

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	

234

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.	Leveled Off Revenue of amount due to States on withdrawal from EOP (2020-2023) and on withdrawal from EOP (2023-2024)	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)		-		100,000,000,000.00	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	

I
23

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	

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 = ₦=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)	28,784,136.55	59,355,965,129.60
6	15/12/2023	42730/RS/164/DF	approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in August, 2023 for the Month of December, 2023.	(832,208,173.15)	58,523,756,956.45
7	19/01/2024	42730/RS/164/DF	December, 2023 Allocation	1,648,910,004.11	60,172,666,960.56
8	19/01/2024	FD/FA/202/VOL.5/D(F)	Distribution of = ₦=287,743,073,742.24 from Exchange Gain to the three tiers of Govt.	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)	28,784,136.55	61,517,621,470.25
10	23/01/2024	42730/RS/164/DF	approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in August, 2023 for the Month of January, 2024.	(741,270,094.31)	60,776,351,375.94
11	21/02/2024	42730/RS/165/DF	January, 2024 Allocation	2,057,305,941.61	62,833,657,317.55
12	21/02/2024	FD/FA/202/VOL.5/D(F)	Distribution of = ₦=279,028,533,214.23 from Exchange Gain to the three tiers of Govt.	1,227,730,900.90	64,061,388,218.45
13	21/02/2024	42730/RS/165/DF	Amount approved by Mr. President to Gombe State Government to address security and other challenges.	(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 48%	POPULATION 30%	Induspop (10% OF 100)	LANDMASS (10% OF 100)	Indusden (50% OF 100)	TERMIN (50% OF 100)	REV. EXP. MT (100)	Indusrev (100)	PRIMARY EMPLOYMENT (24% OF 100)	Indusprim (100)	DIRECT SEC (1% OF 100)	Indussec (100)	INVERSE SE (1% OF 100)	INDUSTRIAL SE (10% OF 100)	Indusind (100)	WATER SUPPLY SPREAD	Induswater (1% OF 100)	BANK FALL PICT. OF 100	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	0.000021	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	0.000041	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	0.000694	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.000325	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	0.000093	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	0.000074	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	0.000028	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	0.000085	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	0.000025	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	0.000033	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	0.000077	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	0.000022	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	0.000092	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	0.000015	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	0.000073	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	6498	0.000124	0.06816	0.000068	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	0.000039	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	0.000045	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	1049714	0.000198	263829	0.000021	0.000021	6896	0.000128	0.25975	0.000260	0.0001	0.006788	34
35	YOBE	.002969	2321591	0.001343	46909.76	0.000874	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/N	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	392,101,349.40	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	337,509,365.88	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	290,546,654.64	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	1,095,087,162.20	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	246,176,858.15	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	319,596,643.81	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	0.000558	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	295,655,065.40	152,697,818.78	447,352,884.18	0.000673	276,729,708.69	276,729,708.69
6	BAYELSA	0.000195	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	197,961,287.34	0.001076	442,738,942.44	442,738,942.44
15	GOMBE	0.000258	106,254,468.70	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	0.000907	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./COMERCIAL ENROLMT 8%	INVERSE SEC./COMERCIAL 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	0.000021	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	0.000027	93,408,570.98	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	282,315,938.43	6
7	BENUE	0.000285	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	0.000069	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	0.000074	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	0.000085	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	40,932,484.34	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	0.000077	89,367,118.06	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	0.000250	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	41,968,479.60	0.000181	74,386,276.09	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	57,900,511.42	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	0.000086	39,351,525.38	0.000183	75,210,261.64	0.000108	44,265,882.31	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	66,879,395.54	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	61,089,785.08	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	33,242,873.76	0.000380	156,172,727.13	0.000015	45,809,345.63	319,200,899.93	24
25	NASSARAWA	0.000178	73,158,276.32	0.000035	14,236,072.98	0.000117	55,850,525.05	0.000117	48,343,477.01	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	0.000073	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	0.000073	96,885,005.24	0.000073	30,100,974.57	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	50,089,707.51	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	0.000117	95,645,103.18	0.000117	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	0.000260	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	0.000260	52,546,735.38	0.000260	106,877,776.63	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	0.000202	95,802,052.80	0.000202	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	0.000152	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	1,649,136,442.79	0.004008	1,649,136,442.80	10,934,242,951.95	

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			
5	BAUCHI	1	55,767,377.50	59,784,574.94			
6	BAYELSA	1	41,252,008.46	44,223,592.75			
7	BENUE	1	52,285,521.43	56,051,903.72			
8	BORNO	1	57,924,864.50	62,097,476.30			
9	CROSS RIVER	1	46,882,217.83	50,259,373.69			
10	DELTA	1	47,337,958.44	50,747,943.52			
11	EBONYI	1	41,710,032.81	44,714,610.84			
12	EDO	1	43,593,669.13	46,733,934.71			
13	EKITI	1	41,686,496.08	44,689,378.64			
14	ENUGU	1	46,886,264.08	50,263,711.41			
15	GOMBE	1	43,914,135.64	47,077,485.99			
16	IMO	1	48,473,494.04	51,965,277.32			
17	JIGAWA	1	52,137,739.45	55,893,476.28			
18	KADUNA	1	61,085,425.93	65,485,708.45			
19	KANO	1	73,950,708.72	79,277,740.60			
20	KATSINA	1	57,309,694.62	61,437,992.72			
21	KEBBI	1	49,229,313.60	52,775,542.27			
22	KOGI	1	51,528,229.48	55,240,060.32			
23	KWARA	1	41,500,641.57	44,490,136.12			
24	LAGOS	1	62,456,170.91	66,955,194.91			
25	NASSARAWA	1	42,994,753.84	46,091,876.62			
26	NIGER	1	55,224,847.01	59,202,963.32			
27	OGUN	1	43,314,075.95	46,434,201.07			
28	ONDO	1	43,399,885.99	46,526,192.42			
29	OSUN	1	42,520,042.85	45,582,969.87			
30	OYO	1	52,291,298.36	56,058,096.79			
31	PLATEAU	1	48,684,921.97	52,191,935.44			
32	RIVERS	1	50,280,004.41	53,901,919.48			
33	SOKOTO	1	51,381,599.95	55,082,868.35			
34	TARABA	1	44,909,665.13	48,144,728.35			
35	YOBE	1	46,296,099.72	49,631,034.61			
36	ZAMFARA	1	46,394,696.89	49,736,734.22			
6 VAT REVENUE			1,767,932,497.30	1,895,285,337.33			
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	8	Restruktured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 79/120)	2	128,368,951.00
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2		Abia Counterpart Funding for Various Projects ifo UBA PLC	1	45,444,713.63
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3		ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	5	205,825,135.21
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4		BOND ISSUANCE PROGRAMME1	27	5,045,160,679.45
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5		BOND ISSUANCE PROGRAMME2	2	1,117,826,918.54
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6		BOND ISSUANCE PROGRAMME3	4	848,362,580.41
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7		CBN ANCHOR BORROWERS	1	41,516,710.45
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8		CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	13	3,862,693,612.48
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9		CBN POWER INTERVENTION FUNDS	1	116,108,479.22
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10		COMMERCIAL AGRIC. CREDIT SCHEME 3	1	99,540,169.50
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11		COMMERCIAL AGRICULTURAL CREDIT SCHEME	12	1,366,801,774.89
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12		COMMERCIAL AGRICULTURAL CREDIT SCHEME2	1	80,046,438.66
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13		CONTRACTUAL OBLIGATION	1	292,615,190.00
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14		Counterpart fund Contribution ifo UBEC project ifo UBA PLC	1	27,249,977.66
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15		COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	2	78,081,666.78
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16		DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	12	172,226,931.44
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17		DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	10	985,816,162.44
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18		DELTA UTM OFFSHORE FLNG FACILITY 2	1	753,501,346.72
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19		DELTA UTM OFFSHORE FLNG FACILITY 1	1	150,000,000.00
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20		ECOLOGICAL FUNDS DISTRIBUTION STATES	36	2,962,520,555.92
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21		FG INTERVENTION FUNDS (38/40)	2	200,000,000.00
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22		FOREIGN LOANS TO STATE GOVERNMENTS	38	111,341,294,057.70
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23		HEALTH CARE DEDUCTIONS	18	551,903,517.83
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24		LOAN FACILITY FROM COMMERCIAL BANKS	12	3,744,609,394.53
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25		MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	997,793,381.68
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26		NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
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27		NATIONAL FADAMA PROJECT	1	1,000,000.00
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28		POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	25,938,220.77
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29		REFUND BY STATE TO FIRS ON WHT & VAT	2	500,000,000.00
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30		REFUND OF DERIVATION REVENUE FROM OKORO OIL FIELD TO AKWA IBOM W.E.F JULY, 2008 TO SEPT.2018 (2/56)	1	1,004,597,886.60
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31		Refund to Nigeria Police Trust Fund Account by FGN 2/3	1	9,129,924,577.61
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4 EXCHANGE DIFFERENCE FUNDS

32		ECOLOGICAL FUNDS DISTRIBUTION STATES	36	1,767,932,497.30
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6 VAT REVENUE

33		BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
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34		BOND ISSUANCE PROGRAMME4	2	1,050,000,000.00
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35		BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
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36		CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
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Grand Total

37 REFUND BY STATE TO FIRS ON WHT & VAT

TYPE OF DEDUCTION

TOTAL NO AMTDEDUCTED

2

800,000,000.00

7,667,853,446.50

155,313,554,974.92

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

2 BORNO

31,137,532.84

3 DELTA

37,327,563.56

4 NIGER

37,327,563.56

5 ONDO

65,807,084.18

BOND ISSUANCE PROGRAMME1

1 BAUCHI

201,255,000.00

2 CROSS RIVER

541,305,066.40

3 EDO

510,923,032.41

4 EKITI

345,000,000.00

5 GOMBE

164,916,320.90

6 KATSINA

850,000,000.00

7 KOGI

47,000,000.00

8 KWARA

559,212,440.21

9 NIGER

296,453,561.97

10 OGUN

500,000,000.00

11 PLATEAU

400,864,283.56

12 SOKOTO

206,017,834.00

13 ZAMFARA

422,213,140.00

5,045,160,679.45

BOND ISSUANCE PROGRAMME2

1 GOMBE

473,578,155.62

2 ONDO

644,248,762.92

1,117,826,918.54

BOND ISSUANCE PROGRAMME3

1 NIGER

217,827,441.00

2 PLATEAU

630,535,139.41

848,362,580.41

CBN ANCHOR BORROWERS

1 KANO

CONTRACTUAL OBLIGATION

292,615,190.00
292,615,190.00

1 EBONYI

80,046,438.66

80,046,438.66

COMMERCIAL AGRICULTURAL CREDIT SCHEME2

1,366,801,774.89

12 ZAMFARA

119,906,369.09

11 TARABA

75,463,399.91

10 OYO

136,994,082.48

9 NIGER

30,812,882.41

8 KOGI

63,599,465.32

7 KADUNA

261,766,982.01

6 JIGAWA

73,251,016.37

5 EKITI

50,713,329.21

4 EBONYI

62,275,065.70

3 DELTA

254,397,861.28

2 BAYELSA

199,080,338.99

1 ANAMBRA

38,540,982.12

COMMERCIAL AGRICULTURAL CREDIT SCHEME

99,540,169.50

1 SOKOTO

99,540,169.50

COMMERCIAL AGRIC. CREDIT SCHEME 3

116,108,479.22

1 KANO

116,108,479.22

CBN POWER INTERVENTION FUNDS

3,862,693,612.48

9 YOBE

250,749,539.09

8 SOKOTO

166,682,112.21

7 OYO

1,037,917,761.32

6 OGUN

723,781,959.83

5 KOGI

146,502,032.74

4 IMO

945,190,963.21

3 GOMBE

192,027,492.28

2 EKITI

146,490,204.30

1 BAUCHI

253,351,547.50

LOAN

CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM

41,516,710.45

1 OYO

41,516,710.45

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
<u>COUNTERPART FUND CONTRIBUTION IRO UBEC PROJECT IFO UBA PLC</u>					
1	KOGI	27,249,977.66	11	EBONYI	69,893,409.26
<u>GRANT IFO ZENITH BANK</u>					
1	KOGI	78,081,666.78	12	EDO	73,049,814.46
<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES</u>					
		<u>78,081,666.78</u>	13	EKITI	69,853,968.82
<u>DEVELOPMENT FUND TO STATE</u>					
1	BAUCHI	19,272,115.68	14	ENUGU	78,567,208.50
2	BENUE	19,207,256.98	15	GOMBE	73,586,819.47
3	KATSINA	36,465,925.68	16	IMO	81,226,926.22
4	KOGI	26,530,550.12	17	JIGAWA	87,367,094.10
5	KWARA	35,055,955.61	18	KADUNA	102,360,712.44
6	NIGER	35,695,127.37	19	KANO	123,919,038.22
		<u>172,226,931.44</u>	20	KATSINA	96,033,727.89
<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>					
1	ADAMAWA	88,741,575.36	21	KEBBI	82,493,451.37
2	AKWA IBOM	123,569,981.55	22	KOGI	86,345,739.61
3	BAUCHI	215,881,080.79	23	KWARA	69,542,532.83
4	BORNO	50,056,998.35	24	LAGOS	104,657,666.76
5	GOMBE	123,738,345.05	25	NASSARAWA	72,046,213.44
6	KEBBI	67,170,405.51	26	NIGER	92,540,153.38
7	NIGER	27,097,775.83	27	OGUN	72,581,300.80
8	YOBE	165,910,000.00	28	ONDO	72,725,092.48
9	ZAMFARA	123,650,000.00	29	OSUN	71,250,741.28
		<u>985,816,162.44</u>	30	OYO	87,624,412.43
<u>FG INTERVENTION FUNDS (38/40)</u>					
1	KANO	100,000,000.00	31	PLATEAU	81,581,215.54
2	OSUN	100,000,000.00	32	RIVERS	84,254,091.63
		<u>200,000,000.00</u>	33	SOKOTO	86,100,032.83
<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>					
1	ABIA	396,164,833.15	34	TARABA	75,255,026.03
2	ADAMAWA	643,225,627.54	35	YOBE	77,578,271.39
3	AKWA IBOM	350,207,682.37	36	ZAMFARA	77,743,490.45
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			

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			1,000,000.00
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			1,000,000.00
33	SOKOTO	201,031,293.91			1,000,000.00
34	TARABA	266,763,830.17			POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND
35	YOBE	159,143,661.63			THE POLICE REFORM PROGRAMME
36	ZAMFARA	185,983,821.08			25,938,220.77
37	FCT-ABUJA	275,749,273.20			25,938,220.77
38	Federal Government	86,540,357,671.76			REFUND BY STATE TO FIRS ON WHT & VAT
		111,341,294,057.70			
1	ABIA	48,243,767.95			REFUND OF DERIVATION REVENUE FROM OKORO OIL FIELD TO
2	ADAMAWA	89,742,779.49			AKWA IBOM W.E.F JULY, 2008 TO SEPT.2018 (2/56)
3	BAUCHI	27,085,817.31			1,004,597,886.60
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			9,129,924,577.61
7	EBONYI	28,525,521.29			9,129,924,577.61
8	EKITI	27,085,817.36			9,129,924,577.61
9	GOMBE	27,085,817.31			145,877,769,031.11
10	IMO	27,085,817.31			ECOLOGICAL FUNDS DISTRIBUTION STATES
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			
		551,903,517.83			
1	ABIA	43,656,149.87			
2	ADAMAWA	46,442,636.07			
3	AKWA IBOM	46,874,223.84			
4	ANAMBRA	46,355,631.26			
5	BAUCHI	55,767,377.50			
6	BAYELSA	41,252,008.46			
7	BENUE	52,285,521.43			
8	BORNO	57,924,864.50			
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>			

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:

January, 2024

PAGE 32

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	2,778,572,110.69
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	90,382,894.75	178,220,193.87	45,545,447.57	223,765,641.44	3,040,061,113.39	2,427,194,011.68	2,608,028,536.52
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	2,887,708,138.05
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	1,047,813,687.20	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	75,357,802.71	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	72,060,985.23	620,818,044.47	569,289,350.87	1,190,107,395.34	1,412,094,849.05	1,278,388,135.51	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	972,276,780.52	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	99,067,896.39	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	2,088,485,753.83
24	LAGOS	4,006,674,991.46	107,964,296.18	4,487,772,885.90	0.00	4,487,772,885.90	-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	73,501,898.33	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

21 February 2024

Page 32

ALLOCATION TO MINERAL PRODUCING STATES

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	0.0061508676	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	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2
3	AKWA BOM	0.2159116489	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	0.0000000000	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	0.0000000000	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	0.0000000000	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	0.064903323	0.00	1,539,594,629.42	909,795,822.91	12
13	EKITI	0.0000000000	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	14,861,220.16	0.018201780	0.00	0.003855393	0.00	871,094,203.83	601,823,933.25	16
17	JIGAWA	0.0000000000	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	0.0000000000	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	0.0000000000	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	6.56584E-05	0.00	0.002442355	0.00	29,945,319.35	3,225,610.48	40
42	SOKU	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42
43	GBETOKUN DE	0.0000000000	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98
		100%	48,121,293,521.55	0.00	3,497,236,199.57	100.00000%	0.00	100.00000%	0.00	51,618,529,721.12	33,406,346,620.10	100%

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NOO/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	22,140,587.79	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	30,565,627.99	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	200,109,553.66	85,996,983.33	87,632,386.62	6,525,816.20	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	145,513,447.68	74,041,593.06	38,857,446.44	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	141,255,131.26	125,936,893.43	391,897,327.93	133,395,408.49	105,399,991.52	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	341,172,496.28	147,838,961.85	245,197,053.43	114,281,991.59	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	97,719,476.52	98,559,307.90	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	136,887,927.64	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	394,949,182.32	29,000,959.76	71,181,722.37	179,118,751.45	90,723,069.74	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	98,559,307.90	171,308,055.96	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	131,566,479.95	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	230,781,759.36	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	714,933,649.79	23,678,792.30	147,838,961.85	231,154,366.33	109,441,538.32	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	1,102,082,329.46	206,449,883.89	125,936,893.43	259,505,382.95	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	96,094,893.33	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	588,345,539.12	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	595,586,526.61	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	136,887,927.64	219,766,083.44	92,860,739.55	45,439,015.28	36,950,866.28	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	98,559,307.90	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	89,639,142.43	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	109,783,309.50	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	240,559,916.40	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	671,615,532.61	152,549,891.68	125,936,893.43	344,953,561.29	92,566,585.61	82,270,766.32	45,764,971.41	37,781,068.03	2,560,934,218.00
34	TARABA	16	700,866,189.51	417,963,335.00	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	76,657,238.48	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	41,561,477.60	41,561,477.60	LAGOS	84,457,669.38	84,457,669.38
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS	71,992,041.64	71,992,041.64	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
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	87,152,135.75	87,152,135.75	BORNO	67,790,046.24	67,790,046.24
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	87,152,135.75	87,152,135.75	BORNO	67,790,046.24	67,790,046.24
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	80,272,736.26	80,272,736.26	BENUE	107,414,447.65	107,414,447.65
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS	30,026,925.25	30,026,925.25	BAYELSA	141,090,300.92	141,090,300.92
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	73,769,594.70	73,769,594.70	KANO	88,619,790.01	88,619,790.01
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	73,769,594.70	73,769,594.70	KANO	88,619,790.01	88,619,790.01
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,983,907.66	64,983,907.66	BAUCHI	78,801,536.94	78,801,536.94
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,983,907.66	64,983,907.66	BAUCHI	78,801,536.94	78,801,536.94
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS	86,089,509.53	86,089,509.53	ANAMBRA	75,006,639.53	75,006,639.53
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,634,615.34	64,634,615.34	AKWA IBOM	38,347,814.47	38,347,814.47
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,634,615.34	64,634,615.34	AKWA IBOM	38,347,814.47	38,347,814.47
11	ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,242,148.07	51,242,148.07	ADAMAWA	22,431,469.91	22,431,469.91
11	ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,242,148.07	51,242,148.07	GOMBE	22,431,469.91	22,431,469.91
6	ECOLOGICAL FUNDS DISTRIBUTION LGCS			FCT-ABUJA		
6	ECOLOGICAL FUNDS DISTRIBUTION LGCS			FCT-ABUJA		

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

LG CNO

TOTAL AMOUNT

4,468,978.096.70

LG CNO

TOTAL-AMOUNT

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

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	56,184,236.99	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	1,865,434,363.47
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	1,915,199,494.43	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 DEDUCTION STATE NET PREV. TOTAL

STATUTORY DERIVATION

Jan 2024

Dec 2023

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	1
2	ADAMAWA	2,888,128,508.27	0.00	2,888,128,508.27	899,533,804.42	1,988,594,701.86	2,314,805,926.93	2
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	3
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	4
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	5
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	6
7	BENUE	3,251,480,055.81	0.00	3,251,480,055.81	311,380,973.48	2,940,099,682.33	2,606,028,536.52	7
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	8
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	9
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	10
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	11
12	EDO	2,710,959,780.89	1,539,594,629.42	4,250,554,410.31	1,618,666,670.31	2,631,887,740.00	3,082,602,799.76	12
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	13
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	14
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	15
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	16
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	17
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	18
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	19
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	20
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	21
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	22
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	23
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	24
25	NASSARAW	2,673,715,032.17	0.00	2,673,715,032.17	315,636,151.59	2,358,078,880.58	2,142,955,685.64	25
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	26
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	27
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	28
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	29
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	30
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	31
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	32
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	33
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	34
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	35
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	36
42	SOKU	0.00	29,945,319.35	29,945,319.35	0.00	29,945,319.35	3,225,610.48	37
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								

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	2,955,739,827.21	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	1,921,492,928.89	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	1,419,016,588.96	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	KIEBI	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	2,327,458,254.29	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	710,185,686.05	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	1,859,416,984.88	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

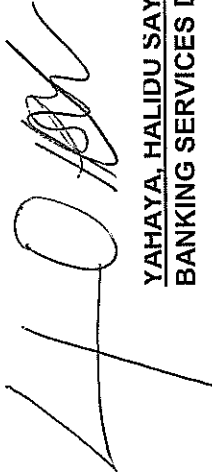
SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,714,845,271.05	2,641,690,757.76	73,154,513.29	1,759,313,750.41	1,708,071,602.34	51,242,148.07	124,396,661.36	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	2,869,650,317.68	86,089,509.53	164,636,542.22	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	2,498,213,015.22	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	97,084,566.68	2,992,223,327.57	2,905,071,191.81	87,152,135.75	184,216,702.44	8
9	CROSS RIVER	2,915,464,780.08	2,836,904,351.87	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	2,943,806,924.07	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	1,316,608,296.90	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	104,667,666.76	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	2,698,908,987.65	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	2,518,627,318.06	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

<u>Balance as at 31st December, 2023</u>	<u>=N=</u>	
		420,733,491,028.37
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
	0.00%	1,671,305,091.88	91,079,135.69
NCS -IMPORT VAT Cost of Collections	1,762,384,227.56	19,700,230,271.00	-2,870,890,629.87
	0.00%	14,184,165,795.12	-2,067,041,253.50
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%	492,505,756,775.03	-71,772,265,746.66
	0.00%	14,184,165,795.12	-2,067,041,253.50

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	

44

Prepared by: MALA TAMMASH ALI	Signature: <i>[Signature]</i>	Date: 9-02-2024
Checked by: LYNN O. EUGENE	Signature: <i>[Signature]</i>	Date: 12-02-2024
Counter reviewed by: MICHAEL MATHANMAGE	Signature: <i>[Signature]</i>	Date: 12/02/2024

Research & Statistics Dept: Revenue Accounting Dept:

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	1,72,435,989.44	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

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



48