

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

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/01/2021	42730/RS/Vol. 138	Balance B/F			
2	18/01/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in December, 2020	6,897,245,697.88		6,897,245,697.88
3	18/01/2021	42730/RS/Vol. 138	Distribution of -N=6,897,245,697.88 to the three tiers of Government		6,897,245,697.88	
4	17/02/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in January, 2021	7,764,872,385.51		7,764,872,385.51
5	18/03/2021	42730/RS/Vol. 139	Difference between Mandated and CBN Exchange Rate in February, 2021	8,645,268,142.95		16,410,140,528.46
6	18/03/2021	42730/RS/Vol. 139	Distribution of -N=8,645,268,142.95 to the three tiers of Government		8,645,268,142.95	7,764,872,385.51
7	21/04/2021	42730/RS/Vol. 139	Difference between Mandated and CBN Exchange Rate in March, 2021	15,731,160,664.24		23,496,033,049.75
8	07/05/2021	42730/RS/Vol. 140	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		23,496,033,049.75	
9	19/05/2021	42730/RS/Vol. 140	Difference between Mandated and CBN Exchange Rate in April, 2021	9,566,979,738.03		9,566,979,738.03
10	24/05/2021	42730/RS/Vol. 141	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		9,566,979,738.03	
11	22/06/2021	42730/RS/Vol. 141	Difference between Mandated and CBN Exchange Rate in May, 2021	8,639,575,596.05		8,639,575,596.05
12	14/07/2021	42730/RS/Vol. 142	Difference between Mandated and CBN Exchange Rate in June, 2021	13,309,391,555.71		21,948,967,151.76
13	18/08/2021	42730/RS/Vol. 143	Difference between Mandated and CBN Exchange Rate in July, 2021	8,859,026,662.66		30,807,993,814.42
14	21/09/2021	42730/RS/Vol. 143	Difference between Mandated and CBN Exchange Rate in August, 2021	10,050,470,874.89		40,858,464,689.31
15	05/10/2021	FA/299/VOL. 2	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		28,899,871,880.96	11,958,592,808.35
16	21/10/2021	42730/RS/Vol. 145	Difference between Mandated and CBN Exchange Rate in September, 2021	7,625,163,824.12		19,583,756,632.47
17	15/11/2021	42730/RS/Vol. 147	Difference between Mandated and CBN Exchange Rate in October, 2021	8,374,451,701.64		27,958,208,334.11
18	16/11/2021	42730/RS/Vol. 147	Difference between Mandated and CBN Exchange Rate in November, 2021	9,004,408,196.78		36,962,616,530.89
19	20/01/2022	42730/RS/Vol. 148	Difference between Mandated and CBN Exchange Rate in December, 2021	10,106,034,623.50		47,068,651,154.39
20	23/02/2022	42730/RS/Vol. 148	Refund of Exchange Rate Differential of Distribution of 13% of withdrawals from ECA, PPT and Royalty Account 2004 to 2019		15,870,802,575.01	31,197,848,579.38
21	23/02/2022	42730/RS/Vol. 148	Difference between Mandated and CBN Exchange Rate in January, 2022	9,883,673,505.15		41,081,522,084.53
22	21/03/2022	42730/RS/Vol. 150	Difference between Mandated and CBN Exchange Rate in February, 2022	7,300,899,090.65		48,382,421,175.18
23	21/04/2022	42730/RS/Vol. 150	Difference between Mandated and CBN Exchange Rate in March, 2022	21,810,606,250.37		70,193,027,425.55
24	21/05/2022	42730/RS/Vol. 151	Difference between Mandated and CBN Exchange Rate in April, 2022	11,394,219,081.10		81,587,246,506.65
25	21/06/2022	42730/RS/Vol. 152	Difference between Mandated and CBN Exchange Rate in May, 2022	14,300,985,195.57		95,888,231,702.22
26	21/07/2022	42730/RS/Vol. 153	Difference between Mandated and CBN Exchange Rate in June, 2022	19,335,805,565.77		115,224,037,267.99
27	23/08/2022	42730/RS/Vol. 154	Difference between Mandated and CBN Exchange Rate in July, 2022	17,858,586,348.95		133,082,623,616.94
28	06/09/2022	42730/RS/Vol. 154	Difference between Mandated and CBN Exchange Rate in August, 2022		31,264,878,866.75	101,817,744,750.19
29	21/09/2022	42730/RS/Vol. 155	Being Part of 50% for funding of outstanding unremitted liabilities of PAYE			114,966,981,058.26
30	21/10/2022	42730/RS/Vol. 156	Difference between Mandated and CBN Exchange Rate in September, 2022	13,149,236,308.07		128,116,217,366.33
31	16/11/2022	42730/RS/Vol. 156	Difference between Mandated and CBN Exchange Rate in October, 2022	11,503,066,822.83		139,619,284,189.16
32	12/12/2022	42730/RS/Vol. 157	Difference between Mandated and CBN Exchange Rate in November, 2022	13,663,614,366.17		153,282,898,555.33
33	23/12/2022	42730/RS/Vol. 157	Difference between Mandated and CBN Exchange Rate in December, 2022	18,723,040,014.63		172,005,938,570.96
34	13/01/2023	42730/RS/Vol. 158	Being Part of 50% for funding of outstanding unremitted liabilities of PAYE		31,264,878,866.75	203,270,817,437.71
35	16/02/2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	20,856,111,625.05		224,126,929,062.76
			Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36		240,567,271,311.12
			Total	320,794,236,086.63	155,905,958,878.08	84,761,342,225.49

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Good and Valuable Consideration Account January, 2023

S/n	DATE	REF. NO.	DETAILS	Receipts \$	Payments \$	Cumm Balance \$
1	02/07/2019	PI/PLNG/RGA/123Vol.3/53	Receipts through Signature Bonus Account - February, 2014	100,000,000.00		100,000,000.00
2	02/07/2019	PI/PLNG/RGA/123Vol.3/53	Receipts through Signature Bonus Account - May, 2018	50,000,000.00		150,000,000.00
3	02/07/2019	PI/PLNG/RGA/123Vol.3/53	Receipts through Signature Bonus Account- January, 2019	54,221,624.00		204,221,624.00
4	02/07/2019	PI/PLNG/RGA/123Vol.3/53	Receipts through Signature Bonus Account- February, 2019	40,762,610.00		244,984,234.00
5	02/07/2019	PI/PLNG/RGA/123Vol.3/53	Receipts through Signature Bonus Account- March, 2019	66,729,490.00		311,713,724.00
6	02/07/2019	PI/PLNG/RGA/123Vol.3/53	Receipts through Signature Bonus Account- April, 2019	23,387,660.00		335,101,384.00
7	02/07/2019	PI/PLNG/RGA/123Vol.3/53	4% Cost of Collection		13,404,055.36	321,697,328.64
8	02/07/2019	PI/PLNG/RGA/123Vol.3/53	Transfer to Federation Account for sharing to the three tiers of Government		298,438,385.69	23,258,942.95
9	02/09/2019	PI/PLNG/RGA/123Vol.3/73	Receipts - May, 2019	58,036,940.00		81,296,882.95
10	02/09/2019	PI/PLNG/RGA/123Vol.3/73	Receipts - June, 2019	53,373,120.00		134,669,002.95
11	02/09/2019	PI/PLNG/RGA/123Vol.3/73	Receipts - July, 2019	23,160,120.00		157,829,122.95
12	26/09/2019	PI/PLNG/RGA/123Vol.3/76	Receipts - August, 2019 (Part)	5,839,470.00		163,668,592.95
13	13/12/2019	FAAC Report, Nov., 2019	Receipts - October, 2019 (part)	19,266,600.00		182,935,192.95
14	23/12/2019	FD/FA/343Vol.1	Transfer of =N=15Billion to Federation Account for sharing to the three tiers of Government		46,153,846.15	136,781,346.80
15	31/12/2019	PI/PLNG/123Vol.3/168	Receipts - August, 2019 (Balance)	30,607,810.00		167,389,156.80
16	31/12/2019	PI/PLNG/123Vol.3/168	Receipts - September, 2019	10,000,000.00		177,389,156.80
17	31/12/2019	PI/PLNG/123Vol.3/168	Receipts - October, 2019 (part)	100,000,000.00		277,389,156.80
18	31/12/2019	PI/PLNG/123Vol.3/168	Receipts - October, 2019 (Balance)	12,479,400.00		289,868,556.80
19	17/03/2020	FD/FA/343Vol.1	Transfer of \$289,868,556.80 to Forex Equalisation for payment of PAYE to States		289,868,556.80	-
			Total	647,864,844.00	647,864,844.00	0.00

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Good and Valuable Consideration Account January, 2023

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

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Police Trust Fund Account January, 2023

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/08/2020		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	3,268,067,501.03		26,280,651,701.27
13	19/05/2021	42730/RS/Vol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.48		28,778,881,619.75
14	21/06/2021	42730/RS/Vol. 141	0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021	2,149,631,558.80		30,928,513,178.55
15	14/07/2021	42730/RS/Vol. 142	0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021	4,080,502,780.10		35,009,015,958.65
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	03/07/2022	42730/RS/Vol. 153	Payment to Rivers State and her Local Government Councils share of contribution		1,260,727,855.77	27,389,773,732.82
24	24/10/2022	42730/RS/Vol. 155	Payment of 35 States and their LGCs Contribution for the period June, 2020 to January, 2022 to NPTF		27,389,773,732.82	-
			Total	52,327,136,153.88	52,327,136,153.88	

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LEDGER OF EMTL JANUARY, 2023

S/n	MONTH	DETAILS	RECEIPTS #	PAYMENTS #	BALANCE #
1	JANUARY, 2021	Inflow	5,136,259,162.75	-	5,136,259,162.75
2	FEBRUARY, 2021	Inflow	7,935,602,379.00	-	13,071,861,541.75
3	MARCH, 2021	Inflow	10,064,834,375.97	-	23,136,695,917.72
4	APRIL, 2021	Inflow	10,084,777,446.51	-	33,221,473,364.23
5	MAY, 2021	Inflow	9,162,521,127.70	-	42,383,994,491.93
6	JUNE, 2021	Inflow	8,275,647,015.95	-	50,659,641,507.88
7	JULY, 2021	Inflow	10,096,623,650.76	-	60,756,265,158.64
8	AUGUST, 2021	Inflow	9,378,282,740.19	-	70,134,547,898.83
9	SEPTEMBER, 2021	Inflow	12,342,542,581.29	-	82,477,090,480.12
10	OCTOBER, 2021	Inflow	6,942,573,424.00	-	89,419,663,904.12
11	NOVEMBER, 2021	Inflow	9,660,125,850.61	-	99,079,789,754.73
12	DECEMBER, 2021	Inflow	12,755,514,466.39	-	111,835,304,221.12
13	JANUARY, 2022	Inflow	8,872,799,981.77	-	120,708,104,202.89
14	FEBRUARY, 2022	Inflow	9,853,461,536.43	-	130,561,565,739.32
15	MARCH, 2022	Inflow	10,155,491,421.75	-	140,717,057,161.07
16	APRIL, 2022	Inflow	8,416,971,574.24	-	149,134,028,735.31
17	JUNE, 2022	Outflow	-	101,320,049,575.00	47,813,979,160.31
18	MAY, 2022	Inflow	12,186,413,360.86	-	60,000,392,521.17
19	JUNE, 2022	Inflow	10,633,158,316.35	-	70,633,550,837.52
20	JULY, 2022	Inflow	9,093,028,694.89	-	79,726,579,532.41
21	AUGUST, 2022	Inflow	14,627,582,995.80	-	94,354,162,528.21
22	SEPTEMBER, 2022	Inflow	8,512,399,100.00	-	102,866,561,628.21
23	OCTOBER, 2022 (September Inflow)	Outflow	-	8,512,399,100.00	94,354,162,528.21
24	OCTOBER, 2022	Inflow	11,428,351,850.00	-	105,782,514,378.21
25	OCTOBER, 2022	Outflow	-	11,428,351,850.00	94,354,162,528.21
26	NOVEMBER, 2022	Inflow	12,544,236,850.00	-	106,898,399,378.21
27	DECEMBER, 2022	Inflow	12,783,656,496.99	-	119,682,055,875.20
28	DECEMBER, 2022	Outflow	-	25,327,893,346.99	94,354,162,528.21
28	JANUARY, 2023	Inflow	13,798,911,192.75	-	108,153,073,720.96
29	JANUARY, 2023	Outflow	-	13,798,911,192.75	94,354,162,528.21
			254,741,767,592.95	160,387,605,064.74	

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

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

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

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

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/1/2022		Rel. b/y	15,043,326,880.72	15,043,326,880.72
2	17/1/2022	42730/RS/156/DF	October, 2022 Allocation	1,960,656,568.53	17,004,193,449.25
3	17/1/2022	42730/RS/156/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (60th of 117th Instruments). Deduction from statutory Allocation of the State.	28,784,136.55	17,032,977,585.80
4	17/1/2022	42730/RS/156/DF	The transfer represents Monthly augmentation of = N=500m in favour of Cross River State for June, 2022 as approved by Mr. President (19th of 24th Instruments).	(900,000,000.00)	16,532,977,585.80
5	17/1/2022	42730/RS/156/DF	Distribution of = N=5,774,574,513.69 from Exchange Gain to the three tiers of Govt.	25,689,999.06	16,558,667,584.86
6	17/1/2022	42730/RS/156/DF	Distribution of = N=70,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	350,000,000.00	16,908,667,584.86
7	22/1/2022	42730/RS/156/DF	Distribution of = N=30,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	150,000,000.00	17,058,667,584.86
8	24/1/2022	42730/RS/156/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in December, 2021 for the Month of September, 2022.	(621,589,144.50)	16,437,078,442.96
9	14/12/2022	42730/RS/156/DF	November, 2022 Allocation	3,065,570,694.70	19,502,649,137.66
10	14/12/2022	42730/RS/156/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (60th of 117th Instruments). Deduction from statutory Allocation of the State.	28,784,136.55	19,532,433,274.21
11	14/12/2022	42730/RS/156/DF	The transfer represents Monthly augmentation of = N=500m in favour of Cross River State for June, 2022 as approved by Mr. President (20th of 24th Instruments).	(900,000,000.00)	19,032,433,274.21
12	14/12/2022	42730/RS/156/DF	Distribution of = N=7,164,056,363.49 from Exchange Gain to the three tiers of Govt.	31,782,734.67	19,064,216,008.88
13	15/12/2022	42730/RS/156/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in December, 2021 for the Month of September, 2022.	(774,588,357.24)	18,289,627,651.64
14	16/01/2023	42730/RS/156/DF	December, 2022 Allocation	3,085,657,638.91	21,375,285,290.45
15	16/01/2023	42730/RS/156/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (60th of 117th Instruments). Deduction from statutory Allocation of the State.	28,784,136.55	21,404,069,427.00
16	16/01/2023	42730/RS/156/DF	The transfer represents Monthly augmentation of = N=500m in favour of Cross River State for June, 2022 as approved by Mr. President (21st of 24th Instruments).	(900,000,000.00)	20,504,069,427.00
17	16/01/2023	42730/RS/156/DF	Distribution of = N=24,840,726,635.51 from Exchange Gain to the three tiers of Govt.	109,734,438.12	21,013,803,865.12
18	19/01/2023	42730/RS/156/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in December, 2021 for the Month of September, 2022.	(739,848,019.26)	20,274,955,845.86
19	17/02/2023	42730/RS/156/DF	January, 2023 Allocation	1,781,595,932.08	21,996,489,777.94
20	17/02/2023	42730/RS/156/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (60th of 117th Instruments). Deduction from statutory Allocation of the State.	28,784,136.55	22,025,273,914.49
21	17/02/2023	42730/RS/156/DF	The transfer represents Monthly augmentation of = N=500m in favour of Cross River State for June, 2022 as approved by Mr. President (22nd of 24th Instruments).	(900,000,000.00)	21,525,273,914.49
22	17/02/2023	42730/RS/156/DF	Distribution of = N=100,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	500,000,000.00	22,025,273,914.49

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

S/N	Date	REF. NO	DETAILS	Allocation	Cumulative Total
				N	N
1	01/11/2022		Bal. b/f	54,519,976,017.66	54,519,976,017.66
2	17/11/2022	FD/F/12/4/VOL.XX/D/F	October, 2022 Allocation	6,597,839,670.27	61,107,815,687.93
3	17/11/2022	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Ogun State for the month of August, 2022 (23rd of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	61,207,815,687.93
4	17/11/2022	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Kano State for the month of August, 2022 (23rd of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	61,307,815,687.93
5	17/11/2022	FD/F/12/4/VOL.XX/D/F	Distribution of = N55,774,674,593.69 from Exchange Gain to the three tiers of Govt.	86,318,396.83	61,394,134,084.76
6	17/11/2022	FD/F/12/4/VOL.XX/D/F	Distribution of = N370,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	1,176,000,000.00	62,570,134,084.76
7	22/11/2022	FD/F/12/4/VOL.XX/D/F	Distribution of = N530,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	504,000,000.00	63,074,134,084.76
8	24/11/2022	FD/F/12/4/VOL.XX/D/F	Being Reversal of 10% of NBOF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of September, 2022 posted on 26/10/2022 as Inflow.	(742,801,353.24)	62,331,332,731.52
9	24/11/2022	FD/F/12/4/VOL.XX/D/F	Being actual of 10% of NBOF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of September, 2022.	(742,801,353.24)	61,588,531,378.28
10	24/11/2022	FD/F/12/4/VOL.XX/D/F	Being actual of 10% of NBOF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of October, 2022.	(835,415,806.71)	60,753,115,571.57
11	06/12/2022	FD/F/12/4/VOL.XX/D/F	Being 3rd and final tranche of total sum of N30 Billion to NEMA to attend to the flooding and other disaster based approved by Mr. President.	(10,000,000,000.00)	50,753,115,571.57
12	14/12/2022	FD/F/12/4/VOL.XX/D/F	November, 2022 Allocation	10,303,677,354.19	61,056,793,105.76
13	14/12/2022	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Ogun State for the month of August, 2022 (24th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	61,156,793,105.76
14	14/12/2022	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Kano State for the month of August, 2022 (24th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	61,256,793,105.76
15	14/12/2022	FD/F/12/4/VOL.XX/D/F	Distribution of = N37,154,026,363.49 from Exchange Gain to the three tiers of Govt.	106,789,968.48	61,363,583,094.24
16	15/12/2022	FD/F/12/4/VOL.XX/D/F	Being actual of 10% of NBOF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2022.	(1,041,046,752.27)	60,322,536,341.97
17	11/01/2023	FD/F/12/4/VOL.XX/D/F	Being balance of total sum of = N31.515billion approved by Mr. President as take-off grant for National Council on Climate Change.	(1,000,000,000.00)	59,322,536,341.97
18	16/01/2023	FD/F/12/4/VOL.XX/D/F	December, 2022 Allocation	10,367,809,666.73	69,690,346,008.70
19	16/01/2023	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Ogun State for the month of August, 2022 (25th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	69,790,346,008.70
20	16/01/2023	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Kano State for the month of August, 2022 (25th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	69,890,346,008.70
21	16/01/2023	FD/F/12/4/VOL.XX/D/F	Distribution of = N32,840,726,635.51 from Exchange Gain to the three tiers of Govt.	366,707,712.09	70,259,053,720.79
22	19/01/2023	FD/F/12/4/VOL.XX/D/F	Being actual of 10% of NBOF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of January, 2023.	(1,073,651,737.88)	69,185,401,982.91
23	17/02/2023	FD/F/12/4/VOL.XX/D/F	January, 2023 Allocation	5,987,304,731.78	75,172,706,714.69
24	17/02/2023	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Ogun State for the month of August, 2022 (26th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	75,272,706,714.69
25	17/02/2023	FD/F/12/4/VOL.XX/D/F	Refund of FGN Intervention to Kano State for the month of August, 2022 (26th of 40th Installments). Deduction from Statutory Allocation of the State.	100,000,000.00	75,372,706,714.69
26	17/02/2023	FD/F/12/4/VOL.XX/D/F	Distribution of = N300,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	1,680,000,000.00	77,052,706,714.69
				77,052,706,714.69	

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S/N	STATE	EQUALITY ACC	POPULATION %T	Indicators [EX: 100]	TELECOM [EX: 100]	ENVIRONMENT [EX: 100]	Indicators [EX: 100]	FINANCIAL [EX: 100]	Indicators [EX: 100]	INFRASTRUCTURE [EX: 100]	WATER SUPPLY [EX: 100]	WASTE MANAGEMENT [EX: 100]	Indicators [EX: 100]	Indicators [EX: 100]	Indicators [EX: 100]	Indicators [EX: 100]	Indicators [EX: 100]	Indicators [EX: 100]	Indicators [EX: 100]	Indicators [EX: 100]	TOTAL SCORES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	ABIA	.002969	283399	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2
3	AKWA IBOM	.002969	3920208	0.002258	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	4646465	0.002688	49933.88	0.000717	0.000371	154.88	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	0.000135	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	856070	0.000069	0.000069	12673	0.000242	0.32545	0.00325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11631	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	766357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10
11	EBONYI	.002969	2173301	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	0.001894	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	3934999	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	93548	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	0.007880	17
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1756839	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	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	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	0.006214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1008916	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	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11719	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	0.00039	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002157	16880.54	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	0.008546	27
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6488	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423635	0.001980	9026	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	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12637	0.000232	0.11726	0.00117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10433.31	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	0.000260	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	6686	0.000128	0.25975	0.00260	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	0.00202	0.0001	0.006697	35
36	ZAMFARA	.002969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	359338	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36
Grand Total		0.00	138568341		930309.75		5.15246		33964355		26717696		420297		4.008						

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	1,058,073,957.89	0.001639	584,272,525.44	157,349,255.71	239,766,152.62	312,001,855.50	2,351,463,747.16
2	ADAMAWA	1,058,073,957.89	0.001833	653,152,796.50	330,957,156.36	246,982,524.74	212,386,618.77	2,501,553,054.26
3	AKWA IBOM	1,058,073,957.89	0.002268	808,214,233.81	166,919,080.75	269,488,649.27	222,106,688.46	2,524,799,790.20
4	ANAMBRA	1,058,073,957.89	0.002419	862,190,282.39	156,908,799.94	233,510,976.03	186,182,672.87	2,496,866,669.12
5	BAUCHI	1,058,073,957.89	0.002688	957,940,295.64	387,821,245.67	380,289,292.91	239,689,489.74	3,003,814,281.86
6	BAVELSA	1,058,073,957.89	0.000985	351,173,476.20	160,449,129.25	253,189,505.59	379,082,718.77	2,221,968,787.70
7	BENUE	1,058,073,957.89	0.002441	869,862,109.10	292,333,801.36	284,540,067.69	311,460,131.87	2,816,270,067.91
8	BORNO	1,058,073,957.89	0.002401	855,832,347.75	518,878,180.75	368,705,643.18	318,533,494.70	3,120,023,624.27
9	CROSS RIVER	1,058,073,957.89	0.001671	595,604,818.75	242,995,538.20	245,124,072.54	383,431,985.63	2,525,230,373.01
10	DELTA	1,058,073,957.89	0.002371	844,946,402.52	220,489,967.76	246,152,363.87	180,115,368.21	2,549,778,060.26
11	EBONYI	1,058,073,957.89	0.001257	448,100,693.87	165,123,305.25	241,361,170.64	333,980,357.08	2,246,639,484.73
12	EDO	1,058,073,957.89	0.001862	663,508,690.49	233,694,428.59	234,684,385.52	158,136,866.64	2,348,098,329.12
13	EKITI	1,058,073,957.89	0.001379	491,542,010.57	162,393,615.65	189,862,919.89	343,489,215.16	2,245,371,719.16
14	ENUGU	1,058,073,957.89	0.001884	671,542,131.30	171,464,158.99	240,889,650.17	383,478,419.08	2,525,448,317.44
15	GOMBE	1,058,073,957.89	0.001362	485,288,395.62	224,291,572.98	232,088,765.27	365,617,017.10	2,365,359,708.86
16	IMO	1,058,073,957.89	0.002276	811,240,009.64	158,785,061.70	273,836,419.84	308,906,291.90	2,610,941,740.96
17	JIGAWA	1,058,073,957.89	0.002516	896,540,942.14	257,730,385.80	255,801,618.97	340,063,139.56	2,808,310,044.35
18	KADUNA	1,058,073,957.89	0.003509	1,250,715,155.68	366,209,484.16	351,490,280.44	263,772,974.57	3,290,261,852.74
19	KANO	1,058,073,957.89	0.005428	1,934,590,513.28	241,154,539.52	426,216,948.58	323,192,317.92	3,983,228,277.19
20	KATSINA	1,058,073,957.89	0.003351	1,194,229,135.88	260,062,252.64	332,759,668.56	241,763,517.36	3,086,888,552.33
21	KEBBI	1,058,073,957.89	0.001874	667,693,023.36	325,351,248.58	287,093,144.69	313,441,292.57	2,651,652,667.10
22	KOGI	1,058,073,957.89	0.001897	675,910,569.87	283,659,647.74	278,487,634.60	479,348,023.85	2,775,479,833.95
23	KWARA	1,058,073,957.89	0.001372	488,836,502.08	308,664,546.24	214,405,492.59	165,380,485.47	2,235,360,984.26
24	LAGOS	1,058,073,957.89	0.005214	1,858,278,804.37	150,154,257.60	276,475,920.10	21,111,743.77	3,364,094,683.74
25	NASSARAWA	1,058,073,957.89	0.001078	384,142,827.80	271,834,950.71	217,952,637.65	383,834,408.90	2,315,838,782.94
26	NIGER	1,058,073,957.89	0.002285	814,404,648.46	511,547,606.60	278,192,270.15	312,373,323.13	2,974,591,806.24
27	OGUN	1,058,073,957.89	0.002157	768,604,799.63	219,165,785.53	208,675,007.84	78,518,970.78	2,333,038,521.67
28	ONDO	1,058,073,957.89	0.001991	709,420,074.80	213,226,132.44	187,473,737.70	169,466,629.42	2,337,660,532.26
29	OSUN	1,058,073,957.89	0.001880	705,814,448.20	178,454,385.60	244,023,904.22	103,902,592.32	2,280,269,286.23
30	OYO	1,058,073,957.89	0.003235	1,152,792,159.15	276,818,866.97	253,766,919.57	75,129,328.63	2,816,581,232.21
31	PLATEAU	1,058,073,957.89	0.001839	655,340,417.51	271,555,916.91	284,078,456.04	353,281,196.14	2,622,329,944.49
32	RIVERS	1,058,073,957.89	0.003000	1,069,050,043.21	185,651,891.53	227,938,533.30	167,531,902.17	2,708,246,328.10
33	SOKOTO	1,058,073,957.89	0.002139	762,193,261.99	305,129,691.60	292,556,542.79	349,628,431.09	2,767,581,885.36
34	TARABA	1,058,073,957.89	0.001331	474,332,148.00	440,833,266.21	263,445,087.26	182,297,740.55	2,418,982,199.91
35	YOBE	1,058,073,957.89	0.001343	478,631,727.32	372,343,775.10	283,273,025.39	301,337,638.89	2,493,660,124.59
36	ZAMFARA	1,058,073,957.89	0.001886	672,067,440.73	312,262,710.63	197,886,070.82	258,680,772.45	2,498,970,892.52
		38,090,662,484.08	0.080160	28,567,996,863.06	9,522,665,621.02	9,522,665,621.02	9,522,665,621.02	95,226,656,210.20

FEDERATION ACCOUNT

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

S/NO	STATE	L/M/ASS	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	25,080,010.97	132,259,244.74	157,349,255.71	0.000875	312,001,855.50	312,001,855.50
2	ADAMAWA	0.000558	198,697,911.62	132,259,244.74	330,957,156.36	0.000566	212,386,618.77	212,386,618.77
3	AKWA IBOM	0.000097	34,659,816.01	132,259,244.74	166,919,060.75	0.000523	222,106,688.48	222,106,688.48
4	ANAMBRA	0.000069	24,649,555.20	132,259,244.74	156,908,799.94	0.000522	186,182,672.87	186,182,672.87
5	BAUCHI	0.000717	255,562,000.94	132,259,244.74	387,821,245.67	0.000673	239,689,489.74	239,689,489.74
6	BAYELSA	0.000135	48,189,884.51	132,259,244.74	180,449,129.25	0.001064	379,082,718.77	379,082,718.77
7	BENUE	0.000449	160,074,556.62	132,259,244.74	292,333,801.36	0.000874	314,460,131.87	314,460,131.87
8	BORNO	0.001085	386,618,936.01	132,259,244.74	518,878,180.76	0.000884	318,533,494.70	318,533,494.70
9	CROSS RIVER	0.000311	110,736,293.46	132,259,244.74	242,995,538.20	0.001076	383,431,985.63	383,431,985.63
10	DELTA	0.000248	88,230,723.03	132,259,244.74	220,489,967.76	0.000505	180,115,368.21	180,115,368.21
11	EBONYI	0.000092	32,864,060.52	132,259,244.74	165,123,305.25	0.000937	333,980,357.08	333,980,357.08
12	EDO	0.000285	101,435,183.85	132,259,244.74	233,694,428.59	0.000444	158,136,866.64	158,136,866.64
13	EKITI	0.000085	30,134,370.91	132,259,244.74	162,393,615.65	0.000964	343,499,215.16	343,499,215.16
14	ENUGU	0.000110	39,204,914.26	132,259,244.74	171,464,158.99	0.001076	383,478,419.08	383,478,419.08
15	GOMBE	0.000258	92,032,328.24	132,259,244.74	224,291,572.98	0.001026	365,617,017.10	365,617,017.10
16	IMO	0.000074	26,525,816.96	132,259,244.74	158,785,061.70	0.000887	308,906,291.90	308,906,291.90
17	JIGAWA	0.000352	125,471,141.06	132,259,244.74	257,730,385.80	0.000954	340,063,139.56	340,063,139.56
18	KADUNA	0.000656	233,950,239.43	132,259,244.74	366,209,484.16	0.000740	263,772,974.57	263,772,974.57
19	KANO	0.000306	108,895,294.78	132,259,244.74	241,154,539.52	0.000907	323,192,317.92	323,192,317.92
20	KATSINA	0.000359	127,803,007.90	132,259,244.74	260,062,252.64	0.000678	241,763,517.36	241,763,517.36
21	KEBBI	0.000542	183,092,003.84	132,259,244.74	325,351,248.58	0.000879	313,441,292.57	313,441,292.57
22	KOGI	0.000425	151,400,403.00	132,259,244.74	283,659,647.74	0.001345	479,348,023.85	479,348,023.85
23	KWARA	0.000495	176,405,301.50	132,259,244.74	308,664,546.24	0.000464	165,380,485.47	165,380,485.47
24	LAGOS	0.000050	17,895,012.87	132,259,244.74	150,154,257.60	0.000059	21,111,743.77	21,111,743.77
25	MASSARAWA	0.000392	139,575,705.97	132,259,244.74	271,834,950.71	0.001077	383,834,408.90	383,834,408.90
26	NIGER	0.001064	379,288,361.87	132,259,244.74	511,547,606.60	0.000876	312,373,323.13	312,373,323.13
27	OGUN	0.000244	86,906,540.80	132,259,244.74	219,165,785.53	0.000220	78,518,970.78	78,518,970.78
28	ONDO	0.000227	80,966,887.71	132,259,244.74	213,226,132.44	0.000476	169,466,629.42	169,466,629.42
29	OSUN	0.000130	46,195,140.86	132,259,244.74	178,454,385.60	0.000292	103,902,592.32	103,902,592.32
30	OYO	0.000406	144,559,622.23	132,259,244.74	276,818,866.97	0.000211	75,129,328.63	75,129,328.63
31	PLATEAU	0.000391	139,296,672.17	132,259,244.74	271,555,916.91	0.000991	353,281,196.14	353,281,196.14
32	RIVERS	0.000150	53,392,646.80	132,259,244.74	185,651,891.53	0.000470	167,531,902.17	167,531,902.17
33	SOKOTO	0.000485	172,870,446.87	132,259,244.74	305,129,691.60	0.000981	349,628,431.09	349,628,431.09
34	TARABA	0.000666	308,574,021.47	132,259,244.74	440,833,266.21	0.000512	182,297,740.55	182,297,740.55
35	YOBE	0.000674	240,084,530.36	132,259,244.74	372,343,775.10	0.000846	301,337,638.89	301,337,638.89
36	ZAMFARA	0.000605	180,003,465.90	132,259,244.74	312,262,710.63	0.000726	258,680,772.45	258,680,772.45
		0.01336	4,761,332,810.51	4,761,332,810.51	9,522,665,621.02	0.02672	9,522,665,621.02	9,522,665,621.02

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC/COMMERCIAL ENROLMT 8%	INVERSE SEC/COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL						
1	ABIA	0.000132	46,904,116.46	0.000066	23,478,303.35	0.000021	23,478,303.35	0.000021	98,700,652.74	0.000021	7,527,093.29	0.000111	39,677,773.42	239,766,152.62
2	ADAMAWA	0.000133	47,551,036.38	0.000057	20,192,130.13	0.000167	20,192,130.13	0.000168	59,760,081.19	0.000167	59,609,373.49	0.000111	39,677,773.42	246,982,524.74
3	AKWA IBOM	0.000322	114,606,028.66	0.000052	18,411,266.61	0.000029	18,411,266.61	0.000191	67,984,569.16	0.000029	10,397,944.80	0.000111	39,677,773.42	269,488,849.27
4	ANAMBRA	0.000165	68,682,244.37	0.000063	22,504,113.38	0.000021	22,504,113.38	0.000232	82,747,864.92	0.000021	7,394,866.56	0.000111	39,677,773.42	233,510,976.03
5	BAUCHI	0.000287	102,371,544.31	0.000085	30,332,761.70	0.000215	30,332,761.70	0.000227	80,905,851.50	0.000215	76,668,600.28	0.000111	39,677,773.42	360,289,292.91
6	BAYELSA	0.000142	50,524,351.38	0.000044	15,589,263.58	0.000041	15,589,263.58	0.000329	117,351,888.27	0.000041	14,456,965.35	0.000111	39,677,773.42	253,189,505.59
7	BENUE	0.000255	91,025,817.84	0.000065	23,084,789.46	0.000135	23,084,789.46	0.000167	59,644,530.53	0.000135	48,072,366.99	0.000111	39,677,773.42	284,540,067.69
8	BORNO	0.000219	77,969,528.53	0.000069	24,466,521.93	0.000325	24,466,521.93	0.000242	86,139,616.57	0.000325	115,985,660.80	0.000111	39,677,773.42	368,705,663.18
9	CROSS RIVER	0.000157	55,994,101.68	0.000053	18,926,989.09	0.000093	18,926,989.09	0.000220	78,377,331.23	0.000093	33,220,888.04	0.000111	39,677,773.42	245,124,072.54
10	DELTA	0.000125	44,692,651.61	0.000061	21,908,496.27	0.000074	21,908,496.27	0.000257	91,495,729.39	0.000074	26,469,216.91	0.000111	39,677,773.42	246,152,383.87
11	EBONYI	0.000174	61,907,221.58	0.000043	15,244,507.66	0.000028	15,244,507.66	0.000279	99,427,942.17	0.000028	9,859,218.15	0.000111	39,677,773.42	241,361,170.64
12	EDO	0.000105	37,497,938.54	0.000061	21,910,235.59	0.000085	21,910,235.59	0.000234	83,257,647.23	0.000085	30,430,555.16	0.000111	39,677,773.42	234,684,385.52
13	EKITI	0.000099	35,453,687.75	0.000042	14,883,784.21	0.000025	14,883,784.21	0.00023	75,923,579.03	0.000025	9,040,311.27	0.000111	39,677,773.42	189,862,919.89
14	ENUGU	0.000184	65,674,685.62	0.000057	20,269,230.46	0.000033	20,269,230.46	0.000234	83,237,255.94	0.000033	11,761,474.28	0.000111	39,677,773.42	240,889,650.17
15	GOMBE	0.000114	40,661,345.98	0.000066	23,367,300.55	0.000077	23,367,300.55	0.000217	77,405,346.29	0.000077	27,609,698.47	0.000111	39,677,773.42	232,088,765.27
16	IMO	0.000210	74,680,088.11	0.000075	26,789,739.47	0.000022	26,789,739.47	0.000275	98,041,334.28	0.000022	7,957,745.09	0.000111	39,677,773.42	273,936,419.84
17	JIGAWA	0.000174	62,094,487.87	0.000038	13,641,453.91	0.000106	13,641,453.91	0.000250	89,205,107.54	0.000106	37,641,342.32	0.000111	39,677,773.42	255,901,618.97
18	KADUNA	0.000293	104,495,734.86	0.000102	36,351,006.58	0.000197	36,351,006.58	0.000181	64,429,687.17	0.000197	70,185,071.83	0.000111	39,677,773.42	351,480,280.44
19	KANO	0.000341	121,542,687.03	0.000141	50,150,538.96	0.000092	50,150,538.96	0.000370	132,026,821.76	0.000092	32,668,588.43	0.000111	39,677,773.42	426,216,948.58
20	KATSINA	0.000241	121,428,666.01	0.000056	34,084,331.18	0.000108	34,084,331.18	0.000183	65,143,382.40	0.000108	38,340,902.37	0.000111	39,677,773.42	332,759,688.56
21	KEBBI	0.000168	59,994,050.46	0.000057	20,433,182.70	0.000163	20,433,182.70	0.000249	88,627,354.26	0.000163	57,927,601.15	0.000111	39,677,773.42	287,093,144.69
22	KOGI	0.000251	89,563,821.89	0.000059	21,203,672.70	0.000127	21,203,672.70	0.000172	61,418,572.97	0.000127	45,420,120.90	0.000111	39,677,773.42	278,487,634.60
23	KWARA	0.000086	30,789,323.81	0.000032	11,339,393.34	0.000148	11,339,393.34	0.000192	68,338,018.23	0.000148	52,921,590.45	0.000111	39,677,773.42	214,405,482.59
24	LAGOS	0.000108	38,573,962.71	0.000081	26,793,321.42	0.000015	26,793,321.42	0.000380	135,269,937.27	0.000015	5,368,503.86	0.000111	39,677,773.42	276,475,920.10
25	NASSARAWA	0.000178	63,366,054.93	0.000035	12,330,577.31	0.000117	12,330,577.31	0.000136	48,374,942.88	0.000117	41,872,711.79	0.000111	39,677,773.42	217,952,637.65
26	NIGER	0.000146	52,124,155.94	0.000038	13,715,161.13	0.000319	13,715,161.13	0.000127	45,173,509.86	0.000319	113,786,508.56	0.000111	39,677,773.42	278,192,270.15
27	OGUN	0.000083	29,562,369.60	0.000041	14,722,968.44	0.000073	14,722,968.44	0.000235	83,916,965.69	0.000073	26,071,962.24	0.000111	39,677,773.42	208,675,007.84
28	ONDO	0.000139	49,385,680.81	0.000042	14,976,338.81	0.000068	14,976,338.81	0.000124	44,167,539.53	0.000068	24,290,066.31	0.000111	39,677,773.42	187,473,737.70
29	OSUN	0.000170	60,484,926.35	0.000047	16,854,090.98	0.000039	16,854,090.98	0.000270	96,294,480.23	0.000039	13,858,542.26	0.000111	39,677,773.42	244,023,904.22
30	OYO	0.000210	74,913,649.48	0.000067	23,947,434.87	0.000122	23,947,434.87	0.000134	47,912,740.25	0.000122	43,367,886.67	0.000111	39,677,773.42	253,766,919.57
31	PLATEAU	0.000199	71,007,434.78	0.000068	24,380,610.96	0.000117	24,380,610.96	0.000232	82,843,024.28	0.000117	41,789,001.65	0.000111	39,677,773.42	284,078,456.04
32	RIVERS	0.000094	33,664,800.08	0.000074	26,341,622.35	0.000045	26,341,622.35	0.000241	85,894,921.06	0.000045	16,017,794.04	0.000111	39,677,773.42	227,938,533.30
33	SOKOTO	0.000177	63,165,196.18	0.000063	22,583,608.83	0.000146	22,583,608.83	0.000260	92,686,221.46	0.000146	51,861,134.06	0.000111	39,677,773.42	292,556,542.79
34	TARABA	0.000198	70,636,401.24	0.000021	7,522,670.66	0.000260	7,522,670.66	0.000128	45,513,364.83	0.000260	92,572,206.44	0.000111	39,677,773.42	263,445,087.26
35	YOBE	0.000154	54,725,293.49	0.000048	16,932,816.57	0.000202	16,932,816.57	0.000233	82,978,966.23	0.000202	72,025,256.44	0.000111	39,677,773.42	283,423,025.39
36	ZAMFARA	0.000078	27,724,360.70	0.000028	10,149,014.51	0.000152	10,149,014.51	0.000158	56,184,807.90	0.000152	54,001,039.77	0.000111	39,677,773.42	197,886,010.82
		0.006413	2,285,439,749.04	0.0021	761,813,249.68	0.004008	761,813,249.68	0.0080	2,856,799,666.31	0.004008	1,428,399,843.15	0.004008	1,428,399,843.15	9,522,665,621.02

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: January, 2023

AMT DEDUCTED

BENEFICIARIES	TOTAL NO OF DEDUCTION	31 January 2023	31 December 2022	
1 MAIN DISTRIBUTION				
1 ABIA	13	1,320,040,929.34	1,127,765,533.40	1
2 ADAMAWA	11	1,083,923,398.03	1,304,709,124.25	2
3 AKWA IBOM	8	2,207,700,507.69	1,554,712,703.15	3
4 ANAMBRA	6	939,706,667.79	634,827,912.76	4
5 BAUCHI	18	2,241,315,416.53	2,287,440,238.69	5
6 BAYELSA	12	2,383,542,348.04	1,735,983,511.08	6
7 BENUE	10	843,765,325.08	742,769,609.66	7
8 BORNO	9	1,222,780,968.94	793,973,167.89	8
9 CROSS RIVER	8	2,192,859,570.82	1,445,112,450.65	9
10 DELTA	10	1,796,497,523.73	1,869,146,346.15	10
11 EBONYI	11	1,152,837,042.53	864,748,684.51	11
12 EDO	9	1,689,193,237.34	1,326,177,025.99	12
13 EKITI	11	1,486,104,348.76	1,449,863,458.95	13
14 ENUGU	8	766,717,714.23	911,078,886.50	14
15 GOMBE	12	1,708,841,983.64	1,725,466,167.06	15
16 IMO	14	2,500,242,474.40	2,035,881,392.01	16
17 JIGAWA	6	460,771,224.56	540,147,252.01	17
18 KADUNA	7	2,820,206,067.37	3,215,206,146.97	18
19 KANO	10	2,328,323,644.24	1,682,898,927.82	19
20 KATSINA	9	2,127,539,237.73	1,568,320,364.89	20
21 KEBBI	8	1,119,666,047.82	570,011,981.85	21
22 KOGI	23	2,040,167,592.60	1,577,564,758.74	22
23 KWARA	11	1,426,803,565.48	1,372,228,377.05	23
24 LAGOS	4	3,375,009,865.23	7,662,253,034.05	24
25 NASSARAWA	7	853,489,586.16	636,418,486.53	25
26 NIGER	19	2,437,881,668.59	1,582,649,589.43	26
27 OGUN	10	2,776,747,798.29	2,206,705,783.60	27
28 ONDO	11	1,570,994,039.41	1,505,976,911.77	28
29 OSUN	8	1,937,616,655.05	2,081,009,388.03	29
30 OYO	15	2,352,188,837.92	2,010,014,263.58	30
31 PLATEAU	15	2,396,114,984.03	1,961,145,260.77	31
32 RIVERS	7	1,830,574,502.25	1,119,637,079.91	32
33 SOKOTO	12	1,856,146,121.73	1,362,935,445.29	33
34 TARABA	9	1,284,839,965.82	1,240,311,723.14	34
35 YOBE	8	1,216,973,027.26	837,072,147.35	35
36 ZAMFARA	13	1,741,902,878.87	1,331,862,048.09	36
37 FCT-ABUJA	1	560,509,314.55	122,476,893.01	37
38 .1Federal Government	2	87,404,596,598.82	5,754,475,738.19	38
		151,455,132,680.62	63,750,977,814.79	
4 EXCHANGE DIFFERENCE FUNDS				
1 ABIA	1	0.00	3,901,981.35	1
2 ADAMAWA	1	0.00	4,151,037.15	2
3 AKWA IBOM	1	0.00	4,189,612.41	3

BENEFICIARIES	TOTAL NO OF DEDUCTION	31 January 2023	31 December 2022	
4 ANAMBRA	1	0.00	4,143,260.67	4
5 BAUCHI	1	0.00	4,984,481.40	5
6 BAYELSA	1	0.00	3,687,099.48	6
7 BENUE	1	0.00	4,673,273.53	7
8 BORNO	1	0.00	5,177,317.32	8
9 CROSS RIVER	1	0.00	4,190,326.91	9
10 DELTA	1	0.00	4,231,060.95	10
11 EBONYI	1	0.00	3,728,037.64	11
12 EDO	1	0.00	3,896,396.83	12
13 EKITI	1	0.00	3,725,933.93	13
14 ENUGU	1	0.00	4,190,688.56	14
15 GOMBE	1	0.00	3,925,040.09	15
16 IMO	1	0.00	4,332,554.98	16
17 JIGAWA	1	0.00	4,660,064.79	17
18 KADUNA	1	0.00	5,459,807.92	18
19 KANO	1	0.00	6,609,705.32	19
20 KATSINA	1	0.00	5,122,333.51	20
21 KEBBI	1	0.00	4,400,110.04	21
22 KOGI	1	0.00	4,605,586.86	22
23 KWARA	1	0.00	3,709,322.28	23
24 LAGOS	1	0.00	5,582,324.94	24
25 NASSARAWA	1	0.00	3,842,865.85	25
26 NIGER	1	0.00	4,935,990.09	26
27 OGUN	1	0.00	3,871,406.82	27
28 ONDO	1	0.00	3,879,076.51	28
29 OSUN	1	0.00	3,800,436.24	29
30 OYO	1	0.00	4,673,789.87	30
31 PLATEAU	1	0.00	4,351,452.39	31
32 RIVERS	1	0.00	4,494,020.66	32
33 SOKOTO	1	0.00	4,592,481.13	33
34 TARABA	1	0.00	4,014,020.39	34
35 YOBE	1	0.00	4,137,939.74	35
36 ZAMFARA	1	0.00	4,146,752.35	36
		0.00	158,017,590.90	
6 VAT REVENUE				
24 LAGOS	2	6,617,853,446.50	2,001,816,258.50	1
		6,617,853,446.50	2,001,816,258.50	
7 OTHER NON MIN REVENUE				
1 ABIA	1	17,779,201.38	0.00	1
2 ADAMAWA	1	18,914,012.85	0.00	2
3 AKWA IBOM	1	19,089,779.28	0.00	3
4 ANAMBRA	1	18,878,579.67	0.00	4
5 BAUCHI	1	22,711,563.85	0.00	5
6 BAYELSA	1	16,800,101.89	0.00	6
7 BENUE	1	21,293,559.28	0.00	7
8 BORNO	1	23,590,212.02	0.00	8
9 CROSS RIVER	1	19,093,034.88	0.00	9

BENEFICIARIES	TOTAL NO OF DEDUCTION	31 January 2023	31 December 2022	
10 DELTA	1	19,278,637.69	0.00	10
11 EBONYI	1	16,986,634.77	0.00	11
12 EDO	1	17,753,755.77	0.00	12
13 EKITI	1	16,977,049.31	0.00	13
14 ENUGU	1	19,094,682.74	0.00	14
15 GOMBE	1	17,884,267.47	0.00	15
16 IMO	1	19,741,090.66	0.00	16
17 JIGAWA	1	21,233,374.27	0.00	17
18 KADUNA	1	24,877,367.62	0.00	18
19 KANO	1	30,116,823.10	0.00	19
20 KATSINA	1	23,339,680.78	0.00	20
21 KEBBI	1	20,048,902.23	0.00	21
22 KOGI	1	20,985,148.07	0.00	22
23 KWARA	1	16,901,359.06	0.00	23
24 LAGOS	1	25,435,610.88	0.00	24
25 NASSARAWA	1	17,509,844.30	0.00	25
26 NIGER	1	22,490,615.40	0.00	26
27 OGUN	1	17,639,889.95	0.00	27
28 ONDO	1	17,674,836.54	0.00	28
29 OSUN	1	17,316,515.70	0.00	29
30 OYO	1	21,295,911.96	0.00	30
31 PLATEAU	1	19,827,195.82	0.00	31
32 RIVERS	1	20,476,801.70	0.00	32
33 SOKOTO	1	20,925,432.40	0.00	33
34 TARABA	1	18,289,702.20	0.00	34
35 YOBE	1	18,854,335.13	0.00	35
36 ZAMFARA	1	18,894,489.36	0.00	36
		720,000,000.00	0.00	
Grand Total		158,792,986,127.12	65,910,811,664.19	

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: January,2023

TYPE OF DEDUCTION		TOTAL NO	AMTDEDUCTED
1 MAIN DISTRIBUTION			
1	8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 67/120)	2	128,368,951.00
2	Abia Counterpart Funding for Various Projects ifo UBA PLC	2	270,290,136.53
3	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	8	375,879,460.29
4	AMCON LOAN DEDUCTION 8/12	1	12,500,000.00
5	BOND ISSUANCE PROGRAMME1	28	5,195,728,798.82
6	BOND ISSUANCE PROGRAMME2	2	1,117,826,918.54
7	BOND ISSUANCE PROGRAMME3	4	848,362,580.41
8	CBN BUDGET SUPPORT (20/341)	70	5,421,784,121.25
9	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	12	2,467,877,307.84
10	CBN POWER INTERVENTION FUNDS	1	116,108,479.22
11	COMMERCIAL AGRIC. CREDIT SCHEME 3	2	496,523,795.16
12	COMMERCIAL AGRICULTURAL CREDIT SCHEME	14	1,465,149,849.92
13	COMMERCIAL AGRICULTURAL CREDIT SCHEME2	2	121,563,149.11
14	CONTRACTUAL OBLIGATION	2	417,337,862.83
15	CONTRACTUAL OBLIGATION (ISPO)	3	330,959,265.88
16	Counterpart fund Contribution iro UBEC project ifo UBA PLC	1	27,249,977.66
17	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK	1	63,973,685.86
18	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	2	90,980,865.24
19	DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES	35	3,278,383,110.92
20	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	16	242,104,008.59
21	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	9	552,530,468.63
22	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	2,565,987,742.19
23	FG INTERVENTION FUNDS (26/40)	2	200,000,000.00
24	FG SALARY BAILOUT TO STATES	39	3,417,526,305.92
25	FOREIGN LOANS TO STATE GOVERNMENTS	38	96,515,796,446.86
26	HEALTH CARE DEDUCTIONS	19	595,140,832.59
27	IBADAN URBAN FLOOD MGT PROJECT (IUFMP)	1	33,333,333.33
28	LOAN FACILITY FROM COMMERCIAL BANKS	7	1,361,733,898.49
29	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	864,238,927.06
30	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
31	NATIONAL FADAMA PROJECT	1	1,000,000.00
32	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	22,466,394.85
33	Refunds to LGs Shares of 43% Paris Club Loan Repayment to States (1/36)	68	14,766,961,416.88
34	RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 89/226	22	7,864,087,736.94
35	SPECIAL FINANCIAL. SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 1/360	1	75,000,000.00
36	UBEC COUNTERPART FUNDING IFO ACCESS BANK	1	129,376,851.82
			151,455,132,680.62
6.VAT REVENUE			
37	BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00

TYPE OF DEDUCTION		TOTAL NO	AMT DEDUCTED
38	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
39	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
40	REFUND BY LAGOS STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			6,617,853,446.50
7 OTHER NON MIN REVENUE			
41	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	720,000,000.00
			720,000,000.00
Grand Total			158,792,986,127.12

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

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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BOND ISSUANCE PROGRAMME3

8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of inst. 67/120)

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

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

Abia Counterpart Funding for Various Projects ifo UBA PLC

CBN BUDGET SUPPORT (20/341)

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

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

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

3	AKWA IBOM	154,908,117.75
4	ANAMBRA	154,908,117.75
5	BAUCHI	154,908,117.75
6	BAYELSA	154,908,117.75
7	BENUE	154,908,117.75
8	BORNO	154,908,117.75
9	CROSS RIVER	154,908,117.75
10	DELTA	154,908,117.75
11	EBONYI	154,908,117.75
12	EDO	154,908,117.75
13	EKITI	154,908,117.75

AMCON LOAN DEDUCTION 8/12

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

14	ENUGU	154,908,117.75
15	GOMBE	154,908,117.75
16	IMO	154,908,117.75

BOND ISSUANCE PROGRAMME1

1	BAUCHI	201,255,000.00
2	CROSS RIVER	541,305,066.40
3	DELTA	83,333,333.33
4	EDO	322,916,666.67
5	EKITI	345,000,000.00
6	GOMBE	164,916,320.90
7	KATSINA	850,000,000.00
8	KOGI	47,000,000.00
9	KWARA	632,203,900.00
10	NIGER	592,907,152.96
11	OGUN	385,796,101.00
12	PLATEAU	400,864,283.56
13	SOKOTO	206,017,834.00
14	ZAMFARA	422,213,140.00
		<u>5,195,728,798.82</u>

17	JIGAWA	154,908,117.75
18	KADUNA	154,908,117.75
19	KANO	154,908,117.75
20	KATSINA	154,908,117.75
21	KEBBI	154,908,117.75
22	KOGI	154,908,117.75
23	KWARA	154,908,117.75
24	NASSARAWA	154,908,117.75
25	NIGER	154,908,117.75
26	OGUN	154,908,117.75
27	ONDO	154,908,117.75
28	OSUN	154,908,117.75
29	OYO	154,908,117.75
30	PLATEAU	154,908,117.75
31	RIVERS	154,908,117.75
32	SOKOTO	154,908,117.75
33	TARABA	154,908,117.75
34	YOBE	154,908,117.75
35	ZAMFARA	154,908,117.75

BOND ISSUANCE PROGRAMME2

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

CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
1	BAUCHI	253,351,547.50	2	KOGI	70,593,824.10
2	EKITI	146,490,204.30			<u>330,959,265.88</u>
3	GOMBE	192,027,492.28			<i>Counterpart fund Contribution ired UBEC project ifo UBA PLC</i>
4	IMO	694,442,888.33			
5	KOGI	146,502,032.74	1	KOGI	27,249,977.66
6	OGUN	281,250,000.00			<u>27,249,977.66</u>
7	OYO	375,000,000.00			<i>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</i>
8	SOKOTO	166,682,112.21			<i>GRANT IFO ECOBANK</i>
9	YOBE	212,131,030.48	1	CROSS RIVER	63,973,685.86
		<u>2,467,877,307.84</u>			<u>63,973,685.86</u>
	<i>CBN POWER INTERVENTION FUNDS</i>				<i>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</i>
					<i>GRANT IFO ZENITH BANK</i>
1	KANO	116,108,479.22	1	KOGI	90,980,865.24
		<u>116,108,479.22</u>			<u>90,980,865.24</u>
	<i>COMMERCIAL AGRIC. CREDIT SCHEME 3</i>				<i>DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO</i>
					<i>THE STATES</i>
1	SOKOTO	99,540,169.50	1	ABIA	89,972,595.59
2	TARABA	396,983,625.66	2	ADAMAWA	89,972,595.59
		<u>496,523,795.16</u>	3	AKWA IBOM	126,675,773.75
	<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME</i>		4	ANAMBRA	89,972,595.59
1	ANAMBRA	38,540,982.12	5	BAUCHI	89,972,595.59
2	BAYELSA	199,080,338.99	6	BAYELSA	126,675,773.75
3	DELTA	254,397,861.28	7	BENUE	89,972,595.59
4	EBONYI	62,275,065.70	8	BORNO	126,675,773.75
5	EKITI	50,713,329.21	9	CROSS RIVER	89,972,595.59
6	JIGAWA	73,251,016.37	10	DELTA	126,675,773.75
7	KADUNA	261,766,982.01	11	EBONYI	89,972,595.59
8	KOGI	63,599,465.32	12	EDO	89,972,595.59
9	NIGER	28,306,850.47	13	EKITI	89,972,595.59
10	OYO	136,994,082.48	14	ENUGU	89,972,595.59
11	PLATEAU	24,534,748.59	15	GOMBE	89,972,595.59
12	SOKOTO	76,319,358.38	16	IMO	89,972,595.59
13	TARABA	75,463,399.91	17	JIGAWA	89,972,595.59
14	ZAMFARA	119,906,369.09	18	KADUNA	83,644,006.90
		<u>1,465,149,849.92</u>	19	KANO	89,972,595.59
	<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</i>		20	KATSINA	95,729,166.67
1	EBONYI	80,046,438.66	21	KEBBI	89,972,595.59
2	OYO	41,516,710.45	22	KOGI	89,972,595.59
		<u>121,563,149.11</u>	23	KWARA	89,972,595.60
	<i>CONTRACTUAL OBLIGATION</i>		24	NASSARAWA	89,972,595.59
1	KANO	292,615,190.00	25	NIGER	94,988,584.48
2	NASSARAWA	124,722,672.83	26	OGUN	121,327,594.36
		<u>417,337,862.83</u>	27	ONDO	89,972,595.59
	<i>CONTRACTUAL OBLIGATION (ISPO)</i>		28	OYO	89,972,595.59
1	GOMBE	260,365,441.78	29	PLATEAU	89,972,595.59
			30	RIVERS	126,675,773.75
			31	SOKOTO	89,972,595.59
			32	TARABA	89,972,595.59
			33	YOBE	89,972,595.59

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
34	ZAMFARA	89,972,595.59	22	KOGI	74,788,378.76
		<u>3,278,383,110.92</u>	23	KWARA	60,234,278.02
<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>			24	LAGOS	90,649,257.95
1	BAUCHI	19,272,115.68	25	NASSARAWA	62,402,841.46
2	BENUE	19,207,256.98	26	NIGER	80,153,671.43
3	IMO	35,508,841.65	27	OGUN	62,866,307.47
4	KATSINA	36,465,925.68	28	ONDO	62,990,852.67
5	KOGI	26,530,550.12	29	OSUN	61,713,843.10
6	KWARA	35,055,955.61	30	OYO	75,895,901.47
7	NIGER	35,695,127.37	31	PLATEAU	70,661,585.33
8	ONDO	34,368,235.50	32	RIVERS	72,976,697.46
		<u>242,104,008.59</u>	33	SOKOTO	74,575,559.79
<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>			34	TARABA	65,182,155.09
1	ADAMAWA	48,649,860.39	35	YOBE	67,194,434.50
2	AKWA IBOM	4,166,666.67	36	ZAMFARA	67,337,539.02
3	BAUCHI	130,053,453.95			<u>2,565,987,742.19</u>
4	BORNO	50,056,998.35	<u>FG INTERVENTION FUNDS (26/40)</u>		
5	GOMBE	4,166,666.67	1	KANO	100,000,000.00
6	KEBBI	98,914,844.36	2	OSUN	100,000,000.00
7	NIGER	27,231,978.24			<u>200,000,000.00</u>
8	YOBE	180,950,000.00	<u>FG SALARY BAILOUT TO STATES</u>		
9	ZAMFARA	8,340,000.00	1	ABIA	126,861,359.77
		<u>552,530,468.63</u>	2	ADAMAWA	86,178,991.06
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>			3	BAUCHI	77,458,307.27
1	ABIA	63,362,795.58	4	BAYELSA	16,279,010.57
2	ADAMAWA	67,407,118.23	5	BENUE	112,492,736.26
3	AKWA IBOM	68,033,527.28	6	BORNO	196,395,291.51
4	ANAMBRA	67,280,838.93	7	CROSS RIVER	32,134,803.90
5	BAUCHI	80,941,103.40	8	DELTA	98,401,222.04
6	BAYELSA	59,873,410.45	9	EBONYI	5,794,235.20
7	BENUE	75,887,516.80	10	EDO	143,435,405.43
8	BORNO	84,072,492.87	11	EKITI	86,405,567.03
9	CROSS RIVER	68,045,129.81	12	ENUGU	37,851,470.96
10	DELTA	68,706,594.44	13	GOMBE	44,986,297.79
11	EBONYI	60,538,189.71	14	IMO	241,184,408.54
12	EDO	63,272,110.67	15	KADUNA	119,610,929.87
13	EKITI	60,504,028.36	16	KANO	190,347,031.93
14	ENUGU	68,051,002.57	17	KATSINA	103,260,061.84
15	GOMBE	63,737,237.66	18	KEBBI	63,704,736.41
16	IMO	70,354,717.57	19	KOGI	449,862,977.93
17	JIGAWA	75,673,025.15	20	KWARA	38,876,708.69
18	KADUNA	88,659,750.52	21	NASSARAWA	34,331,521.02
19	KANO	107,332,498.49	22	NIGER	63,545,246.82
20	KATSINA	83,179,631.65	23	OGUN	123,883,589.32
21	KEBBI	71,451,718.57	24	ONDO	84,961,654.89
			25	OSUN	232,776,379.52

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
26	OYO	155,701,007.31	<u>HEALTH CARE DEDUCTIONS</u>		
27	PLATEAU	95,284,733.54			
28	RIVERS	89,972,595.59	1	ABIA	70,106,637.14
29	SOKOTO	90,812,669.21	2	ADAMAWA	89,742,779.49
30	TARABA	84,574,239.85	3	BAUCHI	27,085,817.31
31	ZAMFARA	90,161,114.85	4	BAYELSA	27,618,721.57
		<u>3,417,526,305.92</u>	5	BENUE	26,338,190.59
<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>			6	BORNO	27,085,817.31
			7	EBONYI	30,137,638.66
1	ABIA	157,383,837.72	8	EKITI	27,085,817.36
2	ADAMAWA	285,080,208.20	9	ENUGU	26,750,309.24
3	AKWA IBOM	136,710,182.97	10	GOMBE	27,085,817.31
4	ANAMBRA	132,818,158.09	11	IMO	27,085,817.31
5	BAUCHI	480,251,603.99	12	KOGI	25,887,291.89
6	BAYELSA	78,182,606.85	13	NIGER	32,178,156.52
7	BENUE	63,066,751.44	14	OYO	28,243,131.84
8	BORNO	48,678,953.74	15	PLATEAU	27,085,817.31
9	CROSS RIVER	442,239,024.13	16	SOKOTO	26,765,932.33
10	DELTA	52,812,881.00	17	YOBE	25,205,335.32
11	EBONYI	126,318,629.05	18	ZAMFARA	23,651,804.09
12	EDO	374,548,841.33			<u>595,140,832.59</u>
13	EKITI	174,084,423.32	<u>IBADAN URBAN FLOOD MGT PROJECT (IUFMP)</u>		
14	ENUGU	236,579,312.92			
15	GOMBE	132,891,793.39	1	OYO	33,333,333.33
16	IMO	122,916,438.27			<u>33,333,333.33</u>
17	JIGAWA	66,966,469.70	<u>LOAN FACILITY FROM COMMERCIAL BANKS</u>		
18	KADUNA	1,489,562,335.50			
19	KANO	202,477,930.22	1	BAUCHI	228,593,240.37
20	KATSINA	172,335,440.80	2	EBONYI	85,000,000.00
21	KEBBI	84,522,952.11	3	KANO	252,703,160.00
22	KOGI	118,782,009.46	4	KOGI	199,523,126.11
23	KWARA	79,618,821.51	5	NIGER	370,914,372.01
24	LAGOS	2,637,685,277.47	6	SOKOTO	225,000,000.00
25	NASSARAWA	75,717,060.81			<u>1,361,733,898.49</u>
26	NIGER	132,306,927.39	<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>		
27	OGUN	286,416,050.41			
28	ONDO	161,563,693.81	1	.1Federal Government	864,238,927.06
29	OSUN	245,947,370.67			<u>864,238,927.06</u>
30	OYO	429,816,561.88	<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>		
31	PLATEAU	60,304,686.59			
32	RIVERS	289,308,919.65	1	ABIA	1,000,000.00
33	SOKOTO	73,111,095.49			<u>1,000,000.00</u>
34	TARABA	109,030,571.82	<u>NATIONAL FADAMA PROJECT</u>		
35	YOBE	51,817,736.95			
36	ZAMFARA	66,458,327.48	1	ABIA	1,000,000.00
37	FCT-ABUJA	97,124,888.97			<u>1,000,000.00</u>
38	.1Federal Government	86,540,357,671.76	<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</u>		
		<u>96,515,796,446.86</u>	1	EBONYI	22,466,394.85

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
<u>22,466,394.85</u>			9	EDO	157,343,097.74
<u>Refunds to LGs Shares of 43% Paris Club Loan Repayment to States (1/36)</u>			10	EKITI	248,153,651.78
1	ABIA	263,528,560.93	11	ENUGU	78,644,312.34
2	ADAMAWA	95,278,144.83	12	IMO	489,166,930.51
3	AKWA IBOM	829,064,381.83	13	KOGI	10,759,110.04
4	ANAMBRA	456,185,975.31	14	KWARA	211,464,655.14
5	BAUCHI	412,506,754.82	15	OGUN	888,119,936.29
6	BAYELSA	755,999,366.67	16	ONDO	55,289,565.44
7	BENUE	158,083,102.07	17	OSUN	1,142,270,944.01
8	BORNO	503,769,990.82	18	OYO	120,771,051.72
9	CROSS RIVER	355,292,104.09	19	PLATEAU	334,102,159.05
10	EBONYI	360,379,737.36	20	RIVERS	306,634,568.54
11	EDO	382,796,402.16	21	TARABA	150,436,484.33
12	EKITI	102,786,614.06	22	ZAMFARA	242,955,007.53
13	ENUGU	73,960,592.86	<u>7,864,087,736.94</u>		
14	GOMBE	100,206,046.90	<u>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 1/360</u>		
15	IMO	574,701,718.88	1	EBONYI	75,000,000.00
16	KADUNA	622,053,944.82	<u>75,000,000.00</u>		
17	KANO	821,858,641.04	<u>UBEC COUNTERPART FUNDING IFO ACCESS BANK</u>		
18	KATSINA	631,660,893.34	1	OYO	129,376,851.82
19	KEBBI	518,863,519.47	<u>129,376,851.82</u>		
20	KOGI	443,227,269.89	<u>151,455,132,680.62</u>		
21	KWARA	124,468,533.16	<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>		
22	LAGOS	646,675,329.81	1	ABIA	17,779,201.38
23	NASSARAWA	311,434,776.70	2	ADAMAWA	18,914,012.85
24	NIGER	569,590,478.59	3	AKWA IBOM	19,089,779.28
25	OGUN	472,180,101.69	4	ANAMBRA	18,878,579.67
26	ONDO	216,883,476.66	5	BAUCHI	22,711,563.85
27	OYO	580,659,492.28	6	BAYELSA	16,800,101.89
28	PLATEAU	507,861,117.31	7	BENUE	21,293,559.28
29	RIVERS	790,097,829.51	8	BORNO	23,590,212.02
30	SOKOTO	572,440,677.48	9	CROSS RIVER	19,093,034.88
31	TARABA	158,288,775.82	10	DELTA	19,278,637.69
32	YOBE	434,793,776.67	11	EBONYI	16,986,634.77
33	ZAMFARA	455,998,863.47	12	EDO	17,753,755.77
34	FCT-ABUJA	463,384,425.58	13	EKITI	16,977,049.31
<u>14,766,961,416.88</u>			14	ENUGU	19,094,682.74
<u>RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 89/226</u>			15	GOMBE	17,884,267.47
1	ABIA	87,401,497.26	16	IMO	19,741,090.66
2	ADAMAWA	154,205,582.49	17	JIGAWA	21,233,374.27
3	AKWA IBOM	850,814,293.88	18	KADUNA	24,877,367.62
4	BAUCHI	85,665,758.90	19	KANO	30,116,823.10
5	BAYELSA	741,156,852.48	20	KATSINA	23,339,680.78
6	BENUE	143,809,057.60	21	KEBBI	20,048,902.23
7	CROSS RIVER	444,989,043.29			
8	DELTA	919,934,176.58			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
22	KOGI	20,985,148.07			
23	KWARA	16,901,359.06			
24	LAGOS	25,435,610.88			
25	NASSARAWA	17,509,844.30			
26	NIGER	22,490,615.40			
27	OGUN	17,639,889.95			
28	ONDO	17,674,836.54			
29	OSUN	17,316,515.70			
30	OYO	21,295,911.96			
31	PLATEAU	19,827,195.82			
32	RIVERS	20,476,801.70			
33	SOKOTO	20,925,432.40			
34	TARABA	18,289,702.20			
35	YOBE	18,854,335.13			
36	ZAMFARA	18,894,489.36			
		<u>720,000,000.00</u>			
		<u>720,000,000.00</u>			
		<u>152,175,132,680.62</u>			

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
January, 2023

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S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	STATE NET= 3-4-7	STATE NET	STATE GROSS
							Jan 2023	Dec 2022	Dec 2022
1	ABIA	2,351,463,747.16	63,362,795.68	157,383,837.72	1,099,294,296.04	1,256,678,133.76	1,031,422,817.82	2,944,104,809.08	4,071,870,342.49
2	ADAMAWA	2,501,553,054.26	67,407,118.23	286,080,208.20	731,436,071.60	1,016,516,279.80	1,417,629,656.23	3,027,060,695.34	4,331,769,819.59
3	AKWA IBOM	2,524,799,790.20	68,033,527.28	136,710,182.97	2,002,956,797.44	2,139,666,980.41	317,099,282.51	2,817,311,912.94	4,372,024,616.09
4	ANAMBRA	2,496,866,669.12	67,280,838.93	132,818,158.09	739,607,670.77	872,425,828.86	1,567,160,021.33	3,688,826,846.04	4,323,654,758.80
5	BAUCHI	3,003,814,281.86	80,941,103.40	480,251,603.99	1,680,122,709.14	2,160,374,313.13	762,498,865.32	2,914,061,295.58	5,201,501,534.27
6	BAYELSA	2,221,968,787.70	59,873,410.45	78,182,606.85	2,245,486,330.74	2,323,668,937.59	-161,573,560.34	2,111,649,189.81	3,847,632,700.90
7	BENUE	2,816,270,067.91	75,887,516.80	63,066,751.44	704,811,056.84	767,877,808.28	1,972,504,742.83	4,133,974,324.75	4,876,743,934.41
8	BORNO	3,120,023,624.27	84,072,492.87	48,678,953.74	1,090,029,522.33	1,138,708,476.07	1,897,242,655.33	4,608,760,205.68	5,402,733,373.57
9	CROSS RIVER	2,525,230,373.01	68,045,129.81	442,239,024.13	1,682,575,416.88	2,124,814,441.01	332,370,802.19	2,927,657,776.50	4,372,770,227.15
10	DELTA	2,549,778,060.26	68,706,594.44	52,812,881.00	1,674,978,048.29	1,727,790,929.29	753,280,536.53	3,026,604,589.77	3,890,353,274.28
11	EBONYI	2,246,639,484.73	60,538,189.71	126,318,629.05	965,980,223.77	1,092,298,852.82	656,905,091.79	2,739,865,650.26	4,066,042,676.25
12	EDO	2,348,098,329.12	63,272,110.67	374,548,841.33	1,251,372,285.34	1,625,921,126.67	759,267,370.40	2,438,294,511.65	3,888,157,970.60
13	EKITI	2,245,371,719.16	60,504,028.36	174,084,423.32	1,251,515,897.08	1,425,600,320.40	1,758,730,603.21	3,462,068,740.24	4,373,147,626.74
14	ENUGU	2,525,448,317.44	68,051,002.57	236,579,312.92	462,087,396.74	698,666,711.66	656,517,725.22	2,370,466,870.16	4,096,933,037.22
15	GOMBE	2,365,359,708.86	63,737,237.66	132,891,793.39	1,512,212,952.59	1,645,104,745.98	110,689,266.56	2,485,309,389.82	4,521,190,791.83
16	IMO	2,610,941,740.96	70,354,717.57	122,916,438.27	2,306,971,318.56	2,429,887,756.83	2,347,538,819.79	4,322,812,849.29	4,862,960,101.31
17	JIGAWA	2,808,310,044.35	75,673,025.15	66,966,469.70	318,131,729.71	385,098,199.41	470,055,765.37	2,482,317,224.75	5,697,523,371.72
18	KADUNA	3,280,261,852.74	88,659,750.52	1,489,562,335.50	1,241,983,981.35	2,731,546,316.85	1,654,904,632.95	5,214,587,418.22	6,897,486,346.04
19	KANO	3,983,228,277.19	107,332,498.49	202,477,930.22	2,018,513,215.53	2,220,991,145.75	959,349,314.60	3,777,035,251.16	5,345,355,616.05
20	KATSINA	3,086,888,552.33	83,179,631.65	172,335,440.80	1,872,024,165.28	2,044,359,606.08	1,531,986,619.27	4,021,675,160.58	4,591,687,142.43
21	KEBBI	2,651,652,667.10	71,451,718.57	84,522,952.11	963,691,377.14	1,048,214,329.25	735,312,241.35	3,226,545,493.09	4,806,110,251.83
22	KOGI	2,775,479,833.95	74,788,378.76	118,782,009.46	1,846,597,204.38	1,965,379,213.84	808,557,418.79	2,498,594,682.66	3,870,823,059.71
23	KWARA	2,235,360,984.26	60,234,278.02	79,618,821.51	1,286,950,465.95	1,366,569,287.46	-10,915,181.49	3,373,762,520.78	4,010,181,007.31
24	LAGOS	3,364,094,683.74	90,649,267.94	2,637,685,277.47	646,675,329.81	3,284,360,607.28	1,462,349,196.78	3,568,249,365.10	5,150,898,954.52
25	MASSARAWA	2,315,838,782.94	62,402,841.46	75,717,060.81	715,368,683.89	791,086,744.70	536,710,137.66	3,568,249,365.10	5,150,898,954.52
26	NIGER	2,874,591,806.24	80,153,671.43	132,306,927.39	2,225,421,069.77	2,357,727,997.16	443,709,276.62	1,833,258,845.13	4,039,964,628.73
27	OGUN	2,333,038,521.67	62,866,307.47	286,416,050.41	2,427,465,440.41	2,713,881,490.82	766,666,492.86	2,541,991,339.33	4,047,968,251.11
28	ONDO	2,337,660,532.26	62,990,852.67	161,563,693.81	1,346,439,492.93	1,508,003,186.74	352,662,633.18	1,884,894,668.89	3,965,904,046.92
29	OSUN	2,290,269,288.23	61,713,843.10	245,947,370.67	1,629,955,441.28	1,875,902,811.95	464,392,394.30	2,867,268,492.96	4,877,282,756.54
30	OYO	2,816,581,232.21	75,895,901.47	429,816,561.86	1,846,476,374.57	2,276,292,936.45	226,214,960.47	2,579,765,711.00	4,540,910,971.77
31	PLATEAU	2,622,329,944.49	70,661,565.33	60,304,666.59	2,265,148,712.11	2,325,453,398.70	877,671,825.85	3,570,049,468.25	4,689,666,548.16
32	RIVERS	2,708,246,328.10	72,976,667.46	289,308,919.65	1,488,288,885.14	1,767,597,804.79	911,435,763.63	3,429,498,464.44	4,792,453,909.73
33	SOKOTO	2,767,561,885.36	74,575,559.79	73,111,095.49	1,708,459,466.45	1,781,570,561.94	1,134,142,234.09	2,948,475,746.24	4,188,787,469.38
34	TARABA	2,418,992,199.91	65,182,155.09	109,030,571.82	1,110,627,238.91	1,219,657,810.73	1,276,667,097.34	3,481,030,021.07	4,318,102,166.42
35	YOBE	2,493,660,124.59	67,194,434.50	51,817,736.95	1,097,960,855.81	1,149,778,592.76	757,068,013.65	2,995,436,417.09	4,327,298,465.18
36	ZAMFARA	2,498,970,892.52	67,337,539.02	66,458,327.48	1,608,107,012.37	1,674,565,339.85	107,023,519,039.60	164,897,544,223.19	
		95,226,656,210.20	2,565,987,742.19	9,878,313,886.13	51,045,725,138.93	60,924,039,025.06	31,736,629,442.95	107,023,519,039.60	164,897,544,223.19