

LEDGER OF EMTL JANUARY 2024

S/n	MONTH	DETAILS	RECEIPTS	PAYMENTS	BALANCE
			₦	₦	₦
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
			16,585,117,476.98	16,585,117,476.98	

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

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- January, 2024

S/n	DATE	REF. NO.	Leaves of Revenue	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	11/10/2022		Distribution of =N=300Billion to the States and LGCs		-	300,000,000,000.00		100,000,000,000.00
9	21/10/2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00		-	200,000,000,000.00
10	26/10/2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)		20,000,000,000.00		-	220,000,000,000.00
11	16/11/2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)		80,000,000,000.00		-	300,000,000,000.00
12	12/12/2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)		120,000,000,000.00		-	420,000,000,000.00
13	23/12/2022		Distribution of =N=225.685 Billion to the States and LGCs		-	225,685,621,775.00		194,314,378,225.00
14	13/01/2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)		150,000,000,000.00		-	344,314,378,225.00
15	2/2/2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	200,803,673,105.00		143,510,705,120.00
16	16/02/2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)		120,000,000,000.00		-	263,510,705,120.00
17	13/04/2023		Distribution of =N=240 Billion to the States and LGCs		-	240,000,000,000.00		23,510,705,120.00
18	17/05/2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)		50,000,000,000.00		-	73,510,705,120.00
19	18/05/2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	73,510,705,120.00		-
20	20/06/2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)		50,000,000,000.00		-	50,000,000,000.00
21	19/07/2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)		200,000,000,000.00		-	250,000,000,000.00
22	26/07/2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	50,000,000,000.00		200,000,000,000.00
23	17/08/2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	33,473,321,647.86		166,526,678,352.14
24	18/08/2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)		150,000,000,000.00		-	316,526,678,352.14
25	15/09/2023		Distribution of =N=240 Billion to the States and LGCs		-	316,526,678,352.14		-
26	19/09/2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)		150,000,000,000.00		-	150,000,000,000.00
27	18/10/2023		Transfer from September, 2023 Non Oil Revenue (FAAG Withheld)		150,000,000,000.00		-	300,000,000,000.00
28	20/11/2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00		-	400,000,000,000.00
29	12/12/2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00		-	500,000,000,000.00
31	29/12/2023		Part Payment of Consultancy fee		-	76,000,000,000.00		424,000,000,000.00
31	31/1/2024		Part of Refund to States on withdrawals from Signature Bonus		-	324,000,000,000.00		100,000,000,000.00
32	17/01/2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00		-	200,000,000,000.00
33	2/2/2024		Reversal of December, 2023 Transfer to Non Oil Revenue (FAAC Withheld)		-	100,000,000,000.00		100,000,000,000.00
34	2/2/2024		Actual Amount Transfer for December, 2023 to Non Oil Revenue (FAAC Withheld)		150,000,000,000.00		-	250,000,000,000.00
35	2/2/2024		Part Payment of Consultancy fee		-	25,000,000,000.00		225,000,000,000.00
36	19/02/2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)		200,000,000,000.00		-	425,000,000,000.00
			Total		2,390,000,000,000.00	1,965,000,000,000.00		

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Office of the Accountant-General of the Federation
Federation Account Department
Ledger of Special Intervention Programme for Nigerian Military January, 2024

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	19/10/2023		Balance b/f	-	-	-
2	19/10/2023		Transfer from September, 2023 Allocation	100,000,000,000.00	-	100,000,000,000.00
3	08/11/2023		Payment to Military	-	-	-
4	20/11/2023		Transfer from October, 2023 Allocation	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00
5	20/12/2023		Payment to Military	-	-	-
6	20/12/2023		Transfer from November, 2023 Allocation	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00
7	20/12/2023		Payment to Military and Para Military Agencies	-	-	-
8	17/01/2024		Transfer from December, 2023 Allocation	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00
9	02/02/2024		Payment to Military and Para Military Agencies	-	-	-
10	20/02/2024		Transfer from January, 2024 Allocation	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00
			Total	500,000,000,000.00	400,000,000,000.00	

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

S/N	Date	REF. NO	DETAILS	Allocation ₦	Cumulative Total ₦
1	01/12/2023		Bal. b/f	46,868,423,722.85	46,868,423,722.85
2	14/12/2023	42730/RS/164/DF	Refund of amount borrowed from Stabilisation Account by FGN 3 of 3	9,129,924,577.61	55,998,348,300.46
3	14/12/2023	42730/RS/164/DF	November, 2023 Allocation	1,660,102,103.34	57,658,450,403.80
4	14/12/2023	FD/FA/202/VOL.5/D(F)	Distribution of = N=364,870,092,018.75 from Exchange Gain to the three tiers of Govt.	1,668,730,589.25	59,327,180,993.05
5	15/12/2023	42730/RS/164/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (77th 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 August, 2023 for the Month of December, 2023.	28,784,136.55	59,355,965,129.60
6	15/12/2023	42730/RS/164/DF	December, 2023 Allocation	(832,208,173.15)	58,523,756,956.45
7	19/01/2024	42730/RS/164/DF	Distribution of = N=287,743,073,742.24 from Exchange Gain to the three tiers of Govt.	1,648,910,004.11	60,172,666,960.56
8	19/01/2024	FD/FA/202/VOL.5/D(F)		1,316,170,373.14	61,488,837,333.70
9	23/01/2024	42730/RS/164/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (78th 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 August, 2023 for the Month of January, 2024.	28,784,136.55	61,517,621,470.25
10	23/01/2024	42730/RS/164/DF	January, 2024 Allocation	(741,270,094.31)	60,776,351,375.94
11	21/02/2024	42730/RS/165/DF	Distribution of = N=279,028,533,214.23 from Exchange Gain to the three tiers of Govt.	2,057,305,941.61	62,833,657,317.55
12	21/02/2024	FD/FA/202/VOL.5/D(F)	Amount approved by Mr. President to Gombe State Government to address security and other challenges.	1,227,730,900.90	64,061,388,218.45
13	21/02/2024	42730/RS/165/DF		(3,000,000,000.00)	61,061,388,218.45
				61,061,388,218.45	

STATEMENT OF 1.68% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT JANUARY, 2024.

S/N	Date	REF. NO	DETAILS	Allocation N	Cumulative Total N
1	01/12/2023		Bal. b/f	150,794,978,211.42	150,794,978,211.42
2	14/12/2023	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Osun State for the month of November, 2023 (36th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	150,894,978,211.42
3	14/12/2023	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Kano State for the month of November, 2023 (36th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	150,994,978,211.42
4	14/12/2023	FD/FA/124/VOL.XX/D(F)	November, 2023 Allocation Distribution of = N=364,870,092,018.75 from Exchange Gain to the three tiers of Govt.	5,577,943,067.22	156,572,921,278.64
5	14/12/2023	FD/FA/202/VOL.5/D(F)		5,606,934,779.87	162,179,856,058.51
6	18/12/2023	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 November, 2023.	(1,118,487,784.71)	161,061,368,273.80
7	18/12/2023	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(993,761,916.44)	160,067,606,357.36
8	18/12/2023	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(5,206,343,978.05)	154,861,262,379.31
9	19/01/2024	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Osun State for the month of December, 2023 (37th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	154,961,262,379.31
10	19/01/2024	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Kano State for the month of December, 2023 (37th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	155,061,262,379.31
11	19/01/2024	FD/FA/124/VOL.XX/D(F)	December, 2023 Allocation Distribution of = N=287,743,073,742.24 from Exchange Gain to the three tiers of Govt.	5,540,337,613.80	160,601,599,993.11
12	19/01/2024	FD/FA/202/VOL.5/D(F)		4,422,332,453.76	165,023,932,446.87
13	23/01/2024	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 December, 2023.	(996,267,006.76)	164,027,665,440.11
14	23/01/2024	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(498,133,503.38)	163,529,531,936.73
15	23/01/2024	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Osun State for the month of January, 2024 (38th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	163,629,531,936.73
16	23/01/2024	FD/FA/124/VOL.XX/D(F)	Refund of F&N Intervention to Kano State for the month of January, 2024 (38th of 40th Instalments). Deduction from Statutory Allocation of the State.	100,000,000.00	163,729,531,936.73
17	21/02/2024	FD/FA/124/VOL.XX/D(F)	January, 2024 Allocation Distribution of = N=279,028,533,214.23 from Exchange Gain to the three tiers of Govt.	6,912,547,963.81	170,642,079,900.54
18	21/02/2024	FD/FA/124/VOL.XX/D(F)		4,125,175,827.04	174,767,255,727.58
				174,767,255,727.58	

S/NO	STATE	EQUALITY 4%	POPULATION 30%	INDUSTRIAL % OF GDP	LANDMASS % OF GDP	TERRAIN % OF GDP	REVENUE % OF GDP	INDICATOR % OF GDP	PRIMARY EMPLOYMENT (% OF GDP)	INDICATOR % OF GDP	DIRECT SEC % OF GDP	INDICATOR % OF GDP	INVERSE SE % OF GDP	WATER SUPPLY % OF GDP	INDICATOR % OF GDP	BANQUET PIST. OF RIVER	TOTAL INDEXES				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	0.000052	10002	0.000191	0.02918	0.00029	0.0001	0.007084	3
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006	4
5	BAUCHI	.002969	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	0.000215	0.0001	0.008429	5
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.00025	0.0001	0.008755	8
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	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	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12
13	EKITI	.002969	2384212	0.001379	5687.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300	13
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000967	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880	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	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498	25
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.000319	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	739930	0.000139	525238	0.000042	0.000042	8498	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	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	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.000202	0.0001	0.006997	35
36	ZAMFARA	.002969	3259846	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	6,162.46	33964355	26717696	420297	4,008												
Indices Total	0.10688	0.06016	0.013360	0.01336	0.02672	0.006413	0.002138	0.0021376	0.008016	0.004008	0.004008	0.2672								

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	1,221,582,550.22	0.001639	674,562,601.53	181,665,094.04	276,818,218.60	360,216,806.65	2,714,845,271.05
2	ADAMAWA	1,221,582,550.22	0.001833	764,087,228.85	382,101,349.40	285,149,766.88	245,207,610.92	2,888,128,506.27
3	AKWA IBOM	1,221,582,550.22	0.002268	933,107,494.75	192,713,761.06	311,134,087.83	256,429,763.64	2,914,967,657.51
4	ANAMBRA	1,221,582,550.22	0.002419	995,428,151.39	181,156,572.80	269,596,403.42	214,954,259.71	2,882,717,937.53
5	BAUCHI	1,221,582,550.22	0.002688	1,105,974,814.50	447,752,884.18	415,966,303.64	276,729,708.69	3,468,006,261.23
6	BAYELSA	1,221,582,550.22	0.000985	405,441,781.67	208,334,687.61	292,315,938.43	437,663,956.17	2,565,338,914.10
7	BENUE	1,221,582,550.22	0.002441	1,004,285,537.55	337,508,365.88	328,511,233.96	359,591,368.20	3,251,480,055.81
8	BORNO	1,221,582,550.22	0.002401	988,087,698.53	599,062,595.35	425,683,267.71	367,757,807.37	3,602,173,919.16
9	CROSS RIVER	1,221,582,550.22	0.001671	687,646,121.50	280,546,654.64	283,004,120.29	442,685,333.43	2,915,464,780.08
10	DELTA	1,221,582,550.22	0.002371	975,519,502.67	254,563,204.31	284,191,317.77	207,949,349.09	2,943,805,924.07
11	EBONYI	1,221,582,550.22	0.001257	517,347,567.52	190,640,499.96	278,659,721.43	385,591,737.97	2,593,822,077.09
12	EDO	1,221,582,550.22	0.001862	766,043,462.44	269,808,205.67	270,951,144.79	182,574,417.78	2,710,959,780.89
13	EKITI	1,221,582,550.22	0.001379	567,502,052.51	187,488,980.01	219,203,230.68	396,581,584.98	2,592,358,398.41
14	ENUGU	1,221,582,550.22	0.001884	775,318,344.45	197,961,232.34	278,115,334.93	442,738,942.44	2,915,716,404.37
15	GOMBE	1,221,582,550.22	0.001362	560,282,040.30	258,952,287.47	267,954,412.49	422,117,343.33	2,730,888,633.81
16	IMO	1,221,582,550.22	0.002276	936,604,319.97	183,322,781.13	316,268,960.08	356,642,872.66	3,014,421,484.07
17	JIGAWA	1,221,582,550.22	0.002516	1,035,087,162.20	297,558,539.84	295,447,166.02	392,614,518.25	3,242,289,936.54
18	KADUNA	1,221,582,550.22	0.003509	1,443,993,397.69	422,801,366.81	405,807,542.99	304,534,915.12	3,798,719,772.83
19	KANO	1,221,582,550.22	0.005428	2,233,550,873.47	278,421,158.73	492,082,035.58	373,136,578.02	4,598,773,196.02
20	KATSINA	1,221,582,550.22	0.003351	1,378,778,357.10	300,250,759.81	384,182,434.44	279,124,244.46	3,563,918,346.04
21	KEBBI	1,221,582,550.22	0.001874	770,874,417.77	375,629,137.26	331,458,848.62	361,878,685.96	3,061,423,639.82
22	KOGI	1,221,582,550.22	0.001897	780,361,856.09	327,494,759.03	321,523,493.08	553,423,678.04	3,204,386,336.47
23	KWARA	1,221,582,550.22	0.001372	564,378,450.49	356,363,769.04	247,538,469.75	190,937,423.31	2,580,800,662.80
24	LAGOS	1,221,582,550.22	0.005214	2,145,446,397.13	173,358,222.80	319,200,899.93	24,374,229.80	3,883,962,299.88
25	NASSARAWA	1,221,582,550.22	0.001078	443,506,025.01	313,842,742.13	251,633,769.96	443,149,944.84	2,673,715,032.17
26	NIGER	1,221,582,550.22	0.002285	940,258,003.67	590,599,196.94	321,182,484.73	360,645,678.73	3,434,267,914.29
27	OGUN	1,221,582,550.22	0.002157	887,380,512.71	253,034,390.66	240,922,429.23	90,652,835.61	2,693,572,718.43
28	ONDO	1,221,582,550.22	0.001991	819,049,724.92	246,176,658.15	216,444,838.18	185,655,016.17	2,698,908,987.65
29	OSUN	1,221,582,550.22	0.001980	814,886,905.76	206,031,687.89	281,733,938.36	119,959,094.31	2,644,194,176.54
30	OYO	1,221,582,550.22	0.003235	1,330,937,951.12	319,596,843.81	292,982,582.60	86,739,377.89	3,251,839,305.64
31	PLATEAU	1,221,582,550.22	0.001839	756,612,912.09	313,520,588.07	327,978,287.54	407,875,216.38	3,027,569,554.30
32	RIVERS	1,221,582,550.22	0.003000	1,234,254,815.89	214,341,454.51	263,162,827.82	193,421,307.43	3,126,762,955.87
33	SOKOTO	1,221,582,550.22	0.002139	879,978,173.35	352,282,558.54	337,766,528.47	403,657,974.28	3,195,267,884.86
34	TARABA	1,221,582,550.22	0.001331	547,632,677.92	508,957,073.88	304,156,358.01	210,468,972.55	2,792,797,632.58
35	YOBE	1,221,582,550.22	0.001343	552,596,689.22	429,883,615.37	327,048,390.32	347,904,604.06	2,879,015,849.19
36	ZAMFARA	1,221,582,550.22	0.001886	775,924,832.14	360,517,972.82	228,466,163.40	298,655,793.71	2,885,147,312.29
		43,976,971,807.86	0.080160	32,982,728,855.89	10,994,242,951.96	10,994,242,951.96	10,994,242,951.96	109,942,429,519.64

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

S/NO	STATE	L/MASS	LAND MASS 50% of 10 % =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
1	ABIA	0.000070	28,967,275.27	152,697,818.78	181,665,094.04	0.000875	360,216,806.65	360,216,806.65
2	ADAMAWA	0.000568	229,403,550.63	152,697,818.78	382,101,349.40	0.000596	245,207,610.92	245,207,610.92
3	AKWA IBOM	0.000097	40,015,942.28	152,697,818.78	192,713,761.06	0.000623	256,429,763.64	256,429,763.64
4	ANAMBRA	0.000089	28,458,754.02	152,697,818.78	181,156,572.80	0.000522	214,954,259.71	214,954,259.71
5	BAUCHI	0.000747	295,055,065.40	152,697,818.78	447,752,884.18	0.000673	276,729,708.69	276,729,708.69
6	BAYELSA	0.001955	55,636,868.84	152,697,818.78	208,334,687.61	0.001064	437,663,956.17	437,663,956.17
7	BENUE	0.000449	184,811,547.10	152,697,818.78	337,509,365.88	0.000874	359,591,368.20	359,591,368.20
8	BORNO	0.001085	446,364,776.58	152,697,818.78	599,062,595.35	0.000894	367,757,807.37	367,757,807.37
9	CROSS RIVER	0.000311	127,848,835.86	152,697,818.78	280,546,654.64	0.001076	442,685,333.43	442,685,333.43
10	DELTA	0.000248	101,885,385.53	152,697,818.78	254,583,204.31	0.000505	207,949,349.09	207,949,349.09
11	EBONYI	0.000092	37,942,681.19	152,697,818.78	190,640,499.96	0.000937	385,591,737.97	385,591,737.97
12	EDO	0.000285	117,110,386.90	152,697,818.78	269,808,205.67	0.000444	182,574,417.78	182,574,417.78
13	EKITI	0.000085	34,791,161.23	152,697,818.78	187,488,980.01	0.000964	396,581,584.98	396,581,584.98
14	ENIGU	0.000110	45,263,413.57	152,697,818.78	197,961,232.34	0.001076	442,738,942.44	442,738,942.44
15	GOMBE	0.000258	106,254,488.70	152,697,818.78	258,952,287.47	0.001026	422,117,343.33	422,117,343.33
16	IMO	0.000074	30,624,982.35	152,697,818.78	183,322,781.13	0.000867	356,642,872.66	356,642,872.66
17	JIGAWA	0.000352	144,860,721.07	152,697,818.78	297,558,539.84	0.000954	392,614,518.25	392,614,518.25
18	KADUNA	0.000656	270,103,548.03	152,697,818.78	422,801,366.81	0.000740	304,534,915.12	304,534,915.12
19	KANO	0.000306	125,723,339.95	152,697,818.78	278,421,158.73	0.000807	373,136,578.02	373,136,578.02
20	KATSINA	0.000359	147,552,941.03	152,697,818.78	300,250,759.81	0.000678	279,124,244.46	279,124,244.46
21	KEBEI	0.000542	222,931,318.48	152,697,818.78	375,629,137.26	0.000879	361,878,685.96	361,878,685.96
22	KOGI	0.000425	174,796,940.26	152,697,818.78	327,494,759.03	0.001345	553,423,678.04	553,423,678.04
23	KWARA	0.000495	203,665,950.26	152,697,818.78	356,363,769.04	0.000464	190,937,423.31	190,937,423.31
24	LAGOS	0.000050	20,660,404.02	152,697,818.78	173,358,222.80	0.000059	24,374,229.80	24,374,229.80
25	NASSARAWA	0.000392	161,144,923.36	152,697,818.78	313,842,742.13	0.001077	443,149,944.84	443,149,944.84
26	NIGER	0.001084	437,901,378.16	152,697,818.78	590,599,196.94	0.000876	360,645,678.73	360,645,678.73
27	OGUN	0.000244	100,336,571.89	152,697,818.78	253,034,390.66	0.000220	90,652,835.61	90,652,835.61
28	ONDO	0.000227	93,479,039.37	152,697,818.78	246,176,858.15	0.000476	195,655,016.17	195,655,016.17
29	OSUN	0.000130	53,333,869.11	152,697,818.78	206,031,687.89	0.000292	119,959,084.31	119,959,084.31
30	OYO	0.000406	166,899,025.03	152,697,818.78	319,596,843.81	0.000211	86,739,377.89	86,739,377.89
31	PLATEAU	0.000391	160,822,769.30	152,697,818.78	313,520,588.07	0.000991	407,875,216.38	407,875,216.38
32	RIVERS	0.000150	61,643,635.73	152,697,818.78	214,341,454.51	0.000470	193,421,307.43	193,421,307.43
33	SOKOTO	0.000485	199,584,839.76	152,697,818.78	352,282,658.54	0.000981	403,657,974.28	403,657,974.28
34	TARABA	0.000866	356,259,255.10	152,697,818.78	508,957,073.88	0.000512	210,468,972.55	210,468,972.55
35	YOBE	0.000674	277,185,796.59	152,697,818.78	429,883,615.37	0.000846	347,904,604.06	347,904,604.06
36	ZAMFARA	0.000505	207,820,154.04	152,697,818.78	360,517,972.82	0.000726	298,655,793.71	298,655,793.71
0.01336			5,497,121,475.98	5,497,121,475.98	10,994,242,951.96	0.02672	10,994,242,951.96	10,994,242,951.96

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC./COMERIAL ENROLMT 8%	INVERSE SEC./COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL					
1	ABIA	0.000132	54,152,405.68	0.000066	27,106,503.73	0.000277	113,953,277.26	0.000021	8,690,182.58	0.000111	45,809,345.63	276,818,218.60	1
2	ADAMAWA	0.000133	54,899,296.84	0.000057	23,312,504.42	0.000167	68,995,056.38	0.000167	68,821,059.19	0.000111	45,809,345.63	285,149,766.88	2
3	AKWA IBOM	0.000322	132,316,577.42	0.000052	21,256,436.62	0.000029	78,490,508.86	0.000029	12,004,782.68	0.000111	45,809,345.63	311,134,087.83	3
4	ANAMBRA	0.000165	67,750,656.93	0.000063	25,981,768.11	0.000021	95,535,238.44	0.000021	8,537,626.21	0.000111	45,809,345.63	269,596,403.42	4
5	BAUCHI	0.000287	118,191,447.05	0.000085	35,020,210.18	0.000215	98,516,519.62	0.000215	88,516,519.62	0.000111	45,809,345.63	415,986,303.64	5
6	BAYELSA	0.000142	58,332,090.63	0.000044	17,998,337.66	0.000329	135,486,768.19	0.000041	16,691,060.65	0.000111	45,809,345.63	292,315,938.43	6
7	BENUE	0.000255	105,092,418.04	0.000065	26,652,178.48	0.000135	68,861,649.19	0.000135	55,443,464.13	0.000111	45,809,345.63	328,511,233.96	7
8	BORNO	0.000219	90,018,485.74	0.000089	28,247,435.86	0.000242	99,451,131.65	0.000325	133,909,432.97	0.000111	45,809,345.63	425,683,267.71	8
9	CROSS RIVER	0.000157	64,647,104.31	0.000053	21,851,855.84	0.000093	90,489,307.90	0.000093	38,354,650.76	0.000111	45,809,345.63	283,004,120.29	9
10	DELTA	0.000125	51,599,193.91	0.000061	25,294,107.79	0.000257	105,634,946.98	0.000074	30,559,615.66	0.000111	45,809,345.63	284,191,317.77	10
11	EBONYI	0.000174	71,474,003.35	0.000043	17,600,305.16	0.000028	114,792,957.77	0.000028	11,382,804.36	0.000111	45,809,345.63	278,659,721.43	11
12	EDO	0.000105	43,292,651.75	0.000061	25,296,115.89	0.000234	96,123,799.54	0.000085	35,133,116.07	0.000111	45,809,345.63	270,951,144.79	12
13	EKITI	0.000099	40,932,494.34	0.000042	17,183,837.61	0.000025	87,656,367.12	0.000025	10,437,348.37	0.000111	45,809,345.63	219,203,230.68	13
14	ENUGU	0.000184	75,823,669.36	0.000057	23,401,519.38	0.000033	96,100,257.10	0.000033	13,579,024.07	0.000111	45,809,345.63	278,115,334.93	14
15	GOMBE	0.000114	46,944,913.78	0.000066	26,978,347.20	0.000217	89,387,118.06	0.000077	31,876,340.61	0.000111	45,809,345.63	267,954,412.49	15
16	IMO	0.000210	86,220,714.35	0.000075	30,929,669.91	0.000022	113,192,071.56	0.000022	9,187,488.71	0.000111	45,809,345.63	316,268,960.08	16
17	JIGAWA	0.000174	71,690,208.69	0.000038	15,749,524.81	0.000106	102,990,345.76	0.000106	43,458,216.32	0.000111	45,809,345.63	295,447,166.02	17
18	KADUNA	0.000293	120,643,897.65	0.000102	41,988,479.60	0.000197	74,388,276.09	0.000197	81,031,064.41	0.000111	45,809,345.63	405,807,542.99	18
19	KANO	0.000341	140,325,186.61	0.000141	57,900,511.42	0.000092	152,429,478.51	0.000092	37,717,001.99	0.000111	45,809,345.63	492,082,035.58	19
20	KATSINA	0.000341	140,193,894.11	0.000096	39,351,525.38	0.000183	75,210,261.64	0.000108	44,268,882.31	0.000111	45,809,345.63	384,182,434.44	20
21	KEBBI	0.000168	69,265,181.90	0.000057	23,590,807.85	0.000249	102,323,309.84	0.000163	66,873,395.54	0.000111	45,809,345.63	331,458,848.62	21
22	KOGI	0.000251	103,404,493.74	0.000059	24,480,364.89	0.000172	70,909,841.84	0.000127	52,439,082.08	0.000111	45,809,345.63	321,523,493.08	22
23	KWARA	0.000086	35,547,326.75	0.000032	13,091,717.20	0.000148	78,898,577.89	0.000148	61,099,785.08	0.000111	45,809,345.63	247,538,469.75	23
24	LAGOS	0.000108	44,534,958.44	0.000081	33,242,873.76	0.000015	156,172,727.13	0.000015	6,198,121.21	0.000111	45,809,345.63	319,200,899.93	24
25	NASSARAWA	0.000178	73,158,276.32	0.000035	14,236,072.98	0.000136	55,850,525.05	0.000117	48,349,477.01	0.000111	45,809,345.63	251,633,769.96	25
26	NIGER	0.000146	60,179,119.68	0.000038	15,834,622.33	0.000127	52,154,361.32	0.000319	131,370,413.45	0.000111	45,809,345.63	321,182,484.73	26
27	OGUN	0.000083	34,130,766.17	0.000041	16,998,170.31	0.000235	96,885,005.24	0.000073	30,100,971.57	0.000111	45,809,345.63	240,922,429.23	27
28	ONDO	0.000139	57,017,456.54	0.000042	17,290,695.06	0.000088	50,992,934.07	0.000088	28,043,711.81	0.000111	45,809,345.63	216,444,838.18	28
29	OSUN	0.000170	69,831,914.90	0.000047	19,458,624.12	0.000039	111,175,268.85	0.000039	16,000,160.73	0.000111	45,809,345.63	281,733,938.36	29
30	OYO	0.000210	86,490,368.93	0.000067	27,648,132.11	0.000122	55,316,896.32	0.000122	50,069,707.51	0.000111	45,809,345.63	292,982,582.60	30
31	PLATEAU	0.000199	81,980,510.54	0.000068	28,148,248.70	0.000232	95,645,103.18	0.000111	48,246,630.79	0.000111	45,809,345.63	327,978,287.54	31
32	RIVERS	0.000094	38,867,162.39	0.000074	30,412,303.38	0.000045	99,188,622.32	0.000045	18,493,090.72	0.000111	45,809,345.63	263,162,827.82	32
33	SOKOTO	0.000177	72,926,378.03	0.000063	26,073,548.32	0.000146	107,008,256.23	0.000146	59,875,451.93	0.000111	45,809,345.63	337,766,528.47	33
34	TARABA	0.000198	81,552,139.64	0.000021	8,685,180.41	0.000128	52,546,735.38	0.000260	106,877,776.53	0.000111	45,809,345.63	304,156,358.01	34
35	YOBE	0.000154	63,182,221.88	0.000048	19,549,515.51	0.000233	95,802,052.80	0.000260	83,155,738.98	0.000111	45,809,345.63	327,048,390.32	35
36	ZAMFARA	0.000078	32,008,722.07	0.000028	11,717,384.16	0.000158	64,867,281.17	0.000152	62,346,046.21	0.000111	45,809,345.63	228,466,163.40	36
		0.006413	2,638,618,308.47	0.0021	879,539,436.16	0.004008	3,296,272,885.59	0.004008	1,649,136,442.80	0.004008	1,649,136,442.80	10,994,242,951.95	

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: January, 2024

AMT DEDUCTED

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 January 2024	31 December 2023
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1 ABIA	8	599,233,219.09	345,930,316.43
2 ADAMAWA	5	899,533,804.42	525,971,391.25
3 AKWA IBOM	5	1,052,324,696.61	823,273,097.84
4 ANAMBRA	3	548,769,591.58	233,617,297.98
5 BAUCHI	14	2,748,159,603.17	1,903,993,252.38
6 BAYELSA	6	615,763,346.06	488,654,330.57
7 BENUE	5	311,380,373.48	178,834,524.84
8 BORNO	5	330,239,340.73	234,755,575.42
9 CROSS RIVER	3	2,191,542,602.40	1,046,509,482.98
10 DELTA	6	1,417,714,970.66	1,311,617,129.66
11 EBONYI	7	849,644,303.48	656,429,718.12
12 EDO	3	1,618,866,670.31	756,014,198.99
13 EKITI	6	1,259,961,364.16	799,361,027.07
14 ENUGU	2	674,304,848.74	299,550,139.70
15 GOMBE	7	1,311,872,064.84	1,173,217,019.66
16 IMO	7	1,388,884,640.48	1,372,426,813.03
17 JIGAWA	3	338,093,504.75	210,241,332.58
18 KADUNA	4	4,499,174,185.75	2,007,787,683.44
19 KANO	6	1,439,316,798.40	1,063,224,621.25
20 KATSINA	5	1,471,150,974.14	1,135,771,432.74
21 KEBBI	3	406,390,190.56	249,229,237.44
22 KOGI	18	2,131,783,858.58	1,917,268,862.05
23 KWARA	5	913,765,120.54	729,624,857.40
24 LAGOS	2	4,592,430,532.66	2,721,567,343.93
25 NASSARAWA	2	315,636,151.59	258,184,048.52
26 NIGER	15	1,560,456,486.61	1,254,795,458.36
27 OGUN	5	1,983,387,032.38	1,568,371,192.25
28 ONDO	4	1,184,028,268.62	1,019,907,970.51
29 OSUN	3	869,958,155.00	403,054,122.63
30 OYO	6	2,620,348,217.38	1,744,718,332.54
31 PLATEAU	9	1,573,224,375.04	1,487,029,979.85
32 RIVERS	3	1,934,755,692.40	1,361,435,612.62
33 SOKOTO	7	1,225,643,472.99	1,080,631,551.40
34 TARABA	3	417,482,256.11	244,810,117.60
35 YOBE	5	678,586,807.43	555,860,815.00
36 ZAMFARA	8	960,136,605.75	825,208,246.76
37 FCT-ABUJA	1	275,749,273.20	97,124,888.97
38 Federal Government	3	96,668,075,631.05	96,470,003,601.36

4 EXCHANGE DIFFERENCE FUNDS

1 ABIA	1	43,656,149.87	46,800,916.24
2 ADAMAWA	1	46,442,636.07	49,788,126.70
3 AKWA IBOM	1	46,874,223.84	50,250,803.85
145,877,769,031.12			
130,556,006,625.12			

BENEFICIARIES		TOTAL NO OF DEDUCTIONS		31 January 2024		31 December 2023	
4	ANAMBRA	1	46,355,631.26	49,694,854.50	4	5	59,784,574.94
5	BAUCHI	1	55,767,377.50	41,252,008.46	6	6	44,223,592.75
6	BAYELSA	1	52,285,521.43	56,051,903.72	7	7	62,097,476.30
8	BORNO	1	57,924,864.50	50,259,373.69	9	8	50,747,943.52
9	CROSS RIVER	1	46,882,217.83	47,337,958.44	10	11	44,714,610.84
10	DELTA	1	41,710,032.81	43,593,669.13	12	13	46,733,934.71
11	EBONYI	1	41,686,496.08	44,689,378.64	13	14	44,714,610.84
12	EDO	1	46,886,264.08	50,263,711.41	14	15	47,077,485.99
13	EKITI	1	43,914,135.64	51,965,277.32	16	17	55,893,476.28
14	ENUGU	1	48,473,494.04	65,485,708.45	18	19	79,277,740.60
15	GOMBE	1	61,085,425.93	73,950,708.72	20	21	61,437,992.72
16	IMO	1	57,309,694.62	49,229,313.60	21	22	52,775,542.27
17	JIGAWA	1	51,528,229.48	41,500,641.57	23	24	44,490,136.12
18	KADUNA	1	62,456,170.91	66,955,194.91	25	26	59,202,963.32
19	KANO	1	42,994,753.84	55,224,847.01	27	28	46,434,201.07
20	KATSINA	1	43,314,075.95	43,399,885.99	29	30	45,582,969.87
21	KEBBI	1	42,520,042.85	52,291,298.36	31	32	52,191,935.44
22	KOGI	1	50,280,004.41	53,901,919.48	33	34	48,144,728.35
23	KWARA	1	51,381,599.95	55,082,868.35	35	36	49,631,034.61
24	LAGOS	1	48,684,921.97	52,191,935.44	37	38	49,736,734.22
25	NASSARAWA	1	42,994,753.84	55,224,847.01	39	40	46,434,201.07
26	NIGER	1	43,314,075.95	43,399,885.99	41	42	46,434,201.07
27	OGUN	1	42,520,042.85	52,291,298.36	43	44	46,434,201.07
28	ONDO	1	43,399,885.99	52,291,298.36	45	46	46,434,201.07
29	OSUN	1	42,520,042.85	52,291,298.36	47	48	46,434,201.07
30	OYO	1	48,684,921.97	52,191,935.44	49	50	46,434,201.07
31	PLATEAU	1	48,684,921.97	52,191,935.44	51	52	46,434,201.07
32	RIVERS	1	50,280,004.41	53,901,919.48	53	54	48,144,728.35
33	SOKOTO	1	51,381,599.95	55,082,868.35	55	56	49,631,034.61
34	TARABA	1	44,909,665.13	49,631,034.61	57	58	49,631,034.61
35	YOBE	1	46,296,099.72	49,631,034.61	59	60	49,631,034.61
36	ZAMFARA	1	46,394,696.89	49,736,734.22	61	62	49,736,734.22
6 VAT REVENUE		9	7,667,853,446.50	7,667,853,446.50			
24 LAGOS		9	7,667,853,446.50	7,667,853,446.50			
Grand Total			155,313,554,974.92	140,119,145,408.94			

STATES DEDUCTIONS FOR THE MONTH BY TYPE OF DEDUCTION

FEDERATION ACCOUNT: January, 2024

TOTAL NO AMTDEDUCTED TYPE OF DEDUCTION

1 MAIN DISTRIBUTION

1 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 79/120)

2 Abia Counterpart Funding for Various Projects ifo UBA PLC

3 ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS

4 BOND ISSUANCE PROGRAMME1

5 BOND ISSUANCE PROGRAMME2

6 BOND ISSUANCE PROGRAMME3

7 CBN ANCHOR BORROWERS

8 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN

9 CBN POWER INTERVENTION FUNDS

10 COMMERCIAL AGRIC. CREDIT SCHEME 3

11 COMMERCIAL AGRICULTURAL CREDIT SCHEME

12 COMMERCIAL AGRICULTURAL CREDIT SCHEME2

13 CONTRACTUAL OBLIGATION

14 Counterpart fund Contribution ifo UBEC project ifo UBA PLC

15 COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK

16 DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES

17 DEDUCTIONS IFO FAMILY HOMES FUNDS LTD

18 DELTA UTM OFFSHORE FLNG FACILITY 2

19 DELTA UTM OFFSHORE FLNG FACILITY 1

20 ECOLOGICAL FUNDS DISTRIBUTION STATES

21 FG INTERVENTION FUNDS (38/40)

22 FOREIGN LOANS TO STATE GOVERNMENTS

23 HEALTH CARE DEDUCTIONS

24 LOAN FACILITY FROM COMMERCIAL BANKS

25 MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA

26 NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT

27 NATIONAL FADAMA PROJECT

28 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME

29 REFUND BY STATE TO FIRS ON WHT & VAT

30 REFUND OF DERIVATION REVENUE FROM OKORO OIL FIELD TO AKWA IBOM W.E.F JULY, 2008 TO SEPT.2018 (2/56)

31 Refund to Nigeria Police Trust Fund Account by FGN 2/3

4 EXCHANGE DIFFERENCE FUNDS

32 ECOLOGICAL FUNDS DISTRIBUTION STATES

6 VAT REVENUE

33 BOND ISSUANCE PROGRAMME3

34 BOND ISSUANCE PROGRAMME4

35 BOND ISSUANCE PROGRAMME6

36 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN

TYPE OF DEDUCTION		TOTAL NO	AMTDEDUCTED
37 REFUND BY STATE TO FIRS ON WHT & VAT		2	800,000,000.00
Grand Total			7,667,853,446.50
			155,313,534,974.92

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

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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8Restructured N15.4 Billion Refunds of Over Payment of Revised 13%
Derivation Indices of (Inst. 79/120)

1 BAYELSA

128,368,951.00
128,368,951.00

Abia Counterpart Funding for Various Projects Ifo UBA PLC

1 ABIA

45,444,713.63
45,444,713.63

ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS

1 ABIA

34,225,391.07
31,137,532.84
37,327,563.56
37,327,563.56
65,807,084.18
205,825,135.21

5 ONDO

4 NIGER

3 DELTA

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SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
<u>Counterpart fund Contribution iro UBEC project iro UBA PLC</u>					
1	KOGI	27,249,977.66	11	EBONYI	69,893,409.26
<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</u>					
		<u>27,249,977.66</u>	12	EDO	73,049,814.46
			13	EKITI	69,853,968.82
			14	ENUGU	78,567,208.50
			15	GOMBE	73,586,819.47
<u>GRANT IFO ZENITH BANK</u>					
1	KOGI	78,081,666.78	16	IMO	81,226,926.22
		<u>78,081,666.78</u>	17	JIGAWA	87,367,094.10
<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES</u>					
		<u>172,226,931.44</u>	18	KADUNA	102,360,712.44
<u>DEVELOPMENT FUND TO STATE</u>					
1	BAUCHI	19,272,115.68	19	KANO	123,919,038.22
2	BENUE	19,207,256.98	20	KATSINA	96,033,727.89
3	KATSINA	36,465,925.68	21	KEBBI	82,493,451.37
4	KOGI	26,530,550.12	22	KOGI	86,345,739.61
5	KWARA	35,055,955.61	23	KWARA	69,542,532.83
6	NIGER	35,695,127.37	24	LAGOS	104,657,666.76
<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>					
1	ADAMAWA	88,741,575.36	25	NASSARAWA	72,046,213.44
2	AKWA IBOM	123,569,981.55	26	NIGER	92,540,153.38
3	BAUCHI	215,881,080.79	27	OGUN	72,581,300.80
4	BORNO	50,056,998.35	28	ONDO	72,725,092.48
5	GOMBE	123,738,345.05	29	OSUN	71,250,741.28
6	KEBBI	67,170,405.51	30	OYO	87,624,412.43
7	NIGER	27,097,775.83	31	PLATEAU	81,581,215.54
8	YOBE	165,910,000.00	32	RIVERS	84,254,091.63
9	ZAMFARA	123,650,000.00	33	SOKOTO	86,100,032.83
<u>FG INTERVENTION FUNDS (38/40)</u>					
		<u>985,816,162.44</u>	34	TARABA	75,255,026.03
			35	YOBE	77,578,271.39
			36	ZAMFARA	77,743,490.45
			<u>2,962,520,555.92</u>		
<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>					
1	KANO	100,000,000.00	1	ABIA	396,164,833.15
2	OSUN	100,000,000.00	2	ADAMAWA	643,225,627.54
		<u>200,000,000.00</u>	3	AKWA IBOM	350,207,682.37
			4	ANAMBRA	432,550,581.20
			5	BAUCHI	1,305,867,333.96
			6	BAYELSA	191,569,435.62
			7	BENUE	178,220,193.87
			8	BORNO	124,894,425.55
			9	CROSS RIVER	1,571,677,107.79
			10	DELTA	143,164,087.37
			11	EBONYI	300,644,014.36
			12	EDO	1,034,893,823.44
			13	EKITI	620,818,044.47
			14	ENUGU	595,737,640.24
<u>DELTA UTM OFFSHORE FLNG FACILITY 2</u>					
1	DELTA	753,501,346.72			
		<u>753,501,346.72</u>			
<u>DELTA UTM OFFSHORE FLNG FACILITY 1</u>					
1	DELTA	150,000,000.00			
		<u>150,000,000.00</u>			
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>					
1	ABIA	73,154,513.29			
2	ADAMAWA	77,823,822.03			
3	AKWA IBOM	78,547,032.69			
4	ANAMBRA	77,678,028.26			
5	BAUCHI	93,449,270.51			
6	BAYELSA	69,125,898.88			
7	BENUE	87,614,732.04			
8	BORNO	97,064,566.68			
9	CROSS RIVER	78,560,428.21			
10	DELTA	79,324,111.73			

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
15	GOMBE	256,939,114.21	2	EBONYI	282,321,633.44
16	IMO	335,380,933.74	3	KADUNA	174,417,285.23
17	JIGAWA	177,475,394.28	4	KANO	252,703,160.00
18	KADUNA	3,960,629,206.07	5	KOGI	1,314,430,626.91
19	KANO	553,970,930.96	6	NIGER	370,914,372.01
20	KATSINA	488,651,320.57	7	PLATEAU	278,318,781.31
21	KEBBI	256,726,333.68	8	SOKOTO	439,506,098.21
22	KOGI	316,156,507.55			3,744,609,394.53
23	KWARA	249,954,191.89	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA		
24	LAGOS	4,487,772,865.90			997,793,381.68
25	NASSARAWA	243,589,938.15	1	Federal Government	997,793,381.68
26	NIGER	419,609,452.56	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT		
27	OGUN	687,023,771.75			1,000,000.00
28	ONDO	401,247,329.04			1,000,000.00
29	OSUN	698,707,413.72	1	ABIA	1,000,000.00
30	OYO	1,288,052,118.86	NATIONAL FADAMA PROJECT		
31	PLATEAU	154,839,137.92			1,000,000.00
32	RIVERS	845,903,714.17	1	ABIA	1,000,000.00
33	SOKOTO	201,031,293.91	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND		
34	TARABA	266,763,830.17	THE POLICE REFORM PROGRAMME		
35	YOBE	159,143,661.63	1	EBONYI	25,938,220.77
36	ZAMFARA	185,983,821.08			25,938,220.77
37	FCT-ABUJA	275,749,273.20	REFUND BY STATE TO FIRS ON WHT & VAT		
38	Federal Government	86,540,357,671.76			111,341,294,057.70
HEALTH CARE DEDUCTIONS					
1	ABIA	48,243,767.95			500,000,000.00
2	ADAMAWA	89,742,779.49	AKWA IBOM W.E.F JULY, 2008 TO SEPT. 2018 (2/56)		
3	BAUCHI	27,085,817.31	1	RIVERS	1,004,597,886.60
4	BAYELSA	27,618,721.57			1,004,597,886.60
5	BENUE	26,338,190.59	Refund to Nigeria Police Trust Fund Account by FGN 2/3		
6	BORNO	27,085,817.31	1	Federal Government	9,129,924,577.61
7	EBONYI	28,525,521.29			9,129,924,577.61
8	EKITI	27,085,817.36	ECOLOGICAL FUNDS DISTRIBUTION STATES		
9	GOMBE	27,085,817.31			145,877,769,031.11
10	IMO	27,085,817.31			
11	KOGI	25,887,291.89			
12	NIGER	32,178,156.52			
13	OYO	28,243,131.84			
14	PLATEAU	27,085,817.31			
15	SOKOTO	26,765,932.33			
16	YOBE	25,205,335.32			
17	ZAMFARA	30,639,785.13			
LOAN FACILITY FROM COMMERCIAL BANKS					
		551,903,517.83			
1	BAUCHI	631,997,437.42	9	CROSS RIVER	46,882,217.83

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
10	DELTA	47,337,958.44	11	EBONYI	41,710,032.81
12	EDO	43,593,669.13	13	EKITI	41,686,496.08
14	ENUGU	46,886,264.08	15	GOMBE	43,914,135.64
16	IMO	48,473,494.04	17	JIGAWA	52,137,739.45
18	KADUNA	61,086,425.93	19	KANO	73,950,708.72
20	KATSINA	57,309,694.62	21	KEBBI	49,229,313.60
22	KOGI	51,528,229.48	23	KWARA	41,500,641.57
24	LAGOS	62,456,170.91	25	NASSARAWA	42,994,753.84
26	NIGER	55,224,847.01	27	OGUN	43,314,075.95
28	ONDO	43,399,885.99	29	OSUN	42,520,042.85
30	OYO	52,291,298.36	31	PLATEAU	48,684,921.97
32	RIVERS	50,280,004.41	33	SOKOTO	51,381,599.95
34	TARABA	44,909,665.13	35	YOBE	46,296,099.72
36	ZAMFARA	46,394,696.89			
		<u>1,767,932,497.30</u>			<u>1,767,932,497.30</u>
		<u>147,645,701,528.42</u>			<u>147,645,701,528.42</u>

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:

January, 2024

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S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	STATE NET= 3-4-7	STATE NET	STATE GROSS
							Jan 2024	Dec 2023	Dec 2023
1	ABIA	2,800,620,040.40	75,485,809.47	396,164,833.15	129,913,872.65	526,078,705.80	2,199,075,525.12	1,829,990,841.68	2,175,921,158.10
2	ADAMAWA	2,979,378,110.48	80,282,643.70	643,225,627.54	178,484,354.85	821,709,982.39	2,077,385,484.40	1,788,934,535.68	2,314,805,926.93
3	AKWA IBOM	3,007,065,237.12	81,028,703.99	350,207,663.92	623,569,981.55	973,777,663.92	1,952,258,869.20	1,513,044,138.65	2,336,317,236.49
4	ANAMBRA	2,973,796,596.35	80,132,243.61	432,550,581.20	38,540,982.12	471,091,563.32	2,422,572,789.42	2,076,952,112.56	2,310,469,410.54
5	BAUCHI	3,577,576,939.28	96,401,773.81	1,305,867,333.96	1,348,842,998.70	2,654,710,332.66	826,464,832.81	875,578,858.31	2,779,572,110.69
6	BAYELSA	2,646,390,072.34	71,309,912.13	191,569,435.62	355,068,011.56	546,637,447.18	2,028,442,713.03	1,567,438,987.32	2,056,093,317.89
7	BENUE	3,354,209,649.58	90,382,049.58	178,220,193.87	45,545,447.57	223,765,641.44	3,040,061,113.39	2,427,194,011.68	2,606,028,536.52
8	BORNO	3,715,983,586.48	100,131,294.25	124,894,425.55	108,280,348.50	233,174,774.05	3,382,677,518.18	2,652,350,562.63	2,887,108,138.05
9	CROSS RIVER	3,007,578,066.13	81,042,522.74	1,571,677,107.79	541,305,066.40	2,112,982,174.19	813,553,369.20	1,290,206,192.25	2,336,715,675.22
10	DELTA	3,036,814,640.56	81,830,334.63	143,164,087.37	1,195,226,771.56	1,338,390,858.93	1,616,593,447.00	1,047,913,687.20	2,359,430,816.86
11	EBONYI	2,675,773,152.82	72,101,671.78	300,644,014.36	479,926,390.62	780,570,404.98	1,823,101,076.06	1,422,492,568.20	2,078,922,286.32
12	EDO	2,796,611,789.28	75,357,882.71	1,034,893,823.44	510,923,032.41	1,545,816,855.85	1,175,437,130.72	1,416,792,777.86	2,172,806,976.85
13	EKITI	2,674,263,229.62	72,060,905.23	620,818,044.47	569,289,350.87	1,190,107,395.34	1,412,094,849.05	1,276,388,135.51	2,077,749,162.59
14	ENUGU	3,007,837,640.43	81,049,517.26	595,737,640.24	0.00	595,737,640.24	2,331,050,482.93	2,037,367,209.86	2,336,917,349.56
15	GOMBE	2,817,170,288.67	75,911,774.25	256,939,114.21	981,346,131.16	1,238,285,245.37	1,502,973,269.05	1,015,562,732.21	2,188,779,751.87
16	IMO	3,109,661,279.23	83,793,268.00	335,380,933.74	972,276,780.57	1,307,657,714.26	1,718,210,296.96	1,043,601,664.38	2,416,028,477.41
17	JIGAWA	3,344,729,171.08	90,127,432.75	177,475,394.28	73,251,016.37	250,726,410.65	3,003,875,327.67	2,388,421,415.84	2,598,662,748.43
18	KADUNA	3,918,739,250.84	105,594,770.23	3,960,629,206.07	436,184,267.24	4,396,813,473.31	-583,668,992.70	1,036,847,977.96	3,044,635,661.39
19	KANO	4,744,070,135.91	127,834,225.22	553,970,930.96	761,426,829.22	1,315,397,760.18	3,300,838,150.51	2,622,645,805.79	3,685,870,427.03
20	KATSINA	3,676,519,339.32	99,067,886.39	488,651,320.57	886,465,925.68	1,375,117,246.25	2,202,334,206.68	1,720,673,248.51	2,856,444,681.25
21	KEBBI	3,158,148,454.81	85,089,808.66	256,726,333.68	67,170,405.51	323,896,739.19	2,749,151,906.96	2,204,470,994.70	2,453,700,232.14
22	KOGI	3,305,628,017.47	89,073,808.85	316,156,507.55	1,729,281,611.42	2,045,438,118.97	1,171,116,089.65	651,014,532.44	2,568,283,394.49
23	KWARA	2,662,340,330.62	71,739,709.51	249,954,191.89	594,268,395.82	844,222,587.71	1,746,378,033.40	1,338,860,896.43	2,068,485,753.83
24	LAGOS	4,006,674,991.46	107,964,296.18	4,487,772,865.90	0.00	4,487,772,865.90	-589,062,170.62	391,389,344.87	3,112,956,688.80
25	NASSARAWA	2,758,190,303.24	74,322,493.20	243,589,938.15	0.00	243,589,938.15	2,440,277,871.89	1,884,771,637.12	2,142,965,686.64
26	NIGER	3,542,772,638.80	95,463,933.38	419,809,452.56	1,048,306,880.67	1,467,916,333.23	1,979,392,372.19	1,497,735,706.85	2,752,531,165.21
27	OGUN	2,778,675,387.49	74,874,486.49	687,023,771.75	1,223,781,959.83	1,910,805,731.58	792,995,169.42	590,500,229.05	2,158,871,421.30
28	ONDO	2,784,180,254.62	75,022,821.23	401,247,329.04	710,055,847.10	1,111,303,176.14	1,597,854,257.25	1,143,240,416.86	2,163,148,387.36
29	OSUN	2,727,736,744.51	73,501,888.33	698,707,413.72	100,000,000.00	798,707,413.72	1,855,527,442.47	1,716,240,894.37	2,119,295,017.00
30	OYO	3,354,580,249.80	90,392,880.98	1,288,052,118.86	1,244,671,686.09	2,532,723,804.95	731,463,563.87	861,598,139.10	2,606,316,471.64
31	PLATEAU	3,123,224,759.02	84,158,750.99	154,839,137.92	1,336,804,021.59	1,491,643,159.51	1,547,422,848.53	939,536,543.51	2,426,566,523.36
32	RIVERS	3,225,552,148.09	86,916,075.85	845,903,714.17	1,004,597,886.60	1,850,501,600.77	1,288,134,471.48	1,144,633,423.65	2,506,069,036.27
33	SOKOTO	3,296,221,470.96	88,820,339.04	201,031,293.91	938,512,146.25	1,139,543,440.16	2,067,857,691.76	1,480,343,495.91	2,560,975,047.31
34	TARABA	2,881,035,284.77	77,632,687.31	266,763,830.17	75,463,399.91	342,227,230.08	2,461,175,367.37	1,993,589,073.63	2,238,399,191.23
35	YOBE	2,969,977,541.57	80,029,334.95	159,143,661.63	441,864,874.41	601,008,536.04	2,288,939,670.58	1,751,641,409.00	2,307,502,224.00
36	ZAMFARA	2,976,302,726.51	80,199,774.07	185,983,821.08	696,409,284.22	882,393,115.30	2,013,709,837.15	1,487,208,283.20	2,312,416,529.96
		113,416,029,519.64	3,056,120,555.92	24,525,187,112.74	21,447,055,968.96	45,972,243,081.70	64,387,665,882.02	55,133,470,371.36	88,117,750,619.54

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION INDICES	GAS DERIVA TION INDICES (13%) PM	GAS DERIVATION ON USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Jan 2024	TOTAL MINERAL REVENUE Dec 2023	S/N
1	ABIA	0.00615086761	295,978,080.93	0.001841989168	6,441,874.20	0.007084546	0.00	0.004087949	0.00	302,419,952.13	234,707,855.47	1
2	ADAMAWA	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2
3	AKWA IBOM	0.21591164891	10,389,947,831.44	0.172606047988	603,644,119.28	0.209767702	0.00	0.152558027	0.00	10,993,591,950.73	6,982,724,759.35	3
4	ANAMBRA	0.0112137751	539,621,363.07	0.003669023599	12,831,442.15	0.012281255	0.00	0.003845220	0.00	552,452,805.22	405,948,410.38	4
5	BAUCHI	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	BAYELSA	0.1808248661	8,701,526,457.53	0.210694845303	736,849,640.06	0.161282082	0.00	0.21752208	0.00	9,438,376,097.65	5,412,271,801.56	6
7	BENUE	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7
8	BORNO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8
9	GROSS RIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9
10	DELTA	0.3521675589	16,946,758,470.60	0.251242863759	878,655,638.02	0.368703118	0.00	0.265843204	0.00	17,825,414,108.62	12,272,349,140.56	10
11	EBONYI	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11
12	EDO	0.0266095408	1,280,485,623.31	0.074089678626	259,109,106.10	0.026738019	0.00	0.06490323	0.00	1,539,594,629.42	909,795,822.91	12
13	EKITI	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13
14	ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14
15	GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	IMO	0.0177932246	856,232,983.67	0.004249418487	14,881,220.16	0.018201780	0.00	0.003855393	0.00	871,034,203.83	601,823,933.25	16
17	JIGAWA	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17
18	KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19
20	KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	KEBBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21
22	KOGI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22
23	KWARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24
25	NASSARAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	NIGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26
27	OGUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27
28	ONDO	0.0311037063	1,496,750,580.47	0.019155769962	66,992,252.14	0.031193304	0.00	0.018232931	0.00	1,563,742,832.61	1,036,425,265.04	28
29	OSUN	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29
30	OYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
31	PLATEAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31
32	RIVERS	0.1580880692	7,607,402,380.23	0.255772098391	894,495,441.33	0.164725336	0.00	0.266709518	0.00	8,501,897,821.56	5,547,074,021.10	32
33	SOKOTO	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	TARABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34
35	YOBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35
36	ZAMFARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37
40	Escrow (Rivers & Sokoto)	0.0001369425	6,589,850.24	0.006878264716	23,355,469.12	6.56564E-05	0.00	0.002442355	0.00	29,945,319.35	3,225,610.48	40
43	GBETOKUN DE	0.00000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Delta/Ondo Dispu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44
93	MBEDE DERIVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93
94	AKRI DERIVATI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94
98	DPR REFUND O	100%	48,121,293,521.55	100%	3,497,236,199.57	100.00000%	0.00	100.00000%	0.00	51,618,529,721.12	33,406,346,620.10	98

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NO of LGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	744,670,326.36	514,938,588.91	22,140,597.79	93,083,790.79	188,397,045.60	68,736,763.95	92,879,319.86	6,642,179.90	27,925,137.24	1,759,313,750.41
2	ADAMAWA	21	919,886,873.74	575,533,247.87	175,341,392.61	114,985,859.22	216,260,209.39	69,684,900.09	60,331,130.72	52,602,422.27	34,495,757.77	2,219,121,793.48
3	AKWA IBOM	31	1,357,928,242.18	712,164,808.44	30,665,627.99	169,741,030.27	355,152,818.55	167,951,938.54	102,117,362.97	9,175,689.18	50,922,309.08	2,955,739,827.21
4	ANAMBRA	21	919,886,873.74	759,729,080.23	21,752,052.15	114,985,859.22	200,109,653.66	85,996,983.33	87,632,386.62	6,525,616.20	34,495,757.77	2,231,114,162.92
5	BAUCHI	20	876,082,736.89	844,100,327.49	225,521,228.57	109,510,342.11	166,724,461.48	150,022,255.18	60,285,255.89	67,656,374.34	32,853,102.63	2,532,756,084.59
6	BAYELSA	8	350,433,094.76	309,440,627.58	42,525,265.57	43,804,136.84	145,913,447.68	74,041,593.06	38,867,446.44	12,757,580.76	13,141,241.05	1,030,924,433.74
7	BENUE	23	1,007,495,147.43	766,489,200.32	141,256,131.26	125,936,893.43	391,897,327.93	133,395,408.49	109,399,991.62	42,377,442.99	37,781,068.03	2,756,030,611.48
8	BORNO	27	1,182,711,694.80	754,126,711.55	341,172,476.52	147,838,961.85	245,197,053.43	114,261,991.59	60,210,709.30	102,351,818.21	44,351,688.56	2,992,223,327.57
9	CROSS RIVER	18	788,474,463.20	524,924,172.08	97,719,496.52	98,569,907.90	219,231,768.44	82,057,708.94	59,241,603.60	29,315,845.45	29,567,792.37	1,928,992,136.50
10	DELTA	25	1,095,103,421.12	744,534,433.23	77,859,388.25	136,867,927.64	211,315,018.00	65,496,041.53	76,106,336.55	23,367,818.47	41,066,378.29	2,471,726,763.08
11	EBONYI	13	569,453,778.98	394,849,182.32	29,000,958.76	71,181,722.37	179,118,751.45	90,723,063.74	62,561,794.14	8,700,288.67	21,354,516.71	1,426,944,064.12
12	EDO	18	788,474,463.20	584,658,465.13	89,511,692.66	98,569,307.90	171,303,055.96	64,952,353.49	47,319,883.16	26,853,510.08	29,567,792.37	1,891,205,523.95
13	EKITI	16	700,866,189.51	433,128,008.07	26,592,139.38	87,608,273.69	131,566,736.36	51,956,479.95	35,707,817.79	7,977,642.49	26,282,482.11	1,501,685,769.36
14	ENUGU	17	744,670,326.36	591,737,225.73	34,596,459.56	93,083,790.79	230,791,759.36	96,244,249.41	92,065,041.70	10,378,938.75	27,925,137.24	1,921,492,928.89
15	GOMBE	11	481,845,505.28	427,617,561.91	81,214,122.82	60,230,688.16	126,876,076.87	59,587,817.21	36,803,079.26	24,364,238.92	18,069,206.45	1,316,608,296.90
16	IMO	27	1,182,711,694.80	714,833,649.79	23,678,792.30	147,838,961.85	231,154,366.33	109,441,535.32	114,113,630.01	7,103,638.30	44,351,688.56	2,575,227,957.25
17	JIGAWA	27	1,182,711,694.80	789,997,566.98	110,722,273.96	147,838,961.85	239,170,101.41	90,997,698.88	66,512,763.54	33,216,686.02	44,351,688.56	2,705,519,435.00
18	KADUNA	23	1,007,495,147.43	1,102,062,329.46	206,449,883.89	125,936,893.43	269,503,382.95	153,135,277.52	89,291,837.25	61,934,970.45	37,781,068.03	3,042,612,790.39
19	KANO	44	1,927,382,021.16	1,704,687,122.21	96,094,883.33	240,922,752.65	488,156,852.17	180,331,056.43	105,420,350.45	28,828,467.46	72,276,825.79	4,844,100,331.65
20	KATSINA	34	1,489,340,652.72	1,052,309,010.58	112,780,034.79	186,167,581.59	446,455,030.83	177,950,411.33	133,209,026.38	33,894,013.32	55,850,274.48	3,687,896,036.01
21	KEBBI	21	919,886,873.74	588,345,538.12	170,394,447.43	114,985,859.22	279,841,574.54	87,919,584.51	80,470,179.39	51,118,338.59	34,495,757.77	2,327,458,254.29
22	KOGI	21	919,886,873.74	595,566,526.61	133,603,606.04	114,985,859.22	332,223,735.64	131,253,005.39	103,482,135.05	40,081,085.23	34,495,757.77	2,405,598,588.67
23	KWARA	16	700,866,189.51	430,744,017.53	155,669,231.63	87,608,273.69	146,590,179.35	45,121,222.05	62,630,606.38	46,700,773.47	26,282,482.11	1,702,212,975.72
24	LAGOS	20	876,082,736.89	1,637,444,164.81	16,791,491.97	109,510,342.11	129,090,100.47	56,529,227.64	37,674,700.96	4,737,448.00	32,853,102.63	2,899,713,316.50
25	NASSARAWA	13	569,453,778.98	338,491,958.45	123,168,877.12	71,181,722.37	219,766,083.44	92,860,739.55	45,433,015.28	36,950,666.28	21,354,516.71	1,518,667,358.19
26	NIGER	25	1,095,103,421.12	717,622,208.41	334,703,817.61	136,887,927.64	239,024,654.60	76,386,837.13	69,729,735.72	100,411,153.84	41,066,378.29	2,810,936,134.37
27	OGUN	20	876,082,736.89	677,265,134.40	76,691,222.16	109,510,342.11	131,673,801.37	43,323,066.82	34,905,008.33	23,007,260.21	32,853,102.63	2,005,311,674.94
28	ONDO	18	788,474,463.20	625,113,819.93	71,449,175.59	98,569,907.90	156,331,075.15	72,373,208.72	51,895,897.06	21,434,754.50	29,567,792.37	1,915,199,494.43
29	OSUN	30	1,314,124,105.34	621,936,679.75	40,765,180.47	164,285,513.17	247,747,422.77	88,639,142.43	55,199,884.54	12,229,555.16	49,279,653.95	2,594,166,137.61
30	OYO	33	1,445,536,515.87	1,015,796,332.50	127,568,944.57	180,692,064.48	239,462,005.07	109,763,909.60	61,047,924.88	36,270,086.63	54,207,619.35	3,272,363,402.95
31	PLATEAU	17	744,670,326.36	577,460,895.69	122,923,643.15	93,083,790.79	270,654,284.64	104,058,823.96	73,680,705.12	36,876,796.09	27,925,137.24	2,051,333,402.93
32	RIVERS	23	1,007,495,147.43	942,005,984.80	47,116,454.16	125,936,893.43	240,959,916.40	49,334,930.36	76,377,140.45	14,134,937.45	37,781,068.03	2,542,741,472.50
33	SOKOTO	23	1,007,495,147.43	671,615,532.81	152,549,891.68	125,936,893.43	344,953,561.29	92,565,585.61	82,270,766.32	45,764,971.41	37,781,068.03	2,560,934,218.00
34	TARABA	16	700,866,189.51	417,953,335.00	272,301,798.28	87,608,273.69	169,208,167.70	103,515,166.74	59,592,803.88	81,690,546.45	26,282,482.11	1,919,428,764.15
35	YOBE	17	744,670,326.36	421,751,960.56	211,863,101.91	93,083,790.79	241,951,771.57	80,198,413.45	44,813,970.78	63,568,935.99	27,925,137.24	1,929,817,408.64
36	ZAMFARA	14	613,257,915.82	592,200,108.29	158,844,439.42	76,657,239.48	146,992,178.16	40,629,531.96	44,487,112.64	47,653,335.89	22,997,171.84	1,743,719,033.40
37	FCT-ABUJA	6	262,824,821.07	255,275,919.28	36,130,815.13	32,853,102.63	96,729,249.43	38,981,263.99	27,655,785.80	10,839,245.46	9,855,930.79	770,147,133.58
774			33,904,401,917.74	25,428,301,438.30	4,238,050,239.72	4,238,050,239.72	8,476,100,479.43	3,390,440,191.77	2,542,830,143.83	1,271,416,071.92	1,271,416,071.92	84,761,004,794.34

FEDERATION ACCOUNT: January, 2024

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO TOTAL AMOUNT LGCNO TOTAL-AMOUNT

1 STATUTORY REVENUE

17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,242,148.07	51,242,148.07	ABIA	22,431,469.91	22,431,469.91
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,965,813.46	55,965,813.46	ONDO	55,782,509.55	55,782,509.55
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,738,420.47	43,738,420.47	ENUGU	58,407,136.16	58,407,136.16
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,738,420.47	43,738,420.47	OGUN	81,871,926.24	81,871,926.24
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,083,656.04	55,083,656.04	EKITI	81,871,926.24	81,871,926.24
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,083,656.04	55,083,656.04	EDO	44,233,029.85	44,233,029.85
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,830,918.24	55,830,918.24	NASSARAWA	84,457,669.38	84,457,669.38
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	41,561,477.60	41,561,477.60	LAGOS	84,457,669.38	84,457,669.38
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	14,269,440.64	14,269,440.64	REFORM PROGRAMME LGC		
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	14,269,440.64	14,269,440.64	ALLOCATION TO FUND THE POLICE		
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	41,561,477.60	41,561,477.60	EBONYI	49,579,018.71	49,579,018.71
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS	71,992,041.64	71,992,041.64	DELTA	70,065,978.31	70,065,978.31
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	56,184,236.99	56,184,236.99	CROSS RIVER	70,065,978.31	70,065,978.31
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	87,152,135.75	87,152,135.75	KOGI	67,790,046.24	67,790,046.24
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	87,152,135.75	87,152,135.75	KEBBI	67,790,046.24	67,790,046.24
34	ECOLOGICAL FUNDS DISTRIBUTION LGCS	80,272,736.26	80,272,736.26	KATSINA	107,414,447.65	107,414,447.65
44	ECOLOGICAL FUNDS DISTRIBUTION LGCS	30,026,925.25	30,026,925.25	KANO	141,090,300.92	141,090,300.92
44	ECOLOGICAL FUNDS DISTRIBUTION LGCS	30,026,925.25	30,026,925.25	KANO STATE 44 LOCAL GOVT. LOAN IFO	512,664,445.04	512,664,445.04
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	73,769,594.70	73,769,594.70	BAUCHI	88,619,790.01	88,619,790.01
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,983,907.66	64,983,907.66	ANAMBRA	78,801,536.94	78,801,536.94
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS	86,089,509.53	86,089,509.53	AKWA IBOM	75,006,639.53	75,006,639.53
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,634,615.34	64,634,615.34	IMO	38,347,814.47	38,347,814.47
11	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,634,615.34	64,634,615.34	GOMBE	38,347,814.47	38,347,814.47
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,242,148.07	51,242,148.07	FCT-ABUJA	22,431,469.91	22,431,469.91

LGCNO		TOTAL AMOUNT		LGCNO		TOTAL-AMOUNT	
30	ECOLOGICAL FUNDS DISTRIBUTION LGCS	75,558,819.54	55,782,509.55	21	KEBBI	40,454,816.59	
OSUN				21	KOGI	41,813,016.20	
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	59,747,574.84		16	KWARA	29,587,088.67	
PLATEAU				20	LAGOS	50,401,492.76	
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	74,060,431.24	95,311,555.43	13	NASSARAWA	26,396,782.55	
RIVERS				25	NIGER	48,858,408.34	
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	74,060,431.24		20	OGUN	34,855,411.85	
SOKOTO				18	ONDO	33,289,123.08	
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	74,590,317.03		30	OSUN	45,090,958.87	
TARABA				33	OYO	56,878,726.42	
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,905,692.16		17	PLATEAU	35,655,340.51	
YOBE				23	RIVERS	44,196,771.19	
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	56,208,274.04		23	SOKOTO	44,512,989.18	
ZAMFARA				16	TARABA	33,362,634.31	
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	50,787,933.01		17	YOBE	33,543,204.99	
ABIA				14	ZAMFARA	30,308,528.01	
17	ABIA	30,579,588.26					1,473,277,081.08
21	ADAMAWA	38,571,761.70					
31	AKWA IBOM	51,375,320.00					
21	ANAMBRA	38,780,207.59					
20	BAUCHI	44,023,209.73					
8	BAYELSA	17,919,057.76					
23	BENUE	47,904,065.61					
27	BORNO	52,009,459.55					
18	CROSS RIVER	33,528,860.48					
25	DELTA	42,962,425.94					
13	EBONYI	24,802,490.14					
18	EDO	32,872,070.84					
16	EKITI	26,101,616.33					
17	ENUGU	33,398,512.68					
6	FCT-ABUJA	13,386,345.81					
11	GOMBE	22,884,684.22					
27	IMO	44,761,436.43					
27	JIGAWA	47,026,103.40					
23	KADUNA	52,885,306.18					
44	KANO	84,197,940.01					
34	KATSINA	64,101,324.90					
4 EXCHANGE DIFFERENCE REVENUE			2,995,701,015.61				

LG CNO

TOTAL AMOUNT

4,468,978.096.70

LG CNO

TOTAL-AMOUNT

FEDERATION ACCOUNT: January, 2024

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE

TOTAL DEDUCTIONS

STATES

S/NO

1 STATUTORY REVENUE

1	ABIA (17 detail records)	51,242,148.07
2	ADAMAWA (21 detail records)	64,634,615.34
3	AKWA IBOM (31 detail records)	86,089,509.53
4	ANAMBRA (21 detail records)	64,983,907.66
5	BAUCHI (20 detail records)	73,769,594.70
6	BAYELSA (8 detail records)	30,026,925.25
7	BENUE (23 detail records)	80,272,736.26
8	BORNO (27 detail records)	87,152,135.75
9	CROSS RIVER (18 detail records)	56,184,236.99
10	DELTA (25 detail records)	71,992,041.64
11	EBONYI (26 detail records)	55,830,918.24
12	EDO (18 detail records)	55,083,656.04
13	EKITI (16 detail records)	43,738,420.47
14	ENUGU (17 detail records)	55,965,813.46
15	FCT-ABUJA (6 detail records)	22,431,469.91
16	GOMBE (11 detail records)	38,347,814.47
17	IMO (27 detail records)	75,006,639.53
18	JIGAWA (27 detail records)	78,801,536.94
19	KADUNA (23 detail records)	88,619,790.01
20	KANO (88 detail records)	653,754,745.96
21	KATSINA (34 detail records)	107,414,447.65
22	KEBBI (21 detail records)	67,790,046.24
23	KOGI (21 detail records)	70,065,978.31
24	KWARA (16 detail records)	49,579,018.71
25	LAGOS (20 detail records)	84,457,669.38
26	NASSARAWA (13 detail records)	44,233,029.85
27	NIGER (25 detail records)	81,871,926.24
28	OGUN (20 detail records)	58,407,136.16
29	ONDO (18 detail records)	55,782,509.55
30	OSUN (30 detail records)	75,558,819.54
31	OYO (33 detail records)	95,311,555.43
32	PLATEAU (17 detail records)	59,747,574.84
33	RIVERS (23 detail records)	74,060,431.24
34	SOKOTO (23 detail records)	74,590,317.03
35	TARABA (16 detail records)	55,905,692.16
36	YOBE (17 detail records)	56,208,274.04
37	ZAMFARA (14 detail records)	50,787,933.01
TOTAL 1 STATUTORY REVENUE		2,995,701,015.61

4 EXCHANGE DIFFERENCE REVENUE

1	ABIA (17 detail records)	30,579,588.26
2	ADAMAWA (21 detail records)	38,571,761.70
3	AKWA IBOM (31 detail records)	51,375,320.00
4	ANAMBRA (21 detail records)	38,780,207.59

21 February 2024

S/NO	STATES	TOTAL DEDUCTIONS
5	BAUCHI (20 detail records)	44,023,209.73
6	BAYELSA (8 detail records)	17,919,057.76
7	BENUE (23 detail records)	47,904,065.61
8	BORNO (27 detail records)	52,009,459.55
9	CROSS RIVER (18 detail records)	33,528,860.48
10	DELTA (25 detail records)	42,962,425.94
11	EBONYI (13 detail records)	24,802,490.14
12	EDO (18 detail records)	32,872,070.84
13	EKITI (16 detail records)	26,101,616.33
14	ENUGU (17 detail records)	33,398,512.68
15	FCT-ABUJA (6 detail records)	13,386,345.81
16	GOMBE (11 detail records)	22,884,684.22
17	IMO (27 detail records)	44,761,436.43
18	JIGAWA (27 detail records)	47,026,103.40
19	KADUNA (23 detail records)	52,885,306.18
20	KANO (44 detail records)	84,197,940.01
21	KATSINA (34 detail records)	64,101,324.90
22	KEBBI (21 detail records)	40,454,816.59
23	KOGI (21 detail records)	41,813,016.20
24	KWARA (16 detail records)	29,587,088.67
25	LAGOS (20 detail records)	50,401,492.76
26	NASSARAWA (13 detail records)	26,396,782.55
27	NIGER (25 detail records)	48,858,408.34
28	OGUN (20 detail records)	34,855,411.85
29	ONDO (18 detail records)	33,289,123.08
30	OSUN (30 detail records)	45,090,958.87
31	OYO (33 detail records)	56,878,726.42
32	PLATEAU (17 detail records)	35,655,340.51
33	RIVERS (23 detail records)	44,196,771.19
34	SOKOTO (23 detail records)	44,512,989.18
35	TARABA (16 detail records)	33,362,634.31
36	YOBE (17 detail records)	33,543,204.99
37	ZAMFARA (14 detail records)	30,308,528.01
TOTAL 4 EXCHANGE DIFFERENCE REVENUE		1,473,277,081.08
Grand Total		4,468,978,096.70

FEDERATION ACCOUNT: January, 2024

NET ALLOCATION TO LGCS:

SN	STATES	NO/LGCS	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET	NET	GROSS
1	ABIA	17	1,759,313,750.41	51,242,148.07	1,708,071,602.34	1,369,002,196.45	1,410,072,262.34
2	ADAMAWA	21	2,219,121,793.48	64,634,615.34	2,154,487,178.13	1,726,799,786.99	1,778,603,780.60
3	AKWA IBOM	31	2,955,739,827.21	86,089,509.53	2,869,650,317.68	2,299,995,844.76	2,368,995,720.11
4	ANAMBRA	21	2,231,114,162.92	64,983,907.66	2,166,130,255.26	1,736,131,596.11	1,788,215,544.00
5	BAUCHI	20	2,532,756,084.59	73,769,594.70	2,458,986,489.89	1,970,852,920.38	2,029,978,508.00
6	BAYELSA	8	1,030,924,433.74	30,026,925.25	1,000,897,508.49	802,209,278.38	826,275,556.73
7	BENUE	23	2,756,030,611.48	80,272,736.26	2,675,757,875.23	2,144,593,003.79	2,208,930,793.90
8	BORNO	27	2,992,223,327.57	87,152,135.75	2,905,071,191.81	2,328,385,318.85	2,398,236,878.41
9	CROSS RIVER	18	1,928,992,136.50	56,184,336.99	1,872,807,899.51	1,501,036,680.46	1,546,067,780.87
10	DELTA	25	2,471,726,763.08	71,992,041.64	2,399,734,721.43	1,923,363,224.37	1,981,064,121.11
11	EBONYI	13	1,426,944,064.12	55,830,918.24	1,371,113,145.88	1,098,933,385.30	1,143,681,304.29
12	EDO	18	1,891,205,523.95	55,083,656.04	1,836,121,867.91	1,471,633,195.40	1,515,782,191.26
13	EKITI	16	1,501,685,769.36	43,738,420.47	1,457,947,348.89	1,168,530,124.97	1,203,586,028.72
14	ENUGU	17	1,921,492,928.89	55,965,813.46	1,865,527,115.43	1,495,201,205.30	1,540,057,241.46
15	GOMBE	11	1,316,608,296.90	38,347,814.47	1,278,260,482.42	1,024,512,910.16	1,055,248,297.46
16	IMO	27	2,575,227,957.25	75,006,639.53	2,500,221,317.72	2,003,902,219.83	2,064,019,286.43
17	JIGAWA	27	2,705,519,435.00	78,801,536.94	2,626,717,898.06	2,105,287,955.71	2,168,446,594.38
18	KADUNA	23	3,042,612,790.39	88,619,790.01	2,953,993,000.38	2,367,595,655.99	2,438,623,525.67
19	KANO	44	4,844,100,331.65	653,754,745.96	4,190,345,585.69	3,256,750,755.80	3,882,497,656.87
20	KATSINA	34	3,687,896,036.01	107,414,447.65	3,580,481,588.36	2,869,719,953.24	2,955,811,551.84
21	KEBBI	21	2,327,458,254.29	67,790,046.24	2,259,668,208.05	1,811,101,323.76	1,866,434,363.47
22	KOGI	21	2,405,598,588.67	70,065,978.31	2,335,532,610.36	1,871,905,878.59	1,928,063,054.94
23	KWARA	16	1,702,212,975.72	49,579,018.71	1,652,633,957.01	1,324,569,481.73	1,364,306,566.18
24	LAGOS	20	2,899,713,315.50	84,457,669.38	2,815,255,646.12	2,256,399,063.02	2,324,091,034.91
25	NASSARAWA	13	1,618,667,358.19	44,233,029.85	1,474,434,328.34	1,181,744,273.05	1,217,196,601.24
26	NIGER	25	2,810,936,134.37	81,871,926.24	2,729,064,208.12	2,187,317,493.04	2,252,937,017.84
27	OGUN	20	2,005,311,674.94	58,407,136.16	1,946,904,538.77	1,560,424,390.99	1,607,237,122.72
28	ONDO	18	1,916,199,494.43	55,782,509.55	1,859,416,984.88	1,490,303,997.17	1,535,013,117.08
29	OSUN	30	2,594,186,137.61	75,558,819.54	2,518,627,318.06	2,018,654,443.84	2,079,214,077.16
30	OYO	33	3,272,363,402.95	95,311,555.43	3,177,051,847.52	2,546,375,076.74	2,622,766,329.04
31	PLATEAU	17	2,051,333,402.93	59,747,574.84	1,991,585,828.09	1,596,235,994.64	1,644,123,074.48
32	RIVERS	23	2,542,741,472.50	74,060,431.24	2,468,681,041.26	1,978,623,005.73	2,037,981,695.90
33	SOKOTO	23	2,560,934,218.00	74,590,317.03	2,486,343,900.97	1,992,779,609.99	2,052,562,998.29
34	TARABA	16	1,919,428,764.15	55,905,692.16	1,863,523,071.99	1,493,594,984.66	1,538,402,834.20
35	YOBE	17	1,929,817,408.64	56,208,274.04	1,873,609,134.60	1,501,678,862.31	1,546,729,228.18
36	ZAMFARA	14	1,743,719,033.40	50,787,933.01	1,692,931,100.39	1,356,867,236.54	1,397,573,253.63
37	FCT-ABUJA	6	770,147,133.58	22,431,469.91	747,715,663.67	599,286,578.20	617,265,175.54
774			84,761,004,794.34	2,995,701,015.61	81,765,303,778.72	65,432,298,906.24	67,935,092,169.26

SUMMARY OF STATUTORY REVENUE ALLOCATION -STATES

S/N	STATE	GROSS TOTAL	STATUTORY DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL
1	ABIA	2,714,845,271.05	302,419,952.13	3,017,265,223.18	599,233,219.09	2,418,032,004.09	2,410,629,013.57
2	ADAMAWA	2,888,128,506.27	0.00	2,888,128,506.27	899,533,804.42	1,988,594,701.86	2,314,805,926.93
3	AKWA IBOM	2,914,967,657.51	10,993,591,950.73	13,908,559,608.23	1,052,324,696.61	12,856,234,911.63	9,319,041,995.84
4	ANAMBRA	2,882,717,937.53	552,452,805.22	3,435,170,742.75	549,769,591.58	2,886,401,151.18	2,716,417,820.93
5	BAUCHI	3,468,006,261.23	0.00	3,468,006,261.23	2,748,159,603.17	719,846,658.06	2,779,572,110.69
6	BAYELSA	2,565,338,914.10	9,438,376,097.65	12,003,715,011.75	615,763,346.06	11,387,951,665.69	7,468,365,119.45
7	BENUE	3,251,480,055.81	0.00	3,251,480,055.81	311,380,373.48	2,940,099,682.33	2,606,028,536.52
8	BORNO	3,602,173,919.18	0.00	3,602,173,919.18	330,239,340.73	3,271,934,578.44	2,887,106,138.05
9	CROSS RIVE	2,915,464,780.08	0.00	2,915,464,780.08	2,191,542,602.40	723,922,177.68	2,336,715,675.22
10	DELTA	2,943,805,924.07	17,825,414,108.62	20,769,220,032.68	1,417,714,970.66	19,351,505,062.03	14,631,779,957.42
11	EBONYI	2,593,822,077.09	0.00	2,593,822,077.09	849,644,303.48	1,744,177,773.61	2,078,922,286.32
12	EDO	2,710,959,780.89	1,539,594,629.42	4,250,554,410.31	1,618,866,670.31	2,631,687,740.00	3,082,602,799.76
13	EKITI	2,592,358,398.41	0.00	2,592,358,398.41	1,259,961,364.16	1,332,397,034.25	2,077,749,162.59
14	ENUGU	2,915,716,404.37	0.00	2,915,716,404.37	674,304,848.74	2,241,411,555.63	2,336,917,349.56
15	GOMBE	2,730,888,633.81	0.00	2,730,888,633.81	1,311,872,064.84	1,419,016,568.96	2,188,779,751.87
16	IMO	3,014,421,484.07	871,094,203.83	3,885,515,687.90	1,388,884,640.48	2,496,631,047.42	3,017,852,410.66
17	JIGAWA	3,242,289,936.54	0.00	3,242,289,936.54	338,093,504.75	2,904,196,431.79	2,598,662,748.43
18	KADUNA	3,798,719,772.83	0.00	3,798,719,772.83	4,499,174,185.75	-700,454,412.92	3,044,635,661.39
19	KANO	4,598,773,196.02	0.00	4,598,773,196.02	1,439,316,798.40	3,159,456,397.62	3,685,870,427.03
20	KATSINA	3,563,918,346.04	0.00	3,563,918,346.04	1,471,150,974.14	2,092,767,371.91	2,856,444,681.25
21	KEBBI	3,061,423,639.82	0.00	3,061,423,639.82	406,390,190.56	2,655,033,449.26	2,453,700,232.14
22	KOGI	3,204,386,336.47	0.00	3,204,386,336.47	2,131,783,858.58	1,072,602,477.89	2,568,283,394.49
23	KWARA	2,580,800,662.80	0.00	2,580,800,662.80	913,765,120.54	1,667,035,542.26	2,068,485,753.83
24	LAGOS	3,883,962,299.88	0.00	3,883,962,299.88	4,592,430,532.66	-708,468,232.78	3,112,956,688.80
25	NASSARAW	2,673,715,032.17	0.00	2,673,715,032.17	315,636,151.59	2,358,078,880.58	2,142,955,686.64
26	NIGER	3,434,267,914.29	0.00	3,434,267,914.29	1,560,456,486.61	1,873,811,427.68	2,752,531,165.21
27	OGUN	2,693,572,718.43	0.00	2,693,572,718.43	1,983,387,032.38	710,186,688.05	2,158,871,421.30
28	ONDO	2,698,908,987.65	1,563,742,832.61	4,262,651,820.26	1,184,028,268.62	3,078,623,551.64	3,199,573,652.40
29	OSUN	2,644,194,176.54	0.00	2,644,194,176.54	869,958,155.00	1,774,236,021.53	2,119,295,017.00
30	OYO	3,251,839,305.64	0.00	3,251,839,305.64	2,620,348,217.38	631,491,088.26	2,606,316,471.64
31	PLATEAU	3,027,569,554.30	0.00	3,027,569,554.30	1,573,224,375.04	1,454,345,179.26	2,426,566,523.36
32	RIVERS	3,126,762,955.87	8,501,897,821.56	11,628,660,777.43	1,934,755,692.40	9,693,905,085.03	8,053,143,057.37
33	SOKOTO	3,195,267,884.86	0.00	3,195,267,884.86	1,225,643,472.99	1,969,624,411.87	2,560,975,047.31
34	TARABA	2,792,797,632.58	0.00	2,792,797,632.58	417,482,256.11	2,375,315,376.47	2,238,399,191.23
35	YOBE	2,879,015,849.19	0.00	2,879,015,849.19	678,586,807.43	2,200,429,041.76	2,307,502,224.00
36	ZAMFARA	2,885,147,312.29	0.00	2,885,147,312.29	960,136,605.75	1,925,010,706.54	2,312,416,529.96
42	SOKU	0.00	29,945,319.35	29,945,319.35	0.00	29,945,319.35	3,225,610.48
109,942,429,519.64		51,618,529,721.12	161,560,959,240.76	48,933,944,126.86	112,627,015,113.90	121,524,097,239.65	

Dec 2023 Jan 2024

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN- A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY- C*0.72	TOTAL-F= C+D	DEDUCTION-G	STATE NET-H=F- G		LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	2,714,845,271.05	302,419,952.13	73,154,513.29	3,017,265,223.18	526,078,705.80	2,418,032,004.09		1,759,313,750.41	1,708,071,602.34	1
2	ADAMAWA	2,888,128,506.27	0.00	77,823,822.03	2,888,128,506.27	821,709,982.39	1,988,594,701.86		2,219,121,793.48	2,154,487,178.13	2
3	AKWA IBOM	2,914,967,657.51	10,993,591,950.73	78,547,032.69	13,908,559,608.23	973,777,663.92	12,856,234,911.63		2,855,739,827.21	2,869,650,317.68	3
4	ANAMBRA	2,882,717,937.53	552,452,805.22	77,678,028.26	3,435,170,742.75	471,091,563.32	2,886,401,151.18		2,231,114,162.92	2,166,130,255.26	4
5	BAUCHI	3,468,006,261.23	0.00	93,449,270.51	3,468,006,261.23	2,654,710,332.66	719,846,658.06		2,532,756,084.59	2,458,986,489.89	5
6	BAYELSA	2,565,338,914.10	9,438,376,097.65	69,125,898.88	12,003,715,011.75	546,637,447.18	11,387,951,665.69		1,030,924,433.74	1,000,897,508.49	6
7	BENUE	3,251,480,055.81	0.00	87,614,732.04	3,251,480,055.81	223,765,641.44	2,940,099,682.33		2,756,030,611.48	2,675,757,875.23	7
8	BORNO	3,602,173,919.18	0.00	97,054,566.68	3,602,173,919.18	233,174,774.05	3,271,934,578.44		2,992,223,327.57	2,905,071,191.81	8
9	CROSS RIVER	2,915,464,780.08	0.00	78,560,428.21	2,915,464,780.08	2,112,982,174.19	723,922,177.68		1,928,992,136.50	1,872,807,889.51	9
10	DELTA	2,943,805,924.07	17,825,414,108.62	79,324,111.73	20,769,220,032.68	1,338,390,858.93	19,351,505,082.03		2,471,726,763.08	2,399,734,721.43	10
11	EBONYI	2,593,822,077.09	0.00	69,883,409.26	2,593,822,077.09	779,750,894.22	1,744,177,773.61		1,426,944,064.12	1,371,113,145.88	11
12	EDO	2,710,959,780.89	1,539,594,629.42	73,049,814.46	4,250,554,410.31	1,545,816,955.85	2,631,687,740.00		1,891,205,523.95	1,836,121,867.91	12
13	EKITI	2,592,358,398.41	0.00	69,853,968.82	2,592,358,398.41	1,190,107,395.34	1,332,987,034.25		1,501,685,769.36	1,457,947,348.89	13
14	ENUGU	2,915,716,404.37	0.00	78,567,208.50	2,915,716,404.37	595,737,640.24	2,241,411,555.63		1,921,482,928.89	1,865,527,115.43	14
15	GOMBE	2,730,888,633.81	0.00	73,586,819.47	2,730,888,633.81	1,238,285,245.37	1,419,016,568.96		1,316,608,296.90	1,278,260,482.42	15
16	IMO	3,014,421,484.07	871,094,203.83	81,226,926.22	3,885,515,687.90	1,307,657,714.26	2,496,631,047.42		2,575,227,957.25	2,500,221,317.72	16
17	JIGAWA	3,242,289,936.54	0.00	87,367,094.10	3,242,289,936.54	250,726,410.65	2,904,196,431.79		2,705,519,435.00	2,626,717,898.06	17
18	KADUNA	3,798,719,772.83	0.00	102,360,712.44	3,798,719,772.83	4,396,813,473.31	-700,454,412.92		3,042,612,790.39	2,953,993,000.38	18
19	KANO	4,598,773,196.02	0.00	123,919,038.22	4,598,773,196.02	1,315,397,760.18	3,159,456,397.62		4,844,100,331.65	4,190,345,585.69	19
20	KATSINA	3,563,918,346.04	0.00	96,033,727.89	3,563,918,346.04	1,375,117,246.25	2,092,767,371.91		3,687,896,036.01	3,580,481,588.36	20
21	KEBBI	3,061,423,639.82	0.00	82,493,451.37	3,061,423,639.82	323,896,739.19	2,655,033,449.26		2,927,458,254.29	2,259,668,208.05	21
22	KOGI	3,204,386,336.47	0.00	86,345,739.61	3,204,386,336.47	2,045,438,118.97	1,072,602,477.89		2,405,598,588.67	2,335,532,610.36	22
23	KWARA	2,580,800,662.80	0.00	69,542,532.83	2,580,800,662.80	844,222,587.71	1,667,035,542.26		1,702,212,975.72	1,652,633,957.01	23
24	LAGOS	3,883,962,299.88	0.00	104,657,666.76	3,883,962,299.88	4,487,772,865.90	-708,468,232.78		2,899,713,315.50	2,815,255,646.12	24
25	NASSARAWA	2,673,715,032.17	0.00	72,046,213.44	2,673,715,032.17	243,589,938.15	2,358,078,880.58		1,518,667,358.19	1,474,434,328.34	25
26	NIGER	3,434,267,914.29	0.00	92,540,153.38	3,434,267,914.29	1,467,916,333.23	1,873,811,427.68		2,810,936,134.37	2,729,064,208.12	26
27	OGUN	2,693,572,718.43	0.00	72,581,300.80	2,693,572,718.43	1,910,805,731.58	710,185,886.05		2,005,311,674.94	1,946,904,538.77	27
28	ONDO	2,698,908,987.65	1,563,742,832.61	72,725,092.48	4,262,651,820.26	1,111,303,176.14	3,078,623,551.64		1,915,199,494.43	1,859,418,984.88	28
29	OSUN	2,644,194,176.54	0.00	71,250,741.28	2,644,194,176.54	798,707,413.72	1,774,236,021.53		2,594,186,137.61	2,518,627,318.06	29
30	OYO	3,251,839,305.64	0.00	87,624,412.43	3,251,839,305.64	2,532,723,804.95	631,491,088.26		3,272,363,402.95	3,177,051,847.52	30
31	PLATEAU	3,027,569,554.30	0.00	81,581,215.53	3,027,569,554.30	1,491,643,159.51	1,454,345,179.26		2,051,333,402.93	1,991,585,828.09	31
32	RIVERS	3,126,762,955.87	8,501,897,821.56	84,254,091.63	11,628,660,777.43	1,850,501,600.77	9,693,905,085.03		2,542,741,472.50	2,468,681,041.26	32
33	SOKOTO	3,195,267,884.86	0.00	86,100,032.83	3,195,267,884.86	1,139,543,440.16	1,969,824,411.87		2,560,934,218.00	2,486,343,900.97	33
34	TARABA	2,792,797,632.58	0.00	75,255,026.03	2,792,797,632.58	342,227,230.08	2,375,315,376.47		1,919,428,764.15	1,863,523,071.99	34
35	YOBE	2,879,015,849.19	0.00	77,578,271.39	2,879,015,849.19	601,008,536.04	2,200,429,041.76		1,929,817,408.64	1,873,609,134.60	35
36	ZAMFARA	2,885,147,312.29	0.00	77,743,490.45	2,885,147,312.29	882,393,115.30	1,925,010,706.54		1,743,719,033.40	1,692,931,100.39	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00		770,147,133.58	747,715,663.67	37
38	SOKU	0.00	29,945,319.35	0.00	29,945,319.35	0.00	29,945,319.35		0.00	0.00	42
		109,942,429,519.64	51,618,529,721.12	2,962,520,555.92	161,560,959,240.76	45,971,423,570.95	112,627,015,113.90		84,761,004,794.34	81,765,303,778.72	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

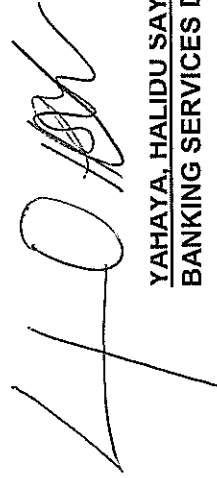
SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,714,845,271.05	2,641,690,757.76	73,154,513.29	1,759,313,760.41	1,708,071,602.34	51,242,148.07	124,395,661.36	1
2	ADAMAWA	2,888,128,506.27	2,810,304,684.25	77,823,822.03	2,219,121,793.48	2,154,487,178.13	64,634,615.34	142,458,437.37	2
3	AKWA IBOM	2,914,967,657.51	2,836,420,624.82	78,547,032.69	2,955,739,827.21	2,889,650,317.68	86,089,509.53	184,636,542.22	3
4	ANAMBRA	2,882,717,937.53	2,805,039,909.28	77,678,028.26	2,231,114,162.92	2,166,130,255.26	64,983,907.66	142,661,935.91	4
5	BAUCHI	3,468,006,261.23	3,374,556,990.72	93,449,270.51	2,532,756,084.59	2,458,986,489.89	73,769,594.70	167,218,865.21	5
6	BAYELSA	2,565,338,914.10	2,496,213,015.22	69,125,898.88	1,030,924,433.74	1,000,897,508.49	30,026,925.25	99,152,824.14	6
7	BENUE	3,251,480,055.81	3,163,865,323.77	87,614,732.04	2,756,030,611.48	2,675,757,875.23	80,272,736.26	167,887,468.30	7
8	BORNO	3,602,173,919.18	3,505,109,352.49	97,064,566.68	2,992,223,327.57	2,905,071,191.81	87,152,135.75	184,216,702.44	8
9	GROSS RIVER	2,915,464,780.08	2,838,904,351.87	78,560,428.21	1,928,992,136.50	1,872,807,899.51	56,184,236.99	134,744,665.19	9
10	DELTA	2,943,805,924.07	2,864,481,812.34	79,324,111.73	2,471,726,763.08	2,399,734,721.43	71,992,041.64	151,316,153.37	10
11	EBONYI	2,593,822,077.09	2,523,928,667.83	69,893,409.26	1,426,944,064.12	1,385,382,586.53	41,561,477.60	111,454,886.86	11
12	EDO	2,710,959,780.89	2,637,909,966.44	73,049,814.46	1,891,205,523.95	1,836,121,867.91	55,083,656.04	128,133,470.49	12
13	EKITI	2,592,358,398.41	2,522,504,429.59	69,853,968.82	1,501,685,769.36	1,457,947,348.89	43,738,420.47	113,592,389.29	13
14	ENUGU	2,915,716,404.37	2,837,149,195.87	78,567,208.50	1,921,492,928.89	1,865,527,115.43	55,965,813.46	134,533,021.96	14
15	GOMBE	2,730,888,633.81	2,657,301,814.33	73,586,819.47	1,316,608,295.90	1,278,260,482.43	38,347,814.47	111,934,633.95	15
16	IMO	3,014,421,484.07	2,933,194,557.85	81,226,926.22	2,575,227,957.25	2,500,221,317.72	75,006,639.53	156,233,565.75	16
17	JIGAWA	3,242,289,936.54	3,154,922,842.44	87,367,094.10	2,705,519,435.00	2,626,717,898.06	78,801,536.94	166,168,631.04	17
18	KADUNA	3,796,719,772.83	3,696,359,060.39	102,360,712.44	3,042,612,790.39	2,953,993,000.38	88,619,790.01	190,980,502.45	18
19	KANO	4,596,773,196.02	4,474,854,157.80	123,919,038.22	4,844,100,331.65	4,703,010,030.73	141,090,300.92	265,009,339.14	19
20	KATSINA	3,563,918,346.04	3,467,884,618.16	96,033,727.89	3,687,886,036.01	3,580,481,588.36	107,414,447.65	203,448,175.54	20
21	KEBBI	3,061,423,639.82	2,978,930,188.45	82,493,451.37	2,327,458,254.29	2,259,668,208.05	67,790,046.24	150,283,497.61	21
22	KOGI	3,204,386,336.47	3,118,040,596.86	86,345,739.61	2,405,598,588.67	2,335,532,610.36	70,065,978.31	156,411,717.92	22
23	KWARA	2,580,800,662.80	2,511,258,129.97	69,542,532.83	1,702,212,975.72	1,652,633,957.01	49,579,018.71	119,121,551.54	23
24	LAGOS	3,883,962,299.88	3,779,304,633.12	104,657,666.76	2,899,713,315.50	2,815,255,646.12	84,457,669.38	189,115,336.15	24
25	NASSARAWA	2,673,715,032.17	2,601,668,818.73	72,046,213.44	1,518,667,358.19	1,474,434,328.34	44,233,029.85	116,279,243.29	25
26	NIGER	3,434,267,914.29	3,341,727,760.91	92,540,153.38	2,810,936,134.37	2,729,064,208.12	81,871,926.24	174,412,079.62	26
27	OGUN	2,693,572,718.43	2,620,991,417.63	72,581,300.80	2,005,311,674.94	1,946,904,538.77	58,407,136.16	130,988,436.96	27
28	ONDO	2,688,908,987.65	2,626,183,895.17	72,725,092.48	1,915,199,494.43	1,859,416,984.88	55,782,509.55	128,507,602.03	28
29	OSUN	2,644,194,176.54	2,572,943,435.25	71,250,741.28	2,594,186,137.61	2,518,627,318.05	75,558,819.54	146,809,560.83	29
30	OYO	3,251,839,305.64	3,164,214,893.21	87,624,412.43	3,272,363,402.95	3,177,051,847.52	95,311,555.43	182,935,967.85	30
31	PLATEAU	3,027,569,554.30	2,945,988,338.76	81,581,215.53	2,051,333,402.93	1,991,585,828.09	59,747,574.84	141,328,790.38	31
32	RIVERS	3,126,762,955.87	3,042,508,864.24	84,254,091.63	2,542,741,472.50	2,468,681,041.26	74,060,431.24	158,314,522.86	32
33	SOKOTO	3,195,267,884.86	3,109,167,852.03	86,100,032.83	2,560,934,218.00	2,466,343,900.97	74,590,317.03	160,690,349.85	33
34	TARABA	2,792,797,632.58	2,717,542,606.55	75,255,026.03	1,919,428,764.15	1,863,523,071.99	55,905,692.16	131,160,718.19	34
35	YOBE	2,879,015,849.19	2,801,437,577.80	77,578,271.39	1,929,817,408.64	1,873,609,134.60	56,208,274.04	133,786,545.42	35
36	ZAMFARA	2,885,147,312.29	2,807,403,821.84	77,743,490.45	1,743,719,033.40	1,692,931,100.39	50,787,933.01	128,531,423.46	36
37	FCT-ABUJA	0.00	0.00	0.00	770,147,133.58	747,715,663.67	22,431,469.91	22,431,469.91	37
		109,942,429,519.64	106,979,908,963.73	2,962,520,555.92	84,761,004,794.34	82,292,237,664.40	2,468,767,129.93	5,431,287,685.85	

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF JANUARY, 2024

	=N=	
	420,733,491,028.37	
<u>Balance as at 31st December, 2023</u>		
GRAND TOTAL	420,733,491,028.37	



OKOROAFOR, CHINYERE NNENNA
BANKING SERVICES DEPARTMENT



YAHAYA, HALIDU SAYUTI
BANKING SERVICES DEPARTMENT



ANGYU, DANIELLA
BANKING SERVICES DEPARTMENT

TOTAL VALUE ADDED TAX (VAT)



DESCRIPTION	Jan 2024	Dec 2023	INCREASE/DECREASE
/AT FOR DISTRIBUTION	420,733,491,028.37	492,505,756,775.03	-71,772,265,746.66
/AT DEDUCTIONS AT SOURCE	-28,946,464,182.75	-33,884,396,066.12	4,937,931,883.37
	391,787,026,845.62	458,621,360,708.91	-66,834,333,863.29

Distribution of Value Added Tax (VAT)

	Jan 2024	Dec 2023	INCREASE/DECREASE
.1.Federal Government	58,768,054,026.84	68,793,204,106.34	-10,025,150,079.4
State Governments	195,893,513,422.81	229,310,680,354.46	-33,417,166,931.6
Local Governments	137,125,459,395.97	160,517,476,248.12	-23,392,016,852.1
	100.00%	458,621,360,708.91	-66,834,333,863.29
FIRS -VAT Cost of Collections	15,066,955,413.57	18,028,925,179.12	-2,961,969,765.56
NCS -IMPORT VAT Cost of Collections	1,762,384,227.56	1,671,305,091.88	91,079,135.69
	0.00%	19,700,230,271.00	-2,870,890,629.87
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	12,117,124,541.62	14,184,165,795.12	-2,067,041,253.50
	0.00%	14,184,165,795.12	-2,067,041,253.50
	0.00%	420,733,491,028.37	-71,772,265,746.66
		492,505,756,775.03	

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Jan 2024	Dec 2023	INCREASE/DECI
.1.Federal Government	54,850,183,758.39	64,206,990,499.25	-9,356,806,740
FCT-ABUJA	3,917,870,268.46	4,586,213,607.09	-668,343,338
	58,768,054,026.84	68,793,204,106.34	-10,025,150,075

NON IMPORT VAT COLLECTION FOR THE MONTH

SN STATE COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

Jan 2024 Dec 2023

1	ABIA	142,534,751.71	0.0429	446,526,818.45	1
2	ADAMAWA	3,484,361,981.12	1.0476	1,038,239,900.50	2
3	AKWA IBOM	1,689,244,104.50	0.5079	1,387,686,507.70	3
4	ANAMBRA	2,342,187,029.59	0.7042	3,219,937,880.84	4
5	BAUCHI	4,345,290,264.76	1.3064	1,136,653,465.95	5
6	BAYELSA	2,509,077,305.39	0.7544	3,995,742,322.10	6
7	BENUE	1,600,107,997.53	0.4811	1,019,967,413.10	7
8	BORNO	3,181,263,544.70	0.9564	1,811,958,393.01	8
9	CROSS RIVER	646,438,236.82	0.1944	398,205,300.03	9
10	DELTA	4,357,745,901.95	1.3101	5,619,006,271.16	10
11	EBONYI	1,225,794,233.91	0.3685	1,933,642,040.45	11
12	EDO	5,923,843,212.37	1.7810	4,854,504,014.26	12
13	EKITI	1,461,767,766.17	0.4395	746,907,952.52	13
14	ENUGU	1,619,184,693.49	0.4868	7,436,587,420.69	14
15	GOMBE	968,584,050.41	0.2912	1,795,749,503.06	15
16	IMO	172,435,989.44	0.0518	269,733,834.42	16
17	JIGAWA	1,577,834,043.68	0.4744	1,791,681,310.60	17
18	KADUNA	1,190,523,163.35	0.3579	2,389,411,781.08	18
19	KANO	5,371,743,959.23	1.6150	6,664,210,755.25	19
20	KATSINA	1,226,522,111.02	0.3688	2,226,418,128.79	20
21	KEBBI	811,113,001.00	0.2439	284,096,444.73	21
22	KOGI	1,341,635,588.72	0.4034	747,114,854.93	22
23	KWARA	1,699,136,225.73	0.5108	1,878,357,480.87	23
24	LAGOS	175,204,068,981.80	52.6748	230,338,777,412.79	24
25	NASSARAWA	593,234,562.28	0.1784	1,208,775,029.28	25
26	NIGER	821,716,080.42	0.2470	4,545,590,893.02	26
27	OGUN	1,883,119,300.05	0.5662	1,736,333,897.19	27
28	ONDO	1,883,640,158.78	0.5663	893,184,219.22	28
29	OSUN	734,007,965.92	0.2207	672,405,807.89	29
30	OYO	20,285,538,297.72	6.0988	25,858,752,519.16	30
31	PLATEAU	2,726,558,960.91	0.8197	921,825,651.39	31
32	RIVERS	50,019,429,214.71	15.0383	53,333,373,785.14	32
33	SOKOTO	480,509,765.12	0.1445	1,322,114,214.49	33
34	TARABA	1,504,603,480.29	0.4524	2,470,334,734.72	34
35	YOBE	972,981,071.25	0.2925	885,818,335.86	35
36	ZAMFARA	419,498,169.02	0.1261	125,011,487.61	36
37	FCT-ABUJA	26,197,004,485.35	7.8761	31,535,864,398.96	37

Grand Total	332,614,279,650.21	100.00	408,940,502,181.21	332,614,279,650.21	100.00	408,940,502,181.21
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SOURCE: FEDERAL INLAND REVENUE SERVICE- VAT DIRECTORATE

VAT INCOME DISTRIBUTION FOR THE YEAR 2024 VAT REVENUE



MONTH	VATACCT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
01 January	492,505,756,775.03	246,148,000,000.00	246,357,756,775.03	246,357,756,775.03
02 February	420,733,491,028.37	246,148,000,000.00	174,585,491,028.37	420,943,247,803.40
	913,239,247,803.40	492,296,000,000.00	420,943,247,803.40	

RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF JANUARY, 2024



S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	142,534,751.71	0.04
2	ADAMAWA	3,484,361,981.12	1.05
3	AKWA IBOM	1,689,244,104.50	0.51
4	ANAMBRA	2,342,187,029.59	0.70
5	BAUCHI	4,345,290,264.76	1.31
6	BAYELSA	2,509,077,305.39	0.75
7	BENUE	1,600,107,997.53	0.48
8	BORNO	3,181,263,544.70	0.96
9	CROSS RIVER	646,438,236.82	0.19
10	DELTA	4,357,745,901.95	1.31
11	EBONYI	1,225,794,233.91	0.37
12	EDO	5,923,843,212.37	1.78
13	EKITI	1,461,767,766.17	0.44
14	ENUGU	1,619,184,693.49	0.49
15	GOMBE	968,584,050.41	0.29
16	IMO	1,724,435,989.44	0.05
17	JIGAWA	1,577,834,043.68	0.47
18	KADUNA	1,190,523,163.35	0.36
19	KANO	5,371,743,959.23	1.62
20	KATSINA	1,226,522,111.02	0.37
21	KEBBI	811,113,001.00	0.24
22	KOGI	1,341,635,588.72	0.40
23	KWARA	1,699,136,225.73	0.51
24	LAGOS	1,75,204,068,981.80	52.67
25	ONDO	1,883,640,158.78	0.57
26	NASARAWA	593,234,562.28	0.18
27	NIGER	821,716,080.42	0.25
28	OGUN	1,883,119,300.05	0.57
29	OSUN	734,007,965.92	0.22
30	OYO	20,285,538,297.72	6.10
31	PLATEAU	2,726,558,960.91	0.82
32	RIVERS	50,019,429,214.71	15.04
33	SOKOTO	480,509,765.12	0.14
34	TARABA	1,504,603,480.29	0.45
35	YOBE	972,981,071.25	0.29
36	ZAMFARA	419,498,169.02	0.13
37	FCT	26,197,004,485.35	7.88
		332,614,279,650.22	100.00

Prepared by: MALA TAMMASH ALI	Signature:	Date: 9-02-2024
Checked by: IYEN O. EUGENE	Signature:	Date: 12-02-2024
Counter reviewed by: MICHAEL MUEHAMMED	Signature:	Date: 12/02/2024
Signature:	Signature:	Date: 9-02-2024
Revenue Accounting Dept: Research & Statistics Dept:		

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