25 NASSARAWA	2,056,981,055.90	0.00	2,056,981,055.90	1,002,399,343.92	1,002,399,343.92	25
26 NIGER	2,590,382,020.46	0.00	2,590,382,020.46	1,978,699,313.00	1,978,699,313.00	26
27 OGUN	2,586,563,305.00	0.00	2,586,563,305.00	1,719,358,782.13	1,719,358,782.13	27
28 ONDO	2,480,661,700.05	0.00	2,480,661,700.05	1,546,889,379.90	1,546,889,379.90	28
29 OSUN	2,431,125,936.18	0.00	2,431,125,936.18	2,123,838,628.61	2,123,838,628.61	29
30 OYO	4,864,351,357.35	0.00	4,864,351,357.35	3,840,233,644.24	3,840,233,644.24	30
31 PLATEAU	2,639,217,139.11	0.00	2,639,217,139.11	1,591,864,744.10	1,591,864,744.10	31
32 RIVERS	7,817,882,203.22	0.00	7,817,882,203.22	5,184,927,998.75	5,184,927,998.75	32
33 SOKOTO	2,507,652,531.59	0.00	2,507,652,531.59	1,821,331,453.99	1,821,331,453.99	33
34 TARABA	2,264,054,895.37	0.00	2,264,054,895.37	1,291,544,388.27	1,291,544,388.27	34
35 YOBE	2,133,136,986.72	0.00	2,133,136,986.72	1,260,209,749.00	1,260,209,749.00	35
36 ZAMFARA	2,371,515,725.91	0.00	2,371,515,725.91	1,272,624,588.24	1,272,624,588.24	36
37 FCT-ABUJA	0.00	0.00	0.00	2,131,017,359.80	2,131,017,359.80	37
<b>Grand Total</b>	<b>112,116,114,883.97</b>	<b>6,617,853,446.50</b>	<b>105,498,261,437.47</b>	<b>78,481,280,418.78</b>	<b>78,481,280,418.78</b>	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: February, 2023

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GRANDSUM

1	2	3	4			5			6			7			8			9			10	11
			STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO										
1	ABIA	17	2,573,794,354.84	1,256,811,489.04	2,272,961,707.91	1,450,255,697.13	1,408,044,366.14	1,356,117,339.57	6,293,934,902.65	1												
2	ZADAMAWA	21	2,380,821,194.14	1,300,151,049.83	2,464,095,355.42	1,829,327,257.01	1,746,879,213.91	1,684,330,180.07	7,193,455,803.22	2												
3	AKWA IBOM	31	17,432,481,068.44	15,228,064,046.70	2,700,382,494.91	2,436,556,410.04	2,365,588,747.61	2,351,627,724.71	22,645,674,013.92	3												
4	ANAMBRA	21	3,077,716,332.35	2,141,256,823.69	2,730,169,234.29	1,839,213,135.46	1,785,643,820.83	1,867,436,532.16	8,524,506,410.97	4												
5	BAYELGA	20	2,858,841,907.56	550,289,087.31	2,725,064,694.14	2,087,870,866.09	2,027,059,093.29	1,820,730,727.53	7,123,143,602.27	5												
6	BAYELSA	8	12,307,597,043.71	9,926,944,351.85	2,058,412,635.67	849,839,865.53	825,087,248.09	747,326,930.71	13,557,771,166.32	6												
7	BENUE	23	2,680,349,095.40	1,840,246,311.50	2,670,950,331.19	2,271,926,639.44	2,066,215,520.35	1,932,157,852.36	8,509,570,015.39	7												
8	BORNO	27	2,969,442,666.12	1,750,719,267.91	3,137,928,096.96	2,466,631,488.31	2,394,787,852.73	2,427,658,357.66	9,711,093,575.26	8												
9	CROSS RIVER	18	2,403,355,780.08	213,780,255.18	2,297,949,539.33	1,590,159,631.72	1,505,293,036.46	1,423,387,546.47	5,440,410,377.44	9												
10	DELTA	25	27,238,972,804.00	25,379,124,583.63	2,632,650,099.69	2,037,561,504.23	1,978,215,052.65	2,007,586,752.29	31,997,576,488.26	10												
11	EBONYI	13	2,138,210,457.58	989,513,788.69	2,291,283,363.57	1,176,297,613.95	1,099,511,911.75	1,154,603,968.99	5,534,913,023.00	11												
12	EDO	18	3,874,815,245.96	2,188,675,695.45	2,715,028,483.95	1,559,010,336.32	1,513,602,268.27	1,690,868,487.65	8,108,174,935.52	12												
13	EKITI	16	2,137,003,877.88	653,819,620.66	2,196,031,651.86	1,237,910,743.53	1,201,885,090.81	1,250,047,752.87	5,301,754,116.19	13												
14	ENUGU	17	2,403,563,205.91	1,640,129,821.04	2,444,315,071.25	1,583,977,679.51	1,537,842,407.29	1,470,476,507.18	7,082,763,806.76	14												
15	GOMBE	11	2,257,200,915.78	545,435,067.28	2,176,335,748.62	1,085,342,612.29	999,747,134.12	983,726,087.92	4,705,294,037.94	15												
16	IMMO	27	3,289,689,392.55	792,842,431.15	2,541,020,330.98	2,122,862,443.43	2,061,050,915.96	2,048,806,229.18	7,443,719,907.27	16												
17	JIGAWA	27	2,672,773,244.57	2,215,654,209.23	2,724,781,566.70	2,230,287,882.97	2,165,328,041.72	2,170,810,131.39	9,276,553,951.03	17												
18	KADUNA	23	3,131,464,727.45	315,537,624.53	3,146,265,800.55	2,508,169,910.44	2,435,116,417.90	2,259,818,617.87	8,156,738,460.85	18												
19	KANO	44	3,790,986,678.17	1,471,911,689.93	4,378,745,525.47	3,993,221,461.95	3,364,249,585.69	4,151,255,853.95	13,366,162,665.04	19												
20	KATSINA	34	2,937,906,784.28	813,145,434.48	3,165,246,470.78	3,040,107,469.33	2,951,660,649.83	2,825,182,556.82	9,785,145,112.02	20												
21	KEBBI	21	2,523,676,585.06	1,407,487,556.27	2,372,503,192.62	1,918,634,135.66	1,862,751,588.02	1,627,806,173.47	7,270,548,510.38	21												
22	KOGI	21	2,641,527,510.81	604,969,411.95	2,554,693,726.60	1,983,048,916.30	1,738,147,211.23	1,743,035,155.39	6,640,845,505.17	22												
23	KWARA	16	2,127,476,288.71	703,579,795.87	2,326,116,224.49	1,403,214,822.58	1,362,344,487.95	1,331,676,597.36	5,723,717,105.66	23												
24	LAGOS	20	3,201,734,182.09	-168,900,699.56	8,031,765,237.64	2,390,371,101.38	2,320,748,642.12	9,389,855,980.95	19,573,469,161.14	24												
25	NASSARAWA	13	2,204,070,006.53	1,353,592,153.87	2,056,981,055.90	1,251,909,471.96	1,176,207,962.04	1,002,399,343.92	5,589,180,515.73	25												
26	NIGER	25	2,831,029,789.33	693,872,791.75	2,590,382,020.46	2,317,187,863.88	2,249,696,955.23	1,978,699,313.00	7,512,651,080.44	26												
27	OGUN	20	2,220,439,638.36	-553,274,058.29	2,586,563,305.00	1,653,073,443.99	1,489,148,723.37	1,719,358,782.13	5,241,796,752.22	27												
28	ONDO	18	4,236,178,540.83	2,668,224,613.96	2,480,661,700.05	1,578,789,703.24	1,485,628,410.31	1,546,889,379.90	8,181,404,104.22	28												
29	OSUN	30	2,179,734,566.26	245,096,391.74	2,431,125,936.18	2,138,510,589.92	1,994,195,209.19	2,123,838,628.61	6,794,256,165.72	29												
30	OYO	33	2,680,645,242.06	332,119,349.99	4,864,351,357.35	2,697,564,228.09	2,538,305,814.75	3,840,233,644.24	11,572,010,166.33	30												
31	PLATEAU	17	2,495,769,058.04	103,064,397.30	2,639,217,139.11	1,691,011,335.31	1,641,758,577.97	1,591,864,744.10	5,975,904,886.48	31												
32	RIVERS	23	12,489,115,950.15	10,662,063,504.89	7,817,882,203.22	2,096,102,294.55	2,035,050,771.41	5,184,927,998.75	25,699,924,478.27	32												
33	SOKOTO	23	2,634,010,739.03	781,463,839.81	2,507,652,531.59	2,111,099,436.80	1,536,190,379.32	1,291,544,388.27	7,124,069,890.91	33												
34	TARABA	16	2,302,235,437.29	1,020,541,342.32	2,264,054,895.37	1,582,276,090.69	1,544,504,798.70	1,260,209,749.00	6,058,812,186.62	34												
35	YOBE	17	2,373,309,199.06	1,120,960,662.21	2,133,136,966.72	1,590,839,942.66	1,396,563,332.89	1,272,624,586.24	5,683,564,318.45	35												
36	ZAMFARA	14	2,378,363,654.66	643,880,671.42	2,371,515,725.91	1,437,430,232.88	1,396,563,332.89	1,272,624,586.24	5,683,564,318.45	36												
37	FCR-ABUJA	6	0.00	0.00	0.00	634,868,778.95	616,377,455.29	2,131,017,359.80	2,747,394,815.10	37												
SUB-TOTAL C/R			774	156,070,303,165.03	92,832,794,364.54	105,498,261,437.47	69,872,513,017.53	66,429,920,770.68	78,481,280,418.78	0.00												

S/NO	1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
				4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOV	TOTAL PAID (5+6+8+9)	SNO	
<b>SUB-TOTAL B/F</b>	<b>774</b>		<b>156,070,303,165.03</b>	<b>92,832,794,364,541,054,988,261,437.47</b>	<b>69,872,513,017.53</b>	<b>66,429,920,770.68</b>	<b>78,481,280,418.74</b>	<b>343,242,256,991.47</b>			
38	FCT-ABUJA	6	3,391,869,563.96	2,831,360,248.96	2,242,322,297.68	0.00	0.00	0.00	5,073,662,546.64	38	
39	1-Federal Government	0	175,291,819,065.33	87,928,933,024.31	31,392,512,167.51	0.00	0.00	0.00	119,321,445,191.82	39	
40	Cost Of Collection - FIRS	0	4,420,843,930.58	4,420,843,930.58	0.00	0.00	0.00	0.00	4,420,843,930.58	40	
41	Cost Of Collection - NCS	0	8,300,303,513.79	8,300,303,513.79	0.00	0.00	0.00	0.00	8,300,303,513.79	41	
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	9,631,968,632.64	0.00	0.00	0.00	9,631,968,632.64	42	
43	TRANSFER TO NMDPPRA	0	4,052,992,959.95	4,052,992,959.95	0.00	0.00	0.00	0.00	4,052,992,959.95	43	
44	RECOVERY OF WHI IFO STATES	0	14,287,242,988.34	14,287,242,988.34	0.00	0.00	0.00	0.00	14,287,242,988.34	44	
45	Cost of Collection - NUPRC	0	4,610,698,635.17	4,610,698,635.17	0.00	0.00	0.00	0.00	4,610,698,635.17	45	
46	3%VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	6,935,017,415.50	0.00	0.00	0.00	6,935,017,415.50	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 EGA	0	28,544,849,598.97	28,544,849,598.97	0.00	0.00	0.00	0.00	28,544,849,598.97	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	148,718,758,070.01	6,617,853,446.50	0.00	1,407,470,508.47	0.00	156,744,082,024.98	50	
51	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	2,442,146,086.05	0.00	0.00	2,035,121,738.37	0.00	4,477,267,824.42	51	
<b>SUB-TOTAL C/F</b>	<b>6</b>		<b>261,163,699,108.46</b>	<b>324,401,207,908.50</b>	<b>56,819,673,959.83</b>	<b>0.00</b>	<b>3,442,592,246.84</b>	<b>0.00</b>	<b>384,663,474,115.18</b>		
<b>SUB-TOTAL B/F</b>	<b>6</b>		<b>261,163,699,108.46</b>	<b>324,401,207,908.50</b>	<b>56,819,673,959.83</b>	<b>0.00</b>	<b>3,442,592,246.84</b>	<b>0.00</b>	<b>384,663,474,115.18</b>		
<b>GRAND-TOTA</b>			<b>417,234,002,273.49</b>	<b>417,234,002,273.04</b>	<b>162,317,935,397.30</b>	<b>69,872,513,017.53</b>	<b>69,872,513,017.53</b>	<b>78,481,280,418.78</b>	<b>727,905,731,106.65</b>		

Total-Statutory-for FGN,States and Others 417,234,002,273.04

Total-Statutory-for LGCS 69,872,513,017.53

Total-Statutory--Shared 487,106,515,290.57

Total-VAT--Shared 240,799,215,816.08

TOTAL FUNDS SHARED!!! 727,905,731,107.10

TOTAL FUNDS!!! 727,905,731,107.10  
AS ON PAGE 17!!!

ACCT BALANCED!!! 0.00