

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

<b>SN</b>	<b>DESCRIPTION</b>	<b>May 2024</b>	<b>Apr 2024</b>	<b>VARIANCE</b>
<b><u>MINERAL REVENUE</u></b>				
1	(11) ROYALTY (CRUDE)	231,490,591,552.00	340,050,539,272.00	-108,559,947,720.00
2	(1) PETROLEUM PROFIT TAX (PPT)	210,434,638,424.00	132,444,037,656.00	77,990,600,768.00
3	CIT UPSTREAM	112,860,192,104.00	50,727,767,208.00	62,132,424,896.00
4	(IV) PENALTY FOR GAS FLARED	22,395,590,296.00	32,901,111,192.00	-10,505,520,896.00
5	ROYALTIES (GAS)	3,587,518,608.00	3,754,813,200.00	-167,294,592.00
6	(D) MISCELLANEOUS OIL REVENUE	3,512,884,843.38	978,204,551.30	2,534,680,292.08
7	GAS RECEIPTS (EXPORT)	2,617,631,704.00	4,662,963,272.00	-2,045,331,568.00
8	GAS SALES ROYALTY DPR	1,405,911,377.52	795,730,950.19	610,180,427.33
9	(111) RENT	1,162,981,504.00	622,811,968.00	540,169,536.00
10	INTERIM DIVIDEND FEBRUARY 2024	667,538,480.08	0.00	667,538,480.08
11	Crude Oil Receipts Export	1,862,072.00	2,277,520.00	-415,448.00
12	FIRST TRANCHE OF FUNDING FOR THE PRESIDENTIAL METERING INITIATIVE	0.00	-120,000,000,000.00	120,000,000,000.00
13	MARCH 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	0.00	472,975,263.00	-472,975,263.00
14	INTERIM DIVIDEND MARCH 2024	0.00	81,166,666,666.67	-81,166,666,666.67
15	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR MARCH, 2024	0.00	-5,982,840,695.10	5,982,840,695.10
16	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR APRIL, 2024	-3,123,640,311.48	0.00	-3,123,640,311.48
17	REFUND TO NUPRC ON COST OF COLLECTION	-9,474,768,076.03	-12,427,539,459.36	2,952,771,383.33
18	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	-18,163,078,852.38	0.00
19	4% Cost of Collection - NUPRC	-19,461,176,910.50	-25,154,048,028.42	5,692,871,117.92
20	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-39,841,271,391.83	-52,478,785,802.35	12,637,514,410.52
21	13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	-100,000,000,000.00	-195,000,000,000.00	95,000,000,000.00
22	SECOND TRANCHE OF FUNDING FOR THE PRESIDENTIAL METERING INITIATIVE	-100,000,000,000.00	0.00	-100,000,000,000.00
23	REFUND DUE TO STATES FROM THE NET OFF WITH STATES FROM THE WITHDRAWALS MADE FROM ECA 1/4	-200,000,000,000.00	0.00	-200,000,000,000.00
<b><u>Sub Total MINERAL REVENUE</u></b>		<b><u>100,073,405,422.76</u></b>	<b><u>219,373,605,881.55</u></b>	<b><u>-119,300,200,458.79</u></b>
<b><u>NON MINERAL REVENUE</u></b>				
24	(B) COMPANIES INCOME TAX ETC.	372,429,655,419.11	298,799,050,858.16	73,630,604,560.95
25	(1) CUSTOMS & EXCISE DUTIES, ETC.	261,327,470,521.71	286,119,059,122.29	-24,791,588,600.58
26	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	0.00	-450,000,000,000.00	450,000,000,000.00
27	4% Cost Of Collection - FIRS	-18,292,922,936.52	-14,547,198,092.95	-3,745,724,843.57
28	7% Cost Of Collection - NCS	-18,354,945,508.09	-20,028,334,138.56	1,673,388,630.47
29	LESS REFUND FIRS	-20,000,000,000.00	-35,000,000,000.00	15,000,000,000.00
30	DEDUCTION FROM NON OIL EXCESS REVENUE ACCOUNT	-520,000,000,000.00	0.00	-520,000,000,000.00
<b><u>Sub Total NON MINERAL REVENUE</u></b>		<b><u>57,109,257,496.21</u></b>	<b><u>65,342,577,748.94</u></b>	<b><u>-8,233,320,252.73</u></b>
<b><u>Sub Total 1</u></b>		<b><u>157,182,662,918.97</u></b>	<b><u>284,716,183,630.49</u></b>	<b><u>-127,533,520,711.52</u></b>

<i>SN</i>	<i>DESCRIPTION</i>	<i>May 2024</i>	<i>Apr 2024</i>	<i>VARIANCE</i>
<b><u>ELECTRONIC MONEY TRANSFER LEVY</u></b>				
31	ELECTRONIC MONEY TRANSFER LEVY	15,777,221,984.99	18,774,893,688.18	-2,997,671,703.19
32	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-631,088,879.40	-750,995,747.53	119,906,868.13
	<b><u>Sub Total ELECTRONIC MONEY TRANSFER LEVY</u></b>	<b><u>15,146,133,105.59</u></b>	<b><u>18,023,897,940.65</u></b>	<b><u>-2,877,764,835.06</u></b>
<b><u>OTHER MINERAL REVENUE</u></b>				
33	FXCHANGE DIFFERENCE	501,012,269,431.25	374,003,369,260.08	127,008,900,171.17
	<b><u>Sub Total OTHER MINERAL REVENUE</u></b>	<b><u>501,012,269,431.25</u></b>	<b><u>374,003,369,260.08</u></b>	<b><u>127,008,900,171.17</u></b>
<b><u>OTHER NON-MINERAL REVENUE</u></b>				
34	EXCHANGE DIFFERENCE NON MINERAL REVENUE	86,443,982,283.11	64,880,901,465.67	21,563,080,817.44
35	DED EXCHANGE GAIN NON MINERAL REVENUE	-80,000,000,000.00	0.00	-80,000,000,000.00
	<b><u>Sub Total OTHER NON-MINERAL REVENUE</u></b>	<b><u>6,443,982,283.11</u></b>	<b><u>64,880,901,465.67</u></b>	<b><u>-58,436,919,182.56</u></b>
<b><u>VAT</u></b>				
36	VAT FOR DISTRIBUTION	497,664,668,220.50	500,920,384,283.43	-3,255,716,062.93
37	3%VAT FOR NORTH EAST COMMISSION	14,332,742,444.75	-14,426,507,067.36	93,764,622.61
38	Cost Of Collection - FIRS & NCS (VAT)	-19,906,586,728.82	-20,036,815,371.34	130,228,642.52
	<b><u>Sub Total VAT</u></b>	<b><u>463,425,339,046.93</u></b>	<b><u>466,457,061,844.73</u></b>	<b><u>-3,031,722,797.80</u></b>
	<b><u>Sub Total 2</u></b>	<b><u>986,027,723,866.88</u></b>	<b><u>923,365,230,511.13</u></b>	<b><u>62,662,493,355.75</u></b>
	<b><u>GRAND TOTAL</u></b>	<b><u>1,143,210,386,785.85</u></b>	<b><u>1,208,081,414,141.62</u></b>	<b><u>-64,871,027,355.77</u></b>

## TOTAL AMOUNT FOR DISTRIBUTION

Page 17 (1 OF 1)

AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	NON MINERAL REVENUE FIRS CURRENT MONTH	372,429,655,419.11	538,292,922,936.52	-165,863,267,517.41
2	MINERAL REVENUE DPR CURRENT MONTH	263,555,478,180.90	371,900,856,689.84	-108,345,378,508.94
3	MINERAL REVENUE FIRS CURRENT MONTH	323,294,830,528.00	118,163,078,852.38	205,131,751,675.62
4	NON MINERAL REVENUE NCS	261,327,470,521.70	38,354,945,508.09	222,972,525,013.61
5	MINERAL REVENUE NNPC CURRENT MONTH	3,287,032,256.08	0	3,287,032,256.08
6	VAT	497,664,668,220.50	34,239,329,173.57	463,425,339,046.93
		<u>1,223,894,466,905.79</u>	<u>1,066,711,803,986.83</u>	<u>157,182,662,918.96</u>
		<u>497,664,668,220.50</u>	<u>34,239,329,173.57</u>	<u>463,425,339,046.93</u>
		<u>1,721,559,135,126.30</u>	<u>1,100,951,133,160.40</u>	<u>620,608,001,965.90</u>

## DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SR4	TOTAL VAT	TOTAL
13% Derivation Share	41,3404%	41,370,742,955.77	0.00%	41,370,742,955.77	41,370,742,955.77
Federal Government	30.9015%	30,924,562,587.61	52.68%	30,085,156,849.00	61,009,719,436.61
State Governments	15.6738%	15,685,351,411.18	26.72%	15,259,593,602.99	30,944,945,014.17
Local Governments	12.0839%	12,092,748,468.20	20.60%	11,764,507,044.22	23,857,255,512.42
Grand Total	100%	100,073,405,422.76	100%	57,109,257,496.21	157,182,662,918.97
				463,425,339,046.93	620,608,001,965.90

## FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

	RATE	NNPC	NCS	CIT & OTHERS	DPR	PPT	VAT	TOTA
FCT-ABUJA	1.00	-11,824,922	2,229,725,250	-1,658,632,675	-655,549,691	1,234,401,238	4,634,253,390	5,792,372,590
Federal Government	43.50	-573,508,739	108,141,674,632	-80,443,684,746	-30,824,159,990	59,868,460,025	64,879,547,467	121,048,328,649
1.46% Deriv. & Ecology	1.00	-11,824,922	2,229,725,250	-1,658,632,675	-655,549,691	1,234,401,238	0	1,158,119,200
FGN Share								
0.72% STABILIZATION	3.50	-5,912,461	1,114,862,625	-829,316,338	-317,774,845	617,200,619	0	579,059,600
ACCOUNT								
3.0% DEVELOPMENT OF NATURAL RESOURCES	1.68	-19,865,870	3,745,938,420	-2,786,502,894	-1,067,723,480	2,073,794,079	0	1,945,640,255
	52.68	-622,936,915	117,461,526,177	-87,376,769,328	-33,480,757,696	65,028,257,198	69,513,800,857	130,523,520,294

09 June 2024

See pages 18 and 19 for detailed computation

Page 17 (1 OF 1)

# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Detailed Computation based on the Allocation of Revenue (Fed. A/c, etc)

## *Modification Order 2002*

FEDERATION ACCOUNT: May,2024

	<u>May 2024</u> =N=	<u>Apr 2024</u> =N=	INCREASE/DECREASE =N=
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	1,223,894,466,905.80	783,498,008,699.61	440,396,458,206.19
2 4% Cost Of Collection - FIRS	-18,292,922,936.52	-14,547,198,092.95	-3,745,724,843.57
3 7% Cost Of Collection - NCS	-18,354,945,508.09	-20,028,334,138.56	1,673,388,630.47
4 NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-39,841,271,391.83	-52,478,785,802.35	12,637,514,410.52
5 4% Cost of Collection - NUPRC	-19,461,176,910.50	-25,154,048,028.42	5,692,871,117.92
6 13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	-100,000,000,000.00	-195,000,000,000.00	95,000,000,000.00
7 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR MARCH, 2024	-3,123,640,311.48	-5,982,840,695.10	2,859,200,383.62
8 LESS REFUND FIRS	-20,000,000,000.00	-35,000,000,000.00	15,000,000,000.00
9 13% Refunds on Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	-18,163,078,852.38	0.00
10 TRANCHE OF FUNDING FOR THE PRESIDENTIAL METERING INITIATIVE	-100,000,000,000.00	-120,000,000,000.00	20,000,000,000.00
11 REFUND TO NUPRC ON COST OF COLLECTION	-9,474,768,076.03	-12,427,539,459.36	2,952,771,383.33

09 June 2024

PM = PREVIOUS MONTH

Page 18 (1 OF 2)

DBS

12 TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-520,000,000.00	0.00	-520,000,000.00
13 REFUND DUE TO STATES FROM THE NET OFF WITH STATES FROM THE WITHDRAWALS MADE FROM ECA 1/4	-200,000,000.00	0.00	-200,000,000.00

TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	157,182,662,918.97	284,716,183,630.49	-127,533,520,711.52
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<u>BENEFICIARY</u>	<u>MINERAL REVENUE</u>	<u>NON-MINERAL REV</u>	<u>TOTAL SHARED IN May 2024</u>	<u>TOTAL SHARED IN Apr 2024</u>		
1 13% Derivation Share	41.3404%	41,370,742,955.77	0.00000%	0.00	41,370,742,955.77	71,829,769,015.41
2 Federal Government	30.9049%	30,924,562,587.61	52.68000%	30,085,156,849.00	61,009,719,436.61	112,148,563,219.22
3 State Governments	15.6738%	15,685,351,411.18	26.72000%	15,259,593,602.99	30,944,945,014.17	56,883,249,985.15
4 Local Governments	12.0835%	12,092,748,468.20	20.60000%	11,764,507,044.22	23,857,255,512.42	43,854,601,410.71
<b>Grand Total</b>	<b>100.00%</b>	<b>100,073,405,422.76</b>	<b>100.00%</b>	<b>57,109,257,496.21</b>	<b>157,182,662,918.97</b>	<b>284,716,183,630.49</b>

GASINDICES1

<u>TOTAL MINERAL REVENUE</u>	<u>13% DERIVATION SHARE FOR THE</u>		
OilRevenue	79,541,521,513.27	OilRevenue	10,340,397,796.73
GasRevenue	20,531,883,909.49	GasRevenue	2,669,144,908.23
Add back Refund (Detailed below)	218,163,078,852.38	Add back Refund	28,361,200,250.81
TOTAL4DERIVATION	318,236,484,275.14	Total Current Derivation	41,370,742,955.77
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY	0.00
		TOTAL DERIVATION	41,370,742,955.77

# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Computation of ECOLOGICAL funds being 0.72% and 0.6% of State's and

LGC's Allocations respectively.

FEDERATION ACCOUNT: May, 2024

Page 184



## ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
13% Derivation Share	0	41,370,742,955.77	0
Federal Government	52.68	30,924,562,587.61	0
State Governments	26.72	15,685,351,411.18	0.72
Local Governments	20.6	12,092,748,468.20	0.6
Total	100,073,405,422.76	99,298,530,278.20	774,875,144.56

## ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON-MINERAL REV2
Federal Government	52.68	30,085,156,849.00	0
State Governments	26.72	15,259,593,602.99	0.72
Local Governments	20.6	11,764,507,044.22	0.6
Total	57,109,257,496.21	56,355,415,297.26	753,842,198.95

## TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL
13% Derivation Share	41,370,742,955.77	41,370,742,955.77	0.00
Federal Government	61,009,719,436.61	61,009,719,436.61	0.00
State Governments	30,944,945,014.17	30,111,099,190.43	833,845,823.74
Local Governments	23,857,255,512.42	23,162,383,992.64	694,871,519.78
Grand Total	157,182,662,918.97	155,653,945,575.46	1,528,717,343.51

**DISTRIBUTION OF FCN SHARE OF STATUTORY REVENUE**

<u>SN</u>	<u>BENEFICIARY</u>	<u>RATE</u>	<u>FCNSHARE</u>	<u>TOTAL DEDUCTIONS</u>	<u>NET</u>
1	Federal Government	48.5	56,168,781,182.15	-104,881,193,010.68	-48,712,411,828.53
2	1.46% Deriv. & Ecology FCN Share	1	1,158,119,199.63	0.00	1,158,119,199.63
3	FCT-ABUJA	1	1,158,119,199.63	-248,063,295.00	910,055,904.63
4	0.72% STABILIZATION ACCOUNT	0.5	579,059,599.82	0.00	579,059,599.82
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	1,945,640,255.38	0.00	1,945,640,255.38
		52.68	61,009,719,436.61	-105,129,256,305.68	-44,119,536,869.07

**1) DISTRIBUTION OF ADDITIONAL REVENUES (GROSS) FOR THE MONTH**

BENEFICIARY	EXCHANGE GAIN	GOOD & VALUABLE CONSIDERATION		OTHER NON MINERAL REVZ.		DISTRIBUTION OF SOLIDMINERAL		TOTAL
Federal Government	0.00 233,016,629,143.40	0.00	0.00	0.00	0.00	0.00	0.00	233,016,629,143.40
13% Derivation Share	0.00 65,131,595,026.06	0.00	0.00	0.00	0.00	0.00	0.00	65,131,595,026.06
State Governments	0.00 118,189,148,267.11	0.00	0.00	0.00	0.00	0.00	0.00	118,189,148,267.11
Local Governments	0.00 91,118,879,277.79	0.00	0.00	0.00	0.00	0.00	0.00	91,118,879,277.79
	0.00 507,456,251,714.36	0.00	0.00	0.00	0.00	0.00	0.00	507,456,251,714.36

**2) DISTRIBUTION OF ECOLOGICAL FUNDS TO STATES 0.72% of 26.72% AND LGCs 0.6% of 20.6% from THE ADDITIONAL REVENUES FOR THE MONTH**

BENEFICIARY	EXCHANGE GAIN	GOOD & VALUABLE CONSIDERATION		OTHER NON MIN. REVZ		DISTRIBUTION OF SOLIDMINERAL		TOTAL
Federal Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13% Derivation Share	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Governments	0.00	3,184,737,528.16	0.00	0.00	0.00	0.00	0.00	3,184,737,528.16
Local Governments	0.00	2,653,947,940.13	0.00	0.00	0.00	0.00	0.00	2,653,947,940.13
	0.00	5,838,685,468.29	0.00	0.00	0.00	0.00	0.00	5,838,685,468.29



## Distribution of Value Added Tax (VAT)

		May 2024	Apr 2024	INCREASE/DECREASE	
1	Federal Government	15%	69,513,800,857.04	69,968,559,276.71	-454,758,419.67
2	State Governments	50%	231,712,669,523.47	233,228,530,922.37	-1,515,861,398.90
3	Local Governments	35%	162,198,868,666.43	163,259,971,645.66	-1,061,102,979.23
		100%	463,425,339,046.93	466,457,061,844.73	-3,031,722,797.80
1	FIRS -VAT Cost of Collections	0%	17,347,091,069.61	17,531,623,107.39	-184,532,037.79
2	NCS -IMPORT VAT Cost of Collections	0%	2,559,495,659.21	2,505,192,263.95	54,303,395.27
		0%	19,906,586,728.82	20,036,815,371.34	-130,228,642.52
1	ALLOCATION TO NCERTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	14,332,742,444.75	14,426,507,067.36	-93,764,622.61
		0%	14,332,742,444.75	14,426,507,067.36	-93,764,622.61
			497,664,668,220.50	500,920,384,283.43	-3,255,716,062.93

## Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		May 2024	Apr 2024	INCREASE/DECREASE
Federa Government	14	64,879,547,466.57	65,303,988,658.26	-424,441,191.69
FCT-ABUJA	1	4,634,253,390.47	4,664,570,618.45	-30,317,227.98
	15.00	69,513,800,857.04	69,968,559,276.71	-454,758,419.67



FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2024 STATUTORY REVENUE

MONTH 1	FED ACCT 2	AUGMENTATION 3	TOTAL ACTUAL 4= 2+3	BUDGET 5	BUDGET VARIANCE 6= 4-5	EXCHANGE GAIN DIFF	EMTL SHARED
01 January	875,382,102,796.95	N0.00	875,382,102,796.95	2,280,575,000,000.00	-1,405,192,897,203.05	287,743,073,742.24	18,599,116,021.50
02 February	1,153,308,173,851.47	N0.00	1,153,308,173,851.47	2,280,575,000,000.00	-1,127,266,826,148.53	479,028,533,214.23	16,585,117,476.98
03 March	1,192,428,800,415.51	N0.00	1,192,428,800,415.51	2,280,575,000,000.00	-1,088,146,199,584.49	657,444,403,295.91	15,788,312,054.60
04 April	1,017,215,718,870.94	N0.00	1,017,215,718,870.94	2,280,575,000,000.00	-1,263,359,281,129.06	285,524,332,949.18	15,369,495,789.06
05 May	1,233,498,008,699.61	N0.00	1,233,498,008,699.61	2,280,575,000,000.00	-1,047,076,991,300.39	438,864,270,725.75	18,774,893,688.18
06 June	1,223,894,466,905.80	N0.00	1,223,894,466,905.80	2,280,575,000,000.00	-1,056,680,533,094.20	587,456,251,714.36	15,777,221,984.99
	<u>6,695,727,271,540.28</u>	<u>N0.00</u>	<u>6,695,727,271,540.28</u>	<u>13,683,450,000,000.00</u>	<u>-6,987,722,728,459.72</u>	<u>2,736,080,865,641.67</u>	<u>100,894,157,015.31</u>

Office of the Accountant General of the Federation Federation Account Department					
TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: May, 2024					
DATE	DESCRIPTION	FOREIGN EXCESS CRUDE US\$	EXCESS PPT & ROYALTY US\$	TOTAL US\$	CUMM BALANCE US\$
1 1-Jan-22	Balance b/f	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74
2 20-Jan-22	Accrued Interest on Funds - December, 2021	193.13	2,427.61	2,620.74	35,368,086.48
3 30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,037.99	2,231.12	35,370,317.60
4 28-Feb-22	Accrued Interest on Funds - February, 2022	174.44	1,201.20	1,375.64	35,371,693.24
5 23-May-22	Accrued Interest on Funds - March, 2022	629.09	4,332.76	4,961.85	35,376,655.09
6 29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	376,655.09
7 15-Aug-22	Accrued Interest on Funds - April, 2022	1,121.40	7,722.90	8,844.30	385,499.39
8 15-Aug-22	Accrued Interest on Funds - May, 2022	2,779.15	19,140.35	21,919.50	407,418.89
9 15-Aug-22	Accrued Interest on Funds - June, 2022	4,302.08	29,629.92	33,932.00	441,350.89
10 15-Aug-22	Accrued Interest on Funds - July, 2022	3,903.81	25,344.84	29,248.65	470,599.54
11 19-Sep-22	Accrued Interest on Funds - August, 2022	786.78	145.08	931.86	471,531.40
12 21-Oct-22	Accrued Interest on Funds - September, 2022	829.30	152.94	982.24	472,513.64
13 12-Dec-22	Accrued Interest on Funds - October, 2022	1,047.80	193.13	1,240.93	473,754.57
Total		382,719.92	91,034.65	473,754.57	

Office of the Accountant General of the Federation					
Federation Account Department					
Domestic Excess Crude Oil Proceeds: May, 2024					
S/n	Date	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2024	Balance b/f	5,826,252,911.07	-	5,826,252,911.07
2	16/01/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/4/16)	69,454,593.00		5,895,717,504.07
3	16/01/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/4/16)	30,120,221.00		5,925,837,725.07
4	19/02/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/5/16)	69,464,593.00		5,995,302,318.07
5	19/02/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/5/16)	30,120,221.00		6,025,422,539.07
6	19/03/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/6/16)	69,464,593.00		6,094,887,132.07
7	19/03/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/6/16)	30,120,221.00		6,125,007,353.07
8	17/04/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/7/16)	69,464,593.00		6,194,471,946.07
9	17/04/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/7/16)	30,120,221.00		6,224,592,167.07
10	13/05/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/8/16)	69,464,593.00		6,294,056,760.07
11	13/05/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/8/16)	30,120,221.00		6,324,176,981.07
12	07/06/2023	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/9/16)	69,464,593.00		6,393,641,574.07
13	07/06/2023	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (7/9/16)	30,120,221.00		6,423,761,795.07
		Total	6,324,176,981.07	-	

**Office of the Accountant General of the Federation**  
**Federation Account Department.**

**Exchange Gain May, 2024**

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/01/2024		Balance b/f	80,230,572,340.52	-	80,230,572,340.52
2	16/01/2024	FC/FA/202/Vol. 6	Exchange Gain Difference in December, 2023	287,743,073,742.24		367,973,646,082.76
3	16/01/2024	FC/FA/202/Vol. 6	Distribution of ₦287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023		287,743,073,742.24	80,230,572,340.52
4	19/02/2024	FC/FA/202/Vol. 6	Exchange Gain Difference in January, 2024	479,028,533,214.23		559,259,105,554.75
5	19/02/2024	FC/FA/202/Vol. 6	Distribution of ₦479,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024		279,028,533,214.23	280,230,572,340.52
6	19/02/2024	FD/FA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account		200,000,000,000.00	80,230,572,340.52
7	20/03/2024	FD/FA/202/Vol. 6	Exchange Gain Difference in February, 2024	657,444,403,295.91		737,674,975,636.43
8	20/03/2024	FD/FA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account		50,000,000,000.00	687,674,975,636.43
9	20/03/2024	FD/FA/202/Vol. 6	Distribution of ₦607,444,403,295.91 to the three tiers of Government being exchange gain for February, 2024		607,444,403,295.91	80,230,572,340.52
10	16/04/2024	FD/FA/202/Vol. 6	Exchange Gain Difference in March, 2024	285,524,332,949.18		365,754,905,289.70
11	16/04/2024	FD/FA/202/Vol. 6	Distribution of ₦285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024		285,524,332,949.18	80,230,572,340.52
12	13/05/2024	FD/FA/202/Vol. 6	Exchange Gain Difference in April, 2024	438,884,270,725.75		519,114,843,066.27
13	13/05/2024	FD/FA/202/Vol. 6	Distribution of ₦438,884,270,725.75 to the three tiers of Government being exchange gain for April, 2024		438,884,270,725.75	80,230,572,340.52
14	06/06/2024	FD/FA/202/Vol. 6	Exchange Gain Difference in May, 2024	587,456,251,714.36		667,686,824,054.88
15	09/06/2024	FD/FA/202/Vol. 6	Distribution of ₦507,456,251,714.36 to the three tiers of Government being exchange gain for May, 2024		507,456,251,714.36	160,230,572,340.52
16	09/06/2024	FD/FA/202/Vol. 6	Transfer to FAAC Withheld ESCROW Account		80,000,000,000.00	80,230,572,340.52
			Total	2,816,311,437,982.19	2,736,080,865,641.67	

Office of the Accountant General of the Federation				
Federation Account Department				
Non-Oil Excess Revenue Account for May, 2024				
S/n	DATE	REF. NO.	DETAILS	
				Receipt      Payment      Cumu Balance
				₦      ₦      =N=
1	01/1/2023		Balance b/f	
2	02/1/2023	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	707,610,239,905.84
3	20/11/2023	42730/RS/Vol. 164	Refund of PAYE to Akwa Ibom State on 14/04/2023 which was not posted	-
4	20/11/2023	42730/RS/Vol. 164	Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	180,000,000,000.00
5	20/11/2023	42730/RS/Vol. 164	Augmentation to the three tiers of Government for the month of November, 2023	-
6	20/11/2023	42730/RS/Vol. 164	Transfer of Savings from Exchange Gain October, 2023 Non Oil Revenue (FAAC Withheld Account)	60,000,000,000.00
7	11/12/2023	42730/RS/Vol. 164	Reversal of transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	-
8	11/12/2023	42730/RS/Vol. 164	Transfers from Non-Oil Revenue	40,000,000,000.00
9	11/12/2023	42730/RS/Vol. 164	Release of Special Intervention Fund to States for Infrastructure and Security	100,000,000,000.00
10	12/12/2023	42730/RS/Vol. 164	Transfer of Savings from November, 2023 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00
11	18/12/2023	42730/RS/Vol. 165	Payment of Infrastructure to States and FCT	259,000,000,000.00
12	18/01/2024	42730/RS/Vol. 165	Transfer of Savings from December, 2023 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00
13	02/02/2024	42730/RS/Vol. 165	Part Payment of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission (INEC)	25,000,000,000.00
14	20/2/2024	42730/RS/Vol. 166	Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers	200,000,000,000.00
15	20/2/2024	42730/RS/Vol. 166	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00
16	23/2/2024	42730/RS/Vol. 166	Reversal of January, 2024 Transfer to Non Oil Revenue (FAAC Withheld)	100,000,000,000.00
17	23/2/2024	42730/RS/Vol. 166	Actual Amount Transfer for January, 2024 to Non Oil Revenue (FAAC Withheld)	98,438,815,670.50
18	03/01/2024	FA.F&S.A/Vol.420	Payment of Infrastructure to FCT	7,000,000,000.00
19	20/03/2024	42730/RS/Vol. 166	Transfer of Savings from February, 2024 Non Oil Revenue (FAAC Withheld Account)	250,000,000,000.00
20	20/03/2024	42730/RS/Vol. 166	Transfer of savings for the month of January & February, 2024 being Intervention 1 to States on Infrastructure & Security	200,000,000,000.00
21	25/04/2024	FA.F&S.A/Vol.418/VOL. T	Payment of Capacity Building Programme and Provision of Report on the Activities of FAAC to Revenue Mobilisation Allocation and Fiscal Commission Programme	9,958,630,000.00
22	24/04/2024	FA.F&S.A/Vol.418/VOL. T	Refund of VAT Deducted from the Consultant Professional fees(AIAP Financial Service Limited) from Exchange Rate Differential and Excess Crude Account/Signature Bonus to States	33,044,009,512.76
			Total	1,836,049,055,576.34      1,240,181,660,000.04      595,867,395,576.30

Office of the Accountant General of the Federation  
Federation Account Department  
Oil Excess Revenue Account May, 2024

S/n	DATE	REF. NO	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/12/2016		Balance b/f	67,990,026.62	-	67,990,026.62
			Total	67,990,026.62	-	

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

Amount Withheld by NNPC : May, 2024							
S/n	Date	DETAILS	Crude cost =N=	Amount Paid Invo Federation Account =N=	Certified Subsidy Claims =N=	Amount Withheld =N=	Cumulative =N=
1	17/05/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2012	246,854,084,675.79	124,071,903,417.10		106,782,181,258.09	106,782,181,258.09
2	18/06/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012	294,378,966,017.79	126,152,566,750.00		168,226,397,267.79	275,008,578,525.89
3	18/07/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2012	274,065,548,352.86	95,485,934,931.00		178,579,613,421.86	453,589,091,927.74
4	14/08/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2012	224,574,767,564.43	137,132,584,750.00		97,442,183,814.43	551,030,290,742.17
5	17/09/2012	Part Refund by NNPC		143,059,400,000.00		(143,059,400,000.00)	407,980,890,742.17
6	13/09/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2012	191,920,423,477.18	112,714,566,750.00		79,205,857,727.18	487,166,743,469.35
7	17/10/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2012	152,715,267,453.49	111,434,566,750.00		41,280,696,703.49	528,447,442,182.84
8	12/11/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2012	220,058,981,093.46	113,232,586,750.00		106,863,392,343.46	635,310,834,526.30
9	10/12/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2012	235,193,975,323.53	97,087,560,750.00		139,072,006,573.53	774,382,841,099.83
10	14/01/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2012	274,043,362,729.92	112,306,550,750.00		161,644,793,379.92	936,027,634,479.82
11	13/02/2013	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012		6,000,000,000.00		(6,000,000,000.00)	930,027,634,479.82
12	13/02/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2012	203,477,177,504.12	112,535,688,750.00		90,942,108,754.12	1,020,969,743,233.94
13	12/03/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2012	181,708,957,582.95	109,332,586,750.00		72,376,368,832.95	1,093,346,132,066.89
14	10/04/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2012	307,659,348,478.75	122,142,566,750.00		185,476,780,168.75	1,273,822,912,225.64
15	14/05/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2013	346,355,376,739.47	182,335,387,750.00		165,972,007,989.47	1,439,794,920,225.05
16	12/06/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2013	177,916,557,607.04	112,342,566,750.00		65,573,990,857.04	1,505,328,908,892.09
17	17/07/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2013	267,847,550,777.72	112,342,566,750.00		155,504,984,027.72	1,660,793,901,003.81
18	12/08/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2013	160,937,680,568.19	105,130,566,750.00		55,808,002,106.19	1,716,601,903,110.20
19	11/09/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2013	189,587,749,787.25	115,392,566,750.00		74,195,183,037.25	1,790,793,146,141.45
20	27/09/2013	Part Refund by NNPC		125,000,000,000.00		(125,000,000,000.00)	1,714,097,164,141.45
21	09/10/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2013	220,390,146,986.79	122,342,566,750.00		98,007,580,236.79	1,812,104,744,378.24
22	12/11/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2013	193,765,023,063.15	113,732,566,750.00		80,032,456,313.15	1,902,137,200,691.39
23	12/12/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2013	202,780,327,247.95	142,002,587,500.00		60,777,759,747.95	1,962,914,958,439.34
24	13/01/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2013	203,448,207,554.65	122,382,566,750.00		81,065,724,804.65	2,035,331,740,938.01
25	12/02/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2013	209,564,356,847.65	124,702,566,750.00		84,661,789,197.65	2,119,993,529,173.66
26	12/03/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2013	220,000,587,004.57	125,431,566,699.00		94,667,916,306.57	2,214,660,547,466.23
27	14/04/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2013	226,099,030,444.29	123,897,566,750.00		102,191,462,194.29	2,327,262,009,660.52
28	13/05/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2014	192,784,138,075.79	115,420,040,620.00		77,364,098,455.79	2,404,626,105,116.31
29	16/06/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2014	249,687,818,371.82	124,230,500,000.00		125,457,318,371.82	2,531,083,423,268.23
30	14/07/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2014	180,938,325,501.99	124,769,977,760.00		56,168,347,741.99	2,587,100,700,010.21
31	15/08/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2014	177,428,791,028.15	91,519,978,885.00		85,908,812,153.15	2,683,107,812,163.36
32	15/09/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2014	280,999,559,897.90	92,905,186,706.00		187,994,372,191.90	2,871,101,884,755.26
33	14/10/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2014	205,454,823,151.70	96,619,978,450.00		106,834,846,701.70	2,957,935,731,456.38
34	21/10/2014	Part refund by NNPC from Sales of Domestic Crude Cost in June, 2014		30,000,650,000.00		(30,000,650,000.00)	2,927,935,081,456.38
35	14/11/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2014	146,625,713,354.40	110,394,705,451.61		36,231,008,648.79	2,964,167,719,359.15
36	15/12/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2014	248,475,900,644.82	69,469,606,451.61		160,006,294,193.22	3,124,174,012,552.47
37	24/12/2014	Part refund by NNPC from Sales of Domestic Crude Cost in August, 2014		55,601,350,000.00		(55,601,350,000.00)	3,068,572,702,552.47
38	14/01/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2014	228,384,510,690.52	113,732,606,451.61		166,004,904,238.91	3,234,577,665,791.38
39	17/02/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014	193,396,589,831.32	125,039,605,214.61		67,556,984,596.71	3,302,134,651,388.09
40	22/02/2015	Part Refund Payable by NNPC from Sales of Domestic Crude Cost in October, 2014		4,418,649,542.00		(4,418,649,542.00)	3,297,716,001,846.09
41	17/03/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2014	148,350,919,440.92	72,127,787,317.01		68,223,132,523.91	3,365,948,134,370.00
42	15/04/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2014	120,786,721,631.42	84,619,606,451.61		46,167,115,179.81	3,412,115,249,549.81
43	21/04/2015	Part Refund Payable by NNPC from Sales of Domestic Crude Cost in Dec, 2014		9,499,725,440.00		(9,499,725,440.00)	3,402,625,524,109.81
44	13/05/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2015	187,447,511,535.69	81,021,606,451.61		26,425,905,084.08	3,429,051,429,194.09
45	12/06/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2015	161,316,709,512.75	85,693,106,451.61		65,623,603,062.14	3,494,675,032,256.23
46	22/07/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2015	149,222,813,260.86	91,519,606,451.61		55,683,206,809.25	3,550,358,239,065.48
47	20/08/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2015	129,233,855,135.39	69,839,606,451.61		40,200,248,683.78	3,590,558,887,749.26
48	16/09/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2015	152,353,915,609.76	67,339,606,451.61		85,014,329,158.15	3,695,622,816,907.41
49	26/10/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2015	122,555,859,853.33	64,521,917,665.83		68,003,942,188.00	3,763,626,765,095.41
50	24/11/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2015	157,782,872,916.76	78,618,997,743.17		79,363,881,173.59	3,842,990,646,269.00
51	18/12/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2015	95,983,815,906.15	60,919,323,919.42		35,964,392,586.73	3,878,955,039,855.73
52	22/01/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2015	126,323,013,387.64	81,807,573,993.67		44,821,439,394.03	3,923,776,470,249.76



Amount Withheld by NNPC - May, 2024					Amount Paid into Federation Account		Certified Subsidy Claims		Amount Withheld	Cumulative
S/n	Date	DETAILS	Crude cost							
53	19/02/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015	173,278,942,793.37		85,077,843,431.61				27,201,099,351.76	3,950,977,578,511.52
54	18/03/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015	93,341,700,092.84		75,669,499,241.61				17,672,206,851.23	3,968,649,785,463.75
55	19/04/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2015	87,043,513,817.17		67,009,424,386.07				20,034,471,437.10	3,998,684,256,893.85
56	20/05/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016	62,851,752,694.08		52,557,101,459.95				10,304,551,225.13	3,999,886,908,118.98
57	20/06/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	66,313,927,244.43		63,547,566,204.54				2,766,561,039.69	4,001,755,569,158.87
58	20/07/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	107,622,651,185.95		102,671,586,655.17				4,945,063,130.78	4,023,554,200,685.59
59	23/08/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,369,019,059.06		90,875,444,662.23				16,626,662,310.77	4,039,680,262,995.75
60	26/09/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	104,637,752,245.65		88,071,699,935.49				17,753,753,729.37	4,051,060,008,725.12
61	19/10/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	84,723,506,205.75		73,603,750,476.28				12,133,835,494.12	4,063,793,844,219.24
62	22/11/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	114,173,876,974.85		101,440,041,480.73				12,754,450,532.57	4,076,540,334,751.75
63	14/12/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016	131,392,706,171.70		118,628,415,639.19				-	4,076,540,334,751.75
64	19/01/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016	60,797,613,788.86		60,797,613,788.86				49,605,002,239.19	4,126,151,336,990.94
65	20/02/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	180,622,099,676.12		137,017,097,436.23				23,670,109,302.64	4,149,823,446,293.78
66	17/03/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	191,476,032,524.39		167,805,923,221.55				23,674,054,700.66	4,173,497,501,004.44
67	22/04/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	154,937,684,099.52		132,405,629,398.66				21,092,876,102.78	4,194,590,377,103.22
68	22/05/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017	151,392,933,724.66		139,864,134,235.97				11,528,788,868.69	4,206,119,165,971.91
69	20/06/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	94,913,023,216.35		73,932,647,393.07				20,980,374,923.28	4,227,101,540,895.19
70	21/07/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	172,515,740,414.20		146,593,154,392.21				26,932,585,821.99	4,254,034,367,717.18
71	21/08/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017	164,167,969,718.20		140,274,040,312.47				24,493,928,105.73	4,278,528,295,822.91
72	22/09/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	194,833,326,077.46		175,206,635,291.15				19,626,690,766.31	4,298,154,986,589.06
73	23/10/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,956,666,418.18		86,357,979,990.86				48,598,687,419.22	4,346,753,606,008.28
74	22/11/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	106,577,722,515.82		88,354,555,522.60				18,222,666,903.22	4,364,980,272,911.50
75	14/12/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	153,010,074,390.82		127,926,248,910.76				25,093,765,480.17	4,400,076,038,391.67
76	23/01/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	132,410,544,689.90		88,106,972,512.89				23,633,572,356.01	4,423,708,610,747.68
77	21/02/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	161,455,129,794.22		108,993,240,894.18				52,561,788,500.14	4,476,290,399,247.82
78	26/03/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	112,409,065,619.12		39,103,439,453.10				4,504,028,560,629.50	4,521,318,960,107.32
79	24/04/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	194,037,066,757.10		160,566,380,573.57				73,005,540,166.02	4,594,364,100,273.34
80	22/05/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,250,729.25		86,990,440,871.99				43,770,668,183.53	4,638,134,768,456.87
81	20/06/2018	Certified Subsidy Claims by PPPRA from January, 2010 - December, 2015	-		-		4,076,389,699,361.67		92,568,409,911.28	4,730,703,204,890.11
82	25/06/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	275,323,357,066.42		173,709,826,735.66				101,613,530,310.76	4,832,317,739,201.87
83	26/07/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	279,953,953,238.14		193,347,042,041.59				83,504,882,104.55	4,915,822,621,306.42
84	28/08/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	135,412,993,796.10		76,469,831,642.64				69,943,156,152.46	5,085,015,773,458.88
85	25/09/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,984,006,658.06		75,091,885,309.63				69,892,171,348.43	5,154,907,944,807.31
86	24/10/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	184,885,819,970.74		93,683,903,236.18				1,001,267,296,503.64	5,256,175,241,310.95
87	24/11/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	191,384,729,341.74		109,851,787,099.60				1,092,459,212,770.40	5,365,634,454,081.35
88	18/12/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,630,900,400.40		86,770,962,812.74				71,426,942,282.14	5,437,061,396,363.49
89	24/01/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	145,220,572,055.34		100,514,046,390.97				64,705,726,464.37	5,501,767,122,827.86
90	26/02/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	205,544,848,359.95		144,440,464,396.67				85,859,937,597.66	5,587,627,020,425.52
91	26/03/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,587,180,681.76		167,287,396,485.06				97,104,393,973.28	5,684,021,414,408.80
92	25/04/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	199,464,261,786.31		163,363,265,729.80				14,299,782,198.70	5,698,311,206,607.50
93	20/05/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,390,900,659.37		63,675,793,752.26				20,100,955,556.51	5,718,412,162,164.01
94	25/06/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	142,400,804,691.18		27,082,181,731.09				91,555,902,907.11	5,809,968,065,071.12
95	24/07/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	120,211,066,266.77		68,030,213,678.71				118,318,622,950.09	5,928,286,688,021.21
96	21/08/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	213,314,428,751.62		103,108,903,155.60				52,180,832,598.06	6,030,119,220,619.27
97	18/09/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019	170,267,263,400.09		111,144,466,786.84				110,205,535,586.02	6,140,324,756,205.29
98	16/10/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	223,541,834,383.51		178,136,354,740.64				58,122,795,613.24	6,198,517,571,818.53
99	18/11/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019	155,671,443,723.55		121,393,670,514.50				44,405,470,622.87	6,242,913,042,441.40
100	16/12/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	212,060,191,351.77		176,169,676,891.83				34,280,473,219.05	6,277,193,515,660.45
101	15/01/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019	206,689,605,660.55		170,675,644,792.02				1,947,916,316,659.44	6,475,110,432,320.89
102	15/02/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	164,491,641,934.49		133,995,380,877.12				36,014,060,876.53	6,511,124,493,197.42
103	17/03/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019	171,542,269,396.33		142,395,419,667.76				50,496,261,057.37	6,561,620,754,254.79
104	20/04/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	190,350,757,121.50		146,614,473,001.58				29,246,846,728.02	6,590,867,500,982.81
105	14/05/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	222,481,730,074.89		123,069,557,029.83				45,736,284,120.02	6,636,603,785,102.83

Amount Withheld by NNPC : May, 2024							
S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
706	15/06/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,004,277,158.92	106,006,615,697.69	-	78,007,658,071.23	2,286,939,695,556.22
707	16/07/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,282,116,493.67	58,779,549,852.78	-	12,502,566,640.89	2,299,242,252,199.11
708	18/08/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	69,715,229,305.52	70,154,161,783.82	-	1,439,932,398.30	2,297,903,319,800.81
709	16/09/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,515,873,525.84	47,419,014,669.08	-	903,144,140.24	2,297,000,178,657.57
710	13/10/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,477,931.92	86,533,555,461.06	-	6,674,077,531.14	2,290,326,101,126.43
711	17/11/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	135,653,375,224.88	135,349,129,151.17	-	314,246,021.71	2,290,640,347,200.14
712	15/12/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020	169,638,595,079.04	169,738,344,873.61	-	99,749,734.57	2,290,540,597,465.57
713	18/01/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	132,687,572,935.47	136,249,810,038.06	-	5,564,163,772.27	2,283,970,433,692.20
714	17/02/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	150,023,572,955.47	163,625,644,-40.56	-	27,812,127,093.90	2,206,193,493,472.01
715	18/03/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	155,860,150,316.37	128,048,022,222.47	-	2,304,929,848,091.80	2,304,929,848,091.80
716	21/04/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	145,004,050,519.92	86,382,695,900.13	-	58,731,354,619.79	2,363,660,462,711.59
717	19/05/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,604,958,631.47	-	-	123,604,958,631.47	2,487,265,421,343.06
718	22/06/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	231,876,343,747.47	104,465,221,831.29	-	127,411,021,916.18	2,614,676,443,259.24
719	14/07/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021	184,526,947,688.09	52,641,747,748.05	-	131,885,199,940.04	2,746,561,643,199.28
720	18/08/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	166,345,181,922.38	91,248,971,492.02	-	75,097,216,431.35	2,821,858,859,630.63
721	21/09/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021	300,207,005,784.26	132,768,339,812.86	-	167,438,665,971.30	2,989,366,910,982.14
722	21/10/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	239,260,097,811.97	113,550,816,433.82	-	125,709,249,378.08	3,115,076,440,360.22
723	21/11/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	242,117,169,123.16	81,358,296,418.80	-	160,759,872,504.35	3,276,835,312,884.58
724	16/12/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021	356,148,786,648.42	39,144,548,599.97	-	117,004,248,058.51	3,393,839,580,923.09
725	21/01/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021	334,624,585,499.02	74,403,189,117.59	-	260,421,396,381.44	3,654,360,977,304.53
726	23/02/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021	249,296,046,146.21	41,971,271,504.63	-	207,374,774,641.68	3,861,635,751,946.21
727	21/03/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	253,324,449,946.87	46,378,705,534.07	-	207,047,743,412.80	4,068,681,935,359.07
728	23/04/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	248,385,586,639.95	11,153,604,272.97	-	227,231,982,366.99	4,295,915,457,726.09
729	23/05/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	322,448,572,888.48	66,691,310,396.90	-	255,757,282,291.58	4,551,672,200,017.58
730	21/06/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	411,485,757,621.62	89,578,885,573.93	-	312,906,871,947.69	4,864,579,591,965.27
731	21/07/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	385,371,118,238.88	64,000,441,236.31	-	322,370,671,002.57	5,186,950,263,052.84
732	23/08/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	389,906,820,602.89	582,842,556.25	-	399,330,978,047.64	5,586,284,241,105.48
733	21/09/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	423,272,892,622.63	-	-	422,372,892,622.63	6,018,667,123,728.11
734	21/10/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	341,097,822,134.94	-	-	341,097,822,134.94	6,359,768,955,863.05
735	18/11/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022	380,049,365,808.77	-	-	380,049,365,808.77	6,739,818,323,671.82
736	12/12/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	310,731,673,608.40	-	-	310,731,673,608.40	7,050,549,996,280.22
737	13/01/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	247,439,389,374.04	1,806,649,357.28	-	7,296,172,735,296.99	7,296,172,735,296.99
738	16/02/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	419,457,197,419.30	4,015,952,297.64	-	245,632,740,016.76	7,541,818,988,313.75
739	20/03/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	290,640,725,178.69	2,994,397,288.47	-	414,441,244,617.66	7,956,260,231,304.86
740	17/04/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	412,927,226,355.88	5,178,085,927.40	-	287,846,331,390.22	8,244,101,622,705.08
741	17/05/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	350,239,021,322.83	1,880,427,111.60	-	407,751,150,428.48	8,646,217,467,703.34
742	20/06/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	282,124,952,156.01	370,732,904.97	-	348,448,594,018.23	8,994,660,061,751.57
743	19/07/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023	99,351,248,208.03	-	-	281,145,220,051.64	9,275,805,281,953.21
744	18/09/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023	40,488,923,240.11	5,372,692,442.98	-	89,351,248,208.03	9,365,153,531,161.19
745	18/10/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023	71,232,729,635.37	66,857,271,441.32	-	35,116,230,800.13	9,400,789,761,961.32
746	20/11/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023	145,093,901,740.80	34,444,931,952.74	-	14,365,457,194.05	9,415,145,219,156.07
747	12/12/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023	-	3,140,674,690.46	-	110,648,969,788.06	9,525,794,018,946.13
748	16/01/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023	69,450,410,094.45	70,624,993,441.90	-	3,140,674,690.46	9,528,939,412,637.53
749	19/02/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023	149,165,429,552.42	115,646,312,740.65	-	1,174,582,347.45	9,644,578,121,313.70
750	18/03/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023	283,130,590,885.99	92,481,620,935.03	-	33,519,116,811.77	9,678,189,939,950.96
751	16/04/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023	65,406,028,820.90	30,932,351,820.32	-	30,932,351,820.32	9,709,022,291,771.28
752	13/05/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024	27,497,051,244.80	8,224,301,996.66	-	57,181,735,092.64	9,766,258,026,863.92
753	06/06/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024	-	5,621,728,945.12	4,028,368,698,181.67	13,030,072,530,989.00	9,800,542,838,607.30
Total			27,276,080,634,045.00	73,866,608,117,278.10			

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

Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - May, 2024					
S/n	DATE	REF. NO.	DETAILS		
			Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2023	42730/RS/Vol. 138	Balance B/F	-	127,591,823,395.14
2	13/01/2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in December, 2022	20,856,111,625.05	148,447,935,020.19
3	16/02/2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36	164,888,277,268.55
4	20/03/2023	42730/RS/Vol. 159	Difference between Mandated and CBN Exchange Rate in February, 2023	12,140,302,004.02	177,028,579,272.57
			Distribution to Three Tiers of Government from FOREX Equalization Account march 2023	120,000,000,000.00	57,028,579,272.57
5	20/03/2023	42730/RS/Vol. 159			68,400,065,148.57
6	17/04/2023	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in March, 2023	11,371,485,876.00	79,158,424,577.03
7	17/05/2023	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in April, 2023	10,758,359,428.46	29,158,424,577.03
9	17/05/2023	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023	50,000,000,000.00	9,158,424,577.03
10	22/05/2023	42730/RS/Vol. 161		20,000,000,000.00	24,157,176,422.78
11	20/06/2023	42730/RS/Vol. 162	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023	14,998,751,845.75	18,500,744,903.02
12	21/07/2023	42730/RS/Vol. 162	Difference between Mandated and CBN Exchange Rate in June, 2023	5,656,431,519.76	
			Payment of outstanding unremitted liabilities of PAYE to Nasarawa State		
			Total	86,565,353,027.64	195,656,431,519.76

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

**Good and Valuable Consideration Account May, 2024**

s/n	DATE	REF. NO.	DETAILS		Receipts	Payments	Cumm Balance
			Balance b/f		\$	\$	\$
	01/01/2022						0.00
1	27/06/2022	FT22178WDD9K	Receipts through Petrogas Energy Pls Quote - June, 2022.		40,853,920.00		40,853,920.00
2	27/06/2022	FT22178MCZM	Receipts through Sahara Energy Resource Limited in June, 2022.		14,381,350.00		55,235,270.00
3	20/09/2022	FT223339Q5D7	Receipts through Duke Oil Company INCOR in September, 2022.		21,475,800.00		76,711,070.00
4	05/12/2022	FT22263KL0LX	Receipts through Classification of Funds in December, 2022.		21,563,800.00		98,274,870.00
5	17/01/2023	FT23017E7BQK.	Receipts through Petroforce Trading and Shipping in January, 2023.		2,871,365.00		101,146,235.00
6	17/01/2023	FT23017CJROQ	Receipts through Petroforce Trading and Shipping in January, 2023.		5,086,418.00		106,232,653.00
7	17/01/2023	FT23017BLW7D	Receipts through Petroforce Trading and Shipping in January, 2023.		9,680,602.00		115,913,255.00
8	14/02/2023	FT23045XH422	Receipts through Sahara Energy Resource Limited Payment by February, 2023.		12,715,950.00		128,629,205.00
9	14/02/2023	FT23045658HD	Receipts through OANDO Tanding DMCC in February, 2023.		37,883,250.00		166,512,455.00
10	01/03/2023	FT2306CTBZQ8	Receipts through Duke Oil Company INCOR Porated in March, 2023.		8,586,200.00		175,098,655.00
11	15/03/2023	FT23074XRYT76	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.		11,936,820.00		187,035,475.00
12	15/03/2023	FT23074MMKNTT	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.		12,789,450.00		199,824,925.00
13	30/03/2023	FT23089QXYNT	Receipts being Balance of OML 11GVC in March, 2023.		35,000,000.00		234,824,925.00
14	03/04/2023	FT23074MMKNTT	Payment for Cost of Collection to NUPRC April, 2023.			4,450,150.93	230,374,774.07
15	03/04/2023	FT23093BP1MG	Payment for Cost of Collection to NUPRC April, 2023.			29,603,938.33	200,770,835.74
16	12/05/2023	FT23132K730Q	Receipts through NNPC Trading SA NEPLO ML40/04/052/2 in May, 2023.		26,714,700.00		227,485,535.74
17	12/05/2023	FT231325PPMP	Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023.		4,452,450.00		231,937,985.74
18	17/05/2023	FT23137P63M7	Receipts through NNPC Trading SA PYT in May, 2023.		4,452,450.00		236,390,435.74
19	22/05/2023	MDC2314200088	Receipts through RECLASSIFICATION OF PYMT in May, 2023.		21,475,800.00		257,866,235.74
20	26/06/2023	FT23177ND38T	Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.		3,783,550.00		261,649,785.74
21	27/06/2023	FT23178QJHMK	Receipts through VITOL SA FOR ILCIN in June, 2023.		3,783,550.00		265,433,335.74

Good and Valuable Consideration Account May, 2024

GOOD AND VALUABLE CONSIDERATION							
s/n	DATE	REF. NO.	DETAILS		Receipts \$	Payments \$	Cumm Balance \$
22	27/06/2023	FT23178H4SSY	Receipts through	VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	3,783,550.00		269,216,885.74
23	27/06/2023	FT23178VT4MW	Receipts through	VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	7,567,100.00		276,783,985.74
24	21/07/2023	FT23202ERYX10	Receipts through	RECLASSIFICATION OF GVC in July, 2023.	100,840,000.00		377,623,985.74
25	21/07/2023	FT23202J30PN	Receipts through	RECLASSIFICATION OF GVC in July, 2023.	64,380,000.00		442,003,985.74
26	28/07/2023	FT2320947MCR	Receipts through	CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.	3,706,950.00		445,710,935.74
27	11/09/2023	FT232541V2KD	Receipts through	NNPC LIMITED/NEPL/GVC FORCADO in May, 2023.	30,000,000.00		475,710,935.74
28	23/10/2023		Receipts through	RECLASSIFICATION OF GVC in October, 2023.	29,627,700.00		505,338,635.74
29	01/12/2023		Receipts through	RECLASSIFICATION OF GVC in December, 2023.	16,471,600.00		521,810,235.74
30	19/01/2024		Receipts through	RECLASSIFICATION OF GVC in JANUARY, 2024.	4,133,250.00		525,943,485.74
31	19/01/2024		Receipts through	RECLASSIFICATION OF GVC in JANUARY, 2024.	8,266,500.00		534,209,985.74
32	19/01/2024		Receipts through	RECLASSIFICATION OF GVC in JANUARY, 2024.	4,959,900.00		539,169,885.74
33	19/01/2024		Receipts through	RECLASSIFICATION OF GVC in JANUARY, 2024.	3,306,600.00		542,476,485.74
34	23/01/2024		Receipts through	RECLASSIFICATION OF GVC in JANUARY, 2024.	3,989,350.00		546,465,835.74
35	23/01/2024		Receipts through	RECLASSIFICATION OF GVC in JANUARY, 2024.	7,978,700.00		554,444,535.74
36	01/03/2024	FD/FA/343VOL.1/1*	Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NUPRC March, 2024.			22,181,650.05	532,262,885.69
37	01/03/2024	FD/FA/343VOL.1/1*	Payment of Cost of Collection on Signature Bonus to NUPRC March , 2024.(N2,391,054,543.49)M1,561.88 to \$1			1,530,882.36	530,732,003.33
38	16/02/2024		Receipts through	RECLASSIFICATION OF GVC in February, 2024.	32,115,600.00		562,847,603.33
39	12/04/2024		Receipts through	RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		571,568,313.33
40	17/04/2024	FD/FA/343VOL.1/11	Payment to the three tiers of Government			499,388,524.92	72,179,788.41
41	23/04/2024		Receipts through	RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		80,900,488.41
			Total		638,055,645.00	557,155,146.59	

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

Good and Valuable Consideration Account May, 2024						
			DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
S/n	DATE	REF. NO.				
1	25/04/2019	42730/RS/Vol 128	Transfer of \$311,842,441.05 from Signature Bonus - Refund of Good and Valuable Consideration	101,307,224,099.81	-	101,307,224,099.81
2	25/04/2019	42730/RS/Vol 128	Distribution of =N=55,000,000,000.00 to the three tiers of Government in April, 2019		55,000,000,000.00	46,307,224,099.81
3	25/04/2019	42730/RS/Vol 128	Transfer to ECA as Savings		10,000,000,000.00	36,307,224,099.81
4	17/05/2019	42730/RS/Vol 128	Distribution of =N=36,307,224,099.81 to the three tiers of Government in May, 2019		36,307,224,099.81	-
5	23/12/2019	FD/FA/343/Vol 1	Transfer to Good and Valuable Consideration	15,000,000,000.00		15,000,000,000.00
			Distribution of =N=15,000,000,000.00 to the three tiers of Government in December, 2019		15,000,000,000.00	-
6	23/12/2019	FD/FA/343/Vol 1	Total	116,307,224,099.81	116,307,224,099.81	

**Office of the Accountant General of the Federation**  
**Federation Account Department**  
**Police Trust Fund Account May, 2024**

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/06/2020		Balance b/f	-	-	-
2	16/06/2020	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16/07/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25	-	5,053,973,435.25
4	17/08/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13	-	7,754,552,620.38
5	15/09/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29	-	10,413,704,165.67
6	13/10/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58	-	12,121,209,652.25
7	17/11/2020	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42	-	14,011,952,633.67
8	15/12/2020	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93	-	16,194,238,872.60
9	18/01/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47	-	18,399,684,270.07
10	17/02/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.80	-	20,814,480,369.87
11	18/03/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,198,083,830.37	-	23,012,564,200.24
12	21/04/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021	3,268,087,501.03	-	26,280,651,701.27
13	19/05/2021	42730/RS/Vol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.46	-	28,778,881,619.75
14	21/06/2021	42730/RS/Vol. 141	0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021	2,149,631,558.80	-	30,928,513,178.55
15	14/07/2021	42730/RS/Vol. 142	0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021	4,080,502,790.10	-	35,009,015,968.65
16	18/08/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021	3,017,760,083.13	-	38,026,776,041.78
17	21/09/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021	2,703,750,448.40	-	40,730,526,490.18
18	21/10/2021	42730/RS/Vol. 145	0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021	3,476,935,584.18	-	44,207,462,074.36
19	15/11/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021	2,055,409,670.59	-	46,262,871,744.95
20	16/12/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021	3,238,189,468.44	-	49,501,061,213.39
21	20/12/2022	42730/RS/Vol. 148	0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022	2,826,074,940.49	-	52,327,136,153.88
22	23/02/2022	42730/RS/Vol. 148	Payment of FGN share of contribution to NPTF	-	23,676,634,565.29	28,650,501,588.59
23	05/07/2022	42730/RS/Vol. 153	Payment to Rivers State and her Local Government Councils share of contribution Payment of 35 States and their LGCs' Contribution for the period June, 2020 to January, 2022 to NPTF	-	1,260,727,855.77	27,389,773,732.82
24	24/10/2022	42730/RS/Vol. 155	Refund by FGN to Police Trust Fund 1/3	-	27,389,773,732.82	0.00
25	18/01/2024	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 2/3	9,129,924,577.61	-	9,129,924,577.61
26	19/02/2024	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 3/3	9,129,924,577.61	-	18,259,849,155.22
27	20/03/2024	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 3/3	9,129,924,577.61	-	27,389,773,732.83
			Total	79,716,909,886.71	52,327,136,153.88	

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

**LEDGER OF EMTL MAY 2024**

S/n	MONTH	DETAILS	RECEIPTS #	PAYMENTS #	BALANCE #
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
4	FEBRUARY, 2024	Inflow	15,788,312,054.60		29,741,793,638.72
5	FEBRUARY, 2024	Outflow		15,788,312,054.60	13,953,481,584.12
6	MARCH, 2024	Inflow	15,369,495,789.06		29,322,977,373.18
7	MARCH, 2024	Outflow		15,369,495,789.06	13,953,481,584.12
8	APRIL, 2024	Inflow	18,774,893,688.18		32,728,375,272.30
9	APRIL, 2024	Outflow		18,774,893,688.18	13,953,481,584.12
10	May, 2024	Inflow	15,777,221,983.99		29,730,703,568.11
11	May, 2024	Outflow		15,777,221,983.99	13,953,481,584.12
	<b>TOTAL</b>		<b>82,295,040,992.81</b>	<b>82,295,040,992.81</b>	



Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- May, 2024						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =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	21/6/2022		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
8	10/11/2022		Distribution of =N=300Billion to the States and LGCS	-	300,000,000,000.00	100,000,000,000.00
9	21/10/2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26/10/2022		Tansfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16/11/2022		Tansfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12/12/2022		Tansfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23/12/2022		Distribution of =N=225.685 Billion to the States and LGCS	-	225,685,621,775.00	194,314,378,225.00
14	13/01/2023		Tansfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	02/02/2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,803,673,105.00	143,510,705,120.00
16	16/02/2023		Tansfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13/04/2023		Distribution of =N=240 Billion to the States and LGCS	-	240,000,000,000.00	23,510,705,120.00
18	17/05/2023		Tansfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
19	18/05/2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	-
20	20/05/2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
21	19/07/2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	250,000,000,000.00
22	26/07/2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	50,000,000,000.00	200,000,000,000.00
23	17/08/2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	33,473,321,647.86	166,526,678,352.14
24	18/08/2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	316,526,678,352.14
25	16/09/2023		Distribution of =N=240 Billion to the States and LGCS	-	316,526,678,352.14	-
26	19/09/2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
27	18/10/2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20/11/2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
29	12/12/2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
31	29/12/2023		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
31	01/03/2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
32	17/01/2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
33	02/02/2024		Reversal of December,2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	100,000,000,000.00
34	02/02/2024		Actual Amount Transfer for December,2023 to Non Oil Revenue (FAAC Withheld)	-	150,000,000,000.00	250,000,000,000.00
35	02/02/2024		Part Payment of Consultancy fee	-	25,000,000,000.00	225,000,000,000.00
36	19/02/2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	425,000,000,000.00
40	27/02/2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	65,000,000,000.00
41	27/02/2024		Part Payment of Consultancy fee	-	65,000,000,000.00	-
42	20/03/2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	250,000,000,000.00
43	17/04/2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	500,000,000,000.00
44	24/04/2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	140,000,000,000.00
45	24/04/2024		Part Payment of Consultancy fee	-	87,264,367,355.19	52,745,632,644.81
46	13/05/2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	302,745,632,644.81
47	09/06/2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	502,745,632,644.81
			Total	3,340,000,000,000.00	2,837,264,367,355.19	

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Special Intervention Programme for Nigerian Military May, 2024						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	19/10/2023		Balance b/f		-	-
2	19/10/2023		Transfer from September, 2023 Allocation 1/10	100,000,000,000.00		100,000,000,000.00
3	08/11/2023		Payment to Military		100,000,000,000.00	-
4	20/11/2023		Transfer from October, 2023 Allocation 2/10	100,000,000,000.00		100,000,000,000.00
5	20/12/2023		Payment to Military		100,000,000,000.00	-
6	20/12/2023		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
7	20/12/2023		Payment to Military and Para Military Agencies		100,000,000,000.00	-
8	17/01/2024		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
9	02/02/2024		Payment to Military and Para Military Agencies		100,000,000,000.00	-
10	20/02/2024		Transfer from January, 2024 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
11	01/03/2024		Payment to Military and Para Military Agencies		100,000,000,000.00	-
12	20/03/2024		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
13	12/04/2024		Payment to Military and Para Military Agencies		100,000,000,000.00	-
14	16/04/2024		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00		100,000,000,000.00
15	25/04/2024		Payment to Military and Para Military Agencies		100,000,000,000.00	-
16	13/05/2024		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00		100,000,000,000.00
17	25/05/2024		Payment to Military and Para Military Agencies		100,000,000,000.00	-
18	06/06/2024		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00		100,000,000,000.00
			Total	900,000,000,000.00	800,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings on Intervention to States Infrastructure & Security : May, 2024						
DETAILS				Receipt	Payment	Cumm Balance
s/n	DATE	REF. NO.		₦	₦	=N=
1	20/3/2024	42730/RS/Vol. 166	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	200,000,000,000.00	-	200,000,000,000.00
2	20/3/2024	42730/RS/Vol. 166	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12/04/2024	42730/RS/Vol. 166	Payment for Intervention to States and FCT		259,000,000,000.00	41,000,000,000.00
4	12/04/2024	42730/RS/Vol. 66	Transfer From Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024	100,000,000,000.00		141,000,000,000.00
5	15/05/2024	42730/RS/Vol. 66	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024	100,000,000,000.00		241,000,000,000.00
6	25/05/2024	42730/RS/Vol. 167	Payment for Intervention to States and FCT		222,000,000,000.00	19,000,000,000.00
7	07/06/2024	42730/RS/Vol. 167	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024	100,000,000,000.00		119,000,000,000.00
				600,000,000,000.00	481,000,000,000.00	

Office of the Accountant General of the Federation					
Federation Account Department					
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: May, 2024					
S/N	Date	Details	Receipts	Payments	Cumm Balance
			₦	₦	₦
1	27/02/2024	January, 2024 Allocation	100,000,000,000.00		100,000,000,000.00
2	13/03/2024	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	40,000,000,000.00	60,000,000,000.00
3	13/03/2024	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00
4	13/03/2024	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	25,000,000,000.00	-
5	20/03/2024	February, 2024 Allocation	150,000,000,000.00	-	150,000,000,000.00
6	12/04/2024	March, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00
7	14/05/2024	April, 2024 Allocation	135,000,000,000.00		385,000,000,000.00
8	21/05/2024	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	150,000,000,000.00	235,000,000,000.00
9	21/05/2024	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00
10	21/05/2024	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	-
11	07/06/2024	May, 2024 Allocation	200,000,000,000.00		200,000,000,000.00
		Total	685,000,000,000.00	485,000,000,000.00	

Office of the Accountant General of the Federation				
Federation Account Department				
Ledger of 13% Derivation Refund on JVC and DECA : May,2024				
S/N	Date	Details	Receipts ₦	Payments ₦
				Cumm Balance ₦
1	20/11/2023	October,2023 Allocation	40,000,000,000.00	40,000,000,000.00
2	20/12/2023	November,2023 Allocation	50,000,000,000.00	90,000,000,000.00
3	27/01/2024	December,2023 Allocation	50,000,000,000.00	140,000,000,000.00
4	20/02/2024	January, 2024 Allocation	50,000,000,000.00	190,000,000,000.00
5	12/03/2024	February, 2024 Allocation	50,000,000,000.00	240,000,000,000.00
6	15/04/2024	March, 2024 Allocation	50,000,000,000.00	290,000,000,000.00
7	14/05/2024	April, 2024 Allocation	60,000,000,000.00	350,000,000,000.00
8	07/06/2024	May, 2024 Allocation	100,000,000,000.00	450,000,000,000.00
		<b>Tatol</b>	<b>450,000,000,000.00</b>	<b>-</b>

Office of the Accountant General of the Federation					
Federation Account Department					
Ledger of Refund due to States from the net off with States from the withdrawals made from ECA: May,2024					
S/N	Date	Details	Receipts	Payments	Cumm Balance
			₦	₦	₦
		Refund due to States from the net off with States from the withdrawals made from ECA, 1/4	200,000,000,000.00	-	200,000,000,000.00
1	07/06/2024		200,000,000,000.00	-	
		Tatol	200,000,000,000.00	-	

Office of the Accountant General of the Federation					
Federation Account Department					
Ledger of funding for Presidential Metering Initiative: May, 2024					
S/N	Date	Details	Receipts	Payments	Cumm Balance
			₦	₦	₦
1	13/05/2024	First tranche of funding for Presidential Metering Initiative May, 2024	120,000,000,000.00	-	120,000,000,000.00
2	10/06/2024	Second tranche of funding for Presidential Metering Initiative June, 2024	100,000,000,000.00	-	220,000,000,000.00
		Total	220,000,000,000.00	-	

## STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT MAY, 2024.

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/03/2024		Bal. b/f		
2	20/03/2024	42730/RS/166/DF	February, 2024 Allocation	60,268,913,144.37	60,268,913,144.37
3	20/03/2024	42730/RS/166/DF	Distribution of = N=657,444,403,295.91 from Exchange Gain to the three tiers of Govt.	69,774,285.14	60,338,687,429.51
4	22/03/2024	42730/RS/166/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of March, 2024.	2,642,970,823.31	62,981,658,252.82
5	03/04/2024	42730/RS/166/DF	Being 0.5% of Stabilization Account release to FAAC Sub-Committee for smooth operation of FAAC Secretariat for the month of March, 2024.	(678,186,277.11)	62,303,471,975.71
6	04/04/2024	42730/RS/166/DF	Being 0.5% of Stabilization Account release to Enugu State Government to tackle its key development needs, create employment opportunities for the youths for the month of March, 2024.	(5,591,189,666.18)	56,712,282,309.53
7	18/04/2024	42730/RS/166/DF	March, 2024 Allocation	(15,000,000,000.00)	41,712,282,309.53
8	18/04/2024	42730/RS/166/DF	Distribution of = N=285,524,332,949.18 from Exchange Gain to the three tiers of Govt.	1,271,449,770.67	42,983,732,080.20
9	22/04/2024	42730/RS/167/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of March, 2024.	1,261,717,545.53	44,245,449,625.73
10	22/04/2024	42730/RS/167/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (81st of 117th Instalments). Deduction from statutory Allocation of the State.	(633,291,829.05)	43,612,157,796.68
11	14/05/2024	42730/RS/167/DF	April, 2024 Allocation	28,784,136.55	43,640,941,933.23
12	14/05/2024	42730/RS/167/DF	Distribution of = N=438,884,270,725.75 from Exchange Gain to the three tiers of Govt.	1,064,432,073.08	44,705,374,006.31
13	20/05/2024	42730/RS/167/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of April, 2024.	1,951,319,163.61	46,656,693,169.92
14	20/05/2024	42730/RS/167/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (81st of 117th Instalments). Deduction from statutory Allocation of the State.	(753,937,809.17)	45,902,755,360.75
15	09/06/2024	42730/RS/167/DF	May, 2024 Allocation	28,784,136.55	45,931,539,497.30
16	09/06/2024	42730/RS/167/DF	Distribution of = N=507,456,251,714.36 from Exchange Gain to the three tiers of Govt.	579,059,599.82	46,510,599,097.12
				2,211,623,283.44	48,722,222,380.56
				48,722,222,380.56	



## STATEMENT OF 168% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT MAY, 2024

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/03/2024		Bol. b/f	112,216,117,768.25	112,216,117,768.25
2	20/03/2024	FD/FA/124/VOL.XX/D(F)	February, 2024 Allocation	234,441,598.06	112,450,559,366.31
3	20/03/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=657,444,403,295.91 from Exchange Gain to the three tiers of Govt.	8,680,381,966.33	121,330,941,332.64
4	20/03/2024	FD/FA/124/VOL.XX/D(F)	Refund of F6N Intervention to Osun State for the month of January, 2024 (40th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	121,430,941,332.64
5	20/03/2024	FD/FA/124/VOL.XX/D(F)	Refund of F6N Intervention to Kano State for the month of January, 2024 (40th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	121,530,941,332.64
6	22/03/2024	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of N8DF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of March, 2024.	(911,482,356.44)	120,619,458,976.20
7	22/03/2024	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(455,741,178.22)	120,163,717,797.98
8	26/03/2024	FD/FA/124/VOL.XX/D(F)	Being 5% Presidential approval for expansion of Maize, Millet and Shorgum production, Rice and wheat processing, livestock and meat production, Gypsum etc in Yobe State from the Development of Natural Resources Fund.	(10,000,000,000.00)	110,163,717,797.98
9	26/03/2024	FD/FA/124/VOL.XX/D(F)	Being 5% Presidential approval for meta Rice mill, Green house for the cultivation of vegetables, Kuru Ereyun fish and piggyery farming, film village Development of Badagry slave route, Art and Craft villages etc in Lagos State from the Development of Natural Resources Fund.	(15,000,000,000.00)	95,163,717,797.98
10	26/03/2024	FD/FA/124/VOL.XX/D(F)	Being Presidential approval for expansion and upgrade of meat factory, Gulu Dam (Irrigation project) Fertilizer factory etc in Bauchi State from the Development of Natural Resources Fund.	(8,500,000,000.00)	86,663,717,797.98
11	18/04/2024	FD/FA/124/VOL.XX/D(F)	March, 2024 Allocation	4,239,370,952.97	90,903,088,750.95
12	18/04/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=285,524,332,949.18 from Exchange Gain to the three tiers of Govt.	4,272,071,229.45	95,175,159,980.40
13	22/04/2024	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of N8DF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of March, 2024.	(851,144,218.24)	94,324,015,762.16
14	22/04/2024	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(425,572,109.12)	93,898,443,653.04
15	29/04/2024	FD/FA/124/VOL.XX/D(F)	Being balance and Final of the remaining 50% Presidential approval for expansion of Maize, Millet and Shorgum production, Rice and wheat processing, livestock and meat production, Gypsum etc in Yobe State from the Development of Natural Resources Fund.	(10,000,000,000.00)	83,898,443,653.04
16	29/04/2024	FD/FA/124/VOL.XX/D(F)	Being balance and Final of the remaining 50% Presidential approval for meta Rice mill, Green house for the cultivation of vegetables, Kuru Ereyun fish and piggyery farming, film village Development of Badagry slave route, Art and Craft villages etc in Lagos State from the Development of Natural Resources Fund.	(15,000,000,000.00)	68,898,443,653.04
17	29/04/2024	FD/FA/124/VOL.XX/D(F)	Being balance and Final of the remaining 50% Presidential approval for expansion and upgrade of meat factory, Gulu Dam (Irrigation project) Fertilizer factory etc in Bauchi State from the Development of Natural Resources Fund.	(8,500,000,000.00)	60,398,443,653.04
18	14/05/2024	FD/FA/124/VOL.XX/D(F)	April, 2024 Allocation	3,576,491,765.53	63,974,935,418.57
19	14/05/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=438,884,270,725.75 from Exchange Gain to the three tiers of Govt.	6,356,432,389.73	70,331,367,808.30
20	20/05/2024	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of N8DF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of April, 2024.	(1,013,292,415.53)	69,318,075,392.77
21	20/05/2024	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(506,546,207.76)	69,011,429,185.01
22	09/06/2024	FD/FA/124/VOL.XX/D(F)	May, 2024 Allocation	1,945,640,255.38	70,957,069,440.39
23	09/06/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=507,456,251,714.36 from Exchange Gain to the three tiers of Govt.	7,431,054,232.36	78,388,123,672.75
				76,388,123,672.75	

## 2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

Page 25

2013 NATIONAL EMPLOYMENT FOR THE STATES																					
S/NO	STATE	EQUAL ITY	POPULA TION	ndices pop	LANDMA SS (50% OF 10%)	ndices an	TERRA N	REV EFFORT (10%)	ndices v	PRIMARY ENROLMEN T (24% OF	indices pri	DIREC T SEC (8%)	indices ent	INVERS ESE (8% OF	HOSPIT AL B (30%)	indices hos	WATER SUPPLY SPREAD	indices wat	RAINF ALL P(15%)	TOTAL INDICES	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	69705.1	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1
2	ADAMAWA	.002969	3166101	0.001833	38823.29	0.000558	0.000371	137.22	0.000566	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	0.000052	10002	0.000191	0.02918	0.00029	0.0001	0.007084	3
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006	4
5	BAUCHI	.002969	4846465	0.002688	49933.88	0.000077	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.000215	0.0001	0.008429	5
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000035	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.000325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000063	0.000063	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	.002969	4098391	0.002371	-7239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304	11
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300	13
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007890	17
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000565	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18
19	KANO	.002969	9363682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806289	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662	20
21	KEBBI	.002969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891563	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941696	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498	25
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.000319	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001991	15820.0	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423535	0.001980	9026.0	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29
30	OYO	.002969	5591569	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30
31	PLATEAU	.002969	3178712	0.001839	17216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000280	0.14552	0.00146	0.0001	0.007766	33
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.000260	0.0001	0.006788	34
35	YOBE	.002969	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.000202	0.0001	0.006997	35
36	ZAMFARA	.002969	3258946	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.000152	0.0001	0.007012	36
Grand Total		0.00	138568341		930309.75			6.152.45		33964355		26717695			420297				4.008		
Indices Total		0.10698		0.08016		-0.013360	0.01336	0.02672		0.006413		0.002138	0.0021376		0.008016		0.004008	0.004008		0.2672	



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	8,153,273.89	42,979,090.30	51,132,364.19	0.000875	101,388,420.50	101,388,420.50
2	2 ADAMAWA	0.000558	64,569,092.85	42,979,090.30	107,548,153.15	0.000596	69,017,358.18	69,017,358.18
3	3 AKWAIBOM	0.000097	11,263,086.86	42,979,090.30	54,242,177.16	0.000623	72,176,001.30	72,176,001.30
4	4 ANAMBRA	0.000069	8,010,142.96	42,979,090.30	50,989,233.26	0.000522	60,502,098.93	60,502,098.93
5	5 BAUCHI	0.000717	83,047,671.54	42,979,090.30	126,026,761.84	0.000673	77,889,725.17	77,889,725.17
6	6 BAYELSA	0.000135	15,659,830.83	42,979,090.30	58,638,921.12	0.001054	123,187,081.80	123,187,081.80
7	7 BENUE	0.000449	52,017,980.57	42,979,090.30	94,997,070.87	0.000874	101,212,381.47	101,212,381.47
8	8 BORNO	0.001085	125,636,058.14	42,979,090.30	168,615,148.44	0.000894	103,510,948.20	103,510,948.20
9	9 CROSS RIVER	0.000311	35,984,971.53	42,979,090.30	78,964,061.82	0.001076	124,600,423.71	124,600,423.71
10	10 DELTA	0.000248	28,671,539.89	42,979,090.30	71,650,630.19	0.000505	58,530,461.82	58,530,461.82
11	11 EBONYI	0.000092	10,679,536.45	42,979,090.30	53,658,626.74	0.000937	108,530,575.33	108,530,575.33
12	12 EDO	0.000285	32,982,474.08	42,979,090.30	75,941,564.38	0.000444	51,388,306.99	51,388,306.99
13	13 EKITI	0.000085	9,792,493.91	42,979,090.30	52,771,584.21	0.000964	111,623,832.53	111,623,832.53
14	14 ENUGU	0.000110	12,740,086.32	42,979,090.30	55,719,156.62	0.001076	124,615,512.77	124,615,512.77
15	15 GOMBE	0.000258	29,906,913.15	42,979,090.30	72,886,003.45	0.001026	118,811,254.54	118,811,254.54
16	16 IMO	0.000074	8,619,854.78	42,979,090.30	51,598,945.07	0.000354	100,382,483.20	100,382,483.20
17	17 JIGAWA	0.000352	40,773,221.65	42,979,090.30	83,752,311.95	0.000740	110,507,242.13	110,507,242.13
18	18 KADUNA	0.000656	76,024,692.91	42,979,090.30	119,003,783.21	0.000907	85,715,917.36	85,715,917.36
19	19 KANO	0.000306	35,386,718.84	42,979,090.30	78,365,809.14	0.000978	105,024,883.84	105,024,883.84
20	20 KATSINA	0.000359	41,530,987.33	42,979,090.30	84,510,077.62	0.000879	78,563,703.16	78,563,703.16
21	21 KEBBI	0.000642	62,747,361.71	42,979,090.30	105,726,452.01	0.001345	101,856,181.35	101,856,181.35
22	22 KOGI	0.000425	49,199,219.34	42,979,090.30	92,178,309.64	0.000464	155,769,390.96	155,769,390.96
23	23 KWARA	0.000495	57,324,835.00	42,979,090.30	100,303,925.30	0.000659	53,742,200.27	53,742,200.27
24	24 LAGOS	0.000050	5,815,180.45	42,979,090.30	48,794,270.74	0.000107	6,860,492.39	6,860,492.39
25	25 NASSARAWA	0.000392	45,356,654.52	42,979,090.30	88,335,744.82	0.001077	124,731,195.56	124,731,195.56
26	26 NIGER	0.001064	123,253,907.78	42,979,090.30	166,232,998.08	0.000876	101,509,132.98	101,509,132.98
27	27 OGUN	0.000244	28,241,232.38	42,979,090.30	71,220,322.67	0.000620	25,515,599.62	25,515,599.62
28	28 Ondo	0.000227	26,311,077.04	42,979,090.30	69,290,167.34	0.000476	55,070,037.51	55,070,037.51
29	29 OSUN	0.000130	15,011,617.03	42,979,090.30	57,990,707.33	0.000211	33,764,285.49	33,764,285.49
30	30 OYO	0.000406	46,976,232.72	42,979,090.30	89,955,323.00	0.000981	114,802,594.40	114,802,594.40
31	31 PLATEAU	0.000391	45,266,979.43	42,979,090.30	88,245,069.73	0.000470	54,441,326.69	54,441,326.69
32	32 RIVERS	0.000150	17,350,525.42	42,979,090.30	60,329,615.72	0.000981	113,615,588.39	113,615,588.39
33	33 SOKOTO	0.000485	56,176,145.27	42,979,090.30	99,155,236.57	0.000512	59,239,647.62	59,239,647.62
34	34 TARABA	0.000836	100,274,508.29	42,979,090.30	143,253,598.58	0.000846	97,922,966.50	97,922,966.50
35	35 YOBE	0.000674	78,018,097.94	42,979,090.30	120,997,188.24	0.000726	84,061,150.50	84,061,150.50
36	36 ZAMFARA	0.000505	58,494,097.94	42,979,090.30	101,473,188.23	0.000726	84,061,150.50	84,061,150.50
		0.01336	1,547,247,250.71	1,547,247,250.71	3,094,494,501.42	0.02672	3,094,494,501.42	3,094,494,501.42

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC/COMMERCIAL ENROLMT 8%	INVERSE SEC/COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL							
1	ABIA	0.00032	15,242,006.42	0.000066	7,629,531.85	0.000021	7,629,531.85	0.000272	32,073,858.24	0.000021	2,445,982.17	0.000111	12,893,727.09	77,914,637.61	1
2	ADAMAWA	0.00033	15,452,230.13	0.000057	6,561,653.86	0.000167	6,561,653.86	0.000168	19,419,692.97	0.000167	19,370,718.85	0.000111	12,893,727.09	80,259,676.77	2
3	AKWA IBOM	0.000322	37,242,484.37	0.000052	5,982,942.76	0.000029	5,982,942.76	0.000029	22,092,339.43	0.000029	3,378,926.06	0.000111	12,893,727.09	87,573,353.46	3
4	ANAMBRA	0.000165	19,269,438.09	0.000063	7,312,958.15	0.000021	7,312,958.15	0.000232	26,889,825.10	0.000021	2,403,042.89	0.000111	12,893,727.09	75,881,949.46	4
5	BAUCHI	0.000287	33,266,754.67	0.000085	9,856,963.17	0.000215	9,856,963.17	0.000227	26,291,242.66	0.000215	24,914,301.46	0.000111	12,893,727.09	117,079,952.21	5
6	BAYELSA	0.000142	16,418,441.41	0.000044	5,065,901.96	0.000041	5,065,901.96	0.000329	38,134,781.52	0.000041	4,697,949.25	0.000111	12,893,727.09	82,276,703.19	6
7	BENUE	0.000255	29,579,836.57	0.000065	7,501,655.20	0.000135	7,501,655.20	0.000167	27,992,011.95	0.000325	37,690,817.44	0.000111	12,893,727.09	119,814,937.42	7
8	BORNO	0.000219	25,337,052.34	0.000069	7,950,664.30	0.0000325	7,950,664.30	0.000242	27,992,011.95	0.000325	37,690,817.44	0.000111	12,893,727.09	119,814,937.42	8
9	CROSS RIVER	0.000157	18,195,896.68	0.000053	6,150,532.42	0.000093	6,150,532.42	0.000220	25,469,572.30	0.000093	10,765,491.46	0.000111	12,893,727.09	79,655,752.37	9
10	DELTA	0.000255	14,523,366.69	0.000061	7,119,405.84	0.000074	7,119,405.84	0.000257	29,732,539.48	0.000074	8,601,461.97	0.000111	12,893,727.09	79,989,906.90	10
11	EBONYI	0.000174	20,117,429.76	0.000043	4,953,869.75	0.000028	4,953,869.75	0.000279	32,310,198.91	0.000028	3,203,860.93	0.000111	12,893,727.09	78,432,956.18	11
12	EDO	0.000205	12,185,365.87	0.000061	7,119,971.05	0.000085	7,119,971.05	0.000234	27,055,484.44	0.000085	9,888,742.22	0.000111	12,893,727.09	76,263,261.72	12
13	EKITI	0.000309	11,521,064.18	0.000042	4,836,648.71	0.000025	4,836,648.71	0.000234	24,672,198.65	0.000025	2,937,748.17	0.000111	12,893,727.09	61,698,035.51	13
14	ENUGU	0.000384	21,341,708.47	0.000057	6,586,708.46	0.000033	6,586,708.46	0.000234	27,048,858.07	0.000033	3,822,019.90	0.000111	12,893,727.09	78,278,730.44	14
15	GOMBE	0.000114	13,213,349.77	0.000066	7,593,460.27	0.000077	7,593,460.27	0.000217	25,153,715.15	0.000077	8,972,073.95	0.000111	12,893,727.09	75,419,786.49	15
16	IMO	0.000210	24,268,112.65	0.000075	8,705,619.29	0.000022	8,705,619.29	0.000275	31,859,605.49	0.000022	2,585,956.43	0.000111	12,893,727.09	89,018,640.23	16
17	JIGAWA	0.000174	20,178,283.99	0.000038	4,432,939.87	0.000106	4,432,939.87	0.000250	28,988,176.82	0.000106	12,231,966.50	0.000111	12,893,727.09	83,158,034.14	17
18	KADUNA	0.000293	33,957,033.65	0.000102	11,812,657.76	0.000197	11,812,657.76	0.000181	20,937,132.58	0.000197	22,807,407.87	0.000111	12,893,727.09	114,220,616.73	18
19	KANO	0.000341	39,496,627.49	0.000142	16,295,966.97	0.000092	16,295,966.97	0.000370	42,903,561.91	0.000092	10,616,015.65	0.000111	12,893,727.09	138,503,865.07	19
20	KATSINA	0.000341	39,496,627.49	0.000096	11,076,073.76	0.000108	11,076,073.76	0.000181	21,169,055.67	0.000108	12,459,296.20	0.000111	12,893,727.09	93,294,062.08	20
21	KEBBI	0.000168	16,495,723.85	0.000057	6,639,986.54	0.000163	6,639,986.54	0.000249	28,800,429.56	0.000163	18,824,208.51	0.000111	12,893,727.09	93,294,062.08	21
22	KOGI	0.000251	25,104,744.97	0.000059	6,890,365.70	0.000127	6,890,365.70	0.000172	19,958,638.05	0.000127	14,759,765.80	0.000111	12,893,727.09	90,497,607.32	22
23	KWARA	0.000086	16,005,328.03	0.000032	3,664,860.07	0.000148	3,664,860.07	0.000192	22,207,187.57	0.000148	17,197,450.50	0.000111	12,893,727.09	69,673,413.34	23
24	LAGOS	0.000108	12,535,031.71	0.000081	9,356,705.19	0.000015	9,356,705.19	0.000380	43,957,155.35	0.000015	1,744,554.13	0.000111	12,893,727.09	89,843,878.66	24
25	NASSARAWA	0.000178	20,591,493.64	0.000035	4,006,956.16	0.000117	4,006,956.16	0.000136	15,719,967.57	0.000117	13,606,996.36	0.000111	12,893,727.09	70,826,096.98	25
26	NIGER	0.000145	16,938,315.42	0.000033	4,456,891.84	0.000319	4,456,891.84	0.000127	14,679,626.88	0.000319	36,976,172.33	0.000111	12,893,727.09	90,401,625.40	26
27	OGUN	0.000083	9,606,615.82	0.000041	4,764,389.87	0.000073	4,764,389.87	0.000235	27,269,737.20	0.000073	8,472,369.71	0.000111	12,893,727.09	67,811,229.55	27
28	ONDO	0.000139	16,048,417.93	0.000042	4,866,725.34	0.000068	4,866,725.34	0.000124	14,352,725.77	0.000068	7,893,323.11	0.000111	12,893,727.09	60,921,644.59	28
29	OSUN	0.000170	19,665,239.35	0.000047	5,476,921.48	0.000039	5,476,921.48	0.000270	31,291,946.12	0.000039	4,503,485.11	0.000111	12,893,727.09	79,298,240.63	29
30	OYO	0.000210	24,344,010.98	0.000067	7,781,981.27	0.000122	7,781,981.27	0.000134	15,559,769.76	0.000122	14,092,869.81	0.000111	12,893,727.09	82,464,340.19	30
31	PLATEAU	0.000199	23,074,643.72	0.000068	7,922,746.59	0.000117	7,922,746.59	0.000232	26,920,748.17	0.000117	13,579,793.83	0.000111	12,893,727.09	92,314,405.99	31
32	RIVERS	0.000094	10,939,745.54	0.000074	8,559,998.72	0.000045	8,559,998.72	0.000241	27,912,485.46	0.000045	5,205,157.63	0.000111	12,893,727.09	74,071,123.15	32
33	SOKOTO	0.000177	20,526,222.39	0.000063	7,338,791.06	0.000146	7,338,791.06	0.000260	30,119,077.95	0.000146	16,852,843.58	0.000111	12,893,727.09	95,069,453.14	33
34	TARABA	0.000198	22,954,072.31	0.000021	2,444,574.23	0.000260	2,444,574.23	0.000128	14,790,066.44	0.000260	30,082,352.49	0.000111	12,893,727.09	85,609,366.79	34
35	YOBE	0.000154	17,783,583.56	0.000048	5,502,504.22	0.000202	5,502,504.22	0.000233	26,964,924.00	0.000202	23,405,429.38	0.000111	12,893,727.09	92,052,672.47	35
36	ZAMFARA	0.0002078	9,009,334.69	0.000028	3,298,033.43	0.000152	3,298,033.43	0.000158	18,257,868.76	0.000152	17,548,229.38	0.000111	12,893,727.09	64,305,226.79	36
		0.006413	742,678,680.34	0.00021	247,559,560.11	0.004008	247,559,560.11	0.00080	928,348,350.43	0.004008	464,174,175.21	0.004008	464,174,175.21	3,094,494,501.42	