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**NIGERIA  
GOVERNORS'  
FORUM**



**INTERNAL MEMO**

To: Nigeria Governors' Forum  
From: Director General  
Date: 14<sup>th</sup> November, 2018  
Subject: **Update: Un-accessed UBE Matching Grant and Counterpart Fund at UBEC**

The above subject matter refers.

Following a meeting between the Director General of the Forum, Mr A.B. Okauru, and the Executive Secretary of the Universal Basic Education Commission (UBEC) held on Tuesday, September 18, 2018, we wish to draw your attention to the details of your States unaccessed funds domiciled at UBEC.

As you may be aware, the Federal Government recently commenced the payment of the final reimbursements of the London and Paris Club Over-deductions on the accounts of States and Local Governments. The UBEC counterpart fund contribution by State Governments was part of the gross deductions made by the Federal Government to UBEC, using the data provided by UBEC as at July 2018.

As at 31<sup>st</sup> August 2018, total un-accessed funds stood at N87,353,475,286.53 (Eighty-Seven Billion, Three Hundred and Fifty-Three Million, Four Hundred and Seventy-Five Thousand, Two Hundred and Eighty Six Naira, Fifty Three Kobo)

Some States such as Adamawa, Jigawa, Ogun and Taraba had paid their counterpart funds in part or full prior to the deductions by the Federal Government and are such entitled to refund from UBEC.

Please find attached detailed Matching Grant Deductions, a summary of the un-accessed UBE Matching Grant and Counterpart Fund paid as at 31<sup>st</sup> August 2018, and letter of instruction from the federal Ministry of Finance to the CBN for the disbursement of funds to benefitting States, for your consideration.

Please find attached report for your information

**A.B. Okauru, Esq.**  
**Director General**



# FEDERAL MINISTRY OF FINANCE

Office of the Honourable Minister

09-6702444  
08180147408

Ahmadu Bello Way,  
Central Business District,  
P.M.B. 14 Garki, Abuja  
Nigeria.

FMF/HMF/CBN/UBEC/1/2018

14<sup>th</sup> September, 2018

Mr. Godwin Emeziele  
The Governor  
Central Bank of Nigeria  
Abubakar Tafawa Balewa Way  
Plot 33, Cadastral Zone  
Abuja.

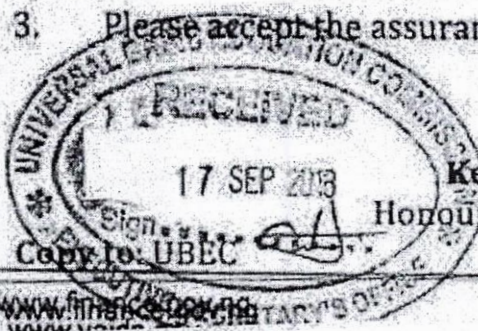
*Handwritten notes:*  
D. O. O.  
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14<sup>th</sup> September, 2018

**RE: PAYMENT OF STATES MATCHING GRANTS IN FAVOUR OF UBEC  
DEDUCTED FROM STATE'S REIMBURSEMENT IN RESPECT OF FINAL  
CLAIM ON PARIS CLUB LOAN**

Please find attached herewith the approval of His Excellency, President Muhammadu Buhari dated 29<sup>th</sup> August, 2018 in respect of Final Claim on Paris Club Loan Reimbursement of Over-deductions from the Allocations of States and Local Governments. I specifically refer you to Paragraph 6 which authorized that the Final Claim of USD2,689,279,365 (Two Billion, Six Hundred and Eighty-Nine Million, Two Hundred and Seventy-Nine Thousand, Three Hundred and Sixty-Five Dollars) be paid to qualified States from Excess Crude Account.

2. In view of the above, you are required to credit Universal Basic Education Commission (UBEC) Treasury Single Account (TSA) with the sum of N71,292,316,087.84 which relates to the States detailed in Appendix 1.

3. Please accept the assurances of my high regards.



*Handwritten signature of Kemi Adeosun*  
Kemi Adeosun (Mrs)  
Honourable Minister of Finance

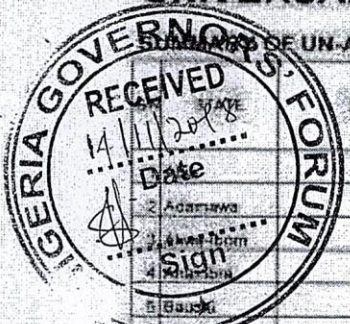
Copy to: UBEC

## APPENDIX I

MATCHING GRANTS FOR UBEC		
S/N	STATE	UBEC (N)
1	Sokoto	982,555,231.51
2	Oyo	982,555,231.51
3	Kaduna	2,268,898,415.06
4	Ondo	2,268,898,415.06
5	Niger State	2,273,898,415.06
6	Akwa Ibom	2,703,556,550.86
7	Lagos	982,555,231.51
8	Bauchi	2,268,903,280.76
9	Abia	2,330,682,113.57
10	Kogi	982,555,231.51
11	Plateau	4,187,682,198.84
12	Delta	982,555,231.51
13	Anambra	2,268,898,415.06
14	Ekiti	3,372,096,348.14
15	Enugu	1,099,262,428.29
16	Jigawa	982,555,231.47
17	Cross River	984,582,258.53
18	Yobe	2,616,270,757.13
19	Benue	3,310,925,442.08
20	Rivers	982,555,231.51
21	Zamfara	2,268,898,415.06
22	Ogun	5,139,979,496.14
23	Kano	2,268,898,415.06
24	Edo	3,050,418,685.36
25	Nasarawa	2,703,077,341.60
26	Kebbi	982,555,231.51
27	Ebonyi	3,330,875,094.12
28	Katsina	2,268,898,415.06
29	Bayelsa	4,187,682,198.84
30	Imo	3,310,925,442.08
31	Borno	982,555,230.13
32	Gombe	982,555,231.51
FCT	FCT Administration	982,555,232.44
	<b>TOTAL</b>	<b>71,292,316,087.84</b>

# UNIVERSAL BASIC EDUCATION COMMISSION

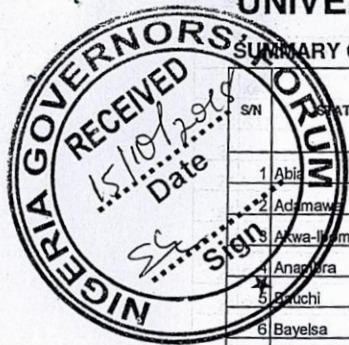
SUMMARY OF UN-ACCESSED UBE MATCHING GRANT AND COUNTERPART FUND PAID AS AT 31ST AUGUST, 2018



	2014	2015	2016	2017	2018	TOTAL UNACCESSED FUND	TOTAL COUNTERPART FUND PAID BY FG	COUNTERPART FUND PAID BY STATE	UNACCESSED	SURPL
	0.00	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,187,882,188.84	2,330,882,113.57		1,857,000,055.27	
1 Adamawa	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51		2,328,370,210.57	(1,345,914,979.05)	
2 Akwa Ibom	0.00	0.00	434,658,131.04	1,286,343,183.55	982,555,231.51	2,703,558,546.10	2,753,558,550.88			
4 Anambra	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
5 Bauchi	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,903,280.76			
6 Benue	0.00	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,187,882,188.84	4,187,882,188.84			
7 Borno	0.00	0.00	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,310,925,442.08	3,310,925,442.08			
8 Cross River	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
9 Delta	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
11 Ebony	0.00	19,949,652.04	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,330,875,064.12	3,330,875,064.12			
12 Edo	0.00	0.00	781,520,270.26	1,286,343,183.55	982,555,231.51	3,050,418,685.32	3,050,418,685.38			
13 Eni	0.00	60,643,596.38	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,371,569,041.44	3,372,096,348.14			(527)
14 Eriagu	271,078,192.80	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,458,781,381.64	1,080,262,428.28		3,359,488,951.19	
15 Gombe	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
16 Imo	0.00	0.00	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,310,925,442.08	3,310,925,442.08			
17 Jigawa	0.00	0.00	0.00	0.00	243,838,808.91	243,838,808.91	982,555,231.47	7,35,918,422.80		11,473,832
18 Kaduna	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
19 Kano	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	2,268,898,415.06			
20 Katsina	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
21 Kebbi	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
22 Kogi	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
23 Kwara	982,297,297.30	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	5,139,979,496.14			5,139,979,496.14	
24 Lagos	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
25 Nasarawa	0.00	0.00	434,177,926.02	1,286,343,183.55	982,555,231.51	2,703,076,341.08	2,703,077,341.80			
26 Niger	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,271,898,415.06		(5,000,000.00)	
27 Ogun	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	5,139,979,496.14	2,871,081,081.08		(7,028,505)
28 Ondo	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
29 Osun	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51			982,555,231.51	
30 Oyo	0.00	0.00	0.00	0.00	491,277,615.06	491,277,615.06	982,555,231.51	491,277,615.06		(987,555)
31 Plateau	0.00	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,187,882,188.84	4,187,882,188.84			
32 Rivers	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
33 Sokoto	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
34 Taraba	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51			982,555,231.51	
35 Yobe	0.00	0.00	347,372,342.07	1,286,343,183.55	982,555,231.51	2,618,270,757.13	2,618,270,757.13			
36 Zambe	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
37 FCT ABUJA	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,232.44			
<b>TOTAL</b>	<b>1,223,378,604.10</b>	<b>4,464,379,080.20</b>	<b>11,378,000,988.68</b>	<b>26,726,866,884.00</b>	<b>36,126,351,544.82</b>	<b>27,918,965,682.71</b>	<b>71,282,316,087.24</b>	<b>6,427,646,330.70</b>	<b>19,970,774,029.72</b>	<b>19,485,420</b>

# UNIVERSAL BASIC EDUCATION COMMISSION

## SUMMARY OF UN-ACCESSED UBE MATCHING GRANT AND COUNTERPART FUND PAID AS AT 31ST AUGUST, 2018



S/N	STATE	2014	2015	2016	2017	2018	TOTAL UNACCESSED FUND	TOTAL COUNTERPART FUND PAID BY FG	COUNTERPART FUND PAID BY STATE	UNACCESSED	SURPLUS
1	Abia	0.00	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,187,682,198.84	2,330,682,113.57		1,857,000,085.27	
2	Adamawa	0.00	0.00	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,310,925,442.08		2,328,370,210.57	982,555,231.51	
3	Akwa-Ibom	0.00	0.00	434,658,131.04	1,286,343,183.55	982,555,231.51	2,703,556,546.10	2,703,556,550.86			
4	Anambra	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
5	Bauchi	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,903,280.76			
6	Bayelsa	0.00	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,187,682,198.84	4,187,682,198.84			
7	Benue	0.00	0.00	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,310,925,442.08	3,310,925,442.08			
8	Borno	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,230.13			
9	Cross-River	0.00	0.00	2,027,027.02	0.00	982,555,231.51	984,582,258.53	984,582,258.53			
10	Delta	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
11	Ebonyi	0.00	19,949,652.04	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,330,875,094.12	3,330,875,094.12			
12	Edo	0.00	0.00	781,520,270.26	1,286,343,183.55	982,555,231.51	3,050,418,685.32	3,050,418,685.36			
13	Ekiti	0.00	60,643,599.36	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,371,569,041.44	3,372,096,348.14			(527,306.70)
14	Enugu	271,079,192.80	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,458,761,391.64	1,099,262,428.29		3,359,498,963.35	
15	Gombe	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
16	Imo	0.00	0.00	1,042,027,027.02	1,286,343,183.55	982,555,231.51	3,310,925,442.08	3,310,925,442.08			
17	Jigawa	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.47	736,916,422.60		(736,916,422.56)
18	Kaduna	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.02			
19	Kano	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
20	Katsina	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
21	Kebbi	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
22	Kogi	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
23	Kwara	952,297,297.30	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	5,139,979,496.14			5,139,979,496.14	
24	Lagos	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
25	Nasarawa	0.00	0.00	434,177,926.02	1,286,343,183.55	982,555,231.51	2,703,076,341.08	2,703,077,341.60			
26	Niger	0.00	0.00	434,177,926.02	1,286,343,183.55	982,555,231.51	2,703,076,341.08	2,273,898,415.06		429,177,926.02	
27	Ogun	952,297,297.30	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	5,139,979,496.14	5,139,979,496.14	2,871,081,081.08		(2,871,081,081.08)
28	Ondo	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
29	Osun	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51			982,555,231.51	
30	Oyo	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51	491,277,616.45		(491,277,616.45)
31	Plateau	0.00	876,756,756.76	1,042,027,027.02	1,286,343,183.55	982,555,231.51	4,187,682,198.84	4,187,682,198.84			
32	Rivers	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
33	Sokoto	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,231.51			
34	Taraba	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51			982,555,231.51	
35	Yobe	0.00	0.00	347,372,342.07	1,286,343,183.55	982,555,231.51	2,616,270,757.13	2,616,270,757.13			
36	Zamfara	0.00	0.00	0.00	1,286,343,183.55	982,555,231.51	2,268,898,415.06	2,268,898,415.06			
37	FCT ABUJA	0.00	0.00	0.00	0.00	982,555,231.51	982,555,231.51	982,555,232.44			
	<b>TOTAL</b>	<b>2,175,675,801.40</b>	<b>5,341,135,806.98</b>	<b>13,896,232,935.65</b>	<b>29,585,895,238.65</b>	<b>36,354,545,593.87</b>	<b>87,353,475,286.53</b>	<b>71,292,316,087.84</b>	<b>6,427,645,330.70</b>	<b>13,733,322,165.31</b>	<b>(4,099,802,426.79)</b>