

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION INDICES	GAS DERIVA TION INDICES (13%) PM	GAS DERIVATION ON USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Jan 2023	TOTAL MINERAL REVENUE Dec 2022	S/N
1	1ABIA	0.004619586	146,621,948.27	0.0021159787	2,097,118.80	0.004417815	145,089,771.91	0.000813201	11,535,491.92	305,335,330.91	509,202,735.75	2
2	2ADAMAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	3
3	3AKWA IBOM	0.24032298	7,627,658,967.40	0.16861346715	167,110,601.37	0.298642606	9,807,405,200.98	0.178956664	2,538,551,656.60	20,140,726,426.35	41,794,906,007.93	4
4	4ANAMBRA	0.010655906	338,206,744.52	0.00391518755	3,880,291.16	0.009451597	310,389,889.26	0.004056003	57,521,376.12	709,998,301.06	1,290,666,813.18	5
5	5BAUCHI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	6
6	6BAYELSA	0.147079065	4,668,171,773.75	0.24507309644	242,888,739.66	0.16707009	5,486,571,684.91	0.255456685	3,623,726,431.82	14,021,358,630.14	27,895,486,632.42	7
7	7BENUE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
8	8BORNO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
9	9CROSS RIVER	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	10
10	10DELTA	0.387481317	12,298,346,758.26	0.25597791053	253,696,358.24	0.268611644	8,821,190,221.22	0.240850155	3,416,528,604.86	24,789,761,942.58	38,947,411,289.44	11
11	11EBONYI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	12
12	12EDO	0.023312166	739,909,477.60	0.06657108696	65,977,733.35	0.027069796	888,970,453.56	0.066216196	797,442,884.54	2,492,300,549.06	5,017,160,806.22	13
13	13EKITI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
14	14ENUGU	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
15	15GOMBE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	16
16	16IMO	0.012766265	405,191,039.31	0.00119300362	1,182,370.28	0.016653572	546,902,291.43	0.000475511	6,745,260.20	960,020,961.23	1,731,411,865.77	17
17	17JIGAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
18	18KADUNA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
19	19KANO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
20	20KATSINA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
21	21KEBBI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
22	22KOGI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
23	23KWARA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
24	24LAGOS	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
25	25NASSARAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
26	26NIGER	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
27	27OGUN	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	28
28	28ONDO	0.030831762	978,576,434.08	0.0185378728	18,372,643.20	0.038042753	1,249,321,720.15	0.018842836	267,291,043.42	2,513,560,840.85	4,770,078,770.81	29
29	29OSUN	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
30	30OYO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
31	31PLATEAU	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	32
32	32RIVERS	0.142931054	4,536,517,206.67	0.23800299626	235,881,061.21	0.170040127	5,584,107,527.65	0.244333719	3,465,944,385.60	13,822,450,181.13	28,130,828,753.33	33
33	33SOKOTO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
34	34TARABA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
35	35YOBE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
36	36ZAMFARA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
37	37FCT-ABUJA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	38
38	38Escrav. Rivers &	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	39
39	39SOKE DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
40	40GEBETOKUN DE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	41
41	41DeltaOndo Dispu	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
42	42DeltaOndo Dispu	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
43	43MBERE DERIVA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
44	44AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	45
45	45AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	46
46	46AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	47
47	47AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	48
48	48AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	49
49	49AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	50
50	50AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	51
51	51AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	52
52	52AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	53
53	53AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	54
54	54AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	55
55	55AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	56
56	56AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	57
57	57AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	58
58	58AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	59
59	59AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	60
60	60AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	61
61	61AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	62
62	62AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	63
63	63AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	64
64	64AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	65
65	65AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	66
66	66AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	67
67	67AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	68
68	68AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	69
69	69AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	70
70	70AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	71
71	71AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	72
72	72AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	73
73	73AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	74
74	74AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	75
75	75AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	76
76	76AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	77
77	77AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	78
78	78AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	79
79	79AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	80
80	80AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	81
81	81AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	82
82	82AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	83
83	83AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	84
84	84AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	85
85	85AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	86
86	86AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	87
87	87AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	88
88	88AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	89
89	89AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	90
90	90AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	91
91	91AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	92
92	92AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
93	93AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
94	94AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	95
95	95AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	96
96	96AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	97
97	97AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	98
98	98AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	99
99	99AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	100
100	100AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	101
101	101AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	102
102	102AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	103
103	103AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

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SN	STATES	NOPLGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	644,996,344.61	445,927,541.57	19,177,082.98	80,624,543.08	163,180,136.83	59,536,361.15	80,447,440.54	5,753,125.38	24,187,382.92	1,523,829,939.07
2	ADAMAWA	21	786,760,190.40	498,498,231.78	151,871,980.52	99,595,023.80	187,313,821.44	60,357,599.45	52,265,820.33	45,561,598.04	29,878,507.14	1,922,092,762.91
3	AKWA IBOM	31	1,176,169,804.88	616,841,684.09	26,491,747.49	147,021,225.61	307,615,661.24	145,471,603.47	88,448,973.35	7,947,624.92	44,106,367.68	2,560,114,612.73
4	ANAMBRA	21	796,760,190.40	658,039,487.14	18,840,544.10	99,595,023.80	173,324,927.91	74,486,303.45	75,902,808.32	5,662,163.71	29,878,507.14	1,932,479,955.98
5	BAUCHI	20	758,819,228.96	721,117,658.98	195,335,254.96	94,852,403.62	144,408,423.98	129,941,804.81	52,216,005.84	58,600,591.48	28,455,721.09	2,193,747,163.72
6	BAYELSA	8	303,527,691.58	268,022,058.35	36,833,266.85	37,940,961.45	126,382,960.42	64,131,139.89	33,665,046.12	11,049,981.00	11,392,298.43	892,935,394.09
7	BENUE	23	872,642,113.30	663,894,766.44	122,350,577.22	109,080,244.16	339,441,945.02	115,540,458.40	94,756,823.52	36,705,230.29	32,724,079.25	2,387,136,437.60
8	BORNO	27	1,024,405,959.09	653,186,994.44	295,506,797.41	128,050,744.89	212,377,474.40	98,988,045.72	52,151,517.30	88,652,046.78	38,415,223.47	2,591,714,803.50
9	CROSS RIVER	18	682,937,306.06	454,576,556.33	84,639,743.14	85,367,163.26	189,887,697.87	71,074,298.45	51,312,126.21	25,391,925.11	25,610,148.98	1,670,786,905.41
10	DELTA	25	948,524,036.20	644,878,640.75	67,437,923.93	118,565,504.52	183,030,542.97	56,729,408.81	65,919,517.86	20,231,378.90	35,569,651.36	2,140,886,605.30
11	EBONYI	13	483,232,488.82	341,998,694.26	25,119,186.80	61,654,062.35	155,143,740.59	78,579,804.09	54,187,909.88	7,535,766.68	18,486,218.71	1,235,947,872.16
12	EDO	18	682,937,306.06	506,402,040.62	77,530,569.60	85,367,163.26	148,378,505.21	47,596,991.41	40,986,125.78	23,259,172.86	25,610,148.98	1,638,068,023.77
13	EKITI	16	607,055,383.17	375,153,906.45	23,032,786.58	75,881,922.90	113,956,553.69	45,002,114.97	30,928,333.16	6,909,836.56	22,764,576.87	1,300,685,414.35
14	ENUGU	17	644,996,344.61	512,533,310.45	29,985,730.01	80,624,543.08	189,900,326.21	83,361,974.90	79,742,153.35	8,989,719.77	24,187,382.92	1,664,301,465.31
15	GOMBE	11	417,330,575.93	370,381,032.46	70,343,627.91	52,168,821.99	109,893,738.08	51,611,999.19	31,876,994.10	21,103,080.17	15,650,646.60	1,140,380,526.43
16	IMO	27	1,024,405,959.09	619,153,301.53	20,509,390.45	128,050,744.89	200,214,398.30	94,792,806.60	98,839,542.30	6,152,817.66	38,415,223.47	2,230,534,184.29
17	JIGAWA	27	1,024,405,959.09	684,256,542.69	95,902,118.62	128,050,744.89	207,157,228.76	78,817,674.16	57,610,042.77	28,770,638.04	38,415,223.47	2,343,386,172.49
18	KADUNA	23	872,642,113.30	954,568,818.98	178,816,606.14	109,080,244.16	224,770,636.73	132,638,149.71	76,473,991.60	53,644,986.42	32,724,079.25	2,635,359,646.29
19	KANO	44	1,669,402,303.71	1,476,515,074.68	83,232,601.45	208,575,287.96	422,817,150.22	156,193,778.78	91,308,856.57	24,959,782.56	62,602,586.39	4,195,718,422.32
20	KATSINA	34	1,289,992,689.23	911,457,649.38	97,684,448.55	161,249,086.15	386,697,109.75	154,131,782.57	115,379,023.50	29,305,337.06	48,374,725.85	3,194,271,852.04
21	KEBBI	21	796,760,190.40	509,595,600.46	147,587,183.00	99,595,023.80	242,384,919.56	76,151,564.82	69,699,261.16	44,276,158.68	29,878,507.14	2,015,928,409.02
22	KOGI	21	796,760,190.40	515,867,383.15	115,720,788.74	99,595,023.80	287,755,651.72	113,684,815.55	88,631,074.39	34,716,239.58	29,878,507.14	2,083,609,674.48
23	KWARA	16	607,055,383.17	373,089,012.60	134,832,934.55	75,881,922.90	126,969,111.68	39,081,755.05	54,247,511.61	40,449,883.81	22,764,576.87	1,474,372,092.23
24	LAGOS	20	758,819,228.96	1,418,272,574.36	13,677,803.77	94,852,403.62	111,811,415.04	48,982,801.26	32,631,949.39	4,103,341.48	28,455,721.09	2,511,587,238.97
25	NASSARAWA	13	493,232,498.82	293,184,874.10	106,682,746.31	61,654,062.35	190,350,434.92	80,431,347.20	60,396,423.84	86,971,139.97	35,569,651.36	2,434,692,866.67
26	NIGER	25	948,524,036.20	621,588,612.11	289,903,775.20	118,565,504.52	207,031,249.98	66,162,473.49	30,232,979.60	19,927,742.81	28,455,721.09	1,736,901,088.12
27	OGUN	20	758,819,228.96	586,613,324.80	66,426,116.64	94,852,403.62	114,049,286.07	37,524,282.55	44,949,641.10	18,565,716.68	25,610,148.98	1,658,850,405.86
28	ONDO	18	682,937,306.06	541,442,453.86	81,885,717.01	85,367,163.26	135,406,190.43	62,586,068.48	47,810,524.33	10,592,631.55	42,683,581.63	2,246,954,815.81
29	OSUN	30	1,138,228,843.44	538,690,573.29	35,308,768.81	142,278,605.43	214,586,477.28	76,774,810.05	52,876,671.73	33,147,642.81	24,187,382.92	1,776,762,816.57
30	OYO	33	1,252,051,727.78	879,832,186.33	110,492,133.27	156,506,465.97	207,410,061.17	95,089,354.15	63,418,556.74	31,940,843.94	24,187,382.92	2,202,396,009.36
31	PLATEAU	17	644,996,344.61	500,167,864.39	106,469,470.71	80,624,543.08	234,427,260.05	90,130,570.14	67,986,375.09	12,242,978.76	32,724,079.25	2,202,396,009.36
32	RIVERS	23	872,642,113.30	815,918,662.66	40,809,925.72	109,080,244.16	298,781,419.40	80,176,565.71	71,258,839.87	39,639,338.68	32,724,079.25	2,218,153,659.32
33	SOKOTO	23	872,642,113.30	581,719,921.30	132,131,177.65	109,080,244.16	209,565,572.90	69,463,871.04	38,815,629.30	55,051,584.48	24,187,382.92	1,671,511,715.03
34	TARABA	16	607,055,383.17	362,019,022.69	235,854,254.30	75,881,922.90	146,259,686.59	89,659,681.33	51,962,778.47	70,756,282.32	22,764,576.87	1,662,513,586.63
35	YOBE	17	644,996,344.61	366,500,540.74	183,505,265.96	80,624,543.08	209,565,572.90	69,463,871.04	38,815,629.30	55,051,584.48	24,187,382.92	1,671,511,715.03
36	ZAMFARA	14	531,173,460.27	512,534,236.28	137,583,141.37	66,396,682.53	127,317,303.03	35,191,276.73	38,652,521.06	41,274,945.93	19,919,004.76	1,510,322,571.97
37	FCT-ABUJA	6	227,645,766.69	221,107,285.87	31,294,712.38	28,455,721.09	82,915,907.57	33,763,629.20	23,954,930.28	9,380,414.92	8,536,716.33	667,065,086.03
774			29,386,304,160.63	22,024,728,120.47	3,670,788,020.08	3,670,788,020.08	7,341,576,040.16	2,936,630,416.06	2,202,472,812.05	1,101,238,406.02	1,101,238,406.02	73,415,760,401.58

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
1 STATUTORY REVENUE		16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	37,884,041.19
<u>ABIA</u>			<u>37,884,041.19</u>
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	44,383,396.28	<u>ENUGU</u>	
	<u>44,383,396.28</u>	17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	48,474,799.96
<u>ADAMAWA</u>			<u>48,474,799.96</u>
21 ADAMAWA AMCON LOAN DEDUCTION 8/12	29,166,666.69	<u>FCT-ABUJA</u>	
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,983,284.36	6 ECOLOGICAL FUNDS DISTRIBUTION LGCS	19,429,021.92
	<u>85,149,951.05</u>		<u>19,429,021.92</u>
<u>AKWA IBOM</u>		<u>GOMBE</u>	
31 ECOLOGICAL FUNDS DISTRIBUTION LGCS	74,566,445.03	11 ECOLOGICAL FUNDS DISTRIBUTION LGCS	33,214,966.79
	<u>74,566,445.03</u>	11 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - GOMBE	53,983,557.43
<u>ANAMBRA</u>			<u>87,198,524.22</u>
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	56,285,823.96	<u>IMO</u>	
	<u>56,285,823.96</u>	27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,967,015.08
<u>BAUCHI</u>			<u>64,967,015.08</u>
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	63,895,548.46	<u>JIGAWA</u>	
	<u>63,895,548.46</u>	27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	68,253,966.19
<u>BAYELSA</u>			<u>68,253,966.19</u>
8 ECOLOGICAL FUNDS DISTRIBUTION LGCS	26,007,827.01	<u>KADUNA</u>	
	<u>26,007,827.01</u>	23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	76,758,047.95
<u>BENUE</u>			<u>76,758,047.95</u>
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	69,528,245.76	<u>KANO</u>	
23 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - BENUE	139,538,498.52	44 ECOLOGICAL FUNDS DISTRIBUTION LGCS	122,205,390.94
	<u>209,066,744.28</u>	44 KANO STATE 44 LOCAL GOVT. LOAN IFO GTB (23/36)	512,664,445.04
<u>BORNO</u>			<u>634,869,835.98</u>
27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	75,486,838.94	<u>KATSINA</u>	
	<u>75,486,838.94</u>	34 ECOLOGICAL FUNDS DISTRIBUTION LGCS	93,037,044.23
<u>CROSS RIVER</u>			<u>93,037,044.23</u>
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	48,663,987.54	<u>KEBBI</u>	
18 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - CROSS RIVER	38,551,266.18	21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	58,716,361.43
	<u>87,215,253.72</u>		<u>58,716,361.43</u>
<u>DELTA</u>		<u>KOGI</u>	
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	62,355,920.54	21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	60,687,660.42
	<u>62,355,920.54</u>	21 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI	89,972,595.51
<u>EBONYI</u>		21 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI 2	97,170,403.26
13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	35,998,481.71		<u>247,830,659.19</u>
13 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - EBONYI	30,761,630.51	<u>KWARA</u>	
13 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC	12,359,478.72	16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	42,942,876.47
	<u>79,119,590.95</u>		<u>42,942,876.47</u>
<u>EDO</u>		<u>LAGOS</u>	
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	47,710,719.14	20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	73,153,026.38
	<u>47,710,719.14</u>		<u>73,153,026.38</u>
<u>EKITI</u>		<u>NASSARAWA</u>	
		13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	38,312,447.21

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
13 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - NASARAWA	39,238,127.24	20 BAUCHI	17,928,688.49
	<u>77,550,574.45</u>	8 BAYELSA	7,297,632.46
<u>NIGER</u>		23 BENUE	19,509,187.87
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	70,913,384.47	27 BORNO	21,181,131.59
	<u>70,913,384.47</u>	18 CROSS RIVER	13,654,808.42
<u>OGUN</u>		25 DELTA	17,496,678.59
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	50,589,352.08	13 EBONYI	10,100,947.25
20 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OGUN	115,776,950.40	18 EDO	13,387,327.31
	<u>166,366,302.48</u>	16 EKITI	10,630,023.37
<u>ONDO</u>		17 ENUGU	13,601,723.58
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	48,316,031.24	6 FCT-ABUJA	5,451,661.19
18 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - ONDO STATE	47,177,126.82	11 GOMBE	9,319,910.49
	<u>95,493,158.06</u>	27 IMO	18,229,335.27
<u>OSUN</u>		27 JIGAWA	19,151,633.05
30 ECOLOGICAL FUNDS DISTRIBUTION LGCS	65,445,285.90	23 KADUNA	21,537,824.84
30 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OSUN STATE	82,028,645.10	44 KANO	34,290,063.05
	<u>147,473,931.00</u>	34 KATSINA	26,105,608.67
<u>OYO</u>		21 KEBBI	16,475,441.22
33 ECOLOGICAL FUNDS DISTRIBUTION LGCS	82,554,121.83	21 KOGI	17,028,575.31
33 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OYO	83,688,581.46	16 KWARA	12,049,500.69
	<u>166,242,703.29</u>	20 LAGOS	20,526,278.49
<u>PLATEAU</u>		13 NASSARAWA	10,750,231.40
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,750,373.30	25 NIGER	19,897,849.07
	<u>51,750,373.30</u>	20 OGUN	14,195,053.58
<u>RIVERS</u>		18 ONDO	13,557,174.07
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,147,456.58	30 OSUN	18,363,535.05
	<u>64,147,456.58</u>	33 OYO	23,164,166.67
<u>SOKOTO</u>		17 PLATEAU	14,520,828.83
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,606,417.26	23 RIVERS	17,999,372.32
23 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - SOKOTO	35,989,038.17	23 SOKOTO	18,128,153.80
	<u>100,595,455.43</u>	16 TARABA	13,587,111.92
<u>TARABA</u>		17 YOBE	13,660,650.30
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	48,422,725.88	14 ZAMFARA	12,343,310.73
	<u>48,422,725.88</u>		<u>600,000,000.00</u>
<u>YOBE</u>			<u>600,000,000.00</u>
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	48,684,807.23		
	<u>48,684,807.23</u>		
<u>ZAMFARA</u>			
14 ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,989,977.82		
	<u>43,989,977.82</u>		
	<u>3,546,390,129.54</u>		
<u>9 OTHER NON OIL REVENUE</u>			
<u>ABIA</u>			
17 ABIA	12,453,701.47		
21 ADAMAWA	15,708,557.01		
31 AKWA IBOM	20,922,874.86		
21 ANAMBRA	15,793,447.72		

FEDERATION ACCOUNT: January, 2023

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
<u>1 STATUTORY REVENUE</u>		
1	ABIA (17 detail records)	44,383,396.28
2	ADAMAWA (42 detail records)	85,149,951.05
3	AKWA IBOM (31 detail records)	74,566,445.03
4	ANAMBRA (21 detail records)	56,285,823.96
5	BAUCHI (20 detail records)	63,895,548.46
6	BAYELSA (8 detail records)	26,007,827.01
7	BENUE (46 detail records)	209,066,744.28
8	BORNO (27 detail records)	75,486,838.94
9	CROSS RIVER (36 detail records)	87,215,253.72
10	DELTA (25 detail records)	62,355,920.54
11	EBONYI (39 detail records)	79,119,590.95
12	EDO (18 detail records)	47,710,719.14
13	EKITI (16 detail records)	37,884,041.19
14	ENUGU (17 detail records)	48,474,799.96
15	FCT-ABUJA (6 detail records)	19,429,021.92
16	GOMBE (22 detail records)	87,198,524.22
17	IMO (27 detail records)	64,967,015.08
18	JIGAWA (27 detail records)	68,253,966.19
19	KADUNA (23 detail records)	76,758,047.95
20	KANO (88 detail records)	634,869,835.98
21	KATSINA (34 detail records)	93,037,044.23
22	KEBBI (21 detail records)	58,716,361.43
23	KOGI (63 detail records)	247,830,659.19
24	KWARA (16 detail records)	42,942,876.47
25	LAGOS (20 detail records)	73,153,026.38
26	NASSARAWA (26 detail records)	77,550,574.45
27	NIGER (25 detail records)	70,913,384.47
28	OGUN (40 detail records)	166,366,302.48
29	ONDO (36 detail records)	95,493,158.06
30	OSUN (60 detail records)	147,473,931.00
31	OYO (66 detail records)	166,242,703.29
32	PLATEAU (17 detail records)	51,750,373.30
33	RIVERS (23 detail records)	64,147,456.58
34	SOKOTO (46 detail records)	100,595,455.43
35	TARABA (16 detail records)	48,422,725.88
36	YOBE (17 detail records)	48,684,807.23
37	ZAMFARA (14 detail records)	43,989,977.82
TOTAL 1 STATUTORY REVENUE		3,546,390,129.54
<u>9 OTHER NON OIL REVENUE</u>		
1	ABIA (17 detail records)	12,453,701.47
2	ADAMAWA (21 detail records)	15,708,557.01
3	AKWA IBOM (31 detail records)	20,922,874.86
4	ANAMBRA (21 detail records)	15,793,447.72
5	BAUCHI (20 detail records)	17,928,688.49

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
6	BAYELSA (8 detail records)	7,297,632.46
7	BENUE (23 detail records)	19,509,187.87
8	BORNO (27 detail records)	21,181,131.59
9	CROSS RIVER (18 detail records)	13,654,808.42
10	DELTA (25 detail records)	17,496,678.59
11	EBONYI (13 detail records)	10,100,947.25
12	EDO (18 detail records)	13,387,327.31
13	EKITI (16 detail records)	10,630,023.37
14	ENUGU (17 detail records)	13,601,723.58
15	FCT-ABUJA (6 detail records)	5,451,661.19
16	GOMBE (11 detail records)	9,319,910.49
17	IMO (27 detail records)	18,229,335.27
18	JIGAWA (27 detail records)	19,151,633.05
19	KADUNA (23 detail records)	21,537,824.84
20	KANO (44 detail records)	34,290,063.05
21	KATSINA (34 detail records)	26,105,608.67
22	KEBBI (21 detail records)	16,475,441.22
23	KOGI (21 detail records)	17,028,575.31
24	KWARA (16 detail records)	12,049,500.69
25	LAGOS (20 detail records)	20,526,278.49
26	NASSARAWA (13 detail records)	10,750,231.40
27	NIGER (25 detail records)	19,897,849.07
28	OGUN (20 detail records)	14,195,053.58
29	ONDO (18 detail records)	13,557,174.07
30	OSUN (30 detail records)	18,363,535.05
31	OYO (33 detail records)	23,164,166.67
32	PLATEAU (17 detail records)	14,520,828.83
33	RIVERS (23 detail records)	17,999,372.32
34	SOKOTO (23 detail records)	18,128,153.80
35	TARABA (16 detail records)	13,587,111.92
36	YOBE (17 detail records)	13,660,650.30
37	ZAMFARA (14 detail records)	12,343,310.73
TOTAL 9 OTHER NON OIL REVENUE		600,000,000.00
<u>Grand Total</u>		4,146,390,129.54

FEDERATION ACCOUNT: January,2023

NET ALLOCATION TO LGCs:

SN	STATES	NOofLGCS	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET Jan 2023	NET Dec 2022	GROSS Dec 2022	
1	ABIA	17	1,523,829,939.07	44,383,396.28	1,479,446,542.79	2,561,857,272.15	2,638,712,990.32	1
2	ADAMAWA	21	1,922,092,762.91	85,149,951.05	1,836,942,811.86	3,202,248,595.70	3,328,357,720.27	2
3	AKWA IBOM	31	2,560,114,612.73	74,566,445.03	2,485,548,167.70	4,304,055,242.65	4,433,176,899.93	3
4	ANAMBRA	21	1,932,479,955.98	56,285,823.96	1,876,194,132.02	3,248,878,173.07	3,346,344,518.26	4
5	BAUCHI	20	2,193,747,163.72	63,895,548.46	2,129,851,615.26	3,688,119,638.91	3,798,763,228.08	5
6	BAYELSA	8	892,935,394.09	26,007,827.01	866,927,567.08	1,501,199,690.51	1,546,235,681.22	6
7	BENUE	23	2,387,136,437.60	209,066,744.28	2,178,069,693.32	3,873,706,474.22	4,133,642,321.92	7
8	BORNO	27	2,591,714,803.50	75,486,838.94	2,516,227,964.56	4,357,181,366.80	4,487,896,807.80	8
9	CROSS RIVER	18	1,670,796,905.41	87,215,253.72	1,583,581,651.69	2,770,386,327.62	2,893,205,721.61	9
10	DELTA	25	2,140,886,605.30	62,355,920.54	2,078,530,684.76	3,599,250,663.10	3,707,228,183.00	10
11	EBONYI	13	1,235,947,872.16	79,119,590.95	1,156,828,281.22	2,025,707,301.42	2,140,207,133.37	11
12	EDO	18	1,638,068,023.77	47,710,719.14	1,590,357,304.63	2,753,913,918.73	2,836,531,336.30	12
13	EKITI	16	1,300,685,414.35	37,884,041.19	1,262,801,373.15	2,186,707,520.37	2,252,308,745.98	13
14	ENUGU	17	1,664,301,465.31	48,474,799.96	1,615,826,665.35	2,798,017,483.88	2,881,958,008.39	14
15	GOMBE	11	1,140,380,526.43	87,198,524.22	1,053,182,002.21	1,863,219,976.73	1,974,719,640.19	15
16	IMO	27	2,230,534,184.29	64,967,015.08	2,165,567,169.21	3,749,965,842.19	3,862,464,817.45	16
17	JIGAWA	27	2,343,386,172.49	68,253,966.19	2,275,132,206.30	3,939,692,188.44	4,057,882,954.09	17
18	KADUNA	23	2,635,359,646.29	76,758,047.95	2,558,601,598.34	4,430,556,915.50	4,563,473,622.96	18
19	KANO	44	4,195,718,422.32	634,869,835.98	3,560,848,586.33	6,541,161,888.55	7,265,441,123.59	19
20	KATSINA	34	3,194,271,852.04	93,037,044.23	3,101,234,807.81	5,370,198,053.98	5,531,303,995.60	20
21	KEBBI	21	2,015,928,409.02	58,716,361.43	1,957,212,047.59	3,389,171,404.48	3,490,846,546.62	21
22	KOGI	21	2,083,609,674.48	247,830,659.19	1,835,779,015.29	3,315,813,899.53	3,608,045,605.25	22
23	KWARA	16	1,474,372,092.23	42,942,876.47	1,431,429,215.75	2,478,708,922.49	2,553,070,190.16	23
24	LAGOS	20	2,511,587,238.97	73,153,026.38	2,438,434,212.59	4,222,471,200.91	4,349,145,336.94	24
25	NASSARAWA	13	1,315,394,020.74	77,550,574.45	1,237,843,446.30	2,172,197,447.94	2,277,778,642.44	25
26	NIGER	25	2,434,692,866.67	70,913,384.47	2,363,779,482.21	4,093,196,665.86	4,215,992,565.84	26
27	OGUN	20	1,736,901,088.12	166,366,302.48	1,570,534,785.64	2,804,294,751.52	3,007,673,852.98	27
28	ONDO	18	1,658,850,405.86	95,493,158.06	1,563,357,247.80	2,741,676,056.01	2,872,518,778.31	28
29	OSUN	30	2,246,954,815.81	147,473,931.00	2,099,480,884.81	3,695,543,502.22	3,890,899,311.74	29
30	OYO	33	2,834,358,182.99	166,242,703.29	2,668,115,479.70	4,681,423,939.84	4,908,065,896.94	30
31	PLATEAU	17	1,776,762,816.57	51,750,373.30	1,725,012,443.27	2,987,087,092.73	3,076,699,705.52	31
32	RIVERS	23	2,202,396,009.36	64,147,456.58	2,138,248,552.78	3,702,660,046.29	3,813,739,847.68	32
33	SOKOTO	23	2,218,153,659.32	100,595,455.43	2,117,558,203.89	3,693,162,711.11	3,841,026,301.76	33
34	TARABA	16	1,662,513,588.63	48,422,725.88	1,614,090,862.75	2,795,011,712.19	2,878,862,063.56	34
35	YOBE	17	1,671,511,715.03	48,684,807.23	1,622,826,907.80	2,810,139,329.10	2,894,443,508.97	35
36	ZAMFARA	14	1,510,322,571.97	43,989,977.82	1,466,332,594.15	2,539,148,736.42	2,615,323,198.51	36
37	FCT-ABUJA	6	667,063,086.03	19,429,021.92	647,634,064.10	1,121,463,999.43	1,155,107,919.42	37
774			73,415,760,401.58	3,546,390,129.54	69,869,370,272.03	122,009,195,952.61	127,129,094,722.97	

SUMMARY OF STATUTORY REVENUE ALLOCATION -STATES

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S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Jan 2023	Dec 2022	
1	ABIA	2,351,463,747.16	305,335,330.91	2,656,799,078.07	1,320,040,929.34	1,336,758,148.72	4,581,073,078.24	1
2	ADAMAWA	2,501,553,054.26	0.00	2,501,553,054.26	1,083,923,398.03	1,417,629,656.23	4,331,769,819.59	2
3	AKWA IBOM	2,524,799,790.20	20,140,726,426.35	22,665,526,216.55	2,207,700,507.69	20,457,825,708.86	46,166,930,624.02	3
4	ANAMBRA	2,496,866,689.12	709,998,301.06	3,206,864,990.18	939,706,667.79	2,267,158,322.39	5,614,321,571.99	4
5	BAUCHI	3,003,814,281.86	0.00	3,003,814,281.86	2,241,315,416.53	762,498,865.32	5,201,501,534.27	5
6	BAYELSA	2,221,968,787.70	14,021,358,630.14	16,243,327,417.83	2,383,542,348.04	13,859,785,069.80	31,743,119,333.32	6
7	BENUE	2,816,270,067.91	0.00	2,816,270,067.91	843,765,325.08	1,972,504,742.83	4,876,743,934.41	7
8	BORNO	3,120,023,624.27	0.00	3,120,023,624.27	1,222,780,968.94	1,897,242,655.33	5,402,733,373.57	8
9	CROSS RIVE	2,525,230,373.01	0.00	2,525,230,373.01	2,192,859,570.82	332,370,802.19	4,372,770,227.15	9
10	DELTA	2,549,778,060.26	24,789,761,942.58	27,339,540,002.84	1,796,497,523.73	25,543,042,479.11	43,362,689,082.27	10
11	EBONYI	2,246,639,484.73	0.00	2,246,639,484.73	1,152,837,042.53	1,093,802,442.20	3,890,353,274.28	11
12	EDO	2,348,098,329.12	2,492,300,549.06	4,840,398,878.18	1,689,193,237.34	3,151,205,640.85	9,083,203,482.47	12
13	EKITI	2,245,371,719.16	0.00	2,245,371,719.16	1,486,104,348.76	759,267,370.40	3,888,157,970.60	13
14	ENUGU	2,525,448,317.44	0.00	2,525,448,317.44	766,717,714.23	1,758,730,603.21	4,373,147,626.74	14
15	GOMBE	2,365,359,708.86	0.00	2,365,359,708.86	1,708,841,983.64	656,517,725.22	4,095,933,037.22	15
16	IMO	2,610,941,740.96	960,020,961.23	3,570,962,702.19	2,500,242,474.40	1,070,720,227.79	6,252,602,657.61	16
17	JIGAWA	2,808,310,044.35	0.00	2,808,310,044.35	460,771,224.56	2,347,538,819.79	4,862,960,101.31	17
18	KADUNA	3,290,261,852.74	0.00	3,290,261,852.74	2,820,206,067.37	470,055,785.37	5,697,523,371.72	18
19	KANO	3,983,228,277.19	0.00	3,983,228,277.19	2,328,323,644.24	1,654,904,632.95	6,897,486,346.04	19
20	KATSINA	3,086,888,552.33	0.00	3,086,888,552.33	2,127,539,237.73	959,349,314.60	5,345,355,616.05	20
21	KEBBI	2,651,652,667.10	0.00	2,651,652,667.10	1,119,666,047.82	1,531,986,619.27	4,591,687,142.43	21
22	KOGI	2,775,479,833.95	0.00	2,775,479,833.95	2,040,167,592.60	735,312,241.35	4,806,110,251.83	22
23	KWARA	2,235,360,984.26	0.00	2,235,360,984.26	1,426,803,565.48	808,557,418.79	3,870,823,059.71	23
24	LAGOS	3,364,094,683.74	0.00	3,364,094,683.74	3,375,009,865.23	-10,915,181.49	5,825,374,679.31	24
25	NASSARAW	2,315,838,782.94	0.00	2,315,838,782.94	853,489,586.16	1,462,349,196.78	4,010,181,007.31	25
26	NIGER	2,974,591,806.24	0.00	2,974,591,806.24	2,437,881,668.59	536,710,137.66	5,150,898,954.52	26
27	OGUN	2,333,038,521.67	0.00	2,333,038,521.67	2,776,747,798.29	-443,709,276.62	4,039,964,628.73	27
28	ONDO	2,337,660,532.26	2,513,560,840.85	4,851,221,373.11	1,570,994,039.41	3,280,227,333.70	8,818,047,021.92	28
29	OSUN	2,290,269,288.23	0.00	2,290,269,288.23	1,937,616,655.05	352,652,633.18	3,965,904,046.92	29
30	OYO	2,816,581,232.21	0.00	2,816,581,232.21	2,352,188,837.92	464,392,394.30	4,877,282,756.54	30
31	PLATEAU	2,622,329,944.49	0.00	2,622,329,944.49	2,396,114,984.03	226,214,960.47	4,540,910,971.77	31
32	RIVERS	2,708,246,328.10	13,822,450,181.13	16,530,696,509.23	1,830,574,502.25	14,700,122,006.97	32,820,515,301.49	32
33	SOKOTO	2,767,581,885.36	0.00	2,767,581,885.36	1,856,146,121.73	911,435,763.63	4,792,433,909.73	33
34	TARABA	2,418,982,199.91	0.00	2,418,982,199.91	1,284,839,965.82	1,134,142,234.09	4,188,787,469.38	34
35	YOBE	2,493,660,124.59	0.00	2,493,660,124.59	1,216,973,027.26	1,276,687,097.34	4,318,102,168.42	35
36	ZAMFARA	2,498,970,892.52	0.00	2,498,970,892.52	1,741,902,878.87	757,068,013.65	4,327,298,465.18	36
		95,226,656,210.20	79,755,513,163.30	174,982,169,373.49	63,490,026,767.25	111,492,142,606.24	314,984,697,898.04	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY- C*0.72	TOTAL-F= C+D	DEDUCTION-G	STATE NET-H=F- G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	2,351,463,747.16	305,335,330.91	63,362,795.58	2,656,799,078.07	1,256,678,133.76	1,336,758,148.72	1,523,829,939.07	1,479,446,542.79	1
2	ADAMAWA	2,501,553,054.26	0.00	67,407,118.23	2,501,553,054.26	1,016,516,279.80	1,417,629,656.23	1,922,092,762.91	1,836,942,811.86	2
3	AKWA IBOM	2,524,799,790.20	20,140,726,428.35	68,033,527.28	22,665,526,216.55	2,139,666,980.41	20,457,825,708.86	2,560,114,612.73	2,485,548,167.70	3
4	ANAMBRA	2,496,866,689.12	709,998,301.06	67,280,838.93	3,206,864,990.18	872,425,828.86	2,267,158,322.39	1,932,479,955.98	1,876,194,132.02	4
5	BAUCHI	3,003,814,281.86	0.00	80,941,103.40	3,003,814,281.86	2,160,374,313.13	762,498,865.32	2,193,747,163.72	2,129,851,615.26	5
6	BAVELSA	2,221,966,787.70	14,021,358,630.14	59,873,410.45	16,243,327,417.83	2,323,668,937.59	13,859,785,069.80	2,387,136,437.60	866,927,967.08	6
7	BENUE	2,816,270,067.91	0.00	75,887,516.80	2,816,270,067.91	767,877,808.28	1,972,504,742.83	2,591,714,803.60	2,516,227,964.56	7
8	BORNO	3,120,023,624.27	0.00	84,072,492.87	3,120,023,624.27	1,138,708,476.07	1,897,242,655.33	1,670,796,905.41	1,583,561,651.69	8
9	CROSS RIVER	2,525,230,373.01	0.00	68,045,129.81	2,525,230,373.01	2,124,814,441.01	332,370,802.19	2,140,886,605.30	2,078,530,684.76	9
10	DELTA	2,549,778,060.26	24,789,761,942.58	68,706,594.44	27,339,540,002.84	1,727,790,929.29	25,543,042,479.11	1,235,947,872.16	1,156,828,281.22	10
11	EBONYI	2,246,639,484.73	0.00	60,538,189.71	2,246,639,484.73	1,092,298,852.82	1,093,802,442.20	1,638,088,023.77	1,590,357,304.63	11
12	EDO	2,348,098,329.12	2,492,300,549.06	63,272,110.67	4,840,398,878.18	1,625,921,126.67	3,151,205,640.85	1,300,685,414.35	1,262,801,373.15	12
13	EKITI	2,245,371,719.16	0.00	60,504,028.36	2,245,371,719.16	1,425,600,320.40	759,267,370.40	1,664,301,465.31	1,615,826,665.35	13
14	ENUGU	2,525,448,317.44	0.00	68,051,002.57	2,525,448,317.44	698,668,711.66	1,758,730,603.21	1,140,380,526.43	1,053,182,002.21	14
15	GOMBE	2,365,359,708.86	0.00	63,737,237.66	2,365,359,708.86	1,645,104,745.98	666,517,725.22	2,230,534,184.29	2,165,567,169.21	15
16	IMO	2,610,941,740.96	960,020,961.23	70,364,717.57	3,570,962,702.19	2,429,887,756.83	1,070,720,227.79	2,343,386,172.49	2,275,132,206.30	16
17	JIGAWA	2,808,310,044.35	0.00	75,673,025.15	2,808,310,044.35	385,098,199.41	2,347,538,819.79	2,635,359,646.29	2,558,601,598.34	17
18	KADUNA	3,290,261,852.74	0.00	88,659,750.52	3,290,261,852.74	2,731,546,316.85	470,055,785.37	4,195,718,422.32	3,560,848,586.33	18
19	KANO	3,983,228,277.19	0.00	107,332,498.49	3,983,228,277.19	2,220,991,145.75	1,654,904,632.95	3,194,271,852.04	3,101,234,807.81	19
20	KATSINA	3,086,888,552.33	0.00	83,179,631.65	3,086,888,552.33	2,044,359,606.08	959,349,314.60	2,015,928,409.02	1,957,212,047.59	20
21	KEBBI	2,651,652,667.10	0.00	71,451,718.57	2,651,652,667.10	1,048,214,329.25	1,531,986,619.27	2,083,609,674.48	1,835,779,015.29	21
22	KOGI	2,775,479,833.95	0.00	74,788,378.76	2,775,479,833.95	1,965,379,213.84	735,312,241.35	1,474,372,092.23	1,431,429,215.75	22
23	KWARA	2,235,360,984.26	0.00	60,234,278.02	2,235,360,984.26	1,366,569,287.46	808,557,418.79	2,511,587,238.97	2,438,434,212.59	23
24	LAGOS	3,364,094,683.74	0.00	90,649,257.94	3,364,094,683.74	3,284,360,607.28	-10,915,161.49	1,315,394,020.74	1,237,843,446.30	24
25	NASSARAWA	2,315,838,782.94	0.00	62,402,841.46	2,315,838,782.94	791,086,744.70	536,710,137.66	2,434,692,866.67	2,363,779,482.21	25
26	NIGER	2,974,591,806.24	0.00	80,153,671.43	2,974,591,806.24	2,357,727,997.16	443,709,276.62	1,736,901,088.12	1,570,534,785.64	26
27	OGUN	2,333,038,521.67	0.00	62,866,307.47	2,333,038,521.67	2,713,881,490.82	-443,709,276.62	1,658,850,405.86	1,563,357,247.80	27
28	ONDO	2,337,660,532.26	2,513,560,840.85	62,990,852.67	4,851,221,373.11	1,508,003,186.74	3,280,227,333.70	2,246,954,815.81	2,099,480,884.81	28
29	OSUN	2,290,269,288.23	0.00	61,713,843.10	2,290,269,288.23	1,875,902,811.95	352,652,633.18	2,834,358,182.99	2,668,115,479.70	29
30	OYO	2,816,581,232.21	0.00	75,895,901.47	2,816,581,232.21	2,276,292,936.45	464,392,394.30	1,776,762,816.57	1,725,012,443.27	30
31	PLATEAU	2,622,329,944.49	0.00	70,661,585.33	2,622,329,944.49	2,325,453,998.70	226,214,960.47	2,202,396,009.36	2,138,248,552.78	31
32	RIVERS	2,708,246,328.10	13,822,450,181.13	72,976,697.46	16,530,696,509.23	1,757,597,804.79	14,700,122,006.97	2,218,153,659.32	2,117,558,203.89	32
33	SOKOTO	2,767,561,885.36	0.00	74,575,559.79	2,767,561,885.36	1,781,570,561.94	911,433,763.63	1,662,513,588.63	1,614,090,862.75	33
34	TARABA	2,418,982,199.91	0.00	65,182,155.09	2,418,982,199.91	1,219,657,810.73	1,134,142,234.09	1,671,511,715.03	1,622,826,907.80	34
35	YOBE	2,493,660,124.59	0.00	67,194,434.50	2,493,660,124.59	1,149,778,592.76	1,276,687,097.34	1,510,322,571.97	1,466,332,594.15	35
36	ZAMFARA	2,498,970,892.52	0.00	67,337,539.02	2,498,970,892.52	1,674,565,339.85	757,088,013.65	667,063,086.03	647,634,064.11	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	73,415,760,401.58	69,869,370,272.03	37
		95,226,656,210.20	79,755,513,163.30	2,555,987,742.19	174,982,169,373.49	60,924,039,025.06	111,492,142,606.24	73,415,760,401.58	69,869,370,272.03	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS


SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,351,463,747.16	2,288,100,951.58	63,362,795.58	1,523,829,939.07	1,479,446,542.79	44,383,396.28	107,746,191.87	1
2	ADAMAWA	2,501,553,054.26	2,434,145,936.03	67,407,118.23	1,922,092,762.91	1,866,109,478.55	55,983,284.36	123,390,402.59	2
3	AKWA IBOM	2,524,799,790.20	2,456,766,262.92	68,033,527.28	2,560,114,612.73	2,485,548,167.70	74,566,445.03	142,599,972.31	3
4	ANAMBRA	2,496,866,689.12	2,429,585,850.19	67,280,838.93	1,932,479,955.98	1,876,194,132.02	56,285,823.96	123,566,662.89	4
5	BAUCHI	3,003,814,281.86	2,922,873,178.45	80,941,103.40	2,193,747,163.72	2,129,851,615.26	63,895,548.46	144,836,651.86	5
6	BAYELSA	2,221,968,787.70	2,162,085,377.25	59,873,410.45	892,935,394.09	866,927,567.08	26,007,827.01	85,881,237.46	6
7	BENUE	2,816,270,067.91	2,740,382,551.11	75,887,516.80	2,387,136,437.60	2,317,608,191.84	69,528,245.76	145,415,762.56	7
8	BORNO	3,120,023,624.27	3,035,951,131.40	84,072,492.87	2,591,714,803.50	2,516,227,964.56	75,486,838.94	159,559,331.81	8
9	CROSS RIVER	2,525,230,373.01	2,457,185,243.20	68,045,129.81	1,670,796,905.41	1,622,132,917.87	48,663,987.54	116,709,117.35	9
10	DELTA	2,549,778,060.26	2,481,071,465.82	68,706,594.44	2,140,886,605.30	2,078,530,684.76	62,355,920.54	131,062,514.98	10
11	EBONYI	2,246,639,484.73	2,186,101,295.02	60,538,189.71	1,235,947,872.16	1,199,949,390.45	35,998,481.71	96,536,671.42	11
12	EDO	2,348,098,329.12	2,284,826,218.46	63,272,110.67	1,638,068,023.77	1,590,357,304.63	47,710,719.14	110,982,829.80	12
13	EKITI	2,245,371,719.16	2,184,867,690.80	60,504,028.36	1,300,685,414.35	1,282,801,373.15	37,884,041.19	98,388,069.56	13
14	ENUGU	2,525,448,317.44	2,457,397,314.87	68,051,002.57	1,664,301,465.31	1,615,826,665.35	48,474,799.96	116,525,802.53	14
15	GOMBE	2,365,359,708.86	2,301,622,471.20	63,737,237.66	1,440,380,528.43	1,407,165,559.64	33,214,968.79	96,952,204.45	15
16	IMO	2,610,941,740.96	2,540,587,023.39	70,354,717.57	2,230,534,184.29	2,165,567,169.21	64,967,015.08	135,321,732.65	16
17	JIGAWA	2,808,310,044.35	2,732,637,019.20	75,673,025.15	2,343,366,172.49	2,275,132,206.30	68,253,966.19	143,926,991.34	17
18	KADUNA	3,290,261,852.74	3,201,602,102.22	88,659,750.52	2,635,359,646.29	2,558,601,598.34	76,758,047.95	165,417,798.47	18
19	KANO	3,983,228,277.19	3,875,895,778.70	107,332,498.49	4,195,718,422.32	4,073,513,031.37	122,205,390.94	229,537,889.43	19
20	KATSINA	3,086,888,552.33	3,003,708,920.68	83,179,631.65	3,194,271,852.04	3,101,234,807.81	93,037,044.23	176,216,675.88	20
21	KEBBI	2,651,652,667.10	2,580,200,948.52	71,451,718.57	2,015,928,409.02	1,957,212,047.59	58,716,361.43	130,168,080.00	21
22	KOGI	2,775,479,833.95	2,700,691,455.19	74,786,378.76	2,083,609,674.48	2,022,922,014.06	60,687,660.42	135,476,039.18	22
23	KWARA	2,235,360,984.26	2,175,126,706.25	60,234,278.02	1,474,372,092.23	1,431,429,215.75	42,942,876.47	103,177,154.49	23
24	LAGOS	3,364,094,683.74	3,273,445,425.79	90,649,257.94	2,511,587,238.97	2,438,434,212.59	73,153,026.38	163,802,284.32	24
25	NASSARAWA	2,315,838,782.94	2,253,435,941.48	62,402,841.46	1,315,394,020.74	1,277,081,573.54	38,312,447.21	100,715,288.66	25
26	NIGER	2,974,591,806.24	2,894,438,134.82	80,153,671.43	2,434,692,866.67	2,363,779,482.21	70,913,384.47	151,067,055.89	26
27	OGUN	2,333,038,521.67	2,270,172,214.20	62,866,307.47	1,736,901,088.12	1,686,311,736.04	50,589,352.08	113,455,659.55	27
28	ONDO	2,337,660,532.26	2,274,669,679.60	62,990,852.67	1,656,850,405.86	1,610,534,374.62	48,316,031.24	111,306,883.90	28
29	OSUN	2,290,269,288.23	2,228,555,445.13	61,713,843.10	2,246,954,815.81	2,181,509,529.91	65,445,285.90	127,159,128.99	29
30	OYO	2,816,581,232.21	2,740,685,330.75	75,895,901.47	2,834,358,182.99	2,751,804,061.16	82,554,121.83	158,450,023.30	30
31	PLATEAU	2,622,329,944.49	2,551,668,359.16	70,661,585.33	1,776,762,816.57	1,725,012,443.27	51,750,373.30	122,411,958.63	31
32	RIVERS	2,708,246,328.10	2,635,269,630.64	72,976,697.46	2,202,396,009.36	2,138,248,552.78	64,147,456.58	137,124,154.05	32
33	SOKOTO	2,767,581,885.36	2,693,006,325.57	74,575,559.79	2,216,153,659.32	2,153,547,242.06	64,606,417.26	139,181,977.05	33
34	TARABA	2,418,982,199.91	2,353,800,044.82	65,182,155.09	1,662,513,588.63	1,614,090,862.75	48,422,725.88	113,604,880.97	34
35	YOBE	2,493,660,124.59	2,426,466,690.10	67,194,434.50	1,671,511,715.03	1,622,826,907.80	48,684,807.23	115,879,241.73	35
36	ZAMFARA	2,498,970,892.52	2,431,633,353.50	67,337,539.02	1,510,322,571.97	1,466,332,594.15	43,989,977.82	111,327,516.84	36
37	FCT-ABUJA	0.00	0.00	0.00	667,063,086.03	647,634,064.11	19,429,021.92	4,704,310,860.68	37
		95,226,656,210.20	92,660,668,468.01	2,565,987,742.19	73,415,760,401.58	71,277,437,283.08	2,138,323,118.49		

DBS

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

<u>Balance as at 31st January, 2023</u>	=N=	
	250,009,599,932.58	
GRAND TOTAL		
	250,009,599,932.58	


ZANNA IBRAHIM AMOSA
BANKING SERVICES DEPT.


YAHAYA HALIDU SAYUTI
BANKING SERVICES DEPT.


ANGYU DANIELLA
BANKING SERVICES DEPT.

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TOTAL VALUE ADDED TAX (VAT)

DESCRIPTION	Jan 2023	Dec 2022	INCREASE/DECREASE
VAT FOR DISTRIBUTION	250,009,599,932.58	250,512,392,018.96	-502,792,086.38
VAT DEDUCTIONS AT SOURCE	-17,200,660,475.36	-17,235,252,570.91	34,592,095.55
	<u>232,808,939,457.22</u>	<u>233,277,139,448.05</u>	<u>-468,199,990.83</u>

Distribution of Value Added Tax (VAT)

		Jan 2023	Dec 2022	INCREASE/DECREASE
.1Federal Government	15.00%	34,921,340,918.58	34,991,570,917.21	-70,229,998.62
State Governments	50.00%	116,404,469,728.61	116,638,569,724.03	-234,099,995.41
Local Governments	35.00%	81,483,128,810.03	81,646,998,806.82	-163,869,996.79
	<u>100.00%</u>	<u>232,808,939,457.22</u>	<u>233,277,139,448.05</u>	<u>-468,199,990.83</u>
FIRS -VAT Cost of Collections	0.00%	9,220,410,043.64	9,243,350,376.84	-22,940,333.20
NCS -IMPORT VAT Cost of Collections	0.00%	779,973,953.66	777,145,303.92	2,828,649.74
	<u>0.00%</u>	<u>10,000,383,997.30</u>	<u>10,020,495,680.76</u>	<u>-20,111,683.46</u>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	7,200,276,478.06	7,214,756,890.15	-14,480,412.09
	<u>0.00%</u>	<u>7,200,276,478.06</u>	<u>7,214,756,890.15</u>	<u>-14,480,412.09</u>
		<u>250,009,599,932.58</u>	<u>250,512,392,018.96</u>	<u>-502,792,086.38</u>

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		Jan 2023	Dec 2022	INCREASE/DECREASE
.1Federal Government	14	32,593,251,524.01	32,658,799,522.73	-65,547,998
FCT-ABUJA	1	2,328,089,394.57	2,332,771,394.48	-4,681,999
	<u>15.00</u>	<u>34,921,340,918.58</u>	<u>34,991,570,917.21</u>	<u>-70,229,998</u>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Jan 2023		Dec 2022	
1	ABIA	100,515,450.84	0.0476	196,027,158.00	1
2	ADAMAWA	870,379,808.28	0.4125	1,353,632,533.11	2
3	AKWA IBOM	1,472,981,132.38	0.6981	1,638,579,038.43	3
4	ANAMBRA	1,055,424,081.82	0.5002	3,275,111,479.93	4
5	BAUCHI	222,093,194.09	0.1053	300,075,938.28	5
6	BAYELSA	5,254,136,601.66	2.4900	2,745,245,154.72	6
7	BENUE	571,720,688.43	0.2709	600,629,820.33	7
8	BORNO	367,407,986.52	0.1741	1,477,601,955.78	8
9	CROSS RIVER	173,383,253.55	0.0822	230,443,885.28	9
10	DELTA	1,049,496,542.71	0.4974	4,785,332,875.00	10
11	EBONYI	849,943,761.92	0.4028	865,773,958.24	11
12	EDO	1,662,337,912.36	0.7878	1,488,986,568.02	12
13	EKITI	216,648,718.17	0.1027	93,105,682.20	13
14	ENUGU	827,107,116.80	0.3920	1,766,919,651.38	14
15	GOMBE	608,407,479.86	0.2883	834,107,946.08	15
16	IMO	192,604,001.35	0.0913	400,259,917.12	16
17	JIGAWA	1,785,677,423.05	0.8462	2,231,040,925.93	17
18	KADUNA	1,222,956,236.89	0.5796	2,653,670,488.91	18
19	KANO	3,257,444,908.71	1.5437	5,154,546,064.70	19
20	KATSINA	486,599,053.63	0.2306	866,254,083.52	20
21	KEBBI	695,898,033.74	0.3298	239,465,636.23	21
22	KOGI	582,740,398.14	0.2762	822,310,006.09	22
23	KWARA	1,657,643,565.30	0.7856	800,088,869.76	23
24	LAGOS	119,225,706,522.22	56.5022	95,422,307,128.64	24
25	NASSARAWA	724,490,877.54	0.3433	381,608,014.91	25
26	NIGER	312,578,827.22	0.1481	1,608,614,330.32	26
27	OGUN	1,179,018,106.38	0.5587	1,772,470,378.31	27
28	ONDO	822,294,132.93	0.3897	1,571,057,939.84	28
29	OSUN	130,707,897.75	0.0619	1,194,985,273.05	29
30	OYO	9,809,537,018.10	4.6488	11,337,117,352.89	30
31	PLATEAU	559,240,309.44	0.2650	910,812,192.67	31
32	RIVERS	33,024,339,426.59	15.6505	37,142,010,091.64	32
33	SOKOTO	205,807,253.26	0.0975	864,110,279.48	33
34	TARABA	351,429,115.14	0.1665	278,545,705.74	34
35	YOBE	240,447,996.57	0.1140	293,082,931.55	35
36	ZAMFARA	21,984,151.07	0.0104	220,086,502.18	36
37	FCT-ABUJA	19,219,773,265.32	9.1084	23,839,109,064.59	37
		211,010,902,249.73	100.00	211,655,126,822.85	
Grand Total		211,010,902,249.73	100.00	211,655,126,822.85	

VAT INCOME DISTRIBUTION FOR THE YEAR 2023 VAT REVENUE

<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	250,512,392,018.96	203,483,000,000.00	47,029,392,018.96	47,029,392,018.96
02 February	250,009,599,932.58	203,483,000,000.00	46,526,599,932.58	93,555,991,951.54
	<u>500,521,991,951.54</u>	<u>406,966,000,000.00</u>	<u>93,555,991,951.54</u>	

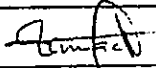
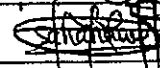
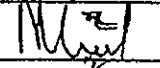
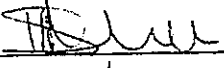
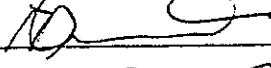
FIRS

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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	100,515,450.84	0.05
2	ADAMAWA	870,379,808.28	0.41
3	AKWA IBOM	1,472,981,132.38	0.70
4	ANAMBRA	1,055,424,081.82	0.50
5	BAUCHI	222,093,194.09	0.11
6	BAYELSA	5,254,136,601.66	2.49
7	BENUE	571,720,688.43	0.27
8	BORNO	367,407,986.52	0.17
9	CROSS RIVER	173,383,253.55	0.08
10	DELTA	1,049,496,542.71	0.50
11	EBONYI	849,943,761.92	0.40
12	EDO	1,662,337,912.36	0.79
13	EKITI	216,648,718.17	0.10
14	ENUGU	827,107,116.80	0.39
15	GOMBE	608,407,479.86	0.29
16	IMO	192,604,001.35	0.09
17	JIGAWA	1,785,677,423.05	0.85
18	KADUNA	1,222,956,236.89	0.58
19	KANO	3,257,444,908.71	1.54
20	KATSINA	486,599,053.63	0.23
21	KEBBI	695,898,033.74	0.33
22	KOGI	582,740,398.14	0.28
23	KWARA	1,657,643,565.30	0.79
24	LAGOS	119,225,706,522.22	56.50
25	ONDO	822,294,132.93	0.39
26	NASARAWA	724,490,877.54	0.34
27	NIGER	312,578,827.22	0.15
28	OGUN	1,179,018,106.38	0.56
29	OSUN	130,707,897.75	0.06
30	OYO	9,809,537,018.10	4.65
31	PLATEAU	559,240,309.44	0.27
32	RIVERS	33,024,339,426.59	15.65
33	SOKOTO	205,807,253.26	0.10
34	TARABA	351,429,115.14	0.17
35	YOBE	240,447,996.57	0.11
36	ZAMFARA	21,984,151.07	0.01
37	FCT	19,219,773,265.32	9.11
		211,010,902,249.70	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:


Prepared by: MALA TAMADI	Checked by: Iyan O. Eugene	Approved By: Executive Chairman FIRS
Signature: 	Signature: 	Signature: 
Date: 9 - 02 - 2023	Date: 9 - 02 - 2023	Date: 15 - 02 - 2023
Checked by: HAZIMA SURAU	Counter reviewed by: JENIFFER METAMANO	
Signature: 	Signature: 	
Date: 9 / 2 / 23	Date: 10 - 02 - 2023	

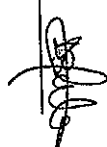
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TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2023

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	38,998,697,682.88	211,010,902,249.70	250,009,599,932.58
FEBRUARY			
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	38,998,697,682.88	211,010,902,249.70	250,009,599,932.58

Prepared by: 

Checked by: 

Authorised by: 

Source: Banking Services Department, CBN, Abuja

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

DISTRICTS								
SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%		GROSS Jan 2023	GROSS Dec 2022		
1 ABIA	1,616,728,746.23	2833999	714,211,085.50	0.04764	12,201,239.77	2,343,141,071.51	2,359,975,143.86	1
2 ADAMAW	1,616,728,746.23	3168101	798,409,898.59	0.41248	105,652,540.43	2,520,791,185.25	2,588,123,820.97	2
3 AKWA IB	1,616,728,746.23	3920208	987,952,363.81	0.69806	178,800,331.95	2,783,481,441.99	2,813,439,292.67	3
4 ANAMBR	1,616,728,746.23	4182032	1,053,936,015.62	0.50018	128,114,455.80	2,798,779,217.65	3,082,821,377.35	4
5 BAUCHI	1,616,728,746.23	4646465	1,170,980,233.73	0.10525	26,959,161.90	2,814,668,141.86	2,830,586,289.32	5
6 BAYELSA	1,616,728,746.23	1703358	429,272,263.74	2.48998	637,782,350.24	2,683,783,360.22	2,391,089,251.01	6
7 BENUE	1,616,728,746.23	4219244	1,063,314,008.66	0.27094	69,399,292.78	2,749,442,047.68	2,760,033,873.33	7
8 BORNO	1,616,728,746.23	4151193	1,046,164,116.03	0.17412	44,598,446.31	2,707,491,308.57	2,851,773,933.66	8
9 CROSS RI	1,616,728,746.23	2888966	728,063,610.06	0.08217	21,046,422.53	2,365,838,778.82	2,378,130,261.38	9
10 DELTA	1,616,728,746.23	4098391	1,032,857,204.58	0.49737	127,394,931.33	2,776,980,882.14	3,249,277,428.00	10
11 EBONYI	1,616,728,746.23	2173501	547,755,489.17	0.4028	103,171,876.02	2,267,656,111.42	2,276,370,782.27	11
12 EDO	1,616,728,746.23	3218332	811,068,878.72	0.7878	201,785,728.28	2,629,583,353.23	2,617,619,925.72	12
13 EKITI	1,616,728,746.23	2384212	600,857,883.36	0.10267	26,298,274.89	2,243,884,904.48	2,233,610,602.25	13
14 ENUGU	1,616,728,746.23	3257298	820,888,906.59	0.39197	100,399,810.83	2,538,017,463.65	2,661,980,418.85	14
15 GOMBE	1,616,728,746.23	2353879	593,213,503.51	0.28833	73,852,581.66	2,283,794,831.40	2,317,987,135.48	15
16 IMO	1,616,728,746.23	3934899	991,654,720.46	0.09128	23,379,565.85	2,631,763,032.54	2,663,343,500.78	16
17 JIGAWA	1,616,728,746.23	4348649	1,095,926,047.53	0.84625	216,757,505.56	2,929,412,299.32	2,995,216,930.35	17
18 KADUNA	1,616,728,746.23	6066562	1,528,866,393.84	0.57957	148,450,632.74	3,294,045,772.81	3,481,520,721.32	18
19 KANO	1,616,728,746.23	9383682	2,364,831,359.23	1.54373	395,410,516.93	4,376,970,622.39	4,629,788,478.32	19
20 KATSINA	1,616,728,746.23	5792578	1,459,818,236.08	0.23060	59,066,657.68	3,135,613,639.99	3,190,327,404.50	20
21 KEBBI	1,616,728,746.23	3238628	816,183,781.09	0.32979	84,472,772.05	2,517,385,299.37	2,467,548,197.91	21
22 KOGI	1,616,728,746.23	3278487	826,228,858.61	0.27617	70,736,939.08	2,513,694,543.92	2,550,005,740.96	22
23 KWARA	1,616,728,746.23	2371089	597,550,686.68	0.78557	201,215,896.94	2,415,495,329.85	2,318,107,697.14	23
24 LAGOS	1,616,728,746.23	9013534	2,271,548,402.93	56.5022	4,472,416,132.31	18,360,693,281.47	15,748,037,420.56	24
25 NASSARA	1,616,728,746.23	1863275	469,573,793.19	0.34334	87,943,563.26	2,174,246,102.69	2,137,895,959.16	25
26 NIGER	1,616,728,746.23	3950249	995,523,155.19	0.14813	37,942,915.11	2,650,194,816.54	2,817,303,538.98	26
27 OGUN	1,616,728,746.23	3728098	939,537,706.06	0.55875	143,117,127.68	2,699,383,579.97	2,781,557,260.66	27
28 ONDO	1,616,728,746.23	3441024	867,190,668.13	0.38969	99,815,578.55	2,583,734,992.91	2,684,048,267.02	28
29 OSUN	1,616,728,746.23	3423535	862,783,172.69	0.06194	15,866,201.54	2,495,378,120.45	2,632,921,751.14	29
30 OYO	1,616,728,746.23	5591589	1,409,165,934.56	4.64883	1,190,747,414.57	4,216,642,095.36	4,440,108,228.32	30
31 PLATEAU	1,616,728,746.23	3178712	801,084,032.85	0.26503	67,884,340.65	2,485,697,119.74	2,535,802,772.75	31
32 RIVERS	1,616,728,746.23	5185400	1,306,800,095.12	15.6505	4,008,715,876.95	6,932,244,718.30	7,542,636,722.41	32
33 SOKOTO	1,616,728,746.23	3696999	931,700,282.50	0.09753	24,982,265.14	2,573,411,293.87	2,660,881,086.11	33
34 TARABA	1,616,728,746.23	2300736	579,820,654.85	0.16655	42,658,823.70	2,239,208,224.78	2,235,563,669.21	34
35 YOBE	1,616,728,746.23	2321591	585,076,433.76	0.11395	29,187,190.97	2,230,992,370.96	2,242,635,616.08	35
36 ZAMFARA	1,616,728,746.23	3259846	821,531,041.55	0.01042	2,668,583.75	2,440,928,371.53	2,470,499,224.23	36
Grand Total	58,202,234,864.31	138568341	34,921,340,918.58	90.89	23,280,893,945.72	116,404,469,728.61	116,638,569,724.03	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 9.11% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO	STATES	EQUALITY 50% POPULATION 30%			DERIVATION 20%		GROSS	DEDUCTION	NET VAT	PMGROSS	
							Jan 2023		Jan 2023	Dec 2022	
1	ABIA	894,840,561.87	494,928,760.67	0.047635193	7,762,929.16	1,397,532,251.70		0.00	1,397,532,251.70	1,407,687,961.99	1
2	ADAMAWA	,105,391,282.31	553,276,236.73	0.412480966	67,220,479.39	1,725,887,998.43		0.00	1,725,887,998.43	1,766,437,322.60	2
3	AKWA IBO	,631,768,083.40	684,623,984.35	0.698059255	113,760,104.40	2,430,152,172.15		0.00	2,430,152,172.15	2,447,468,516.52	3
4	ANAMBRA	,105,391,282.31	730,348,851.52	0.500175143	81,511,671.19	1,917,251,805.02		0.00	1,917,251,805.02	2,092,110,024.04	4
5	BAUCHI	,052,753,602.20	811,457,295.49	0.105252	17,152,524.49	1,881,363,422.18		0.00	1,881,363,422.18	1,891,111,147.40	5
6	BAYELSA	421,101,440.88	297,473,945.45	2.489983477	405,783,288.86	1,124,358,675.18		0.00	1,124,358,675.18	931,818,851.92	6
7	BENUE	,210,666,642.53	736,847,544.37	0.270943673	44,154,676.37	1,991,668,863.27		0.00	1,991,668,863.27	1,997,769,992.67	7
8	BORNO	,421,217,362.97	724,963,137.54	0.174118011	28,375,360.68	2,174,555,861.18		0.00	2,174,555,861.18	2,264,495,099.13	8
9	CROSS RIV	947,478,241.98	504,528,181.56	0.082167913	13,390,597.20	1,465,397,020.74		0.00	1,465,397,020.74	1,472,705,511.59	9
10	DELTA	,315,942,002.75	715,741,811.62	0.497366028	81,053,880.22	2,112,737,694.58		0.00	2,112,737,694.58	2,404,962,820.86	10
11	EBONYI	684,289,841.43	379,579,582.16	0.402796137	65,642,178.95	1,129,511,602.54		0.00	1,129,511,602.54	1,132,804,268.43	11
12	EDO	947,478,241.98	562,048,563.96	0.787797168	128,384,356.25	1,637,911,162.19		0.00	1,637,911,162.19	1,627,439,369.93	12
13	EKITI	842,202,881.76	416,378,089.88	0.102671813	16,732,041.07	1,275,313,012.71		0.00	1,275,313,012.71	1,268,295,286.97	13
14	ENUGU	894,840,561.87	568,853,574.86	0.391973641	63,878,477.39	1,527,572,614.11		0.00	1,527,572,614.11	1,602,957,335.89	14
15	GOMBE	579,014,481.21	411,080,743.59	0.288329879	46,988,041.40	1,037,083,266.19		0.00	1,037,083,266.19	1,056,438,639.24	15
16	IMO	,421,217,362.97	687,189,616.32	0.091276801	14,875,038.67	2,123,282,017.95		0.00	2,123,282,017.95	2,143,527,621.38	16
17	JIGAWA	,421,217,362.97	759,446,795.92	0.846248892	137,910,015.00	2,318,574,173.89		0.00	2,318,574,173.89	2,357,176,659.74	17
18	KADUNA	,210,666,642.53	1,059,462,622.33	0.579570166	94,450,381.02	2,364,579,645.87		0.00	2,364,579,645.87	2,479,427,971.76	18
19	KANO	,316,057,924.83	1,638,763,493.86	1.543732989	251,576,388.00	4,206,397,806.69		0.00	4,206,397,806.69	4,360,453,188.35	19
20	KATSINA	,789,681,123.73	1,011,614,136.30	0.230603750	37,580,630.14	2,838,875,890.17		0.00	2,838,875,890.17	2,873,761,268.68	20
21	KEBBI	,105,391,282.31	565,593,051.49	0.329792454	53,745,042.10	1,724,729,375.89		0.00	1,724,729,375.89	1,692,819,843.28	21
22	KOGI	,105,391,282.31	572,554,015.65	0.276166014	45,005,741.81	1,722,951,039.76		0.00	1,722,951,039.76	1,744,761,818.98	22
23	KWARA	842,202,881.76	414,086,292.98	0.785572474	128,021,806.18	1,384,310,980.92		0.00	1,384,310,980.92	1,320,543,324.50	23
24	LAGOS	,052,753,602.20	1,574,120,954.85	56.50215475	9,207,944,706.59	11,834,819,263.64		0.00	11,834,819,263.64	9,994,081,636.62	24
25	NASSARAW	684,289,841.43	325,401,803.79	0.343342865	55,953,301.81	1,065,644,947.03		0.00	1,065,644,947.03	1,041,163,658.20	25
26	NIGER	,315,942,002.75	689,870,335.85	0.148133970	24,140,838.76	2,029,953,177.36		0.00	2,029,953,177.36	2,133,952,376.72	26
27	OGUN	,052,753,602.20	651,073,949.85	0.558747484	91,056,986.35	1,794,884,538.40		0.00	1,794,884,538.40	1,844,001,925.40	27
28	ONDO	947,478,241.98	600,939,430.03	0.389692724	63,506,764.85	1,611,924,436.86		0.00	1,611,924,436.86	1,672,740,335.58	28
29	OSUN	,579,130,403.30	597,885,156.16	0.061943670	10,094,728.14	2,187,110,287.60		0.00	2,187,110,287.60	2,273,588,017.09	29
30	OYO	,737,043,443.62	976,513,475.82	4.648829474	757,602,341.77	3,471,159,261.22		0.00	3,471,159,261.22	3,593,683,806.60	30
31	PLATEAU	894,840,561.87	555,129,338.68	0.265029107	43,190,801.69	1,493,160,702.24		0.00	1,493,160,702.24	1,523,155,972.41	31
32	RIVERS	,210,666,642.53	905,576,747.06	15.65053705	2,550,509,452.05	4,666,752,841.64		0.00	4,666,752,841.64	4,986,041,703.65	32
33	SOKOTO	,210,666,642.53	645,642,829.54	0.097533943	15,894,741.69	1,872,204,213.76		0.00	1,872,204,213.76	1,926,709,631.62	33
34	TARABA	842,202,881.76	401,799,865.53	0.166545478	27,141,293.22	1,271,144,040.51		0.00	1,271,144,040.51	1,267,994,623.43	34
35	YOBE	894,840,561.87	405,441,976.66	0.113950509	18,570,087.96	1,318,852,626.49		0.00	1,318,852,626.49	1,325,509,159.63	35
36	ZAMFARA	736,927,521.54	569,298,556.83	0.010418491	1,697,862.43	1,307,923,940.80		0.00	1,307,923,940.80	1,325,832,906.64	36
37	FCT-ABUJA	315,826,080.66	245,403,893.73	9.108426655	1,484,366,204.76	2,045,596,179.15		0.00	2,045,596,179.15	2,401,569,207.38	37
Grand Total		40,741,564,405.01	24,444,938,643.01	0.0476351931433	16,296,625,762.01	81,483,128,810.03		0.00	81,483,128,810.03	81,646,998,806.82	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1	ABIA	2,343,141,071.51	0.00	2,343,141,071.51	1,397,532,251.70	1,397,532,251.70	1
2	ADAMAWA	2,520,791,185.25	0.00	2,520,791,185.25	1,725,887,998.43	1,725,887,998.43	2
3	AKWA IBOM	2,783,481,441.99	0.00	2,783,481,441.99	2,430,152,172.15	2,430,152,172.15	3
4	ANAMBRA	2,798,779,217.65	0.00	2,798,779,217.65	1,917,251,805.02	1,917,251,805.02	4
5	BAUCHI	2,814,668,141.86	0.00	2,814,668,141.86	1,881,363,422.18	1,881,363,422.18	5
6	BAYELSA	2,683,783,360.22	0.00	2,683,783,360.22	1,124,358,675.18	1,124,358,675.18	6
7	BENUE	2,749,442,047.68	0.00	2,749,442,047.68	1,991,668,863.27	1,991,668,863.27	7
8	BORNO	2,707,491,308.57	0.00	2,707,491,308.57	2,174,555,861.18	2,174,555,861.18	8
9	CROSS RIVE	2,365,838,778.82	0.00	2,365,838,778.82	1,465,397,020.74	1,465,397,020.74	9
10	DELTA	2,776,980,882.14	0.00	2,776,980,882.14	2,112,737,694.58	2,112,737,694.58	10
11	EBONYI	2,267,656,111.42	0.00	2,267,656,111.42	1,129,511,602.54	1,129,511,602.54	11
12	EDO	2,629,583,353.23	0.00	2,629,583,353.23	1,637,911,162.19	1,637,911,162.19	12
13	EKITI	2,243,884,904.48	0.00	2,243,884,904.48	1,275,313,012.71	1,275,313,012.71	13
14	ENUGU	2,538,017,463.65	0.00	2,538,017,463.65	1,527,572,614.11	1,527,572,614.11	14
15	GOMBE	2,283,794,831.40	0.00	2,283,794,831.40	1,037,083,266.19	1,037,083,266.19	15
16	IMO	2,631,763,032.54	0.00	2,631,763,032.54	2,123,282,017.95	2,123,282,017.95	16
17	JIGAWA	2,929,412,299.32	0.00	2,929,412,299.32	2,318,574,173.89	2,318,574,173.89	17
18	KADUNA	3,294,045,772.81	0.00	3,294,045,772.81	2,364,579,645.87	2,364,579,645.87	18
19	KANO	4,376,970,622.39	0.00	4,376,970,622.39	4,206,397,806.69	4,206,397,806.69	19
20	KATSINA	3,135,613,639.99	0.00	3,135,613,639.99	2,838,875,890.17	2,838,875,890.17	20
21	KEBBI	2,517,385,299.37	0.00	2,517,385,299.37	1,724,729,375.89	1,724,729,375.89	21
22	KOGI	2,513,694,543.92	0.00	2,513,694,543.92	1,722,951,039.76	1,722,951,039.76	22
23	KWARA	2,415,495,329.85	0.00	2,415,495,329.85	1,384,310,980.92	1,384,310,980.92	23
24	LAGOS	18,360,693,281.47	6,617,853,446.50	11,742,839,834.97	11,834,819,263.64	11,834,819,263.64	24
25	NASSARAWA	2,174,246,102.69	0.00	2,174,246,102.69	1,065,644,947.03	1,065,644,947.03	25
26	NIGER	2,650,194,816.54	0.00	2,650,194,816.54	2,029,953,177.36	2,029,953,177.36	26
27	OGUN	2,699,383,579.97	0.00	2,699,383,579.97	1,794,884,538.40	1,794,884,538.40	27
28	ONDO	2,583,734,992.91	0.00	2,583,734,992.91	1,611,924,436.86	1,611,924,436.86	28
29	OSUN	2,495,378,120.45	0.00	2,495,378,120.45	2,187,110,287.60	2,187,110,287.60	29
30	OYO	4,216,642,095.36	0.00	4,216,642,095.36	3,471,159,261.22	3,471,159,261.22	30
31	PLATEAU	2,485,697,119.74	0.00	2,485,697,119.74	1,493,160,702.24	1,493,160,702.24	31
32	RIVERS	6,932,244,718.30	0.00	6,932,244,718.30	4,666,752,841.64	4,666,752,841.64	32
33	SOKOTO	2,573,411,293.87	0.00	2,573,411,293.87	1,872,204,213.76	1,872,204,213.76	33
34	TARABA	2,239,208,224.78	0.00	2,239,208,224.78	1,271,144,040.51	1,271,144,040.51	34
35	YOBE	2,230,992,370.96	0.00	2,230,992,370.96	1,318,852,626.49	1,318,852,626.49	35
36	ZAMFARA	2,440,928,371.53	0.00	2,440,928,371.53	1,307,923,940.80	1,307,923,940.80	36
37	FCT-ABUJA	0.00	0.00	0.00	2,045,596,179.15	2,045,596,179.15	37
Grand Total		116,404,469,728.61	6,617,853,446.50	109,786,616,282.11	81,483,128,810.03	81,483,128,810.03	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: January, 2023

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1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGCVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,656,799,078.07	1,366,758,148.72	2,343,141,071.51	1,523,829,339.07	1,479,446,542.79	1,397,532,251.70	6,556,876,014.72	1
2	ADAMAWA	21	2,601,553,054.26	1,417,629,656.23	2,520,791,185.25	1,922,092,762.91	1,836,942,811.86	1,725,887,998.43	7,501,251,651.77	2
3	AKWA IBOM	31	22,665,526,216.55	20,457,825,708.86	2,783,481,441.99	2,560,114,612.73	2,485,548,167.70	2,430,152,172.15	28,157,007,490.69	3
4	ANAMBRA	21	3,206,864,990.18	2,267,158,322.39	2,798,779,217.66	1,932,479,955.98	1,876,194,132.02	1,917,251,805.02	8,859,383,477.07	4
5	BAYELSA	20	3,003,814,281.86	762,498,865.32	2,814,668,141.86	2,193,747,163.72	2,129,851,615.26	1,861,363,422.18	7,588,382,044.62	5
6	BAYELSA	8	16,243,327,417.83	13,859,785,069.80	2,683,783,360.22	892,935,394.09	866,927,567.08	1,124,356,675.18	18,534,854,672.28	6
7	BENUE	23	2,816,270,067.91	1,972,504,742.83	2,749,442,047.68	2,387,136,437.60	2,178,089,693.32	1,991,668,863.27	8,891,685,347.10	7
8	BORNO	27	3,120,023,624.27	1,897,242,655.33	2,707,491,308.57	2,591,714,803.50	2,516,227,964.56	2,174,555,861.18	9,295,517,789.64	8
9	CROSS RIVER	18	2,525,230,373.01	332,370,802.19	2,365,838,778.82	1,670,786,905.41	1,583,581,651.69	1,465,397,020.74	5,747,188,253.43	9
10	DELTA	25	27,339,540,002.84	25,543,042,479.11	2,776,980,882.14	2,140,866,605.30	2,078,530,684.76	2,112,737,694.58	32,511,291,740.60	10
11	EBONYI	13	2,246,639,484.73	1,093,802,442.20	2,267,656,111.42	1,335,947,872.16	1,156,828,281.22	1,129,511,602.54	5,647,798,437.38	11
12	EDO	18	4,840,398,878.18	3,151,205,640.85	2,629,563,353.23	1,638,068,023.77	1,690,357,304.63	1,637,911,162.19	9,009,057,460.90	12
13	EKITI	16	2,245,371,719.16	759,267,370.40	2,243,884,904.48	1,664,301,465.31	1,262,801,373.15	1,275,313,012.71	5,541,266,660.74	13
14	ENUGU	17	2,525,446,317.44	1,758,730,603.21	2,538,077,463.65	1,440,380,526.43	1,615,826,665.35	1,527,572,614.11	7,440,147,346.32	14
15	GOMBE	11	2,365,359,708.86	656,517,725.22	2,283,794,831.40	2,230,534,184.29	2,165,567,169.21	2,123,282,017.95	5,030,577,825.01	15
16	IMO	27	3,570,962,702.19	1,070,720,227.79	2,651,763,032.54	2,343,386,172.49	2,275,132,206.30	2,318,574,173.89	7,991,332,447.49	16
17	JIGAWA	27	2,808,310,044.35	2,347,538,819.79	2,929,412,299.32	2,635,359,646.29	2,558,601,598.34	2,364,579,645.87	9,870,657,499.30	17
18	KADUNA	23	3,290,261,852.74	470,055,785.37	3,294,045,772.81	4,195,718,422.32	3,560,848,586.33	4,206,397,806.69	13,739,121,848.37	18
19	KANO	44	3,983,228,277.19	1,654,904,632.95	4,376,970,622.39	3,194,271,852.04	3,101,234,807.81	2,838,875,890.17	10,035,073,652.58	19
20	KATSINA	34	3,086,888,552.33	959,349,314.60	3,135,613,639.99	2,015,924,409.02	1,957,212,047.59	1,724,729,375.89	6,807,736,840.33	20
21	KEBBI	21	2,651,652,667.10	1,531,986,619.27	2,517,385,299.37	2,083,609,674.46	1,835,779,015.29	1,722,951,039.76	6,039,792,945.32	21
22	KOGI	21	2,775,479,833.95	735,312,241.35	2,513,694,543.92	1,474,372,092.23	1,431,429,215.75	1,384,310,980.92	26,005,178,129.71	22
23	KWARA	16	2,235,360,984.26	808,557,418.79	2,415,495,329.85	2,511,587,238.97	2,438,434,212.59	11,834,819,263.64	5,940,083,692.80	23
24	LAGOS	20	3,364,094,683.74	-10,915,181.49	11,742,839,834.97	1,315,394,020.74	1,237,843,446.30	1,065,644,947.03	7,580,637,613.76	24
25	NASSARAWA	13	2,315,838,782.94	1,462,349,196.78	2,174,246,102.69	2,434,692,866.67	2,363,779,482.21	2,029,953,177.36	5,621,093,627.39	25
26	NIGER	25	2,974,591,806.24	536,710,137.66	2,650,184,816.54	1,736,901,088.12	1,570,534,785.64	1,611,924,436.86	9,039,244,011.28	26
27	OGUN	20	2,333,038,521.67	-443,709,276.62	2,699,383,579.97	1,658,850,405.86	1,563,357,247.80	2,187,110,287.60	7,134,621,926.05	27
28	ONDO	18	4,851,221,373.11	3,280,227,333.70	2,583,734,992.91	2,246,954,815.81	2,068,480,884.81	1,725,012,443.27	10,820,309,230.57	28
29	OSUN	30	2,290,269,288.23	352,662,633.18	2,495,378,120.45	2,834,358,182.99	2,698,115,479.70	3,471,159,261.22	5,930,085,225.72	29
30	OYO	33	2,816,561,232.21	464,392,394.30	4,216,642,095.36	1,776,762,816.57	1,725,012,443.27	1,493,160,702.24	28,437,368,119.68	30
31	PLATEAU	17	2,622,329,944.49	226,214,960.47	2,485,697,119.74	2,202,386,009.36	2,117,558,203.89	1,872,204,213.76	7,474,609,475.16	31
32	RIVERS	23	16,530,696,509.23	14,700,122,006.97	6,932,244,718.30	2,162,513,588.63	1,614,000,862.75	1,271,144,040.51	6,258,585,362.13	32
33	SOKOTO	23	2,767,581,885.36	911,435,763.63	2,239,208,224.76	1,662,513,588.63	1,622,826,907.80	1,318,852,626.49	6,449,359,002.59	33
34	TARABA	16	2,418,982,199.91	1,134,142,234.09	2,230,992,370.96	1,671,511,715.03	1,466,332,594.15	1,307,923,940.80	5,972,262,920.13	34
35	YOBE	17	2,493,660,124.56	1,276,687,097.34	2,440,928,013.65	1,510,322,571.97	647,634,064.11	2,045,566,179.15	2,693,230,243.26	35
36	ZAMFARA	14	2,498,970,892.52	757,088,013.65	0.00	667,063,086.03			372,631,257,970.41	36
37	FCI-ABUA	6	0.00	0.00	0.00					37
SUB-TOTAL C/F			774	174,982,169,373.49	111,492,142,606,24109,786,616,282.11	73,415,760,401.58	69,869,370,272.03	81,483,128,810.03		0.00

S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGGOVT	TOTAL PAID (5+6+8+9)	SNO
1	2	3	4	5	6	7	8	9	10	11
STATE GOVERNMENTS										
LOCAL GOVERNMENT COUNCILS										
SUB-TOTAL B/F										
38	TRANSFER TO NON OIL EXCESS REVENUE	0	120,000,000,000.00	120,000,000,000.00	0.00	0.00	0.00	0.00	120,000,000,000.00	38
39	FCI-ABUJA ACCOUNT	6	3,563,871,864.15	3,003,362,549.15	2,328,089,394.57	0.00	0.00	0.00	5,331,451,943.73	39
40	Federal Government	0	184,180,897,939.49	96,776,301,340.67	32,593,251,524.01	0.00	0.00	0.00	129,869,552,864.68	40
41	Cost Of Collection - FIRS	0	8,366,486,651.90	8,366,486,651.90	0.00	0.00	0.00	0.00	8,366,486,651.90	41
42	Cost Of Collection - NCS	0	9,760,154,788.94	9,760,154,788.94	0.00	0.00	0.00	0.00	9,760,154,788.94	42
43	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	10,000,383,997.30	0.00	0.00	0.00	10,000,383,997.30	43
44	TRANSFER TO NMDPRA	0	3,906,674,571.10	3,906,674,571.10	0.00	0.00	0.00	0.00	3,906,674,571.10	44
45	RECOVERY OF WHIT FFO STATES	0	14,287,242,988.34	14,287,242,988.34	0.00	0.00	0.00	0.00	14,287,242,988.34	45
46	LESS REFUNDS - FIRS	0	4,000,000,000.00	4,000,000,000.00	0.00	0.00	0.00	0.00	4,000,000,000.00	46
47	Cost of Collection - NUPRC	0	5,368,050,204.38	5,368,050,204.38	0.00	0.00	0.00	0.00	5,368,050,204.38	47
48	3% VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	7,200,276,478.06	0.00	0.00	0.00	7,200,276,478.06	48
49	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	0	18,163,078,852.38	18,163,078,852.38	0.00	0.00	0.00	0.00	18,163,078,852.38	49
50	13% Derivation Refund on Withdrawals from ECA	0	28,544,849,598.97	28,544,849,598.97	0.00	0.00	0.00	0.00	28,544,849,598.97	50
51	LESS REFUNDS ON COST OF COLLECTION - FIRS	0	5,165,163,592.29	5,165,163,592.29	0.00	0.00	0.00	0.00	5,165,163,592.29	51
52	TOTAL DEDUCTIONS	0	0.00	148,889,144,938.43	6,617,853,446.50	0.00	0.00	0.00	156,915,065,395.98	52
53	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	2,565,987,742.19	0.00	0.00	0.00	0.00	4,704,310,860.68	53
SUB-TOTAL C/F										
6		6	405,306,471,051.94	468,796,497,818.74	58,739,854,840.44	0.00	3,546,390,129.54	0.00	531,082,742,788.73	
SUB-TOTAL B/F										
6		6	405,306,471,051.94	468,796,497,818.74	58,739,854,840.44	0.00	3,546,390,129.54	0.00	531,082,742,788.73	
GRAND-TOTAL										
			580,288,640,424.44	580,288,640,424.99	168,526,471,122.55	73,415,760,401.58	73,415,760,401.58	81,483,128,810.03	903,714,000,759.14	
TOTAL FUNDS!!!										
903,714,000,759.59										
AS ON PAGE 1711										
ACCT BALANCED!!										
0.00										

Total-Statutory for FGN,States and Others

580,288,640,424.99

Total-Statutory- for LGCS

73,415,760,401.58

Total-Statutory-Shared

653,704,400,826.56

Total-VAT-Shared

250,009,599,932.58

TOTAL FUNDS SHARED!!!

903,714,000,759.59

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

SN	DESCRIPTION	Jan 2022	Dec 2021	VARIANCE
MINERAL REVENUE				
1	Domestic Crude Oil Receipts	41,921,271,504.53	74,403,189,117.59	-32,481,917,613.06
2	(1) PETROLEUM PROFIT TAX (PPT)	59,532,411,427.09	102,208,081,901.08	-42,675,670,473.99
3	(11) ROYALTY (CRUDE)	95,036,888,237.95	87,635,657,565.47	7,401,230,672.48
4	(111) RENT	458,744,327.62	1,120,553,560.30	-661,809,232.68
5	(IV) PENALTY FOR GAS FLARED	6,561,680,624.71	6,457,605,170.53	104,075,454.18
6	(Less Gas Infrastructure Development)	-2,528,223,339.23	-5,363,954,698.39	2,835,731,359.16
7	Less Ness Fees	-448,039,884.41	0.00	-448,039,884.41
8	(Less Refinery Reahabilitation)	-9,110,500,000.00	-8,333,333,333.33	-777,166,666.67
9	(Less National Domestic Gas Development)	-2,280,323,346.00	-4,197,542,979.78	1,917,219,633.78
10	(Less Frontier Exploration Service)	-3,883,509,854.49	-6,603,646,300.32	2,720,136,445.83
11	(C) LESS PAYMENTS(JVC CRUDE) ETC	-17,085,143,247.07	-24,645,017,449.02	7,559,874,201.95
12	(Less Nigeria Morocco Gas Pipeline)	-752,198,500.00	-166,666,666.67	-585,531,833.33
13	(D) MISCELLANEOUS OIL REVENUE	1,609,041,336.73	1,087,674,585.47	521,366,751.26
14	LESS PRE-EXPORT FINANCING COST	-5,833,333,333.33	-5,000,000,000.00	-833,333,333.33
15	GAS SALES ROYALTY DPR	0.00	54,641,037,330.89	-54,641,037,330.89
16	ROYALTIES (GAS)	3,072,878,094.83	2,431,671,993.11	641,206,101.72
17	Cost of Collection - DPR	-4,594,494,700.75	-6,431,827,071.47	1,837,332,370.72
18	0.05% POLICE COMMISSION DED MINERAL REVENUE	0.00	-1,396,728,603.45	1,396,728,603.45
19	13% Derivation Refund on withdrawals from ECA	-51,501,530,662.56	-47,840,882,652.72	-3,660,648,009.84
20	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-39,246,092,137.01	0.00	-39,246,092,137.01
21	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	-36,326,157,704.76	0.00	-36,326,157,704.76
		<u>34,603,368,843.85</u>	<u>220,005,871,469.29</u>	<u>-185,402,502,625.44</u>
NON MINERAL REVENUE				
22	(1) CUSTOMS & EXCISE DUTIES,ETC.	129,167,612,205.24	132,348,441,791.02	-3,180,829,585.78
23	Cost Of Collection - NCS	-9,041,732,854.37	-9,264,356,874.99	222,624,020.62
24	LESS REFUNDS - FIRS	-8,000,000,000.00	-8,000,000,000.00	0.00
25	LESS REFUNDS ON COST OF COLLECTION - FIRS	-200,000,000.00	-200,000,000.00	0.00
26	(B) COMPANIES INCOME TAX ETC.	100,993,479,600.43	152,042,503,820.35	-51,049,024,219.92
27	Cost Of Collection - FIRS	-4,136,028,070.16	-6,256,901,653.45	2,120,873,583.29
28	LESS: REFUND NCS	0.00	-486,434.02	486,434.02
29	0.05% POLICE COMMISSION DED NON MINERAL REVENUE	0.00	-1,429,346,337.04	1,429,346,337.04
		<u>208,783,330,881.14</u>	<u>259,239,854,311.87</u>	<u>-50,456,523,430.73</u>
		<u>243,386,699,724.99</u>	<u>479,245,725,781.16</u>	<u>-235,859,026,056.17</u>
OTHER MINERAL REVENUE				
30	EXCHANGE DIFFERENCE	4,371,856,819.09	3,670,490,646.50	701,366,172.59
		<u>4,371,856,819.09</u>	<u>3,670,490,646.50</u>	<u>701,366,172.59</u>
OTHER NON-MINERAL REVENUE				
31	OTHER NON-MINERAL REVENUE	100,000,000,000.00	0.00	100,000,000,000.00
32	EXCHANGE DIFFERENCE NON MINERAL REVENUE	830,076,604.66	1,478,242,044.51	-648,165,439.85

<i>SN</i>	<i>DESCRIPTION</i>	Jan 2022	Dec 2021	<i>VARIANCE</i>
		<u>100,830,076,604.66</u>	<u>1,478,242,044.51</u>	<u>99,351,834,560.15</u>
	VAT			
33	VAT FOR DISTRIBUTION	191,221,765,349.04	201,255,376,025.07	-10,033,610,676.03
34	Cost Of Collection - FIRS & NCS (VAT)	-7,648,870,613.00	-8,050,215,041.00	401,344,428.00
35	3%VAT FOR NORTH EAST COMMISSION	-5,507,186,842.05	-5,796,154,829.52	288,967,987.47
		<u>178,065,707,893.99</u>	<u>187,409,006,154.55</u>	<u>-9,343,298,260.56</u>
		<u>283,267,641,317.74</u>	<u>192,557,738,845.56</u>	<u>90,709,902,472.18</u>
	GRAND TOTAL	<u>526,654,341,042.73</u>	<u>671,803,464,626.72</u>	<u>-145,149,123,583.99</u>

Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will no Distribution of FOREX Equalization for the month of February, 2023. (January, 2023 Account).

Pages 55-59 are relevant Pages for Distribution of EXCHANGE GAIN. There will be no Distribution of EXCHANGE GAIN for the month of February, 2023. (January, 2023 Account).

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

FEDERATION ACCOUNT: January, 2023

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		<u>Jan 2023</u>
1	OTHER NON-MINERAL REVENUE	100,000,000,000.00
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION		100,000,000,000.00

BENEFICIARY		OTHER NON MINERAL REVENUE	NET SHARE	ECOLOGICAL SHARE
38	.1Federal Government	52.68	52,680,000,000.00	0.00
49	State Governments	26.72	26,720,000,000.00	720,000,000.00
50	Local Governments	20.60	20,600,000,000.00	600,000,000.00
48	13% Derivation Share	0.00	0.00	0.00
Grand Total		100.00%	100,000,000,000.00	1,320,000,000.00

DISTRIBUTION OF FGN SHARE OF OTHER NON-MINERAL REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	48,500,000,000.00	48,500,000,000.00
2	1.46% Deriv. & Ecology FGN Share	1	1,000,000,000.00	1,000,000,000.00
3	FCI-ABUJA	1	1,000,000,000.00	1,000,000,000.00
4	0.72% STABILIZATION ACCOUNT	0.5	500,000,000.00	500,000,000.00
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	1,680,000,000.00	1,680,000,000.00
		52.68	52,680,000,000.00	52,680,000,000.00

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	659,805,918.06	642,026,716.67	17,779,201.38	427,577,083.90	415,123,382.43	12,453,701.47	30,232,902.86	1
2	ADAMAWA	701,920,032.37	683,006,019.52	18,914,012.85	539,327,124.03	523,618,567.02	15,708,557.01	34,622,569.86	2
3	AKWA IBOM	708,442,920.07	689,353,140.79	19,089,779.28	718,382,036.86	697,429,162.00	20,922,874.86	40,012,654.14	3
4	ANAMBRA	700,605,067.83	681,726,488.16	18,878,579.67	542,241,704.99	526,446,257.27	15,793,447.72	34,672,027.39	4
5	BAUCHI	842,851,369.62	820,139,805.77	22,711,563.85	615,551,638.03	597,622,949.55	17,928,688.49	40,640,252.34	5
6	BAYELSA	623,470,447.98	606,670,346.09	16,800,101.89	250,552,047.92	243,254,415.46	7,297,632.46	24,097,734.36	6
7	BENUE	790,227,644.33	768,934,085.05	21,293,559.28	669,815,450.33	650,306,262.45	19,509,187.87	40,802,747.15	7
8	BORNO	875,458,979.22	851,868,767.21	23,580,212.01	727,218,851.37	706,037,719.78	21,181,131.59	44,771,343.61	8
9	CROSS RIVER	708,563,738.89	689,470,704.01	19,093,034.88	468,815,089.06	455,160,280.65	13,654,808.42	32,747,843.30	9
10	DELTA	715,451,665.34	696,173,027.65	19,278,637.69	600,719,298.25	583,222,619.66	17,496,678.59	36,775,316.28	10
11	EBONYI	630,392,890.19	613,406,255.43	16,986,634.77	346,799,188.99	336,696,241.74	10,100,947.25	27,087,592.02	11
12	EDO	658,861,602.95	641,107,847.18	17,753,755.77	459,631,571.00	446,244,243.69	13,387,327.31	31,141,083.08	12
13	EKITI	630,037,163.16	613,060,113.85	16,977,049.31	364,964,135.62	354,334,112.25	10,630,023.37	27,607,072.67	13
14	ENUGU	708,624,892.73	689,530,209.99	19,094,682.74	466,992,509.48	453,390,785.91	13,601,723.58	32,656,406.32	14
15	GOMBE	663,705,037.39	645,820,769.92	17,884,267.47	319,983,593.66	310,663,883.16	9,319,910.49	27,204,177.97	15
16	IMO	732,613,808.94	712,872,718.28	19,741,090.66	625,873,844.32	607,644,509.05	18,229,335.27	37,970,425.93	16
17	JIGAWA	787,994,111.85	766,760,737.58	21,233,374.27	657,539,401.48	636,387,768.42	21,537,824.84	40,385,007.32	17
18	KADUNA	923,226,753.98	898,349,386.36	24,877,367.62	739,465,319.39	717,927,494.55	21,537,824.84	46,415,192.46	18
19	KANO	1,117,666,768.41	1,087,551,945.31	30,116,823.10	1,177,292,164.88	1,143,002,101.83	34,290,063.05	64,408,886.16	19
20	KATSINA	866,161,486.72	842,821,805.94	23,339,680.76	886,292,564.32	870,186,955.65	26,105,608.67	49,445,289.45	20
21	KEBBI	744,037,038.42	723,988,136.18	20,048,902.23	565,656,815.36	549,181,374.13	16,475,441.22	36,524,343.46	21
22	KOGI	778,782,161.58	757,797,013.51	20,985,148.07	584,647,752.19	567,619,176.89	17,028,575.31	38,013,723.37	22
23	KWARA	627,228,214.00	610,326,854.94	16,901,359.06	413,699,523.56	401,650,022.87	12,049,500.69	28,950,859.75	23
24	LAGOS	943,943,781.36	918,508,170.49	25,435,610.88	704,735,561.41	684,209,282.92	20,526,278.49	45,961,899.36	24
25	NASSARAWA	649,809,777.46	632,289,933.16	17,509,844.30	369,091,277.94	358,341,046.54	10,750,231.40	28,260,075.70	25
26	NIGER	834,651,727.01	812,161,111.61	22,490,615.40	683,159,484.82	663,261,635.75	19,897,849.07	42,388,464.47	26
27	OGUN	654,635,915.82	636,996,025.88	17,639,889.95	487,363,506.41	473,168,452.83	14,195,053.58	31,834,943.53	27
28	ONDO	655,932,822.89	638,257,986.34	17,674,836.54	465,462,976.53	451,905,802.46	13,557,174.07	31,232,010.62	28
29	OSUN	642,635,138.28	625,318,622.58	17,316,515.70	630,481,370.11	612,117,835.06	18,363,535.05	35,680,050.75	29
30	OYO	790,314,955.08	769,019,043.11	21,295,911.96	796,303,055.51	772,138,888.84	23,164,166.67	44,460,078.63	30
31	PLATEAU	735,809,287.13	715,982,071.30	19,827,195.82	498,548,456.37	484,027,627.54	14,520,828.83	34,348,024.65	31
32	RIVERS	759,916,863.27	739,440,061.56	20,476,801.70	617,978,449.65	599,979,077.33	17,999,372.32	38,476,174.02	32
33	SOKOTO	776,566,046.94	755,640,614.54	20,925,432.40	622,399,946.99	604,271,793.19	18,128,153.80	39,053,586.20	33
34	TARABA	678,751,170.67	660,461,466.46	18,289,702.20	466,490,842.55	452,903,730.63	13,587,111.92	31,876,814.12	34
35	YOBE	699,705,326.02	680,850,990.89	18,854,335.13	469,015,660.14	455,355,009.85	13,660,650.30	32,514,985.43	35
36	ZAMFARA	701,195,494.05	682,301,004.69	18,894,489.36	423,787,001.76	411,443,691.03	12,343,310.73	31,237,800.09	36
37	FCT-ABUJA	0.00	0.00	0.00	187,173,700.81	181,722,039.62	5,451,661.19	5,451,661.19	37
		26,720,000,000.00	26,000,000,000.00	720,000,000.00	20,600,000,000.00	20,000,000,000.00	600,000,000.00	1,320,000,000.00	

MONTH OF FEBRUARY 2023 FEDERATION ACCOUNT: January,2023

STATE GOVERNMENTS					LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE LESS ECOLOGY	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	659,805,918.06	642,026,716.67	427,577,083.90	415,123,382.43	1,057,150,099.10	1
2	ADAMAWA	21	701,920,032.37	683,006,019.52	539,327,124.03	523,618,567.02	1,206,624,586.54	2
3	AKWA IBOM	31	708,442,920.07	689,353,140.79	718,352,036.86	697,429,162.00	1,386,782,302.79	3
4	ANAMBRA	21	700,605,067.83	681,726,488.16	542,241,704.99	526,448,257.27	1,208,174,745.43	4
5	BAUCHI	20	842,851,369.62	820,139,805.77	615,551,638.03	597,622,949.55	1,417,762,755.32	5
6	BAYELSA	8	623,470,447.98	606,670,346.09	250,552,047.92	243,254,415.46	849,924,761.55	6
7	BENUE	23	790,227,644.33	768,934,085.05	669,815,450.33	650,306,262.45	1,419,240,347.51	7
8	BORNO	27	875,458,979.22	851,868,767.21	727,218,851.37	706,037,719.78	1,557,906,486.99	8
9	CROSS RIVER	18	708,563,738.89	689,470,704.01	468,815,089.06	455,160,280.65	1,144,630,984.66	9
10	DELTA	25	715,451,665.34	696,173,027.65	600,719,298.25	583,222,619.66	1,279,395,647.31	10
11	EBONYI	13	630,392,890.19	613,406,255.43	346,799,188.99	336,698,241.74	950,104,497.17	11
12	EDO	18	658,861,602.95	641,107,847.18	459,631,571.00	446,244,243.69	1,087,352,090.87	12
13	EKITI	16	630,037,163.16	613,060,113.85	364,964,135.62	354,334,112.25	967,394,226.10	13
14	ENUGU	17	708,624,892.73	689,530,209.99	466,992,509.48	453,390,785.91	1,142,920,995.90	14
15	GOMBE	11	663,705,037.39	645,820,769.92	319,983,593.66	310,663,683.16	956,484,453.08	15
16	IMO	27	732,613,808.94	712,872,718.28	625,873,844.32	607,644,509.05	1,320,517,227.33	16
17	JIGAWA	27	787,994,111.85	766,760,737.58	657,539,401.48	638,387,768.42	1,405,148,506.00	17
18	KADUNA	23	923,226,753.98	898,349,386.36	739,465,319.39	717,927,494.55	1,616,276,880.91	18
19	KANO	44	1,117,668,768.41	1,087,551,945.31	1,177,292,164.88	1,143,002,101.83	2,230,554,047.14	19
20	KATSINA	34	866,161,486.72	842,821,805.94	896,292,564.32	870,186,955.65	1,713,008,761.59	20
21	KEBBI	21	744,037,038.42	723,988,136.18	565,656,815.36	549,181,374.13	1,273,169,510.32	21
22	KOGI	21	778,782,161.58	757,797,013.51	584,647,752.19	567,619,176.89	1,325,416,190.40	22
23	KWARA	16	627,228,214.00	610,326,854.94	413,699,523.56	401,650,022.87	1,011,976,877.81	23
24	LAGOS	20	943,943,781.36	918,508,170.49	704,735,561.41	684,209,282.92	1,602,717,453.41	24
25	NASSARAWA	13	649,809,777.46	632,299,933.16	369,091,277.94	358,341,046.54	990,640,979.70	25
26	NIGER	25	834,651,727.01	812,161,111.61	683,159,484.82	663,261,635.75	1,475,422,747.35	26
27	OGUN	20	654,635,915.82	636,996,025.88	487,363,506.41	473,168,452.83	1,110,164,478.70	27
28	ONDO	18	655,932,822.89	638,257,986.34	465,462,976.53	451,905,802.46	1,090,163,788.80	28
29	OSUN	30	642,635,138.28	625,318,622.58	630,481,370.11	612,117,835.06	1,237,436,457.64	29
30	OYO	33	790,314,955.08	769,019,043.11	795,303,055.51	772,138,888.84	1,541,157,931.95	30
31	PLATEAU	17	735,809,267.13	715,982,071.30	498,548,456.37	484,027,627.54	1,200,009,698.85	31
32	RIVERS	23	759,916,863.27	739,440,061.56	617,978,449.65	599,979,077.33	1,339,419,138.89	32
33	SOKOTO	23	776,566,046.94	755,640,614.54	622,399,946.99	604,271,793.19	1,359,912,407.73	33
34	TARABA	16	678,751,170.67	660,461,468.46	466,490,842.55	452,903,730.63	1,113,365,199.09	34
35	YOBE	17	699,705,326.02	680,850,990.89	469,015,660.14	455,355,009.85	1,136,206,000.73	35
36	ZAMFARA	14	701,195,494.05	682,301,004.69	423,787,001.76	411,443,691.03	1,093,744,695.72	36
37	FCT-ABUJA	6	0.00	0.00	187,173,700.81	181,722,039.62	181,722,039.62	37
774			26,720,000,000.00	26,000,000,000.00	20,600,000,000.00	20,000,000,000.00	46,000,000,000.00	
38	FCT-ABUJA	6	1,000,000,000.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	38
39	Federal Government	0	51,680,000,000.00	51,680,000,000.00	0.00	0.00	51,680,000,000.00	39
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	720,000,000.00	0.00	600,000,000.00	1,320,000,000.00	40
6			52,680,000,000.00	53,400,000,000.00	0.00	600,000,000.00	54,000,000,000.00	
780			79,400,000,000.00	79,400,000,000.00	20,600,000,000.00	20,600,000,000.00	100,000,000,000.00	
TOTAL FUNDS!!!: 100,000,000,000.00								
0.00								

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF =\$= 473,754.57 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: January,2023

PAGE 64

BENEFICIARY		EXCESSCRUDE REVENUE	TOTAL SHARE
1	.1Federal Government	0.0001%	217,129.30
2	State Governments	0.0001%	110,130.88
3	Local Governments	0.0000%	84,906.29
4	13% Derivation Share	0.0000%	61,588.09
Grand Total		100.00%	473,754.57

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	199,900.74	199,900.74
2	1.46% Deriv. & Ecology FGN Share	1	4,121.66	4,121.66
3	FCT-ABUJA	1	4,121.66	4,121.66
4	0.72% STABILIZATION ACCOUNT	0.5	2,060.83	2,060.83
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	6,924.40	6,924.40
		52.68	217,129.30	217,129.30

NOMINAL DISTRIBUTION OF = \$= 473,754.57 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: January, 2023

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9		
SNO	STATES	NO OF LGGOV	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGGS GROSS ALLOCATION	LGGS NET ALLOCATION	TOTAL PAID 6 + 8	SNO	
1	ABIA	17	2,719.50	284.51	3,004.01	1,762.33	1,762.33	4,766.34	1	
2	ADAMAWA	21	2,893.08	0.00	2,893.08	2,222.93	2,222.93	5,116.01	2	
3	AKWA IBOM	34	2,919.96	14,801.03	17,720.99	2,960.81	2,960.81	20,681.80	3	
4	ANAMBRA	21	2,887.66	656.27	3,543.93	2,234.94	2,234.94	5,778.87	4	
5	BAUCHI	20	3,473.95	0.00	3,473.95	2,537.10	2,537.10	6,011.05	5	
6	BAVEL SA	8	2,569.74	9,058.32	11,628.06	1,032.69	1,032.69	12,660.75	6	
7	BENUE	23	3,257.05	0.00	3,257.05	2,760.75	2,760.75	6,017.80	7	
8	BORNO	27	3,608.35	0.00	3,608.35	2,997.35	2,997.35	6,605.70	8	
9	CROSS RIVER	18	2,920.46	0.00	2,920.46	1,932.30	1,932.30	4,852.76	9	
10	DELTA	25	2,948.85	23,864.24	26,813.09	2,475.96	2,475.96	29,289.05	10	
11	EBONYI	13	2,598.27	0.00	2,598.27	1,429.39	1,429.39	4,027.66	11	
12	EDO	18	2,715.61	1,435.75	4,151.36	1,894.45	1,894.45	6,045.81	12	
13	EKITI	16	2,596.80	0.00	2,596.80	1,504.26	1,504.26	4,101.06	13	
14	ENUGU	17	2,920.71	0.00	2,920.71	1,924.79	1,924.79	4,845.50	14	
15	GOMBE	11	2,735.57	0.00	2,735.57	1,318.87	1,318.87	4,054.44	15	
16	IMO	27	3,019.59	786.25	3,805.84	2,579.64	2,579.64	6,385.48	16	
17	JIGAWA	27	3,247.85	0.00	3,247.85	2,710.16	2,710.16	5,958.01	17	
18	KADUNA	23	3,805.23	0.00	3,805.23	3,047.83	3,047.83	6,853.06	18	
19	KANO	44	4,606.66	0.00	4,606.66	4,852.40	4,852.40	9,459.06	19	
20	KATSINA	34	3,570.03	0.00	3,570.03	3,694.22	3,694.22	7,264.25	20	
21	KEBBI	21	3,066.67	0.00	3,066.67	2,331.45	2,331.45	5,398.12	21	
22	KOGI	21	3,209.88	0.00	3,209.88	2,409.72	2,409.72	5,619.60	22	
23	KWARA	16	2,585.22	0.00	2,585.22	1,705.13	1,705.13	4,280.35	23	
24	LAGOS	20	3,890.62	0.00	3,890.62	2,904.68	2,904.68	6,795.30	24	
25	NASSARAWA	13	2,678.30	0.00	2,678.30	1,521.27	1,521.27	4,199.57	25	
26	NIGER	25	3,440.15	0.00	3,440.15	2,815.75	2,815.75	6,255.90	26	
27	OGUN	20	2,698.19	0.00	2,698.19	2,008.75	2,008.75	4,706.94	27	
28	ONDO	18	2,703.54	1,898.87	4,602.41	1,918.48	1,918.48	6,520.89	28	
29	OSUN	30	2,648.73	0.00	2,648.73	2,598.63	2,598.63	5,247.36	29	
30	OYO	33	3,257.41	0.00	3,257.41	3,277.97	3,277.97	6,535.38	30	
31	PLATEAU	17	3,032.76	0.00	3,032.76	2,547.10	2,547.10	5,584.86	31	
32	RIVERS	23	3,132.12	8,802.85	11,934.97	1,922.72	1,922.72	14,482.07	32	
33	SOKOTO	23	3,200.74	0.00	3,200.74	2,565.32	2,565.32	5,766.06	33	
34	TARABA	16	2,797.58	0.00	2,797.58	1,933.13	1,933.13	4,720.30	34	
35	YOBE	17	2,883.95	0.00	2,883.95	1,746.71	1,746.71	4,636.80	35	
36	ZAMFARA	14	2,890.09	0.00	2,890.09	1,746.71	1,746.71	4,636.80	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	771.47	771.47	771.47	37	
			171,718.96	61,588.09	171,718.96	84,906.29	84,906.29	256,625.26		
38	FCT-ABUJA	6	0.00	4,121.66	4,121.66	0.00	0.00	4,121.66	38	
39	Federal Government	0	0.00	213,007.63	213,007.63	0.00	0.00	213,007.63	39	
			217,129.30	217,129.30	217,129.30	0.00	0.00	217,129.30		
			388,848.26	278,717.39	388,848.26	84,906.29	84,906.29	473,754.56		

0.00

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF ₦4,830,404,771.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

PAGE 66

FEDERATION ACCOUNT: January, 2023

BENEFICIARY	EXCESS CRUDE REVENUE	TOTAL SHARE
1 .1Federal Government	1.0796% 2,213,851,793.06	2,213,851,793.06
2 State Governments	0.5476% 1,122,895,214.70	1,122,895,214.70
3 Local Governments	0.4222% 865,705,143.07	865,705,143.07
4 13% Derivation Share	0.3062% 627,952,620.24	627,952,620.24
Grand Total	100.00% 4,830,404,771.07	4,830,404,771.07

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	2,038,189,293.15	2,038,189,293.15
2	1.46% Deriv. & Ecology FGN Share	1	42,024,521.51	42,024,521.51
3	FCT-ABUJA	1	42,024,521.51	42,024,521.51
4	0.72% STABILIZATION ACCOUNT	0.5	21,012,260.75	21,012,260.75
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	70,601,196.13	70,601,196.13
		52.68	2,213,851,793.06	2,213,851,793.06

NOMINAL DISTRIBUTION OF ₦4,830,404,771.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

PAGE 67

FEDERATION ACCOUNT: January, 2023

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9		
SNO	STATES	NO OF LGGOV	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGGS GROSS ALLOCATION	LGGS NET ALLOCATION	TOTAL PAID 6 + 8	SNO	
1	ABIA	17	27,728,027.99	2,900,880.88	30,628,908.87	17,968,722.36	17,968,722.36	48,597,631.23	1	
2	ADAMAWA	21	29,497,853.50	0.00	29,497,853.50	22,664,964.32	22,664,964.32	52,162,817.82	2	
3	AKWA IBOM	31	29,771,974.73	150,911,444.93	180,683,419.66	30,188,400.62	30,188,400.62	210,871,820.28	3	
4	ANAMBRA	21	29,442,592.74	6,691,341.17	36,133,933.91	22,781,448.19	22,781,448.19	58,921,382.10	4	
5	BAUCHI	20	35,420,425.51	0.00	35,420,425.51	25,868,263.05	25,868,263.05	61,288,668.56	5	
6	BAVELSA	8	26,201,047.25	92,358,684.44	118,559,731.69	10,529,329.93	10,529,329.93	129,089,061.62	6	
7	BAYELSA	23	33,208,938.64	0.00	33,208,938.64	28,148,673.80	28,148,673.80	61,357,612.44	7	
8	BORNO	27	36,790,744.70	0.00	36,790,744.70	30,561,024.26	30,561,024.26	67,351,768.96	8	
9	CROSS RIVER	18	29,777,052.09	0.00	29,777,052.09	19,701,729.79	19,701,729.79	49,478,781.88	9	
10	DELTA	25	30,066,513.90	243,319,908.18	273,386,422.08	26,244,941.07	25,244,941.07	298,631,363.15	10	
11	EBONYI	13	26,491,959.57	0.00	26,491,959.57	14,574,069.98	14,574,069.98	41,066,029.55	11	
12	EDO	18	27,668,343.60	14,638,935.60	42,327,279.20	19,315,796.84	19,315,796.84	61,643,076.04	12	
13	EKITI	16	26,477,010.31	0.00	26,477,010.31	15,337,443.17	15,337,443.17	41,814,453.48	13	
14	ENUGU	17	29,779,622.05	0.00	29,779,622.05	19,625,136.76	19,625,136.76	49,404,758.81	14	
15	GOMBE	11	27,891,886.62	0.00	27,891,886.62	13,447,157.41	13,447,157.41	41,339,044.03	15	
16	IMO	27	30,787,744.77	8,016,609.75	38,804,354.52	26,302,048.83	26,302,048.83	65,106,403.35	16	
17	JIGAWA	27	33,115,075.60	0.00	33,115,075.60	27,632,778.72	27,632,778.72	60,747,854.22	17	
18	KADUNA	23	38,798,162.58	0.00	38,798,162.58	31,075,676.22	31,075,676.22	69,873,838.80	18	
19	KANO	44	46,969,495.20	0.00	46,969,495.20	49,475,139.90	49,475,139.90	96,444,635.10	19	
20	KATSINA	34	36,400,022.03	0.00	36,400,022.03	37,666,266.15	37,666,266.15	74,066,288.18	20	
21	KEBBI	21	31,267,800.52	0.00	31,267,800.52	23,771,457.00	23,771,457.00	55,039,257.52	21	
22	KOGI	21	32,727,947.70	0.00	32,727,947.70	24,569,542.04	24,569,542.04	57,297,489.74	22	
23	KWARA	16	26,358,965.57	0.00	26,358,965.57	17,385,524.53	17,385,524.53	43,744,490.10	23	
24	LAGOS	20	39,668,785.74	0.00	39,668,785.74	29,616,174.76	29,616,174.76	69,284,960.50	24	
25	NASSARAWA	13	27,307,944.97	0.00	27,307,944.97	15,510,884.35	15,510,884.35	42,818,829.32	25	
26	NIGER	25	35,075,839.45	0.00	35,075,839.45	28,709,450.46	28,709,450.46	63,785,289.91	26	
27	OGUN	20	27,510,761.12	0.00	27,510,761.12	20,481,218.16	20,481,218.16	47,991,979.28	27	
28	ONDO	18	27,365,263.02	19,360,885.61	46,926,148.63	19,560,858.87	19,560,858.87	66,487,007.50	28	
29	OSUN	30	27,006,434.19	0.00	27,006,434.19	26,495,677.90	26,495,677.90	53,502,112.09	29	
30	OYO	33	33,212,607.83	0.00	33,212,607.83	26,495,677.90	26,495,677.90	59,703,282.70	30	
31	PLATEAU	17	30,922,032.37	0.00	30,922,032.37	20,951,260.33	20,951,260.33	51,873,292.70	31	
32	RIVERS	23	31,935,142.56	89,753,929.68	121,689,072.24	25,970,248.65	25,970,248.65	147,659,320.89	32	
33	SOKOTO	23	32,634,816.54	0.00	32,634,816.54	26,156,059.96	26,156,059.96	58,790,876.50	33	
34	TARABA	16	28,524,193.17	0.00	28,524,193.17	19,604,054.45	19,604,054.45	48,128,247.62	34	
35	YOBE	17	29,404,781.52	0.00	29,404,781.52	19,710,158.70	19,710,158.70	49,114,940.22	35	
36	ZAMFARA	14	29,467,405.12	0.00	29,467,405.12	17,809,445.97	17,809,445.97	47,276,851.09	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	7,865,885.22	7,865,885.22	7,865,885.22	37	
			1,750,847,834.91	627,952,620.24	1,750,847,834.91	865,705,143.07	865,705,143.07	2,616,552,977.98		
38	FCT-ABUJA	6	0.00	42,024,521.51	42,024,521.51	0.00	0.00	42,024,521.51	38	
39	Federal Government	0	0.00	2,213,851,793.06	2,213,851,793.06	0.00	0.00	2,213,851,793.06	39	
			3,964,699,627.97	2,841,804,413.30	3,964,699,627.97	865,705,143.07	865,705,143.07	4,830,404,771.04		

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF =N= 67,990,026.62 FROM EXCESS OIL ACCOUNT

FEDERATION ACCOUNT: January 2023

PAGE 68

BENEFICIARY	AUGMENTATION REVENUE	TOTAL SHARE
1 .1Federal Government	0.0152%	31,160,917.04
2 State Governments	0.0077%	15,805,233.55
3 Local Governments	0.0059%	12,185,172.57
4 13% Derivation Share	0.0043%	8,838,703.46
Grand Total	100.00%	67,990,026.62

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	28,688,391.73	591,513.23
2	1.46% Deriv. & Ecology FGN Share	1	591,513.23	591,513.23
3	FCT-ABUJA	1	295,756.62	295,756.62
4	0.72% STABILIZATION ACCOUNT	0.5	993,742.23	993,742.23
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	31,160,917.04	31,160,917.04
		52.68		

**NOMINAL DISTRIBUTION OF =N= 67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT -
FEDERATION ACCOUNT: January, 2023**

STATE GOVERNMENTS										LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9					
S/NO	STATES	NO OF LG/COV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5 LESS ECOLOGY	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION LESS ECOLOGY	TOTAL PAID 6 + 8	SNO				
1	ABIA	17	390,283.93	40,831.15	431,115.08	252,917.50	252,917.50	684,032.56	1				
2	ADAMAWA	21	415,194.99	0.00	415,194.99	319,019.13	319,019.13	734,214.12	2				
3	AKWA IBOM	31	419,053.36	2,124,143.55	2,543,196.92	424,914.73	424,914.73	2,968,111.65	3				
4	ANAMBRA	21	414,417.17	94,183.51	508,600.68	320,743.14	320,743.14	829,343.82	4				
5	BAUCHI	20	498,557.74	0.00	498,557.74	364,106.94	364,106.94	862,664.68	5				
6	BAYELSA	8	368,791.02	1,299,988.24	1,668,779.26	148,204.85	148,204.85	1,816,984.11	6				
7	BENUE	23	467,430.11	0.00	467,430.11	396,204.70	396,204.70	863,634.81	7				
8	BORNO	27	517,845.57	0.00	517,845.57	430,159.57	430,159.57	948,005.14	8				
9	CROSS RIVER	18	419,124.83	0.00	419,124.83	277,310.33	277,310.33	696,435.16	9				
10	DELTA	25	423,199.13	3,424,832.46	3,848,031.58	355,333.41	355,333.41	4,203,365.00	10				
11	EBONYI	13	372,885.74	0.00	372,885.74	205,136.31	205,136.31	578,022.04	11				
12	EDO	18	389,725.36	206,049.32	595,774.68	271,878.16	271,878.16	867,652.83	12				
13	EKITI	16	372,675.32	0.00	372,675.32	215,881.12	215,881.12	588,556.43	13				
14	ENUGU	17	419,161.00	0.00	419,161.00	276,232.25	276,232.25	695,393.25	14				
15	GOMBE	11	392,590.31	0.00	392,590.31	189,274.53	189,274.53	581,864.84	15				
16	IMO	27	433,350.76	112,837.23	546,187.99	370,212.66	370,212.66	916,400.66	16				
17	JIGAWA	27	466,108.94	0.00	466,108.94	388,943.26	388,943.26	855,062.20	17				
18	KADUNA	23	546,100.84	0.00	546,100.84	437,403.52	437,403.52	983,504.36	18				
19	KANO	44	661,115.87	0.00	661,115.87	696,383.89	696,383.89	1,357,499.76	19				
20	KATSINA	34	512,345.98	0.00	512,345.98	530,168.91	530,168.91	1,042,514.88	20				
21	KEBBI	21	440,107.75	0.00	440,107.75	334,593.49	334,593.49	774,701.24	21				
22	KOGI	21	460,659.95	0.00	460,659.95	345,826.86	345,826.86	806,486.83	22				
23	KWARA	16	371,013.79	0.00	371,013.79	244,708.74	244,708.74	615,722.53	23				
24	LAGOS	20	558,355.24	0.00	558,355.24	416,860.41	416,860.41	975,215.65	24				
25	NASSARAWA	13	384,371.08	0.00	384,371.08	218,322.37	218,322.37	602,693.46	25				
26	NIGER	25	493,707.54	0.00	493,707.54	404,097.87	404,097.87	897,805.41	26				
27	OGUN	20	387,225.81	0.00	387,225.81	288,281.96	288,281.96	675,507.77	27				
28	ONDO	18	387,992.94	272,512.80	660,505.74	275,327.51	275,327.51	935,833.25	28				
29	OSUN	30	380,127.19	0.00	380,127.19	372,938.07	372,938.07	753,065.26	29				
30	OYO	33	467,481.75	0.00	467,481.75	470,432.28	470,432.28	937,914.03	30				
31	PLATEAU	17	435,240.92	0.00	435,240.92	294,898.01	294,898.01	730,138.93	31				
32	RIVERS	23	449,500.88	1,263,325.20	1,712,826.08	365,542.43	365,542.43	2,078,368.51	32				
33	SONKOTO	23	459,349.09	0.00	459,349.09	368,157.80	368,157.80	827,506.90	33				
34	TARABA	16	401,490.30	0.00	401,490.30	275,935.51	275,935.51	677,425.80	34				
35	YOBE	17	413,884.96	0.00	413,884.96	277,428.97	277,428.97	691,313.93	35				
36	ZAMFARA	14	414,766.41	0.00	414,766.41	250,675.62	250,675.62	665,442.03	36				
37	FCT-ABUJA	6	0.00	0.00	0.00	110,715.72	110,715.72	110,715.72	37				
774			24,643,937.01	8,838,703.46	24,643,937.01	12,185,172.57	12,185,172.57	36,829,109.58					
38	FCT-ABUJA	6	0.00	591,513.23	591,513.23	0.00	0.00	591,513.23	38				
39	Federal Government	0	0.00	30,569,403.81	30,569,403.81	0.00	0.00	30,569,403.81	39				
6			31,160,917.04	31,160,917.04	31,160,917.04	0.00	0.00	31,160,917.04					
			55,804,854.05	39,999,620.50	55,804,854.05	12,185,172.57	12,185,172.57	67,990,026.62					

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION **NOMINAL DISTRIBUTION OF ₦32,029,304,691.06 FROM NON-OIL EXCESS REVENUE ACCOUNT**

FEDERATION ACCOUNT: January, 2023

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BENEFICIARY		EXCESS CRUDE REVENUE	TOTAL SHARE
1	.1 Federal Government	52.6800%	16,873,037,711.25
2	State Governments	26.7200%	8,558,230,213.45
3	Local Governments	20.6000%	6,598,036,766.36
4	13% Derivation Share	0.0000%	0.00
Grand Total		100.00%	32,029,304,691.06

NOMINAL FGNSHARE		DISTRIBUTION OF FGN SHARE		
SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	15,534,212,775.16	15,534,212,775.16
2	1.46% Deriv. & Ecology FGN Share	1	320,293,046.91	320,293,046.91
3	FCT-ABUJA	1	320,293,046.91	320,293,046.91
4	0.72% STABILIZATION ACCOUNT	0.5	160,146,523.46	160,146,523.46
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	538,092,318.81	538,092,318.81
		52.68	16,873,037,711.25	16,873,037,711.25

**NOMINAL DISTRIBUTION OF =N=32,029,304,691.06 FROM NON OIL EXCESS ACCOUNT FOR
THE MONTH OF FEBRUARY 2023 FEDERATION ACCOUNT: January,2023**

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MIN REVENUE LESS ECOLOGY	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	211,331,247.86	193,552,046.48	136,949,966.99	124,496,265.52	318,048,312.00	1
2	ADAMAWA	21	224,820,105.86	205,906,093.01	172,742,727.84	157,034,170.83	362,940,263.83	2
3	AKWA IBOM	31	226,909,341.43	207,819,582.15	230,083,162.64	209,160,287.78	416,979,849.93	3
4	ANAMBRA	21	224,398,931.86	205,520,352.18	173,676,247.85	157,882,800.13	363,403,152.32	4
5	BAUCHI	20	269,959,433.27	247,247,869.42	197,156,909.68	179,228,221.19	426,476,090.61	5
6	BAYELSA	8	199,693,249.44	182,893,147.55	80,250,078.84	72,952,446.37	255,845,593.93	6
7	BENUE	23	253,104,419.96	231,810,860.68	214,537,231.45	195,028,043.58	426,838,904.26	7
8	BORNO	27	280,403,423.90	256,813,211.89	232,923,141.68	211,742,010.08	468,555,221.97	8
9	CROSS RIVER	18	226,948,038.86	207,855,003.98	150,158,213.31	136,503,404.89	344,358,408.88	9
10	DELTA	25	229,154,193.81	209,875,556.12	192,406,214.38	174,909,535.79	384,785,091.91	10
11	EBONYI	13	201,910,459.55	184,923,824.79	111,077,368.91	100,976,421.66	285,900,246.44	11
12	EDO	18	211,028,790.30	193,275,034.53	147,216,796.33	133,829,469.02	327,104,503.56	12
13	EKITI	16	201,796,522.66	184,819,473.35	116,895,475.01	106,265,451.64	291,084,924.99	13
14	ENUGU	17	226,967,626.01	207,872,943.27	149,574,453.75	135,972,730.17	343,845,673.44	14
15	GOMBE	11	212,580,108.68	194,695,841.20	102,488,520.17	93,168,609.68	287,864,450.88	15
16	IMO	27	234,651,109.07	214,910,018.41	200,463,040.58	182,233,705.31	397,143,723.72	16
17	JIGAWA	27	252,389,035.03	231,155,660.76	210,605,298.36	191,453,665.31	422,609,326.07	17
18	KADUNA	23	295,703,110.02	270,825,742.40	236,845,600.23	215,307,775.40	486,133,517.79	18
19	KANO	44	357,981,535.27	327,864,712.17	377,078,494.59	342,788,431.54	670,653,143.71	19
20	KATSINA	34	277,425,501.70	254,085,820.92	287,076,276.35	260,970,667.68	515,056,488.60	20
21	KEBBI	21	238,309,890.05	218,260,987.82	181,175,944.90	164,700,503.67	382,961,491.49	21
22	KOGI	21	249,438,511.41	228,453,363.34	187,258,609.92	170,230,034.61	398,683,397.96	22
23	KWARA	16	200,896,835.77	183,995,476.71	132,505,080.91	120,455,580.22	304,451,056.93	23
24	LAGOS	20	302,338,629.84	276,903,018.97	225,721,900.23	205,195,621.74	482,098,640.71	24
25	NASSARAWA	13	208,129,553.53	190,619,709.23	118,217,370.00	107,467,138.60	298,086,847.83	25
26	NIGER	25	267,333,144.75	244,842,529.35	218,811,232.92	198,913,383.85	443,755,913.20	26
27	OGUN	20	209,675,332.10	192,035,442.15	156,099,142.42	141,904,088.84	333,939,530.99	27
28	ONDO	18	210,090,722.41	192,415,885.87	149,084,554.98	135,527,380.90	327,943,266.77	28
29	OSUN	30	205,831,566.49	188,515,050.79	201,938,799.05	183,575,264.00	372,090,314.79	29
30	OYO	33	253,132,384.98	231,836,473.02	254,730,038.87	231,565,872.20	463,402,345.22	30
31	PLATEAU	17	235,674,592.11	215,847,396.29	159,681,604.12	145,160,775.30	361,008,171.59	31
32	RIVERS	23	243,396,087.54	222,919,285.83	197,934,200.56	179,934,828.24	402,854,114.07	32
33	SOKOTO	23	248,728,705.30	227,803,272.90	199,350,375.42	181,222,221.62	409,025,494.52	33
34	TARABA	16	217,399,280.55	199,109,578.34	149,413,773.31	135,826,661.40	334,936,239.74	34
35	YOBE	17	224,110,750.81	205,256,415.68	150,222,454.84	136,561,804.54	341,818,220.22	35
36	ZAMFARA	14	224,588,041.27	205,693,551.91	135,736,030.04	123,392,719.30	329,086,271.21	36
37	FCT-ABUJA	6	0.00	0.00	59,950,434.93	54,498,773.75	54,498,773.75	37
		774	8,558,230,213.45	7,838,230,213.45	6,598,036,766.36	5,998,036,766.36	13,836,266,979.81	
38	FCT-ABUJA	6	320,293,046.91	320,293,046.91	0.00	0.00	320,293,046.91	38
39	1Federal Government	0	16,552,744,664.34	16,552,744,664.34	0.00	0.00	16,552,744,664.34	39
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	720,000,000.00	0.00	600,000,000.00	1,320,000,000.00	40
		6	16,873,037,711.25	17,593,037,711.25	0.00	600,000,000.00	18,193,037,711.25	
			<u>25,431,267,924.70</u>	<u>25,431,267,924.70</u>	<u>6,598,036,766.36</u>	<u>6,598,036,766.36</u>	<u>32,029,304,691.06</u>	
								TOTALFUNDS!!: 32,029,304,691.06
								0.00