

Distribution of Value Added Tax (VAT)

		May 2023	Apr 2023	INCREASE/DECREASE
1 .1Federal Government	15%	37,741,133,939.51	30,414,335,312.03	7,326,798,627.48
2 State Governments	50%	125,803,779,798.37	101,381,117,706.76	24,422,662,091.62
3 Local Governments	35%	88,062,645,858.86	70,966,782,394.73	17,095,863,464.13
	100%	251,607,559,596.74	202,762,235,413.51	48,845,324,183.23
1 FIRS - VAT Cost of Collections	0%	9,880,481,871.06	7,931,228,222.76	1,949,253,648.30
2 NCS -IMPORT-VAT Cost of Collections	0%	927,402,991.34	778,489,793.28	148,913,198.06
	0%	10,807,884,862.40	8,709,718,016.04	2,098,166,846.36
1 ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	7,781,677,100.93	6,270,996,971.55	1,510,680,129.38
	0%	7,781,677,100.93	6,270,996,971.55	1,510,680,129.38
		270,197,121,560.07	217,742,950,401.10	52,454,171,158.97

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		May 2023	Apr 2023	INCREASE/DECREASE
.1Federal Government	14	35,225,058,343.54	28,386,712,957.89	6,838,345,385.65
FCT-ABUJA	1	2,516,075,595.97	2,027,622,354.14	488,453,241.83
		15.00	37,741,133,939.51	30,414,335,312.03
				7,326,798,627.48

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2023 STATUTORY REVENUE

SN	MONTH	FED ACCT	AUGMENTATION	TOTAL ACTUAL	BUDGET	BUDGET VARIANCE	EXCHANGE GAIN DIFF	EMTL SHARED
1	2	3	4	5 = 3+4	6	7 = 5 - 6	8	9
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	01 January	1,136,183,792,557.15	-	1,136,183,792,557.15	884,457,000,000.00	251,726,792,557.15	24,840,726,635.51	25,327,893,346.99
2	02 February	653,704,480,827.01	115,000,000,000.00	768,704,480,827.01	884,457,000,000.00	-115,752,599,172.99	-	13,798,911,192.75
3	03 March	487,106,515,290.89	120,000,000,000.00	607,106,515,290.89	884,457,000,000.00	-277,350,484,709.11	-	12,130,035,304.85
4	04 April	638,673,365,209.07	-	638,673,365,209.07	884,457,000,000.00	-245,783,634,790.93	-	15,091,626,492.78
5	05 May	480,782,569,725.66	120,680,990,990.93	601,463,160,720.59	884,457,000,000.00	-282,993,839,279.41	-	15,121,436,356.39
6	06 June	701,786,608,509.91	-	701,786,608,509.91	884,457,000,000.00	-182,670,391,490.09	639,393,111.48	14,969,236,634.06
		4,098,236,852,123.69	355,680,990,990.93	4,453,917,843,114.62	5,306,742,000,000.00	-852,824,156,885.38	25,480,119,746.99	96,439,139,327.82

TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: May, 2023

S/NO	DATE	DESCRIPTION	FOREIGN EXCESS CRUDE US\$	EXCESS PPT & ROYALTY US\$	TOTAL US\$	CUMM BALANCE US\$
1	1-Jan-22	Balance b/f	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74
2	20-Jan-22	Accrued Interest on Funds - December, 2021	193.13	2,427.61	2,620.74	35,368,086.48
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,037.99	2,231.12	35,370,317.60
4	28-Feb-22	Accrued Interest on Funds - February, 2022	174.44	1,201.20	1,375.64	35,371,693.24
5	23-May-22	Accrued Interest on Funds - March, 2022	629.09	4,332.76	4,961.85	35,376,655.09
6	29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	376,655.09
7	15-Aug-22	Accrued Interest on Funds - April, 2022	1,121.40	7,722.90	8,844.30	385,499.39
8	15-Aug-22	Accrued Interest on Funds - May, 2022	2,779.15	19,140.35	21,919.50	407,418.89
9	15-Aug-22	Accrued Interest on Funds - June, 2022	4,302.08	29,629.92	33,932.00	441,350.89
10	15-Aug-22	Accrued Interest on Funds - July, 2022	3,903.81	25,344.84	29,248.65	470,599.54
11	19-Sep-22	Accrued Interest on Funds - August, 2022	786.78	145.08	931.86	471,531.40
12	21-Oct-22	Accrued Interest on Funds - September, 2022	829.30	152.94	982.24	472,513.64
13	12-Dec-22	Accrued Interest on Funds - October, 2022	1,047.80	193.13	1,240.93	473,754.57
Total			382,719.92	91,034.65	473,754.57	

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Domestic Excess Crude Oil Proceeds: MAY, 2023					
Sl#	Date	Description	Receipt	Payment	Cumm Balance
			=N=	=N=	=N=
1	01/01/2023	Balance b/f			
2	16/02/2023	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (63/116)	4,730,819,957.07	-	4,730,819,957.07
3	16/02/2023	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (63/116)	69,464,593.00	-	4,800,284,550.07
4	20/03/2023	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (64/116)	30,120,221.00	-	4,830,404,771.07
5	20/03/2023	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (64/116)	69,464,593.00		4,899,869,364.07
6	17/04/2023	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (65/116)	30,120,221.00		4,929,989,585.07
7	17/04/2023	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (65/116)	69,464,593.00		4,999,454,178.07
8	17/05/2023	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (66/116)	30,120,221.00		5,029,574,399.07
9	17/05/2023	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (66/116)	69,464,593.00		5,099,038,992.07
10	20/06/2023	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (67/116)	30,120,221.00		5,129,159,213.07
11	20/06/2023	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (67/116)	69,464,593.00		5,198,623,806.07
Total			5,228,744,027.07	-	5,228,744,027.07

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Office of the Accountant General of the Federation
Exchange Gain May, 2023

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2021		Balance b/f	-	-	-
2	18/01/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in December, 2020	3,831,803,165.49	-	3,831,803,165.49
3	18/01/2021	FD/FA/202/Vol. 3	Distribution of =N=3,831,803,165.49 to the three tiers of Government being exchange gain for December, 2020	-	-	-
4	21/04/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in March, 2021	2,930,963,618.49	3,831,803,165.49	2,930,963,618.49
5	21/04/2021	FD/FA/202/Vol. 3	Distribution of =N=2,930,963,618.49 to the three tiers of Government being exchange gain for March, 2021	-	-	-
6	19/05/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in April, 2021	2,250,757,864.69	2,930,963,618.49	2,250,757,864.69
7	19/05/2021	FD/FA/202/Vol. 3	Distribution of =N=2,250,757,864.69 to the three tiers of Government being exchange gain for April, 2021	-	-	-
8	22/06/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in May, 2021	1,727,915,119.22	2,250,757,864.69	1,727,915,119.22
9	22/06/2021	FD/FA/202/Vol. 3	Distribution of =N=1,727,915,119.22 to the three tiers of Government being exchange gain for May, 2021	-	-	-
10	14/07/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in June, 2021	3,691,604,920.98	1,727,915,119.22	3,691,604,920.98
11	14/07/2021	FD/FA/202/Vol. 3	Distribution of =N=3,691,604,920.98 to the three tiers of Government being exchange gain for June, 2021	-	-	-
12	18/08/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in July, 2021	2,457,214,237.48	3,691,604,920.98	2,457,214,237.48
13	18/08/2021	FD/FA/202/Vol. 3	Distribution of =N=2,457,214,237.48 to the three tiers of Government being exchange gain for July, 2021	-	-	-
14	21/09/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in August, 2021	2,830,001,008.86	2,457,214,237.48	2,830,001,008.86
15	21/09/2021	FD/FA/202/Vol. 3	Distribution of =N=2,830,001,008.86 to the three tiers of Government being exchange gain for August, 2021	-	-	-
16	21/10/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in September, 2021	3,104,530,470.07	2,830,001,008.86	3,104,530,470.07
17	21/10/2021	FD/FA/202/Vol. 3	Distribution of =N=3,104,530,470.07 to the three tiers of Government being exchange gain for September, 2021	-	-	-
18	15/11/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in October, 2021	3,217,552,495.89	3,104,530,470.07	3,217,552,495.89
19	15/11/2021	FD/FA/202/Vol. 3	Distribution of =N=3,217,552,495.89 to the three tiers of Government being exchange gain for October, 2021	-	-	-
20	15/11/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in November, 2021	4,156,245,257.14	3,217,552,495.89	4,156,245,257.14
21	16/11/2021	FD/FA/202/Vol. 3	Distribution of =N=4,156,245,257.14 to the three tiers of Government being exchange gain for October, 2021	-	-	-
22	20/01/2022	FD/FA/202/Vol. 3	Exchange Gain Difference in December, 2021	5,148,732,691.01	4,156,245,257.14	5,148,732,691.01
23	20/01/2022	FD/FA/202/Vol. 3	Distribution of =N=5,148,732,691.01 to the three tiers of Government being exchange gain for , December, 2021	-	-	-
24	23/02/2022	FD/FA/202/Vol. 3	Exchange Gain Difference in January, 2022	5,201,933,423.75	5,148,732,691.01	5,201,933,423.75
25	23/02/2022	FD/FA/202/Vol. 3	Distribution of =N=5,201,933,423.75 to the three tiers of Government being exchange gain for , January, 2022	-	-	-
26	16/02/2022	FD/FA/202/Vol. 5	Exchange Gain Difference in October, 2022	5,774,674,913.69	5,201,933,423.75	5,774,674,913.69
27	16/02/2022	FD/FA/202/Vol. 5	Distribution of =N=5,774,674,913.69 to the three tiers of Government being exchange gain for , October, 2022	-	-	-
28	12/12/2022	FD/FA/202/Vol. 5	Exchange Gain Difference in November, 2022	7,164,026,363.49	5,774,674,913.69	7,164,026,363.49
29	12/12/2022	FD/FA/202/Vol. 5	Distribution of =N=7,164,026,363.49 to the three tiers of Government being exchange gain for , November, 2022	-	-	-
30	13/01/2023	FD/FA/202/Vol. 5	Exchange Gain Difference in December, 2022	24,840,726,635.51	7,164,026,363.49	24,840,726,635.51
31	13/01/2023	FD/FA/202/Vol. 5	Distribution of =N=24,840,726,635.51 to the three tiers of Government being exchange gain for , December, 2022	-	-	-
32	20/06/2023	FD/FA/202/Vol. 5	Exchange Gain Difference in May, 2022	639,393,111.48	24,840,726,635.51	639,393,111.48
33	20/06/2023	FD/FA/202/Vol. 5	Distribution of =N=639,393,111.48 to the three tiers of Government being exchange gain for , May, 2022	-	-	-
			Total	78,968,075,297.24	78,968,075,297.24	-

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

Non-Oil Excess Revenue Account for May, 2023

DETAILS

S/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance =N=
1	01/01/2021		Balance b/f	-	-	-
2	21/04/2021	4273GCRSVol. 140	Transfer of Savings from March, 2021 Non Oil Revenue (FAAC Withheld Account)	194,000,000,000.00		194,000,000,000.00
3	22/04/2021	4273GCRSVol. 140	Distribution of =N=20Billion to the three tiers of Government		30,000,000,000.00	154,000,000,000.00
4	20/05/2021	4273GCRSVol. 140	Distribution of =N=20Billion to the three tiers of Government		20,000,000,000.00	134,000,000,000.00
5	22/05/2021	4273GCRSVol. 140	Distribution of =N=50Billion to the three tiers of Government		50,000,000,000.00	84,000,000,000.00
6	22/05/2021	4273GCRSVol. 141	Distribution of =N=20Billion to the three tiers of Government		20,000,000,000.00	64,000,000,000.00
7	14/07/2021	4273GCRSVol. 142	Transfer of Savings from June, 2021 Non Oil Revenue (FAAC Withheld Account)	150,000,000,000.00		214,000,000,000.00
8	23/09/2021	4273GCRSVol. 145	Distribution of =N=50Billion to the three tiers of Government		50,000,000,000.00	164,000,000,000.00
9	21/10/2021	4273GCRSVol. 146	Transfer of Savings from September, 2021 Non Oil Revenue (FAAC Withheld Account)	68,000,000,000.00		230,000,000,000.00
10	15/11/2021	4273GCRSVol. 147	Distribution of =N=100Billion to the three tiers of Government		100,000,000,000.00	130,000,000,000.00
11	15/11/2021	4273GCRSVol. 147	Distribution of =N=50Billion to the three tiers of Government		50,000,000,000.00	80,000,000,000.00
12	15/12/2021	4273GCRSVol. 148	Transfer of Savings from November, 2021 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00		180,000,000,000.00
13	23/02/2022	4273GCRSVol. 148	Distribution of =N=100Billion to the three tiers of Government		100,000,000,000.00	80,000,000,000.00
14	21/03/2022	4273GCRSVol. 150	Distribution of =N=80Billion to the three tiers of Government		80,000,000,000.00	-
15	21/04/2022	4273GCRSVol. 150	Transfer of Savings from March, 2022 Non Oil Revenue (FAAC Withheld Account)	240,000,000,000.00		240,000,000,000.00
16	28/05/2022	4273GCRSVol. 152	Distribution of =N=20Billion to the three tiers of Government		20,000,000,000.00	220,000,000,000.00
17	21/06/2022	4273GCRSVol. 152	Transfer of Savings from May, 2022 Non Oil Revenue (FAAC Withheld Account)		40,000,000,000.00	260,000,000,000.00
18	21/07/2022	4273GCRSVol. 153	Transfer of Savings from June, 2022 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00		460,000,000,000.00
19	23/08/2022	4273GCRSVol. 154	Transfer of Savings from July, 2022 Non Oil Revenue (FAAC Withheld Account)	80,000,000,000.00		540,000,000,000.00
20	21/09/2022	4273GCRSVol. 155	Transfer of Savings from August, 2022 Non Oil Revenue (FAAC Withheld Account)	20,000,000,000.00		560,000,000,000.00
21	21/09/2022	4273GCRSVol. 155	Distribution of =N=20Billion to the three tiers of Government		20,000,000,000.00	540,000,000,000.00
22	21/10/2022	4273GCRSVol. 156	Transfer of Savings from September, 2022 Non Oil Revenue (FAAC Withheld Account)	80,000,000,000.00		620,000,000,000.00
23	28/10/2022	4273GCRSVol. 156	Distribution of =N=60Billion to the three tiers of Government		60,000,000,000.00	560,000,000,000.00
23	28/10/2022	4273GCRSVol. 156	Transfer of =N=20Billion to the 20% of Amount due to States on ECA withdrawals 2003-2015		20,000,000,000.00	540,000,000,000.00
24	16/11/2022	4273GCRSVol. 157	Distribution of =N=70Billion to the three tiers of Government		70,000,000,000.00	470,000,000,000.00
25	16/11/2022	4273GCRSVol. 157	Distribution of =N=10Billion to the three tiers of Government		30,000,000,000.00	440,000,000,000.00
26	23/12/2022	4273GCRSVol. 157	Refund of PAYE to States (1st Tranche)		65,000,000,000.00	375,000,000,000.00
27	23/12/2022	4273GCRSVol. 157	Refund of PAYE to States (2nd Tranche)		65,000,000,000.00	310,000,000,000.00
29	13/01/2023	4273GCRSVol. 157	Transfer of Savings from December, 2022 Non Oil Revenue (FAAC Withheld Account)	135,000,000,000.00		445,000,000,000.00
30	23/12/2022	4273GCRSVol. 157	Refund of Gas Flared penalty to NMDPRA		20,009,001,423.57	424,990,998,576.43
31	16/02/2023	4273GCRSVol. 158	Refund of PAYE to Lagos State		6,571,812,718.58	418,419,185,857.85
32	16/02/2023	4273GCRSVol. 158	Amount borrowed by FGN for the Payment of final Settlement of Ground Rent Liabilities		41,844,164,000.00	376,575,021,857.85
33	16/02/2023	4273GCRSVol. 158	Amount borrowed by FGN for Funding of 2023 General Elections		254,554,718,190.36	112,020,303,667.49
34	16/02/2023	4273GCRSVol. 158	Distribution of =N=100 Billion to the three tiers of Government		100,000,000,000.00	12,020,303,667.49
35	16/02/2023	4273GCRSVol. 158	Reversal of Amount borrowed by FGN for Funding of 2023 General Elections(item No 33)	264,554,718,190.36		276,575,021,857.85
35	16/02/2023	4273GCRSVol. 158	Amount borrowed by FGN for Funding of 2023 General Elections(22 Agencies)		215,685,544,190.36	60,889,477,667.49
37	16/02/2023	4273GCRSVol. 158	Amount borrowed by FGN for Funding of 2023 General Elections(2 Agencies)		7,303,417,000.00	53,586,060,667.49
38	16/02/2023	4273GCRSVol. 158	Amount borrowed by FGN for Funding of 2023 General Elections(2 Agencies)		5,009,540,000.00	48,576,520,667.49
39	16/02/2023	4273GCRSVol. 158	Distribution of =N=15 Billion to the three tiers of Government (February, 2023)		15,000,000,000.00	33,576,520,667.49
40	17/05/2023	4273GCRSVol. 161	Distribution of =N=20 Billion to the three tiers of Government (May, 2023)		20,000,000,000.00	13,576,520,667.49
41	19/05/2023	4273GCRSVol. 161	Distribution of =N=10 Billion to the three tiers of Government (May, 2023)		10,000,000,000.00	3,576,520,667.49
42	19/05/2023	4273GCRSVol. 161	Amount Borrowed by FGN for Payment of Contingencies to Office of the National Security Adviser		2,750,000,000.00	826,520,667.49
			Total	1,559,654,718,190.36	1,558,728,197,922.87	

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Oil Excess Revenue Account May, 2023

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01,2022		Balance b/f	67,990,026.62	-	67,990,026.62
			Total	67,990,026.62	-	

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Amount Withheld by NNPC, MAY 2023					
Sl#	Date	DETAILS	Amount Paid Into		Cumulative
			Crude cost	Federation Account	
			₦	₦	₦
1	17/05/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2012	240,934,094.675.79	134,077,903,417.70	106,782,191,258.09
2	18/06/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012	239,378,556,017.79	126,516,588,750.00	275,008,579,287.79
3	18/07/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2012	277,095,434,352.56	95,488,034,957.00	453,288,031,927.74
4	14/08/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2012	231,574,767,564.43	127,133,568,750.00	574,442,198,514.43
5	17/08/2012	Part Refund by NNPC		143,093,400,000.00	(143,093,400,000.00)
6	13/09/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2012	191,920,427,477.18	112,714,588,750.00	79,205,838,727.18
7	13/10/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2012	152,715,267,483.49	113,337,588,750.00	41,280,659,713.49
8	12/11/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2012	222,093,587,093.46	113,337,588,750.00	106,683,392,343.46
9	14/12/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2012	203,159,578,373.59	97,007,588,750.00	139,077,006,373.59
10	14/01/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2012	274,033,582,179.93	112,398,588,750.00	161,544,783,379.93
11	13/02/2013	Part Refund by NNPC from Domestic Crude Oil Cost for May, 2012	203,427,417,594.12	6,000,000,000.00	(6,000,000,000.00)
12	13/02/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2012	141,708,547,582.45	112,398,588,750.00	70,342,108,742.45
13	13/02/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2012	141,708,547,582.45	112,398,588,750.00	70,342,108,742.45
14	13/02/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2012	344,355,376,739.41	112,398,588,750.00	185,972,002,989.41
15	14/03/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2013	177,918,697,507.24	112,398,588,750.00	153,573,988,747.04
16	12/04/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2013	387,847,550,771.22	112,398,588,750.00	153,573,988,747.04
17	11/05/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2013	160,891,450,856.39	105,183,588,750.00	55,689,092,106.39
18	12/06/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2013	181,997,749,781.25	115,381,588,750.00	72,005,181,031.25
19	11/07/2013	Part Refund by NNPC		75,000,000,000.00	(75,000,000,000.00)
20	27/07/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2013	220,330,148,586.79	122,398,588,750.00	98,007,589,236.79
21	09/10/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2013	193,768,033,083.35	112,398,588,750.00	61,348,484,313.35
22	13/11/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2013	202,780,332,241.96	142,002,528,750.00	80,777,803,491.96
23	13/01/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2013	203,448,297,554.66	122,398,588,750.00	81,065,728,804.66
24	13/02/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2013	203,384,355,941.05	124,700,588,750.00	64,651,785,191.05
25	13/02/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2013	220,269,897,004.47	115,433,588,750.00	94,857,018,306.47
26	13/02/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2013	228,009,030,944.39	112,897,488,750.00	112,401,462,194.39
27	14/02/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2013	193,764,136,075.79	115,433,588,750.00	2,367,283,099,600.02
28	13/03/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2014	246,697,818,131.92	123,230,500,000.00	126,457,318,131.92
29	16/06/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2014	190,885,255,501.98	124,700,970,750.00	65,115,276,241.98
30	14/07/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2014	177,428,971,038.15	91,517,979,392.00	85,902,971,123.15
31	16/08/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2014	226,869,659,297.20	82,801,186,706.00	167,504,372,619.20
32	15/09/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2014	202,444,423,151.10	30,000,000,000.00	106,534,846,701.10
33	14/10/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2014	146,625,743,354.40	110,394,106,451.61	38,231,636,002.79
34	21/10/2014	Part Refund by NNPC from Sales of Domestic Crude Cost in June, 2014		88,489,606,451.61	(88,489,606,451.61)
35	14/11/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2014	246,475,500,644.93	124,700,970,750.00	160,006,334,103.32
36	15/12/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2014	238,384,570,690.52	55,007,120,000.00	165,601,260,000.00
37	24/12/2014	Part Refund by NNPC from Sales of Domestic Crude Cost in August, 2014		122,737,606,451.61	(122,737,606,451.61)
38	14/01/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2014	193,136,589,831.32	4,418,606,424.00	66,232,152,653.31
39	17/02/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014	140,359,919,840.92	72,127,767,177.01	46,107,115,179.81
40	23/02/2015	Part Refund by NNPC from Sales of Domestic Crude Cost in October, 2014		84,618,606,451.61	(84,618,606,451.61)
41	17/03/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2014	150,786,721,631.42	9,480,725,440.00	19,489,728,440.00
42	15/04/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2014	107,447,811,535.89	61,031,606,451.61	26,425,005,084.28
43	21/04/2015	Part Refund by NNPC from Sales of Domestic Crude Cost in Dec, 2014		95,931,108,451.61	(95,931,108,451.61)
44	13/06/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2015	161,316,709,513.75	93,539,806,451.61	65,693,206,809.25
45	22/07/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2015	149,222,913,282.86	68,838,606,451.61	3,610,249,487,743.26
46	20/08/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2015	129,323,955,135.39	67,239,606,451.61	85,014,729,158.75
47	16/09/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2015	152,353,935,693.76	64,521,911,662.83	68,003,946,108.50
48	16/09/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2015	112,546,459,858.83	79,119,919,173.47	3,844,990,646,209.00
49	28/10/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2015	157,782,872,916.76	60,018,423,319.42	35,594,393,586.73
50	24/11/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2015	95,583,816,906.15	81,407,673,093.61	44,831,439,534.03
51	16/12/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2015	728,329,013,381.04	75,669,489,241.61	27,201,099,361.76
52	22/01/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2015	112,278,642,793.37	85,007,489,241.61	3,860,649,785,482.75
53	19/02/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015	93,141,700,000.84	67,009,042,589.97	20,034,471,431.10
54	18/03/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015	87,045,519,817.17		3,868,684,256,893.85
55	19/04/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2015			

Amount Withheld by NNPC MAY 2023					
S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims
65	2006/02/06	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016	62,867,782,488.08	52,587,101,458.95	10,304,651,235.13
57	2006/02/06	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	66,313,977,244.43	63,497,266,204.54	2,766,651,039.89
68	2007/02/06	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	107,652,651,185.95	102,672,586,955.17	4,945,055,139.78
69	2008/02/06	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,359,019,084.86	99,315,444,692.93	4,066,700,632,289.95
60	2009/02/06	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	84,637,752,244.66	88,011,659,935.49	16,533,668,305.93
61	19/10/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	84,763,506,205.75	73,603,706,476.38	16,173,755,729.37
62	22/11/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	114,177,916,974.85	101,440,041,480.73	12,733,835,494.12
63	14/12/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016	131,382,708,471.70	118,287,215,633.19	12,754,490,837.51
64	19/01/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016	60,709,813,748.83	60,297,613,788.86	-
65	20/02/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	180,622,039,870.12	131,017,097,436.93	49,605,002,295.19
66	17/03/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	191,476,032,554.39	167,055,923,221.55	23,670,109,302.84
67	22/04/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	154,937,854,085.92	132,455,629,398.66	22,442,054,700.26
68	22/05/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017	151,352,933,124.65	139,684,134,235.97	11,528,798,888.69
69	20/06/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	94,913,022,316.35	73,927,647,393.07	20,890,374,923.28
70	21/07/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	172,516,740,414.30	145,583,154,592.31	26,932,585,821.99
71	21/08/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017	164,767,968,118.20	140,274,040,012.47	24,493,928,105.73
72	27/09/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	194,833,978,497.46	115,028,635,321.15	79,808,600,765.31
73	23/10/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,556,649,418.48	86,357,976,899.86	48,699,487,419.32
74	23/11/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	108,577,722,518.62	88,554,865,632.60	19,222,866,983.22
75	14/12/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	163,010,014,398.92	127,026,248,910.75	25,093,765,480.17
76	23/01/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	112,740,544,885.90	89,106,973,812.89	23,633,572,396.01
77	21/02/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	161,655,129,794.32	108,893,804,894.18	52,661,788,900.14
78	26/03/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	112,409,088,813.12	39,103,436,453.10	73,305,646,166.02
79	26/04/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	194,337,066,757.10	160,661,300,972.57	43,776,666,184.53
80	22/05/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,520,729.25	86,990,840,817.99	92,668,409,911.26
81	20/06/2018	Certified Subsidy Claims by PPPRA from January, 2018 - December, 2018	-	-	4,025,369,589,361.67
82	25/06/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	275,333,597,066.42	173,705,856,755.66	101,613,530,310.76
83	26/07/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	278,651,926,238.10	195,247,043,041.59	83,504,883,194.55
84	28/08/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	158,412,593,785.10	76,408,937,842.84	89,943,156,153.46
85	25/09/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,584,006,651.06	73,091,985,308.63	69,992,121,348.43
86	24/10/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	184,685,519,970.74	93,883,503,261.18	91,201,911,234.65
87	24/11/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	161,284,729,341.74	109,557,787,098.60	71,426,942,252.14
88	19/12/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,630,500,400.40	86,270,962,812.74	85,659,397,587.66
89	24/01/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	155,220,672,852.34	100,514,845,290.97	64,705,726,461.37
90	25/02/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	205,544,548,359.95	148,440,464,386.67	67,104,383,973.28
91	28/03/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,567,180,883.76	167,287,359,485.06	14,292,765,189.70
92	25/04/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	189,484,261,248.31	169,303,265,720.80	20,100,995,586.51
93	20/05/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,130,500,659.37	63,975,797,752.35	91,155,102,907.11
94	25/06/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	142,400,804,681.18	27,022,161,731.09	115,318,622,689.09
95	24/07/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	120,211,046,266.77	48,500,213,078.71	69,100,832,688.06
96	21/08/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	213,314,438,751.62	103,100,903,155.69	110,205,535,596.02
97	19/09/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019	170,267,253,400.00	112,144,466,286.84	66,122,786,613.24
98	16/10/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	223,541,834,583.51	179,108,354,404.64	44,405,479,622.87
99	19/11/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019	155,674,143,733.55	126,087,678,911.83	34,280,473,239.65
100	16/12/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	212,003,191,291.27	176,109,678,891.93	35,680,514,395.94
101	16/01/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019	206,689,595,661.55	170,976,544,732.02	36,014,050,876.53
102	15/02/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	184,491,641,934.49	133,955,380,877.12	50,486,261,057.37
103	17/03/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019	171,542,298,398.33	142,798,419,687.76	29,246,849,708.57
104	20/04/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	190,350,757,121.60	144,014,473,001.58	2,109,409,794,441.93
105	14/05/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	222,491,790,072.89	123,069,557,028.83	99,422,233,045.05
					2,209,832,027,486.59

Amount Withheld by NNPC, MAY, 2023

S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
106	15/06/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	104,091,473,164.92	100,008,610,087.89	-	76,007,659,071.23	2,284,839,685,559.22
107	15/07/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,282,116,493.67	68,579,549,652.78	-	12,502,566,640.89	2,297,342,252,193.11
108	18/08/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	68,715,229,285.52	70,354,161,733.82	-	1,438,392,398.30	2,297,903,319,890.41
109	15/09/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,516,673,925.94	47,418,014,688.08	-	903,141,143.24	2,297,900,178,657.57
110	13/10/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,407,931.92	96,631,555,463.00	-	6,874,007,531.14	2,299,326,101,170.43
111	17/11/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	135,663,375,322.88	135,249,123,151.47	-	314,248,027.21	2,299,540,347,200.14
112	15/12/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020	169,638,996,079.04	169,738,344,813.61	-	99,748,734.67	2,299,540,397,485.47
113	18/01/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	129,887,646,285.63	129,249,810,038.06	-	6,592,163,772.37	2,299,540,397,485.47
114	17/02/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	158,033,375,392.47	163,626,644,140.56	-	5,592,268,768.11	2,299,540,397,485.47
115	18/03/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	155,860,150,316.37	128,048,072,322.47	-	27,812,127,993.90	2,306,188,425,472.01
116	21/04/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	145,094,050,518.92	88,362,685,900.13	-	57,731,354,619.79	2,364,929,848,091.80
117	19/05/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,604,958,631.47	-	-	123,604,958,631.47	2,488,534,806,723.27
118	22/06/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	231,879,543,747.47	104,465,221,931.39	-	127,411,093,916.16	2,615,945,828,639.46
119	14/07/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021	184,526,947,688.09	52,641,747,748.05	-	131,885,199,940.04	2,747,831,028,579.49
120	16/08/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	166,346,167,922.38	91,246,971,492.03	-	75,097,216,431.35	2,822,928,245,010.84
121	21/09/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021	300,207,005,784.28	132,768,339,812.96	-	167,438,665,971.30	2,990,366,910,982.14
122	21/10/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	239,280,097,811.91	113,260,548,433.83	-	125,709,548,378.08	3,116,076,460,360.22
123	21/11/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	242,117,169,123.16	81,335,280,018.80	-	160,783,872,504.36	3,276,855,337,864.58
124	18/12/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021	158,143,799,648.42	39,444,526,689.81	-	117,004,246,058.61	3,393,859,590,023.09
125	21/01/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021	334,824,085,499.03	74,403,189,117.59	-	260,421,306,381.44	3,654,280,977,204.53
126	23/02/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021	249,289,046,146.21	41,021,271,504.53	-	207,267,774,641.68	3,861,535,791,946.21
127	21/03/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	253,424,448,946.81	48,376,705,534.01	-	207,047,743,412.80	4,068,583,485,359.01
128	25/04/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	246,385,686,639.96	11,153,684,272.97	-	237,539,369,366.99	4,305,915,457,725.00
129	23/05/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	332,448,572,689.48	68,691,310,296.90	-	263,757,282,391.58	4,569,672,720,017.58
130	21/06/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	411,485,157,621.62	98,697,885,973.93	-	312,808,871,547.69	4,882,479,591,565.27
131	21/07/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	393,908,620,603.89	64,000,447,238.31	-	329,908,173,365.57	5,198,930,263,027.84
132	23/08/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	341,081,822,134.94	92,842,656.35	-	329,908,173,365.57	5,528,838,436,393.41
133	21/09/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	422,372,692,623.63	-	-	422,372,692,623.63	5,951,211,130,017.04
134	21/10/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	341,081,822,134.94	-	-	341,081,822,134.94	6,292,292,952,151.98
135	18/11/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022	380,026,895,093.77	-	-	380,026,895,093.77	6,672,319,847,245.75
136	15/12/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	310,731,673,608.40	-	-	310,731,673,608.40	7,000,051,520,854.15
137	13/01/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	247,439,389,374.04	-	-	247,439,389,374.04	7,247,490,910,228.19
138	15/02/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	419,457,197,419.30	-	-	419,457,197,419.30	7,666,948,107,647.49
139	20/03/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	280,840,735,178.89	-	-	280,840,735,178.89	7,947,788,842,826.38
140	17/04/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	472,097,236,353.58	-	-	472,097,236,353.58	8,420,026,079,180.33
141	17/05/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	350,329,021,329.83	-	-	350,329,021,329.83	8,770,355,100,510.16
142	20/06/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023	286,124,492,356.91	-	-	286,124,492,356.91	9,056,479,592,867.07
		Total	26,286,875,321,313.20	13,147,047,005,687.50	4,026,389,890,381.67	12,889,903,273,299.60	

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

Sl#	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/01/2021	42730/RS/Vol. 138	Balance B/F			
2	18/01/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in December, 2020	6,897,245,697.88		6,897,245,697.88
3	18/01/2021	42730/RS/Vol. 138	Distribution of =N=6,897,245,697.88 to the three tiers of Government		6,897,245,697.88	
4	17/02/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in January, 2021	7,764,872,385.51		7,764,872,385.51
5	18/03/2021	42730/RS/Vol. 139	Difference between Mandated and CBN Exchange Rate in February, 2021	8,645,268,142.95		16,410,140,528.46
6	18/03/2021	42730/RS/Vol. 139	Distribution of =N=8,645,268,142.95 to the three tiers of Government		8,645,268,142.95	7,764,872,385.51
7	21/04/2021	42730/RS/Vol. 139	Difference between Mandated and CBN Exchange Rate in March, 2021	15,731,160,664.24		23,496,033,049.75
8	07/05/2021	42730/RS/Vol. 140	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		23,496,033,049.75	
9	19/05/2021	42730/RS/Vol. 140	Difference between Mandated and CBN Exchange Rate in April, 2021	9,566,979,738.03		9,566,979,738.03
10	24/05/2021	42730/RS/Vol. 141	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		9,566,979,738.03	
11	22/06/2021	42730/RS/Vol. 141	Difference between Mandated and CBN Exchange Rate in May, 2021	8,639,575,596.05		8,639,575,596.05
12	14/07/2021	42730/RS/Vol. 142	Difference between Mandated and CBN Exchange Rate in June, 2021	13,369,391,555.71		21,948,967,151.76
13	18/08/2021	42730/RS/Vol. 143	Difference between Mandated and CBN Exchange Rate in July, 2021	8,859,026,662.66		30,807,993,814.42
14	21/09/2021	42730/RS/Vol. 143	Difference between Mandated and CBN Exchange Rate in August, 2021	10,050,470,874.89		40,858,464,689.31
15	05/10/2021	FA/299/VOL. 2	Transfer to Development of Natural Resources being amount borrowed for the 4th and final payment of Outstanding PAYEE to States Government in May, 2021		28,899,871,880.96	11,958,592,808.35
16	21/10/2021	42730/RS/Vol. 145	Difference between Mandated and CBN Exchange Rate in September, 2021	7,625,163,924.12		19,583,756,632.47
17	15/11/2021	42730/RS/Vol. 147	Difference between Mandated and CBN Exchange Rate in October, 2021	8,374,451,701.64		27,958,208,334.11
18	16/11/2021	42730/RS/Vol. 147	Difference between Mandated and CBN Exchange Rate in November, 2021	9,004,408,196.78		36,962,616,530.89
19	20/01/2022	42730/RS/Vol. 148	Difference between Mandated and CBN Exchange Rate in December, 2021	10,106,034,623.50		47,068,651,154.39
20	23/02/2022	42730/RS/Vol. 148	Refund of Exchange Rate Differential of Distribution of 13% of withdrawals from ECA, PPT and Royalty Account 2004 to 2019		15,870,802,575.01	31,197,848,579.38
21	23/02/2022	42730/RS/Vol. 148	Difference between Mandated and CBN Exchange Rate in January, 2022	9,883,673,505.15		41,081,522,084.53
22	21/03/2022	42730/RS/Vol. 150	Difference between Mandated and CBN Exchange Rate in February, 2022	7,300,899,090.65		48,382,421,175.18
23	21/04/2022	42730/RS/Vol. 150	Difference between Mandated and CBN Exchange Rate in March, 2022	21,810,606,250.37		70,193,027,425.55
24	21/05/2022	42730/RS/Vol. 151	Difference between Mandated and CBN Exchange Rate in April, 2022	11,394,219,081.10		81,587,246,506.65
25	21/06/2022	42730/RS/Vol. 152	Difference between Mandated and CBN Exchange Rate in May, 2022	14,300,985,195.57		95,888,231,702.22
26	21/07/2022	42730/RS/Vol. 153	Difference between Mandated and CBN Exchange Rate in June, 2022	19,335,805,565.77		115,224,037,267.99
27	23/08/2022	42730/RS/Vol. 154	Difference between Mandated and CBN Exchange Rate in July, 2022	17,858,586,348.95		133,082,623,616.94
28	08/09/2022	42730/RS/Vol. 154	Being Part of 50% for funding of outstanding unremitted liabilities of PAYE		31,264,878,866.75	101,817,744,750.19
29	21/09/2022	42730/RS/Vol. 155	Difference between Mandated and CBN Exchange Rate in August, 2022	13,149,236,308.07		114,966,981,058.26
30	21/10/2022	42730/RS/Vol. 156	Difference between Mandated and CBN Exchange Rate in September, 2022	11,503,066,822.83		126,470,047,881.09
31	16/11/2022	42730/RS/Vol. 156	Difference between Mandated and CBN Exchange Rate in October, 2022	13,663,614,366.17		140,133,662,247.26
32	12/12/2022	42730/RS/Vol. 157	Difference between Mandated and CBN Exchange Rate in November, 2022	18,723,040,014.63		158,856,702,261.89
33	23/12/2022	42730/RS/Vol. 157	Being Part of 50% for funding of outstanding unremitted liabilities of PAYE		31,264,878,866.75	127,591,823,395.14
34	13/01/2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in December, 2022	20,856,111,625.05		148,447,935,020.19
35	16/02/2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36		164,888,277,268.55
36	20/03/2023	42730/RS/Vol. 159	Difference between Mandated and CBN Exchange Rate in February, 2023	12,140,302,004.02		177,028,579,272.57
37	20/03/2023	42730/RS/Vol. 159	Distribution to Three Tiers of Government from FOREX Equalization Account march 2023		120,000,000,000.00	57,028,579,272.57
38	17/04/2023	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in March, 2023	11,371,485,876.00		68,400,065,148.57
39	17/05/2023	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in April, 2023	10,758,359,428.46		79,158,424,577.03
40	17/05/2023	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		50,000,000,000.00	29,158,424,577.03
41	22/05/2023	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		20,000,000,000.00	9,158,424,577.03
42	20/06/2023	42730/RS/Vol. 162	Difference between Mandated and CBN Exchange Rate in June, 2023	14,998,110,021.62		24,156,534,598.65
			Total	370,062,493,416.73	345,905,958,818.08	

23D

Good and Valuable Consideration Account May, 2023

S/n	DATE	REF. NO.	DETAILS	Receipts \$	Payments \$	Cumm Balance \$
1	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account - February, 2014	100,000,000.00		100,000,000.00
2	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account - May, 2018	50,000,000.00		150,000,000.00
3	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- January, 2019	54,221,624.00		204,221,624.00
4	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- February, 2019	40,762,610.00		244,984,234.00
5	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- March, 2019	66,729,490.00		311,713,724.00
6	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Receipts through Signature Bonus Account- April, 2019	23,387,660.00		335,101,384.00
7	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	4% Cost of Collection		13,404,055.36	321,697,328.64
8	02/07/2019	PI/PLNG/RGA/123/Vol.3/53	Transfer to Federation Account for sharing to the three tiers of Government		298,438,385.69	23,268,942.95
9	02/09/2019	PI/PLNG/RGA/123/Vol.3/73	Receipts - May, 2019	58,036,940.00		81,295,882.95
10	02/09/2019	PI/PLNG/RGA/123/Vol.3/73	Receipts - June, 2019	53,373,120.00		134,669,002.95
11	02/09/2019	PI/PLNG/RGA/123/Vol.3/73	Receipts - July, 2019	23,160,120.00		157,829,122.95
12	26/09/2019	PI/PLNG/RGA/123/Vol.3/76	Receipts - August, 2019 (Part)	5,839,470.00		163,668,592.95
13	13/12/2019	FAAC Report, Nov, 2019	Receipts - October, 2019 (part)	19,266,600.00		182,935,192.95
14	23/12/2019	FD/FA/343/Vol.1	Transfer of =N=15Billion to Federation Account for sharing to the three tiers of Government		46,153,846.15	136,781,346.80
15	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - August, 2019 (Balance)	30,607,810.00		167,389,156.80
16	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - September, 2019	10,000,000.00		177,389,156.80
17	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - October, 2019 (part)	100,000,000.00		277,389,156.80
18	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - October, 2019 (Balance)	12,479,400.00		289,868,556.80
19	17/03/2020	FD/FA/343/Vol.1	Transfer of \$289,868,556.80 to Forex Equalisation for payment of PAYE to States		289,868,556.80	-
			Total	647,864,844.00	647,864,844.00	0.00

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Good and Valuable Consideration Account May, 2023

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

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Police Trust Fund Account May 2023

Sl#	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/06/2020		Balance b/f			
2	16/06/2020	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16/07/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25		5,053,973,435.25
4	17/08/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,679,185.13		7,754,652,620.38
5	15/09/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29		10,413,704,165.67
6	13/10/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58		12,121,209,652.25
7	17/11/2020	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42		14,011,952,633.67
8	15/12/2020	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93		16,194,238,872.60
9	18/01/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47		18,399,684,270.07
10	17/02/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,059.80		20,814,480,369.87
11	18/03/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,198,083,830.37		22,012,564,200.24
12	21/04/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021	3,258,087,501.03		25,280,651,701.27
13	19/05/2021	42730/RS/Vol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.48		28,778,881,619.75
14	21/06/2021	42730/RS/Vol. 141	0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021	2,149,631,558.80		30,928,513,178.55
15	14/07/2021	42730/RS/Vol. 142	0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021	4,080,502,780.10		35,009,015,958.65
16	18/08/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021	3,017,760,083.13		38,026,776,041.78
17	21/09/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021	2,703,750,448.40		40,730,526,490.18
18	21/10/2021	42730/RS/Vol. 145	0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021	3,476,935,584.18		44,207,462,074.36
19	15/11/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021	2,055,409,670.59		46,262,871,744.95
20	16/12/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021	3,238,189,468.44		49,501,061,213.39
21	20/12/2022	42730/RS/Vol. 148	0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022	2,826,074,940.49		52,327,136,153.88
22	23/02/2022	42730/RS/Vol. 148	0.5% Deduction from Federation Account revenue for the month of January, 2022 distributed in February, 2022	-	23,676,634,565.29	26,650,501,588.59
23	05/07/2022	42730/RS/Vol. 153	Payment of IGCN share of contribution to NPFF		1,260,727,855.77	27,389,773,732.82
24	24/10/2022	42730/RS/Vol. 155	Payment of 35 States and their LGCs' Contribution for the period June, 2020 to January, 2022 to NPFF		27,389,773,732.82	-
Total				52,327,136,153.88	52,327,136,153.88	-

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LEDGER OF ENMTL May 2023

S/n	MONTH	DETAILS	RECEIPTS ₦	PAYMENTS ₦	BALANCE ₦
1	JANUARY, 2021	Inflow	5,136,259,162.75	-	5,136,259,162.75
2	FEBRUARY, 2021	Inflow	7,935,602,379.00	-	13,071,861,541.75
3	MARCH, 2021	Inflow	10,064,834,375.97	-	23,136,695,917.72
4	APRIL, 2021	Inflow	10,084,777,446.51	-	33,221,473,364.23
5	MAY, 2021	Inflow	9,162,521,127.70	-	42,383,994,491.93
6	JUNE, 2021	Inflow	8,275,647,015.95	-	50,659,641,507.88
7	JULY, 2021	Inflow	10,096,623,650.76	-	60,756,265,158.64
8	AUGUST, 2021	Inflow	9,378,282,740.19	-	70,134,547,898.83
9	SEPTEMBER, 2021	Inflow	12,342,542,581.29	-	82,477,090,480.12
10	OCTOBER, 2021	Inflow	6,942,573,424.00	-	89,419,663,904.12
11	NOVEMBER, 2021	Inflow	9,660,125,850.61	-	99,079,789,754.73
12	DECEMBER, 2021	Inflow	12,755,514,466.39	-	111,835,304,221.12
13	JANUARY, 2022	Inflow	8,872,799,981.77	-	120,708,104,202.89
14	FEBRUARY, 2022	Inflow	9,853,461,536.43	-	130,561,565,739.32
15	MARCH, 2022	Inflow	10,155,491,421.75	-	140,717,057,161.07
16	APRIL, 2022	Inflow	8,416,971,574.24	-	149,134,028,735.31
17	JUNE, 2022	Outflow	-	101,320,049,575.00	47,813,979,160.31
18	MAY, 2022	Inflow	12,186,413,360.86	-	60,000,392,521.17
19	JUNE, 2022	Inflow	10,633,158,316.35	-	70,633,550,837.52
20	JULY, 2022	Inflow	9,093,028,694.89	-	79,726,579,532.41
21	AUGUST, 2022	Inflow	14,627,562,995.80	-	94,354,162,528.21
22	SEPTEMBER, 2022	Inflow	8,512,399,100.00	-	102,866,561,628.21
23	OCTOBER, 2022 (September Inflow)	Outflow	-	8,512,399,100.00	94,354,162,528.21
24	OCTOBER, 2022	Inflow	11,428,351,850.00	-	105,782,514,378.21
25	OCTOBER, 2022	Outflow	-	11,428,351,850.00	94,354,162,528.21
26	NOVEMBER, 2022	Inflow	12,544,236,850.00	-	106,898,399,378.21
27	DECEMBER, 2022	Inflow	12,783,656,496.99	-	119,682,055,875.20
28	DECEMBER, 2022	Outflow	-	25,327,893,346.99	94,354,162,528.21
28	JANUARY, 2023	Inflow	13,798,911,192.75	-	108,153,073,720.96
29	JANUARY, 2023	Outflow	-	13,798,911,192.75	94,354,162,528.21
30	FEBRUARY, 2023	Inflow	12,130,035,304.85	-	106,484,197,833.06
31	FEBRUARY, 2023	Outflow	-	12,130,035,304.85	94,354,162,528.21
32	MARCH, 2023	Inflow	15,091,626,492.78	-	109,445,789,020.99
33	MARCH, 2023	Outflow	-	15,091,626,492.78	94,354,162,528.21
34	APRIL, 2023	Outflow	-	80,400,680,944.04	13,953,481,584.17
35	MAY, 2023	Inflow	15,121,436,356.39	-	29,074,917,940.56
36	MAY, 2023	Outflow	-	15,121,436,356.39	13,953,481,584.17
37	JUNE, 2023	Inflow	14,969,236,634.06	-	28,922,718,218.23
38	JUNE, 2023	Outflow	-	14,969,236,634.06	13,953,481,584.17
			312,054,102,381.03	298,100,620,796.86	

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Office of the Accountant-General of the Federation

Federation Account Department

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

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/01/2022		Balance b/f	-	-	-
2	25/04/2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	60,000,000,000.00
3	23/05/2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
4	21/06/2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
5	21/07/2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
6	23/08/2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
7	21/09/2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	21/10/2022		Distribution of =N=300Billion to the States and LGCs	-	300,000,000,000.00	100,000,000,000.00
9	26/10/2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26/10/2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	12/11/2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12/12/2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	13/01/2023		Distribution of =N=225,685 Billion to the States and LGCs	-	225,685,621,775.00	194,314,378,225.00
14	02/02/2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	16/02/2023		Payment of Consultancy Fee to Ajap Financial Services Limited	120,000,000,000.00	200,803,673,105.00	143,510,705,120.00
16	13/04/2023		Distribution of =N=240 Billion to the States and LGCs	-	240,000,000,000.00	283,510,705,120.00
17	17/05/2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	73,510,705,120.00
18	18/05/2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	-
19	20/06/2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
			Total	1,090,000,000,000.00	1,040,000,000,000.00	

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

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/04/2023		Bd. b/f	22,703,677,154.50	22,703,677,154.50
2	17/04/2023	42730/RS/159/DF	March, 2023 Allocation	2,311,728,660.13	25,015,405,814.63
3	17/04/2023	42730/RS/159/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (66th of 117th Instalments). Deduction from statutory Allocation of the State. The transfer represents Monthly augmentation of = N=500m in favour of Cross River State for June 2022 as approved by Mr. President (24th of 24th Instalments).	28,784,136.55	25,044,189,951.18
4	17/04/2023	42730/RS/159/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in April, 2023 for the Month of March, 2023.	(500,000,000.00)	24,544,189,951.18
5	17/04/2023	42730/RS/159/DF	April, 2023 Allocation	(576,591,674.39)	23,967,598,276.79
6	17/05/2023	42730/RS/159/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (67th of 117th Instalments). Deduction from statutory Allocation of the State. Distribution of = N=16,680,990,990.93 from Solid Mineral Revenue to the three tiers of Govt.	1,642,125,544.23	25,609,723,821.02
7	17/05/2023	42730/RS/159/DF	Distribution of = N=30,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	28,784,136.55	25,638,507,957.57
8	17/05/2023	FD/FA/258/VOL.2/D(F)	Distribution of = N=24,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	72,562,310.81	25,711,070,268.38
9	17/05/2023	FD/FA/299/VOL.3/D(F)	Distribution of = N=20,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	217,500,000.00	25,928,570,268.38
10	17/05/2023	42730/RS/160/DF	Distribution of = N=20,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	120,000,000.00	26,048,570,268.38
11	22/05/2023	FD/FA/299/VOL.3/D(F)	Distribution of = N=10,000,000,000.00 from Non-Oil Revenue to the three tiers of Govt.	87,000,000.00	26,135,570,268.38
12	22/05/2023	42730/RS/161/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (68th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in April, 2023 for the Month of March, 2023.	50,000,000.00	26,185,570,268.38
13	22/05/2023	42730/RS/161/DF	May, 2023 Allocation	28,784,136.55	26,214,354,404.93
14	20/06/2023	42730/RS/161/DF	Distribution of = N=639,393,111.48 from Exchange Gain to the three tiers of Govt.	(713,357,252.05)	25,500,997,152.88
15	20/06/2023	42730/RS/161/DF		2,483,729,856.13	27,984,727,009.01
16	20/06/2023	FD/FA/202/VOL.5/D(F)		2,910,807.55	27,987,637,816.56
17	20/06/2023	42730/RS/161/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August 2008 to December 2009 (69th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	28,016,421,953.11
				28,016,421,953.11	

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

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/04/2023		Bal. b/f	83,419,811,022.21	83,419,811,022.21
2	17/04/2023	FD/FA/124/VOL.XX/D(F)	March, 2023 Allocation	7,767,408,298.05	91,187,219,320.26
3	17/04/2023	=D/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Osun State for the month of August, 2022 (28th of 40th Instalments) . Deduction from Statutory Allocation of the State.	100,000,000.00	91,287,219,320.26
4	17/04/2023	=D/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Kano State for the month of August, 2022 (28th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	91,387,219,320.26
5	17/04/2023	=D/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of March, 2023.	(774,939,210.32)	90,612,280,109.94
6	17/05/2023	=D/FA/124/VOL.XX/D(F)	April, 2023 Allocation	5,517,541,828.63	96,129,821,938.57
7	17/05/2023	=D/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Osun State for the month of August, 2022 (29th of 40th Instalments) . Deduction from Statutory Allocation of the State.	100,000,000.00	96,229,821,938.57
8	17/05/2023	=D/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Kano State for the month of August, 2022 (29th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	96,329,821,938.57
9	17/05/2023	FD/FA/258/VOL.2/D(F)	Distribution of = N=16,680,990,990.93 from Solid Mineral Revenue to the three tiers of Govt.	243,809,364.32	96,573,631,302.89
10	17/05/2023	FD/FA/299/VOL.3/D(F)	Distribution of = N=50,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	730,800,000.00	97,304,431,302.89
11	17/05/2023	42730/RS/160/DF	Distribution of = N=24,000,000,000.00 from Non- Oil Revenue to the three tiers of Govt.	403,200,000.00	97,707,631,302.89
12	22/05/2023	FD/FA/299/VOL.3/D(F)	Distribution of = N=20,000,000,000.00 from Forex Equalization Fund to the three tiers of Govt.	292,320,000.00	97,999,951,302.89
13	22/05/2023	42730/RS/161/DF	Distribution of = N=10,000,000,000.00 from Non- Oil Revenue to the three tiers of Govt. *	168,000,000.00	98,167,951,302.89
14	21/06/2023	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Osun State for the month of August, 2022 (29th of 40th Instalments) . Deduction from Statutory Allocation of the State.	100,000,000.00	98,267,951,302.89
15	21/06/2023	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Kano State for the month of August, 2022 (29th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	98,367,951,302.89
16	21/06/2023	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of May, 2023.	(958,752,146.75)	97,409,199,156.14
17	21/06/2023	FD/FA/124/VOL.XX/D(F)	May, 2023 Allocation	8,345,332,316.60	105,754,531,472.74
18	21/06/2023	FD/FA/202/VOL.5/D(F)	Distribution of = N=639,393,111.48 from Exchange Gain to the three tiers of Govt.	9,780,313.38	105,764,311,786.12
				105,764,311,786.12	

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

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S/NO	STATE	EQUALITY ADJ.	POPULATION ADJ.	Indicogrop	LANDMASS (SQ. OF KM)	TERRAIN (SQ. OF KM)	REV. EDDIT (KM)	Indicerev	PRIMARY ENROLLMENT (24K OF 10K)	Indicpri1	DIRECT SEC. (KQ OF 10K)	Indicsemt	REVISED SEC. (KQ OF 10K)	HOSPITAL B. (SQ. OF 10K)	Indicshs	WATER SUPPLY SPREAD	Indicsemt PKSY OF 10K)	TOTAL INDICES			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	ABIA	.002969	2633999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000421	137.22	0.000596	706665	0.000133	708162	0.000057	-0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.002019	2
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	0.000052	10002	0.000191	0.02918	0.00029	0.0001	0.007084	3
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007066	4
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.00215	0.0001	0.008429	5
6	BAYELSA	.002969	1703358	0.000965	9415.75	0.000135	0.000371	244.92	0.001064	750862	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.00325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2689866	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304	11
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	766418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	528884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300	13
14	ENUGU	.002969	3267292	0.001864	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03306	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353875	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3534895	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	.002969	4348645	0.002516	24515.82	0.000352	0.000371	219.71	0.000964	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880	17
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662	20
21	KEBBI	.002969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000679	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	29551.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22
23	KWARA	.002969	2271085	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397666	0.000032	0.000032	10054	0.000192	0.14845	0.00148	0.0001	0.006272	23
24	LAGOS	.002969	9613534	0.006214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1098916	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11745	0.00117	0.0001	0.006498	25
26	NIGER	.002969	3560245	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002167	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423335	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03885	0.00039	0.0001	0.006426	29
30	OYO	.002969	5591585	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12165	0.00122	0.0001	0.007903	30
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32
33	SOKOTO	.002969	3696995	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	936710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007766	33
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.00260	0.0001	0.006788	34
35	YOBE	.002969	2221591	0.001343	46908.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.000202	0.0001	0.006997	35
36	ZAMFARA	.002969	3269846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36
Grand Total		0.00	138568341		930309.75			6,152,246		33964355		26717696									
Indices Total		0.10688		0.08016	0.013360	0.01336		0.02672		0.006413		0.002138	0.0021376	0.008016	0.004008	0.004008		0.2672			

FEDERATION ACCOUNT

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

S/NO	STATE	L/MASS	LAND MASS 50% of 10 % =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=	
1ABIA		0.000070	34,971,408.47	184,347,949.32	219,319,357.79	0.000875	434,880,014.33	434,880,014.33	1
2ADAMAWA		0.000558	276,982,681.95	184,347,949.32	461,300,631.27	0.000596	296,032,520.91	296,032,520.91	2
3AKWA IBOM		0.000097	48,310,155.52	184,347,949.32	232,658,114.84	0.000823	309,580,722.57	309,580,722.57	3
4ANAMBRA		0.000089	34,357,484.51	184,347,949.32	218,705,433.83	0.000522	269,508,467.72	269,508,467.72	4
5BAUCHI		0.000717	356,212,005.38	184,347,949.32	540,559,954.70	0.000573	334,088,297.54	334,088,297.54	5
6BAYELSA		0.000135	67,168,897.93	184,347,949.32	251,516,837.25	0.001064	528,379,864.61	528,379,864.61	6
7BENUE		0.000449	223,117,985.52	184,347,949.32	407,465,934.84	0.000874	434,124,939.39	434,124,939.39	7
8BORNO		0.001085	538,884,129.91	184,347,949.32	723,232,079.23	0.000894	443,984,080.66	443,984,080.66	8
9CROSS RIVER		0.000311	154,348,443.89	184,347,949.32	338,696,393.21	0.001076	534,442,037.65	534,442,037.65	9
10DELTA		0.000248	122,979,326.62	184,347,949.32	307,327,275.94	0.000505	251,051,628.47	251,051,628.47	10
11EBONYI		0.000092	45,807,173.44	184,347,949.32	230,155,122.76	0.000337	465,514,483.04	465,514,483.04	11
12EDO		0.000285	141,384,204.71	184,347,949.32	325,732,154.03	0.000444	220,417,159.76	220,417,159.76	12
13EKITI		0.000085	42,002,428.58	184,347,949.32	226,350,377.90	0.000864	478,782,228.29	478,782,228.29	13
14ENUGU		0.000110	54,645,295.77	184,347,949.32	238,993,245.09	0.001076	534,506,758.36	534,506,758.36	14
15GOMBE		0.000258	128,278,148.09	184,347,949.32	312,626,097.41	0.001026	509,610,859.13	509,610,859.13	15
16IMO		0.000074	36,972,699.28	184,347,949.32	221,320,638.61	0.000867	473,992,895.86	473,992,895.86	16
17JIGAWA		0.000352	174,886,433.08	184,347,949.32	359,234,382.41	0.000954	430,565,300.42	430,565,300.42	17
18KADUNA		0.000658	326,088,712.87	184,347,949.32	510,436,662.20	0.000740	367,656,771.71	367,656,771.71	18
19KANO		0.000306	151,782,390.13	184,347,949.32	336,130,339.46	0.000807	450,477,705.09	450,477,705.09	19
20KATSINA		0.000359	178,136,677.48	184,347,949.32	362,484,626.81	0.000678	336,579,155.86	336,579,155.86	20
21KEBELI		0.000542	269,138,955.16	184,347,949.32	453,486,904.48	0.000879	436,886,356.29	436,886,356.29	21
22KOGI		0.000425	211,027,621.36	184,347,949.32	395,375,570.69	0.001345	668,133,447.95	668,133,447.95	22
23KWARA		0.000495	245,880,396.84	184,347,949.32	430,228,346.16	0.000569	230,513,590.29	230,513,590.29	23
24LAGOS		0.000080	24,942,747.34	184,347,949.32	209,290,696.66	0.001077	29,426,348.82	29,426,348.82	24
25NASSARAWA		0.000392	184,545,810.36	184,347,949.32	378,893,859.68	0.001077	535,002,950.46	535,002,950.46	25
26NIGER		0.001064	528,666,497.77	184,347,949.32	713,014,447.09	0.000876	435,387,780.00	435,387,780.00	26
27OGUN		0.000244	121,133,631.23	184,347,949.32	305,481,580.55	0.000220	109,442,718.16	109,442,718.16	27
28ONDO		0.000227	112,864,717.58	184,347,949.32	297,202,666.90	0.000476	236,209,012.64	236,209,012.64	28
29OSUN		0.000130	64,388,538.61	184,347,949.32	248,736,487.94	0.000282	144,823,372.17	144,823,372.17	29
30OYO		0.000406	201,492,681.79	184,347,949.32	385,840,631.11	0.000211	104,718,106.44	104,718,106.44	30
31PLATEAU		0.000391	184,156,882.47	184,347,949.32	378,504,831.79	0.000891	482,416,724.23	482,416,724.23	31
32RIVERS		0.000485	240,953,382.44	184,347,949.32	425,301,331.76	0.000981	233,512,316.45	233,512,316.45	32
33SOKOTO		0.000866	430,102,169.31	184,347,949.32	614,450,118.63	0.000512	254,093,501.77	254,093,501.77	33
34TARABA		0.000674	334,638,920.13	184,347,949.32	518,986,869.46	0.000846	420,015,824.93	420,015,824.93	34
35YOBE		0.000505	250,895,654.78	184,347,949.32	435,243,604.10	0.000226	360,559,067.34	360,559,067.34	35
36ZAMFARA		0.01336	6,636,526,175.58	6,636,526,175.58	13,273,052,351.17	0.02672	13,273,052,351.17	13,273,052,351.17	36

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC/COMMERCIAL ENROLMT 8%	INVERSE SEC/COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL					
1	ABA	0.000132	65,376,735.68	0.000056	32,724,949.28	0.000021	137,572,711.58	0.000021	10,491,422.54	0.000111	55,304,384.80	334,195,153.17	
2	ADAMAWA	0.000133	66,278,437.19	0.000057	28,144,556.47	0.000167	28,144,556.47	0.000167	83,085,804.59	0.000111	55,304,384.80	344,253,606.21	
3	AKWA IBOM	0.000322	159,742,227.52	0.000052	25,662,321.39	0.000029	94,759,469.82	0.000029	14,493,049.66	0.000111	55,304,384.80	375,623,774.56	
4	ANAMBRA	0.000165	81,793,636.87	0.000063	31,367,086.37	0.000021	31,367,086.37	0.000232	115,337,111.13	0.000021	10,307,245.35	0.000111	55,304,384.80
5	BAUCHI	0.000287	142,689,339.41	0.000085	42,278,953.18	0.000215	42,278,953.18	0.000227	112,769,642.99	0.000215	108,863,601.61	0.000111	55,304,384.80
6	BAYELSA	0.000142	70,422,756.36	0.000044	21,728,906.58	0.000041	21,728,906.58	0.000329	163,569,510.73	0.000041	20,150,666.38	0.000111	55,304,384.80
7	BENUE	0.000255	126,676,884.72	0.000065	32,176,454.70	0.000135	32,176,454.70	0.000167	83,134,807.80	0.000135	66,935,395.66	0.000111	55,304,384.80
8	BORNO	0.000219	108,676,884.72	0.000069	34,102,365.81	0.000325	34,102,365.81	0.000242	120,064,663.16	0.000325	151,665,236.97	0.000111	55,304,384.80
9	CROSS RIVER	0.000157	78,046,701.68	0.000053	26,381,154.92	0.000093	26,381,154.92	0.000220	109,245,295.58	0.000093	46,304,533.17	0.000111	55,304,384.80
10	DELTA	0.000125	62,294,312.13	0.000061	30,536,892.66	0.000074	30,536,892.66	0.000257	127,530,216.28	0.000074	36,893,797.99	0.000111	55,304,384.80
11	EBONYI	0.000174	86,288,632.37	0.000043	21,248,372.70	0.000028	21,248,372.70	0.000234	138,586,435.16	0.000028	13,742,152.03	0.000111	55,304,384.80
12	EDO	0.000105	52,266,048.30	0.000061	30,539,316.99	0.000085	30,539,316.99	0.000085	116,047,665.04	0.000085	42,415,261.41	0.000111	55,304,384.80
13	EKITI	0.000099	49,416,694.05	0.000042	20,745,592.68	0.000025	20,745,592.68	0.000213	105,825,162.75	0.000025	12,600,728.57	0.000111	55,304,384.80
14	ENUGU	0.000194	91,539,866.57	0.000057	28,252,021.83	0.000033	28,252,021.83	0.000234	116,019,242.89	0.000033	16,393,568.78	0.000111	55,304,384.80
15	GWOMBE	0.000114	56,675,325.52	0.000066	32,570,229.38	0.000077	32,570,229.38	0.000217	107,890,506.12	0.000077	38,483,444.43	0.000111	55,304,384.80
16	IMO	0.000213	104,091,937.96	0.000075	37,340,554.49	0.000022	37,340,554.49	0.000222	136,653,728.52	0.000022	11,091,806.79	0.000111	55,304,384.80
17	JIGAWA	0.000174	86,549,651.22	0.000038	19,013,975.61	0.000106	19,013,975.61	0.000250	124,337,460.69	0.000106	52,465,929.93	0.000111	55,304,384.80
18	KADUNA	0.000233	146,650,116.74	0.000102	50,667,411.05	0.000197	50,667,411.05	0.000181	89,804,540.53	0.000197	97,826,613.86	0.000111	55,304,384.80
19	KANO	0.000341	169,410,804.93	0.000141	69,901,722.44	0.000092	69,901,722.44	0.000370	184,023,989.37	0.000092	45,334,717.04	0.000111	55,304,384.80
20	KATSINA	0.000341	169,252,299.04	0.000096	47,508,032.95	0.000183	47,508,032.95	0.000183	90,799,316.01	0.000108	53,441,003.25	0.000111	55,304,384.80
21	KEBBI	0.000158	83,621,981.94	0.000057	28,480,544.68	0.000163	28,480,544.68	0.000249	123,532,166.26	0.000163	80,744,666.55	0.000111	55,304,384.80
22	KOGI	0.000251	124,837,450.36	0.000059	29,554,482.85	0.000127	29,554,482.85	0.000172	85,607,535.42	0.000127	63,308,286.41	0.000111	55,304,384.80
23	KWARA	0.000096	42,915,326.77	0.000032	15,805,276.32	0.000148	15,805,276.32	0.000182	95,252,120.53	0.000148	73,764,119.05	0.000111	55,304,384.80
24	LAGOS	0.000138	53,765,851.59	0.000081	40,133,222.96	0.000015	40,133,222.96	0.000380	188,543,112.26	0.000015	7,482,824.20	0.000111	55,304,384.80
25	NASSARAWA	0.000178	86,322,009.59	0.000035	17,186,826.12	0.000117	17,186,826.12	0.000136	67,426,829.30	0.000117	58,363,773.11	0.000111	55,304,384.80
26	NIGER	0.000148	72,652,624.60	0.000038	19,116,711.54	0.000319	19,116,711.54	0.000127	62,964,550.73	0.000319	158,599,949.33	0.000111	55,304,384.80
27	OGUN	0.000083	41,205,151.48	0.000041	20,521,431.57	0.000073	20,521,431.57	0.000235	116,966,648.10	0.000073	36,340,089.37	0.000111	55,304,384.80
28	ONDO	0.000139	68,835,634.15	0.000042	20,874,588.80	0.000068	20,874,588.80	0.000124	61,562,368.10	0.000068	33,856,415.27	0.000111	55,304,384.80
29	OSUN	0.000170	84,306,183.36	0.000047	23,491,870.96	0.000039	23,491,870.96	0.000270	134,218,897.11	0.000039	19,316,561.58	0.000111	55,304,384.80
30	OYO	0.000210	104,417,484.65	0.000067	33,378,842.59	0.000122	33,378,842.59	0.000134	66,782,593.75	0.000122	60,447,804.54	0.000111	55,304,384.80
31	PLATEAU	0.000139	96,972,854.52	0.000068	33,982,619.83	0.000117	33,982,619.83	0.000232	115,469,747.86	0.000117	58,247,094.74	0.000111	55,304,384.80
32	RIVERS	0.000094	46,923,274.60	0.000074	36,715,951.85	0.000045	36,715,951.85	0.000241	119,723,957.29	0.000045	22,326,208.57	0.000111	55,304,384.80
33	SOKOTO	0.000177	88,042,045.06	0.000063	31,477,890.15	0.000146	31,477,890.15	0.000280	129,188,175.40	0.000146	72,268,014.73	0.000111	55,304,384.80
34	TARABA	0.000198	98,455,693.91	0.000021	10,485,383.56	0.000260	10,485,383.56	0.000128	63,438,253.34	0.000260	129,030,650.79	0.000111	55,304,384.80
35	YOBE	0.000154	76,278,188.72	0.000048	23,601,601.67	0.000202	23,601,601.67	0.000233	115,659,228.90	0.000202	100,391,676.04	0.000111	55,304,384.80
36	ZAMFARA	0.000078	38,643,264.99	0.000028	14,146,081.18	0.000152	14,146,081.18	0.000158	78,312,515.25	0.000152	75,268,696.43	0.000111	55,304,384.80
		0.006413	3,185,532,564.28	0.0021	1,061,844,188.09	0.004008	1,061,844,188.09	0.0080	3,981,915,705.35	0.004008	1,990,957,852.68	0.004008	1,990,957,852.67
												13,273,052.351	

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: May,2023

AMTDEDUCTED

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 May 2023	30 April 2023	
1 MAIN DISTRIBUTION				
1 ABIA	14	1,081,467,039.42	1,051,540,934.33	1
2 ADAMAWA	11	1,015,192,731.79	983,356,502.25	2
3 AKWA IBOM	10	2,025,131,980.33	1,993,011,143.27	3
4 ANAMBRA	6	510,018,437.50	478,241,849.39	4
5 BAUCHI	22	1,989,579,068.27	1,951,350,768.13	5
6 BAYELSA	11	1,555,724,202.27	1,622,845,323.84	6
7 BENUE	10	715,569,604.06	679,728,101.45	7
8 BORNO	9	752,121,913.04	712,414,664.74	8
9 CROSS RIVER	9	1,832,379,374.04	1,800,241,813.08	9
10 DELTA	11	2,643,724,798.71	2,611,274,829.49	10
11 EBONYI	11	749,610,284.85	785,541,750.35	11
12 EDO	9	1,331,315,791.03	1,301,432,516.22	12
13 EKITI	11	1,407,146,514.80	1,378,570,599.00	13
14 ENUGU	8	719,558,186.02	687,417,851.37	14
15 GOMBE	12	1,633,738,077.24	1,603,635,124.00	15
16 IMO	14	1,953,249,110.48	1,920,020,736.44	16
17 JIGAWA	6	490,574,130.66	454,833,931.97	17
18 KADUNA	8	2,407,486,978.67	2,365,613,178.95	18
19 KANO	10	1,536,079,075.89	1,496,132,754.86	19
20 KATSINA	9	1,527,877,422.76	1,483,659,408.72	20
21 KEBBI	8	628,827,385.22	595,110,109.29	21
22 KOGI	24	1,446,449,630.36	1,411,127,248.16	22
23 KWARA	11	1,326,057,574.51	1,297,609,061.19	23
24 LAGOS	2	2,764,035,649.75	2,721,222,210.17	24
25 NASSARAWA	7	566,631,414.14	537,158,693.21	25
26 NIGER	20	1,600,676,225.75	1,568,464,776.51	26
27 OGUN	10	2,329,326,831.77	2,299,635,216.89	27
28 ONDO	9	1,344,550,513.04	1,314,800,075.74	28
29 OSUN	8	1,961,921,906.06	1,932,774,597.49	29
30 OYO	13	1,672,043,177.06	1,636,197,714.39	30
31 PLATEAU	15	1,916,083,077.83	1,882,709,770.84	31
32 RIVERS	7	1,069,217,662.78	1,034,750,933.57	32
33 SOKOTO	12	1,313,076,126.88	1,277,854,258.61	33
34 TARABA	8	755,238,768.10	1,121,437,009.28	34
35 YOBE	8	832,221,474.87	800,485,695.38	35
36 ZAMFARA	13	1,435,012,072.10	1,283,438,704.67	36
37 FCT-ABUJA	1	97,124,888.97	97,124,888.97	37
38 Federal Government	2	87,744,966,651.98	87,336,788,560.71	38
		138,681,005,752.99	137,509,613,906.92	
2 AUGMENTATION FUNDS				
1 ABIA	1	0.00	2,580,199.87	1
2 ADAMAWA	1	0.00	2,744,888.96	2
3 AKWA IBOM	1	0.00	2,770,397.00	3

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 May 2023	30 April 2023	
4 ANAMBRA	1	0.00	2,739,746.73	4
5 BAUCHI	1	0.00	3,296,007.11	5
6 BAYELSA	1	0.00	2,438,108.43	6
7 BENUE	1	0.00	3,090,219.73	7
8 BORNO	1	0.00	3,423,520.59	8
9 CROSS RIVER	1	0.00	2,770,869.46	9
10 DELTA	1	0.00	2,797,805.00	10
11 EBONYI	1	0.00	2,465,178.94	11
12 EDO	1	0.00	2,576,507.09	12
13 EKITI	1	0.00	2,463,787.86	13
14 ENUGU	1	0.00	2,771,108.61	14
15 GOMBE	1	0.00	2,595,447.55	15
16 IMO	1	0.00	2,864,918.31	16
17 JIGAWA	1	0.00	3,081,485.41	17
18 KADUNA	1	0.00	3,610,318.56	18
19 KANO	1	0.00	4,370,692.56	19
20 KATSINA	1	0.00	3,387,162.34	20
21 KEBBI	1	0.00	2,909,589.35	21
22 KOGI	1	0.00	3,045,461.67	22
23 KWARA	1	0.00	2,452,803.34	23
24 LAGOS	1	0.00	3,691,333.40	24
25 NASSARAWA	1	0.00	2,541,109.53	25
26 NIGER	1	0.00	3,263,942.05	26
27 OGUN	1	0.00	2,559,982.35	27
28 ONDO	1	0.00	2,565,053.97	28
29 OSUN	1	0.00	2,513,052.79	29
30 OYO	1	0.00	3,090,561.17	30
31 PLATEAU	1	0.00	2,877,414.29	31
32 RIVERS	1	0.00	2,971,688.10	32
33 SOKOTO	1	0.00	3,036,795.46	33
34 TARABA	1	0.00	2,654,286.11	34
35 YOBE	1	0.00	2,736,228.25	35
36 ZAMFARA	1	0.00	2,742,055.62	36
		0.00	104,489,727.57	

3 EXCESS REVENUE

1 ABIA	1	0.00	7,733,952.60	1
2 ADAMAWA	1	0.00	8,227,595.59	2
3 AKWA IBOM	1	0.00	8,304,053.99	3
4 ANAMBRA	1	0.00	8,212,182.16	4
5 BAUCHI	1	0.00	9,879,530.28	5
6 BAYELSA	1	0.00	7,308,044.32	6
7 BENUE	1	0.00	9,262,698.29	7
8 BORNO	1	0.00	10,261,742.23	8
9 CROSS RIVER	1	0.00	8,305,470.17	9
10 DELTA	1	0.00	8,386,207.39	10
11 EBONYI	1	0.00	7,389,186.12	11
12 EDO	1	0.00	7,722,883.76	12

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 May 2023	30 April 2023	
13 EKITI	1	0.00	7,385,016.45	13
14 ENUGU	1	0.00	8,306,186.99	14
15 GOMBE	1	0.00	7,779,656.35	15
16 IMO	1	0.00	8,587,374.44	16
17 JIGAWA	1	0.00	9,236,517.81	17
18 KADUNA	1	0.00	10,821,654.92	18
19 KANO	1	0.00	13,100,818.05	19
20 KATSINA	1	0.00	10,152,761.14	20
21 KEBBI	1	0.00	8,721,272.47	21
22 KOGI	1	0.00	9,128,539.41	22
23 KWARA	1	0.00	7,352,091.19	23
24 LAGOS	1	0.00	11,064,490.73	24
25 NASSARAWA	1	0.00	7,616,782.27	25
26 NIGER	1	0.00	9,783,417.70	26
27 OGUN	1	0.00	7,673,352.13	27
28 ONDO	1	0.00	7,688,553.90	28
29 OSUN	1	0.00	7,532,684.33	29
30 OYO	1	0.00	9,263,721.70	30
31 PLATEAU	1	0.00	8,624,830.18	31
32 RIVERS	1	0.00	8,907,408.74	32
33 SOKOTO	1	0.00	9,102,563.10	33
34 TARABA	1	0.00	7,956,020.46	34
35 YOBE	1	0.00	8,201,635.78	35
36 ZAMFARA	1	0.00	8,219,102.87	36
		0.00	313,200,000.00	

4 EXCHANGE DIFFERENCE FUNDS

1 ABIA	1	103,503.67	0.00	1
2 ADAMAWA	1	110,110.10	0.00	2
3 AKWA IBOM	1	111,133.35	0.00	3
4 ANAMBRA	1	109,903.82	0.00	4
5 BAUCHI	1	132,217.98	0.00	5
6 BAYELSA	1	97,803.73	0.00	6
7 BENUE	1	123,962.91	0.00	7
8 BORNO	1	137,333.13	0.00	8
9 CROSS RIVER	1	111,152.30	0.00	9
10 DELTA	1	112,232.81	0.00	10
11 EBONYI	1	98,889.65	0.00	11
12 EDO	1	103,355.53	0.00	12
13 EKITI	1	98,833.85	0.00	13
14 ENUGU	1	111,161.89	0.00	14
15 GOMBE	1	104,115.32	0.00	15
16 IMO	1	114,925.03	0.00	16
17 JIGAWA	1	123,612.53	0.00	17
18 KADUNA	1	144,826.46	0.00	18
19 KANO	1	175,328.55	0.00	19
20 KATSINA	1	135,874.64	0.00	20
21 KEBBI	1	116,716.99	0.00	21

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 May 2023	30 April 2023	
22 KOGI	1	122,167.46	0.00	22
23 KWARA	1	98,393.21	0.00	23
24 LAGOS	1	148,076.34	0.00	24
25 NASSARAWA	1	101,935.57	0.00	25
26 NIGER	1	130,931.71	0.00	26
27 OCUN	1	102,692.65	0.00	27
28 ONDO	1	102,896.10	0.00	28
29 OSUN	1	100,810.09	0.00	29
30 OYO	1	123,976.60	0.00	30
31 PLATEAU	1	115,426.30	0.00	31
32 RIVERS	1	119,208.06	0.00	32
33 SOKOTO	1	121,819.81	0.00	33
34 TARABA	1	106,475.61	0.00	34
35 YOBE	1	109,762.68	0.00	35
36 ZAMFARA	1	109,996.44	0.00	36
		4,191,562.88	0.00	
<u>6 VAT REVENUE</u>				
24 LAGOS	7	6,617,853,446.50	6,617,853,446.50	1
		6,617,853,446.50	6,617,853,446.50	
<u>7 OTHER NON MIN REVENUE</u>				
1 ABIA	1	0.00	4,267,008.33	1
2 ADAMAWA	1	0.00	4,539,363.08	2
3 AKWA IBOM	1	0.00	4,581,547.03	3
4 ANAMBRA	1	0.00	4,530,859.12	4
5 BAUCHI	1	0.00	5,450,775.32	5
6 BAYELSA	1	0.00	4,032,024.45	6
7 BENUE	1	0.00	5,110,454.23	7
8 BORNO	1	0.00	5,661,650.88	8
9 CROSS RIVER	1	0.00	4,582,328.37	9
10 DELTA	1	0.00	4,626,873.05	10
11 EBONYI	1	0.00	4,076,792.34	11
12 EDO	1	0.00	4,260,901.38	12
13 EKITI	1	0.00	4,074,491.83	13
14 ENUGU	1	0.00	4,582,723.86	14
15 GOMBE	1	0.00	4,292,224.19	15
16 IMO	1	0.00	4,737,861.76	16
17 JIGAWA	1	0.00	5,096,009.83	17
18 KADUNA	1	0.00	5,970,568.23	18
19 KANO	1	0.00	7,228,037.54	19
20 KATSINA	1	0.00	5,601,523.39	20
21 KEBBI	1	0.00	4,811,736.54	21
22 KOGI	1	0.00	5,036,435.54	22
23 KWARA	1	0.00	4,056,326.17	23
24 LAGOS	1	0.00	6,104,546.61	24
25 NASSARAWA	1	0.00	4,202,362.63	25
26 NIGER	1	0.00	5,397,747.70	26
27 OGUN	1	0.00	4,233,573.59	27

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 May 2023	30 April 2023	
28 ONDO	1	0.00	4,241,960.77	28
29 OSUN	1	0.00	4,155,963.77	29
30 OYO	1	0.00	5,111,018.87	30
31 PLATEAU	1	0.00	4,758,527.00	31
32 RIVERS	1	0.00	4,914,432.41	32
33 SOKOTO	1	0.00	5,022,103.78	33
34 TARABA	1	0.00	4,389,528.53	34
35 YOBE	1	0.00	4,525,040.43	35
36 ZAMFARA	1	0.00	4,534,677.45	36
		<u>0.00</u>	<u>172,800,000.00</u>	
Grand Total		145,303,050,762.37	144,717,957,080.99	

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: May,2023

TYPE OF DEDUCTION		TOTAL NO	AMTDEDUCTED
1 MAIN DISTRIBUTION			
1	8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 71/120)	2	128,368,951.00
2	Abia Counterpart Funding for Various Projects ifo UBA PLC	2	270,290,136.53
3	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	7	280,480,262.33
4	AMCON LOAN DEDUCTION 12/12	1	12,500,000.00
5	BOND ISSUANCE PROGRAMME1	27	4,815,941,874.50
6	BOND ISSUANCE PROGRAMME2	2	1,117,826,918.54
7	BOND ISSUANCE PROGRAMME3	4	848,362,580.41
8	CBN ANCHOR BORROWERS	1	41,516,710.45
9	CBN BUDGET SUPPORT (24/341)	70	5,421,784,121.25
10	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	12	2,506,495,816.45
11	CBN POWER INTERVENTION FUNDS	1	116,108,479.22
12	COMM. BASE AGRICULTURAL & RURAL DEV PROJ(CBARDR)	1	6,597,104.68
13	COMMERCIAL AGRIC. CREDIT SCHEME 3	1	99,540,169.50
14	COMMERCIAL AGRICULTURAL CREDIT SCHEME	14	1,467,655,881.86
15	COMMERCIAL AGRICULTURAL CREDIT SCHEME2	1	80,046,438.66
16	CONTRACTUAL OBLIGATION	2	417,337,862.83
17	CONTRACTUAL OBLIGATION (ISPO)	3	330,959,265.88
18	Counterpart fund Contribution iro UBEC project ifo UBA PLC	1	27,249,977.66
19	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK	1	31,986,841.43
20	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	2	90,980,865.24
21	DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES	35	3,272,139,960.23
22	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	14	207,735,773.09
23	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	9	858,460,825.05
24	DELTA UTM OFFSHORE FLNG FACILITY 2	1	753,501,346.72
25	DELTA UTM OFFSHORE FLNG FACILITY I	1	150,000,000.00
26	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	3,576,570,992.83
27	FG INTERVENTION FUNDS (29/40)	2	200,000,000.00
28	FG SALARY BAILOUT TO STATES	39	3,225,214,961.56
29	FOREIGN LOANS TO STATE GOVERNMENTS	38	96,515,796,446.86
30	HEALTH CARE DEDUCTIONS	19	601,591,441.17
31	IBADAN URBAN FLOOD MGT PROJECT (IUFMP)	1	33,333,333.33
32	LOAN FACILITY FROM COMMERCIAL BANKS	8	1,536,151,183.72
33	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	1,204,608,980.22
34	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	2	19,000,000.00
35	NATIONAL FADAMA PROJECT	2	7,000,000.00
36	NATIONAL PROGRAMME FOR FOOD SECURITY	1	12,468,000.00
37	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	31,314,512.85
38	REFUND BY STATE TO FIRS ON WHT & VAT	2	500,000,000.00
39	RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 93/226	22	7,864,087,736.94
			138,681,005,752.99

Page 30 (1 of 2) (See Details on page 31)

	TYPE OF DEDUCTION	TOTAL NO	AMTDEDUCTED
4 EXCHANGE DIFFERENCE FUNDS			
40	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	4,191,562.88
			<u>4,191,562.88</u>
6 VAT REVENUE			
41	BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
42	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
43	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
44	REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			<u>6,617,853,446.50</u>
Grand Total			<u><u>145,303,050,762.37</u></u>

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

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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BOND ISSUANCE PROGRAMME3**8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 71/120)**

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

1	NIGER	217,821,441.00
2	PLATEAU	630,535,139.41
		<u>848,362,580.41</u>

Abia Counterpart Funding for Various Projects ifo UBA PLC**CBN ANCHOR BORROWERS**

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

1	OYO	41,516,710.45
		<u>41,516,710.45</u>

ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS**CBN BUDGET SUPPORT (24/341)**

1	ABIA	34,225,391.07
2	AKWA IBOM	37,327,563.56
3	BORNO	31,137,532.84
4	DELTA	37,327,563.56
5	KEBBI	37,327,563.56
6	NIGER	37,327,563.56
7	ONDO	65,807,084.18
		<u>280,480,262.33</u>

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

AMCON LOAN DEDUCTION 12/12

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

BOND ISSUANCE PROGRAMME1

1	BAUCHI	201,255,000.00
2	CROSS RIVER	541,305,066.40
3	EDO	322,916,666.67
4	EKITI	345,000,000.00
5	GOMBE	164,916,320.90
6	KATSINA	850,000,000.00
7	KOGI	47,000,000.00
8	KWARA	632,203,900.00
9	NIGER	296,453,561.97
10	OGUN	385,796,101.00
11	PLATEAU	400,864,283.56
12	SOKOTO	206,017,834.00
13	ZAMFARA	422,213,140.00
		<u>4,815,941,874.50</u>

BOND ISSUANCE PROGRAMME2

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

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
35	ZAMFARA	154,908,117.75	1	KANO	292,615,190.00
		<u>5,421,784,121.25</u>	2	NASSARAWA	124,722,672.83
<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u>					<u>417,337,862.83</u>
			<u>CONTRACTUAL OBLIGATION (ISPO)</u>		
1	BAUCHI	253,351,547.50	1	GOMBE	260,365,441.78
2	EKITI	146,490,204.30	2	KOGI	70,593,824.10
3	GOMBE	192,027,492.28			<u>330,959,265.88</u>
4	IMO	694,442,888.33	<u>Counterpart fund Contribution iro UBEC project iro UBA PLC</u>		
5	KOGI	146,502,032.74	1	KOGI	27,249,977.66
6	OGUN	281,250,000.00			<u>27,249,977.66</u>
7	OYO	375,000,000.00	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK</u>		
8	SOKOTO	166,682,112.21	1	CROSS RIVER	31,986,841.43
9	YOBE	250,749,539.09			<u>31,986,841.43</u>
		<u>2,506,495,816.45</u>	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u>		
<u>CBN POWER INTERVENTION FUNDS</u>			1	KOGI	90,980,865.24
1	KANO	116,108,479.22			<u>90,980,865.24</u>
		<u>116,108,479.22</u>	<u>DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES</u>		
<u>COMM. BASE AGRICULTURAL & RURAL DEV PROJ(CBARDR)</u>			1	ABIA	89,972,595.59
1	BAUCHI	6,597,104.68	2	ADAMAWA	89,972,595.59
		<u>6,597,104.68</u>	3	AKWA IBOM	126,675,773.75
<u>COMMERCIAL AGRIC. CREDIT SCHEME 3</u>			4	ANAMBRA	89,972,595.59
1	SOKOTO	99,540,169.50	5	BAUCHI	89,972,595.59
		<u>99,540,169.50</u>	6	BAYELSA	126,675,773.75
<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>			7	BENUE	89,972,595.59
1	ANAMBRA	38,540,982.12	8	BORNO	126,675,773.75
2	BAYELSA	199,080,338.99	9	CROSS RIVER	89,972,595.59
3	DELTA	254,397,861.28	10	DELTA	126,675,773.75
4	EBONYI	62,275,065.70	11	EBONYI	89,972,595.59
5	EKITI	50,713,329.21	12	EDO	89,972,595.59
6	JIGAWA	73,251,016.37	13	EKITI	89,972,595.59
7	KADUNA	261,766,982.01	14	ENUGU	89,972,595.59
8	KOGI	63,599,465.32	15	GOMBE	89,972,595.59
9	NIGER	30,812,882.41	16	IMO	89,972,595.59
10	OYO	136,994,082.48	17	JIGAWA	89,972,595.59
11	PLATEAU	24,534,748.59	18	KADUNA	83,644,006.90
12	SOKOTO	76,319,358.38	19	KANO	89,972,595.59
13	TARABA	75,463,399.91	20	KATSINA	94,479,166.67
14	ZAMFARA	119,906,369.09	21	KEBBI	89,972,595.59
		<u>1,467,655,881.86</u>	22	KOGI	89,972,595.59
<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u>			23	KWARA	89,972,595.60
1	EBONYI	80,046,438.66	24	NASSARAWA	89,972,595.59
		<u>80,046,438.66</u>	25	NIGER	89,995,433.79
<u>CONTRACTUAL OBLIGATION</u>			26	OGUN	121,327,594.36

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
27	ONDO	89,972,595.59	8	BORNO	117,183,427.79
28	OYO	89,972,595.59	9	CROSS RIVER	94,843,881.55
29	PLATEAU	89,972,595.59	10	DELTA	95,765,856.03
30	RIVERS	126,675,773.75	11	EBONYI	84,380,423.85
31	SOKOTO	89,972,595.59	12	EDO	88,191,066.52
32	TARABA	89,972,595.59	13	FKITI	84,332,808.46
33	YOBE	89,972,595.59	14	ENUGU	94,852,067.22
34	ZAMFARA	89,972,595.59	15	GOMBE	88,839,378.16
		<u>3,272,139,960.23</u>	16	IMO	98,063,072.53
<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>			17	JIGAWA	105,475,931.25
1	BAUCHI	19,272,116.68	18	KADUNA	123,577,321.41
2	BENUE	19,207,256.98	19	KANO	149,004,105.42
3	IMO	35,508,841.65	20	KATSINA	115,938,923.97
4	KATSINA	36,465,925.68	21	KEBBI	99,592,114.12
5	KOGI	26,530,550.12	22	KOGI	104,242,877.58
6	KWARA	35,055,955.61	23	KWARA	83,956,820.21
7	NIGER	35,695,127.37	24	LAGOS	126,350,372.28
		<u>207,735,773.09</u>	25	NASSARAWA	86,979,446.14
<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>			26	NIGER	111,721,225.90
1	ADAMAWA	48,649,860.39	27	OGUN	87,625,442.64
2	AKWA IBOM	123,868,338.91	28	ONDO	87,799,038.46
3	BAUCHI	215,881,080.79	29	OSUN	86,019,094.11
4	BORNO	50,056,998.35	30	OYO	105,786,584.71
5	GOMBE	4,166,666.67	31	PLATEAU	98,490,796.45
6	KEBBI	98,799,305.68	32	RIVERS	101,717,687.50
7	NIGER	27,188,574.26	33	SOKOTO	103,946,242.42
8	YOBE	165,910,000.00	34	TARABA	90,853,358.85
9	ZAMFARA	123,940,000.00	35	YOBE	93,658,150.17
		<u>858,460,825.05</u>	36	ZAMFARA	93,857,614.68
					<u>3,576,570,992.83</u>
<u>DELTA UTM OFFSHORE FLNG FACILITY 2</u>			<u>FG INTERVENTION FUNDS (29/40)</u>		
1	DELTA	753,501,346.72	1	KANO	100,000,000.00
		<u>753,501,346.72</u>	2	OSUN	100,000,000.00
					<u>200,000,000.00</u>
<u>DELTA UTM OFFSHORE FLNG FACILITY 1</u>			<u>FG SALARY BAILOUT TO STATES</u>		
1	DELTA	150,000,000.00	1	ABIA	126,861,359.77
		<u>150,000,000.00</u>	2	ADAMAWA	86,178,991.06
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>			3	BAUCHI	77,458,307.27
1	ABIA	88,317,466.59	4	BAYELSA	16,279,010.57
2	ADAMAWA	93,954,596.82	5	BENUE	112,492,736.26
3	AKWA IBOM	94,827,709.51	6	BORNO	196,395,291.51
4	ANAMBRA	93,778,583.95	7	CROSS RIVER	32,134,803.90
5	BAUCHI	112,818,778.44	8	DELTA	98,401,222.04
6	BAYELSA	83,453,829.31	9	EBONYI	5,794,235.20
7	BENUE	105,774,897.85	10	EDO	143,435,405.43
			11	EKITI	86,405,567.03

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
12	ENUGU	37,851,470.96	25	NASSARAWA	75,717,060.81
13	GOMBE	44,986,297.79	26	NIGER	132,306,927.39
14	IMO	241,184,408.54	27	OGUN	286,416,050.41
15	KADUNA	119,610,929.87	28	ONDO	161,563,693.81
16	KANO	177,689,497.69	29	OSUN	245,947,370.67
17	KATSINA	103,749,047.89	30	OYO	429,816,661.88
18	KEBBI	63,704,736.41	31	PLATEAU	60,304,686.59
19	KOGI	269,917,786.76	32	RIVERS	289,308,919.65
20	KWARA	38,876,708.69	33	SOKOTO	73,111,095.49
21	NASSARAWA	34,331,521.02	34	TARABA	109,030,571.82
22	NIGER	63,346,841.82	35	YOBE	51,817,736.95
23	OGUN	123,883,589.32	36	ZAMFARA	66,458,327.48
24	ONDO	84,961,654.89	37	FCT-ABUJA	97,124,888.97
25	OSUN	232,776,379.52	38	.1Federal Government	86,540,357,671.76
26	OYO	155,701,007.31			<u>96,515,796,446.86</u>
27	PLATEAU	95,284,733.54	<u>HEALTH CARE DEDUCTIONS</u>		
28	RIVERS	89,972,595.59			
29	SOKOTO	90,812,669.21	1	ABIA	70,106,637.14
30	TARABA	84,574,239.85	2	ADAMAWA	89,742,779.49
31	ZAMFARA	90,161,114.85	3	BAUCHI	27,085,817.31
		<u>3,225,214,961.56</u>	4	BAYELSA	27,618,721.57
<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>			5	BENUE	26,338,190.59
			6	BORNO	27,085,817.31
1	ABIA	157,383,837.72	7	EBONYI	29,600,266.20
2	ADAMAWA	285,080,208.20	8	EKITI	27,085,817.36
3	AKWA IBOM	136,710,182.97	9	ENUGU	26,750,309.24
4	ANAMBRA	132,818,158.09	10	GOMBE	27,085,817.31
5	BAUCHI	480,251,603.99	11	IMO	27,085,817.31
6	BAYELSA	78,182,606.85	12	KOGI	25,887,291.89
7	BENUE	63,066,751.44	13	NIGER	32,178,156.52
8	BORNO	48,678,953.74	14	OYO	28,243,131.84
9	CROSS RIVER	442,239,024.13	15	PLATEAU	27,085,817.31
10	DELTA	52,812,881.00	16	SOKOTO	26,765,932.33
11	EBONYI	126,318,629.05	17	YOBE	25,205,335.32
12	EDO	374,548,841.33	18	ZAMFARA	30,639,785.13
13	EKITI	174,084,423.32			<u>601,591,441.17</u>
14	ENUGU	236,579,312.92	<u>IBADAN URBAN FLOOD MGT PROJECT (IUFMP)</u>		
15	GOMBE	132,891,793.39			
16	IMO	122,916,438.27	1	OYO	33,333,333.33
17	JIGAWA	66,966,469.70			<u>33,333,333.33</u>
18	KADUNA	1,489,562,335.50	<u>LOAN FACILITY FROM COMMERCIAL BANKS</u>		
19	KANO	202,477,930.22			
20	KATSINA	172,335,440.80	1	BAUCHI	228,593,240.37
21	KEBBI	84,522,952.11	2	EBONYI	85,000,000.00
22	KOGI	118,782,009.46	3	KADUNA	174,417,285.23
23	KWARA	79,618,821.51	4	KANO	252,703,160.00
24	LAGOS	2,637,685,277.47	5	KOGI	199,523,126.11
			6	NIGER	370,914,372.01

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
7	SOKOTO	225,000,000.00	20	RIVERS	306,634,568.54
		<u>1,536,151,183.72</u>	21	TARABA	150,436,484.33
<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>			22	ZAMFARA	242,955,007.53
1	Federal Government	1,204,608,980.22			<u>7,864,087,736.94</u>
		<u>1,204,608,980.22</u>			<u>138,681,005,752.96</u>
<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>			<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>		
1	ABIA	1,000,000.00	1	ABIA	103,503.67
2	BAUCHI	18,000,000.00	2	ADAMAWA	110,110.10
		<u>19,000,000.00</u>	3	AKWA IBOM	111,133.35
<u>NATIONAL FADAMA PROJECT</u>			4	ANAMBRA	109,903.82
1	ABIA	1,000,000.00	5	BAUCHI	132,217.98
2	BAUCHI	6,000,000.00	6	BAYELSA	97,803.73
		<u>7,000,000.00</u>	7	BENUE	123,962.91
<u>NATIONAL PROGRAMME FOR FOOD SECURITY</u>			8	BORNO	137,333.13
1	BAUCHI	12,468,000.00	9	CROSS RIVER	111,152.30
		<u>12,468,000.00</u>	10	DELTA	112,232.81
<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</u>			11	EBONYI	98,889.65
1	EBONYI	31,314,512.85	12	EDO	103,355.53
		<u>31,314,512.85</u>	13	EKITI	98,833.85
<u>REFUND BY STATE TO FIRS ON WHT & VAT</u>			14	ENUGU	111,161.89
1	AKWA IBOM	500,000,000.00	15	GOMBE	104,115.32
		<u>500,000,000.00</u>	16	IMO	114,925.03
<u>RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 93/226</u>			17	JIGAWA	123,612.53
1	ABIA	87,401,497.26	18	KADUNA	144,826.46
2	ADAMAWA	154,205,582.49	19	KANO	175,328.55
3	AKWA IBOM	850,814,293.88	20	KATSINA	135,874.64
4	BAUCHI	85,665,758.90	21	KEBBI	116,716.99
5	BAYELSA	741,156,852.48	22	KOGI	122,167.46
6	BENUE	143,809,057.60	23	KWARA	98,393.21
7	CROSS RIVER	444,989,043.29	24	LAGOS	148,076.34
8	DELTA	919,934,176.58	25	NASSARAWA	101,935.57
9	EDO	157,343,097.74	26	NIGER	130,931.71
10	EKITI	248,153,651.78	27	OGUN	102,692.65
11	ENUGU	78,644,312.34	28	ONDO	102,896.10
12	IMO	489,166,930.51	29	OSUN	100,810.09
13	KOGI	10,759,110.04	30	OYO	123,976.60
14	KWARA	211,464,655.14	31	PLATEAU	115,426.30
15	OGUN	888,119,936.29	32	RIVERS	119,208.06
16	ONDO	55,289,565.44	33	SOKOTO	121,819.81
17	OSUN	1,142,270,944.01	34	TARABA	106,475.61
18	OYO	120,771,051.72	35	YOBE	109,762.68
19	PLATEAU	334,102,159.05	36	ZAMFARA	109,996.44
					<u>4,191,562.88</u>
					<u>4,191,562.88</u>

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138,685,197,315.87