

# 2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

| S/NO          | STATE       | EQUALITY ADP | POPULATION SOS | Indicessop | LANDMASS (SQ. KM) | Indicessan | TERRAIN (SQ. KM) | RETENTION (SQ. KM) | Indicesscr | FINANCY ENFORCEMENT (24% OF 10%) | Indicesspr | DIRECT SEC (SQ. KM) | INVERSE SEC (SQ. KM) | HOSPITAL # (SQ. KM) | Indicesshs | WATER SUPPLY SPREAD | INDICESWAT | RAINFALL PTSD OF 10% | TOTAL INDICES |          |    |
|---------------|-------------|--------------|----------------|------------|-------------------|------------|------------------|--------------------|------------|----------------------------------|------------|---------------------|----------------------|---------------------|------------|---------------------|------------|----------------------|---------------|----------|----|
| 1             | 2           | 3            | 4              | 5          | 6                 | 7          | 8                | 9                  | 10         | 11                               | 12         | 13                  | 14                   | 15                  | 16         | 17                  | 18         | 19                   | 20            | 21       |    |
| 1             | ABIA        | .002969      | 2833999        | 0.001639   | 4902.3            | 0.000070   | 0.000371         | 201.58             | 0.000875   | 697051                           | 0.000132   | 823412              | 0.000066             | 0.000066            | 14521      | 0.000277            | 0.02112    | 0.00021              | 0.0001        | 0.006598 | 1  |
| 2             | ADAMAWA     | .002969      | 3166101        | 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        | 0.002668   | 49933.88          | 0.000717   | 0.000371         | 154.86             | 0.000673   | 1521363                          | 0.000287   | 1063806             | 0.000085             | 0.000085            | 11903      | 0.000227            | 0.21513    | 0.00215              | 0.0001        | 0.008429 | 5  |
| 6             | BAYELSA     | .002969      | 1703358        | 0.000965   | 9415.75           | 0.000135   | 0.000371         | 244.92             | 0.001064   | 750852                           | 0.000142   | 546734              | 0.000044             | 0.000044            | 17265      | 0.000329            | 0.04057    | 0.00041              | 0.0001        | 0.006235 | 6  |
| 7             | BENUE       | .002969      | 4219244        | 0.002441   | 31276.73          | 0.000449   | 0.000371         | 201.23             | 0.000874   | 1352752                          | 0.000255   | 809611              | 0.000065             | 0.000065            | 8775       | 0.000167            | 0.13475    | 0.00135              | 0.0001        | 0.007902 | 7  |
| 8             | BORNO       | .002969      | 4151193        | 0.002401   | 75540.9           | 0.001085   | 0.000371         | 205.80             | 0.000894   | 1158720                          | 0.000219   | 858070              | 0.000069             | 0.000069            | 12673      | 0.000242            | 0.32545    | 0.00325              | 0.0001        | 0.008755 | 8  |
| 9             | CROSS RIVER | .002969      | 2888966        | 0.001671   | 21636.6           | 0.000311   | 0.000371         | 247.73             | 0.001076   | 832139                           | 0.000157   | 663792              | 0.000053             | 0.000053            | 11531      | 0.000220            | 0.09322    | 0.00093              | 0.0001        | 0.007086 | 9  |
| 10            | DELTA       | .002969      | 4088391        | 0.002371   | 17239.27          | 0.000248   | 0.000371         | 116.37             | 0.000505   | 664186                           | 0.000125   | 768357              | 0.000061             | 0.000061            | 13461      | 0.000257            | 0.07427    | 0.00074              | 0.0001        | 0.007155 | 10 |
| 11            | EBONYI      | .002969      | 2173501        | 0.001257   | 6421.26           | 0.000092   | 0.000371         | 215.78             | 0.000937   | 920015                           | 0.000174   | 534643              | 0.000043             | 0.000043            | 14628      | 0.000279            | 0.02766    | 0.00028              | 0.0001        | 0.006304 | 11 |
| 12            | EDO         | .002969      | 3218332        | 0.001862   | 19819.27          | 0.000285   | 0.000371         | 102.17             | 0.000444   | 557264                           | 0.000105   | 768418              | 0.000061             | 0.000061            | 12249      | 0.000234            | 0.08539    | 0.00085              | 0.0001        | 0.006589 | 12 |
| 13            | EKITI       | .002969      | 2384212        | 0.001379   | 5867.91           | 0.000085   | 0.000371         | 221.93             | 0.000964   | 526984                           | 0.000099   | 521992              | 0.000042             | 0.000042            | 11170      | 0.000213            | 0.02537    | 0.00025              | 0.0001        | 0.006300 | 13 |
| 14            | ENUGU       | .002969      | 3257298        | 0.001884   | 7660.19           | 0.000110   | 0.000371         | 247.76             | 0.001076   | 976304                           | 0.000184   | 710866              | 0.000057             | 0.000057            | 12246      | 0.000234            | 0.03300    | 0.00033              | 0.0001        | 0.007086 | 14 |
| 15            | GOMBE       | .002969      | 2353679        | 0.001362   | 17982.06          | 0.000258   | 0.000371         | 236.22             | 0.001026   | 604276                           | 0.000114   | 819519              | 0.000066             | 0.000066            | 11388      | 0.000217            | 0.07747    | 0.00077              | 0.0001        | 0.006637 | 15 |
| 16            | IMO         | .002969      | 3934899        | 0.002276   | 5182.84           | 0.000074   | 0.000371         | 199.58             | 0.000867   | 1109835                          | 0.000210   | 939548              | 0.000075             | 0.000075            | 14424      | 0.000275            | 0.02223    | 0.00022              | 0.0001        | 0.007326 | 16 |
| 17            | JIGAWA      | .002969      | 4348649        | 0.002516   | 24515.62          | 0.000352   | 0.000371         | 219.71             | 0.000954   | 922798                           | 0.000174   | 478422              | 0.000038             | 0.000038            | 13124      | 0.000250            | 0.10562    | 0.00106              | 0.0001        | 0.007880 | 17 |
| 18            | KADUNA      | .002969      | 6066662        | 0.003509   | 45711.19          | 0.000656   | 0.000371         | 170.42             | 0.000740   | 1552831                          | 0.000293   | 1274873             | 0.000102             | 0.000102            | 9479       | 0.000181            | 0.19683    | 0.00197              | 0.0001        | 0.009232 | 18 |
| 19            | KANO        | .002969      | 9883682        | 0.005428   | 21276.89          | 0.000306   | 0.000371         | 208.81             | 0.000907   | 1806269                          | 0.000341   | 1758839             | 0.000141             | 0.000141            | 19424      | 0.000370            | 0.09167    | 0.00092              | 0.0001        | 0.011177 | 19 |
| 20            | KATSINA     | .002969      | 5792578        | 0.003351   | 24971.24          | 0.000359   | 0.000371         | 156.20             | 0.000678   | 1804579                          | 0.000341   | 1195378             | 0.000096             | 0.000096            | 9584       | 0.000183            | 0.10758    | 0.00108              | 0.0001        | 0.008662 | 20 |
| 21            | KEBBI       | .002969      | 3238628        | 0.001824   | 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   | 397666              | 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            | 13901      | 0.000380            | 0.01506    | 0.00015              | 0.0001        | 0.009439 | 24 |
| 25            | NASSARAWA   | .002969      | 1863275        | 0.001078   | 27271.49          | 0.000392   | 0.000371         | 247.99             | 0.001077   | 941695                           | 0.000178   | 432448              | 0.000035             | 0.000035            | 7117       | 0.000136            | 0.11749    | 0.00117              | 0.0001        | 0.006498 | 25 |
| 26            | NIGER       | .002969      | 3950249        | 0.002285   | 74108.59          | 0.001064   | 0.000371         | 201.82             | 0.000876   | 774627                           | 0.000146   | 481007              | 0.000038             | 0.000038            | 6646       | 0.000127            | 0.31928    | 0.00319              | 0.0001        | 0.008347 | 26 |
| 27            | OGUN        | .002969      | 3728098        | 0.002157   | 16980.54          | 0.000244   | 0.000371         | 50.73              | 0.000220   | 439332                           | 0.000083   | 516352              | 0.000041             | 0.000041            | 12346      | 0.000235            | 0.07316    | 0.00073              | 0.0001        | 0.006546 | 27 |
| 28            | ONDO        | .002969      | 3441024        | 0.001591   | 15820             | 0.000227   | 0.000371         | 109.49             | 0.000476   | 733930                           | 0.000139   | 525238              | 0.000042             | 0.000042            | 6498       | 0.000124            | 0.06816    | 0.00068              | 0.0001        | 0.006559 | 28 |
| 29            | OSUN        | .002969      | 3423535        | 0.001580   | 9026              | 0.000130   | 0.000371         | 67.13              | 0.000292   | 898878                           | 0.000170   | 591093              | 0.000047             | 0.000047            | 14167      | 0.000270            | 0.03889    | 0.00039              | 0.0001        | 0.006426 | 29 |
| 30            | OYO         | .002969      | 5591589        | 0.003235   | 28245.29          | 0.000406   | 0.000371         | 48.54              | 0.000211   | 1113306                          | 0.000210   | 839865              | 0.000067             | 0.000067            | 7049       | 0.000134            | 0.12169    | 0.00122              | 0.0001        | 0.007903 | 30 |
| 31            | PLATEAU     | .002969      | 3187812        | 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        | 0.003900   | 10432.31          | 0.000150   | 0.000371         | 108.24             | 0.000470   | 5002299                          | 0.000094   | 923832              | 0.000074             | 0.000074            | 12637      | 0.000241            | 0.04494    | 0.00045              | 0.0001        | 0.007599 | 32 |
| 33            | SOKOTO      | .002969      | 3696999        | 0.002139   | 33776.9           | 0.000485   | 0.000371         | 225.89             | 0.000981   | 938710                           | 0.000177   | 792034              | 0.000063             | 0.000063            | 13636      | 0.000260            | 0.14552    | 0.00146              | 0.0001        | 0.007766 | 33 |
| 34            | TARABA      | .002969      | 2300736        | 0.001331   | 60291.82          | 0.000866   | 0.000371         | 117.78             | 0.000512   | 1049741                          | 0.000198   | 263829              | 0.000021             | 0.000021            | 6696       | 0.000128            | 0.25975    | 0.00260              | 0.0001        | 0.006788 | 34 |
| 35            | YOBE        | .002969      | 2321591        | 0.001343   | 46909.76          | 0.000674   | 0.000371         | 194.69             | 0.000846   | 813283                           | 0.000154   | 593854              | 0.000048             | 0.000048            | 12208      | 0.000233            | 0.2021     | 0.00202              | 0.0001        | 0.006997 | 35 |
| 36            | ZAMFARA     | .002969      | 3259846        | 0.001866   | 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  | 6.15246           | 33964355   | 26717696         | 0.002138           | 0.0021376  | 0.008016                         | 0.004008   | 0.004008            | 0.2672               |                     |            |                     |            |                      |               |          |    |
| Indices Total |             | 0.10688      | 0.03016        | 0.013369   | 0.013369          | 0.02672    | 0.006413         | 0.002138           | 0.0021376  | 0.008016                         | 0.004008   | 0.004008            | 0.2672               |                     |            |                     |            |                      |               |          |    |

## GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

| S/NO              | STATE       | EQUALITY (40%)   | INDICES ON<br>POPULATION (%) | POPULATION<br>(30%) | LAND MASS<br>TERRAIN (10%) | SOCIAL DEV.<br>FACTOR (10%) | INTERNAL REV.<br>EFFORT (10%) | TOTAL              |
|-------------------|-------------|------------------|------------------------------|---------------------|----------------------------|-----------------------------|-------------------------------|--------------------|
| 1                 | ABIA        | 1,402,639,944.44 | 0.001639                     | 774,543,193.80      | 208,590,665.75             | 317,846,952.46              | 413,606,498.86                | 3,117,227,255.31   |
| 2                 | ADAMAWA     | 1,402,639,944.44 | 0.001833                     | 865,854,598.68      | 438,734,668.73             | 327,413,364.82              | 281,551,164.67                | 3,316,193,741.35   |
| 3                 | AKWA IBOM   | 1,402,639,944.44 | 0.002268                     | 1,071,408,431.93    | 221,276,915.80             | 357,248,963.32              | 294,436,613.69                | 3,347,010,869.18   |
| 4                 | ANAMBRA     | 1,402,639,944.44 | 0.002419                     | 1,142,965,972.06    | 208,006,773.80             | 309,554,752.76              | 246,813,799.72                | 3,309,981,242.79   |
| 5                 | BAUCHI      | 1,402,639,944.44 | 0.002668                     | 1,269,897,357.40    | 514,116,774.57             | 477,618,932.04              | 317,745,324.01                | 3,982,018,332.46   |
| 6                 | BAYELSA     | 1,402,639,944.44 | 0.000985                     | 465,534,513.42      | 239,213,104.84             | 335,641,673.63              | 502,532,511.67                | 2,945,561,748.01   |
| 7                 | BENUE       | 1,402,639,944.44 | 0.002441                     | 1,153,136,159.60    | 387,533,464.78             | 377,201,670.79              | 412,888,360.78                | 3,733,399,600.40   |
| 8                 | BORNO       | 1,402,639,944.44 | 0.002401                     | 1,134,537,550.75    | 687,852,921.04             | 488,776,100.21              | 422,265,192.31                | 4,136,071,708.76   |
| 9                 | CROSS RIVER | 1,402,639,944.44 | 0.001671                     | 789,565,893.43      | 322,128,000.28             | 324,949,700.28              | 508,298,134.56                | 3,347,581,672.99   |
| 10                | DELTA       | 1,402,639,944.44 | 0.002371                     | 1,120,106,554.23    | 292,293,401.44             | 326,312,858.76              | 238,770,653.20                | 3,380,123,412.08   |
| 11                | EBONYI      | 1,402,639,944.44 | 0.001257                     | 594,026,464.46      | 218,896,365.40             | 319,961,394.43              | 442,742,386.77                | 2,978,266,555.51   |
| 12                | EDO         | 1,402,639,944.44 | 0.001862                     | 879,582,930.69      | 309,797,947.38             | 311,110,287.72              | 209,634,765.30                | 3,112,765,875.53   |
| 13                | EKITI       | 1,402,639,944.44 | 0.001379                     | 651,614,618.49      | 215,277,741.53             | 251,692,533.80              | 455,361,098.79                | 2,976,585,937.04   |
| 14                | ENUGU       | 1,402,639,944.44 | 0.001884                     | 890,232,493.40      | 227,302,143.34             | 319,336,321.45              | 508,359,689.25                | 3,347,870,591.89   |
| 15                | GOMBE       | 1,402,639,944.44 | 0.001362                     | 643,324,488.99      | 297,333,014.50             | 307,669,393.43              | 484,681,650.77                | 3,135,648,492.13   |
| 16                | IMO         | 1,402,639,944.44 | 0.002276                     | 1,075,423,540.64    | 210,494,047.65             | 363,144,902.91              | 409,502,852.68                | 3,461,205,288.32   |
| 17                | JIGAWA      | 1,402,639,944.44 | 0.002516                     | 1,188,503,060.58    | 341,661,309.52             | 339,236,997.50              | 450,806,051.52                | 3,722,847,363.56   |
| 18                | KADUNA      | 1,402,639,944.44 | 0.003509                     | 1,658,015,513.36    | 485,467,057.09             | 465,954,486.21              | 349,671,691.32                | 4,361,748,692.43   |
| 19                | KANO        | 1,402,639,944.44 | 0.005428                     | 2,564,597,597.20    | 319,687,473.06             | 565,016,190.61              | 428,441,179.82                | 5,280,382,385.14   |
| 20                | KATSINA     | 1,402,639,944.44 | 0.003351                     | 1,583,134,596.89    | 344,752,558.05             | 441,124,202.71              | 320,494,766.95                | 4,092,146,069.05   |
| 21                | KEBBI       | 1,402,639,944.44 | 0.001874                     | 885,129,908.18      | 431,303,174.82             | 380,586,167.45              | 415,514,694.34                | 3,515,173,889.23   |
| 22                | KOGI        | 1,402,639,944.44 | 0.001897                     | 896,023,531.35      | 376,034,538.59             | 369,178,238.82              | 635,449,611.56                | 3,679,325,864.76   |
| 23                | KWARA       | 1,402,639,944.44 | 0.001372                     | 648,028,050.41      | 409,182,381.59             | 284,227,492.76              | 219,237,297.37                | 2,963,315,166.58   |
| 24                | LAGOS       | 1,402,639,944.44 | 0.005214                     | 2,463,434,677.21    | 199,052,587.93             | 366,511,401.52              | 27,986,866.97                 | 4,459,625,478.07   |
| 25                | NASSARAWA   | 1,402,639,944.44 | 0.001078                     | 509,240,465.30      | 360,359,082.00             | 288,929,779.70              | 508,831,608.56                | 3,070,000,880.01   |
| 26                | NIGER       | 1,402,639,944.44 | 0.002285                     | 1,079,618,756.66    | 678,135,116.32             | 368,786,687.77              | 414,098,936.41                | 3,943,279,441.60   |
| 27                | OGUN        | 1,402,639,944.44 | 0.002157                     | 1,018,904,005.16    | 290,537,994.01             | 276,630,852.90              | 104,088,985.45                | 3,092,801,781.96   |
| 28                | ONDO        | 1,402,639,944.44 | 0.001991                     | 940,445,539.64      | 282,664,069.31             | 248,525,304.94              | 224,654,110.33                | 3,098,928,968.67   |
| 29                | OSUN        | 1,402,639,944.44 | 0.001980                     | 935,665,726.41      | 236,568,765.01             | 323,491,257.78              | 137,738,884.16                | 3,036,104,577.79   |
| 30                | OYO         | 1,402,639,944.44 | 0.003235                     | 1,528,203,504.12    | 366,966,030.39             | 336,407,124.77              | 99,595,492.88                 | 3,733,812,096.60   |
| 31                | PLATEAU     | 1,402,639,944.44 | 0.001839                     | 868,754,627.17      | 359,989,179.74             | 376,589,733.48              | 468,328,620.73                | 3,476,302,105.56   |
| 32                | RIVERS      | 1,402,639,944.44 | 0.003000                     | 1,417,190,435.54    | 246,110,167.33             | 302,167,621.93              | 222,089,331.47                | 3,590,197,500.71   |
| 33                | SOKOTO      | 1,402,639,944.44 | 0.002139                     | 1,010,404,524.82    | 404,496,387.50             | 387,828,742.84              | 463,486,318.23                | 3,668,855,917.84   |
| 34                | TARABA      | 1,402,639,944.44 | 0.001331                     | 628,800,295.81      | 584,392,370.13             | 349,237,026.20              | 241,663,723.76                | 3,206,733,360.35   |
| 35                | YOBE        | 1,402,639,944.44 | 0.001343                     | 634,500,050.22      | 493,599,004.23             | 375,522,011.13              | 399,469,437.76                | 3,305,730,447.79   |
| 36                | ZAMFARA     | 1,402,639,944.44 | 0.001886                     | 890,928,871.93      | 413,952,302.51             | 262,328,376.16              | 342,921,193.35                | 3,312,770,688.39   |
| 50,495,037,999.92 |             | 0.080160         | 37,871,278,499.94            | 12,623,759,499.98   | 12,623,759,499.98          | 12,623,759,499.98           | 12,623,759,499.98             | 126,237,594,999.81 |

FEDERATION ACCOUNT

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

| S/NO | STATE       | L/MASS   | LAND MASS 50% of<br>10 % =N= | TERRAIN<br>50% of 10% =N= | LAND MASS +<br>TERRAIN (10%) =N= | REV<br>EFF<br>RATIO | REV EFFORT RATIO<br>10% =N= | TOTAL IGR =N=     |    |
|------|-------------|----------|------------------------------|---------------------------|----------------------------------|---------------------|-----------------------------|-------------------|----|
| 1    | ABIA        | 0.000070 | 33,260,672.69                | 175,329,993.06            | 208,590,665.75                   | 0.000875            | 413,606,498.86              | 413,606,498.86    | 1  |
| 2    | ADAMAWA     | 0.000558 | 263,404,675.68               | 175,329,993.06            | 438,734,668.73                   | 0.000566            | 281,551,164.67              | 281,551,164.67    | 2  |
| 3    | AKWA IBOM   | 0.000097 | 45,946,922.74                | 175,329,993.06            | 221,276,915.80                   | 0.000623            | 294,436,613.69              | 294,436,613.69    | 3  |
| 4    | ANAMBRA     | 0.000069 | 32,676,780.75                | 175,329,993.06            | 208,006,773.80                   | 0.000522            | 246,813,799.72              | 246,813,799.72    | 4  |
| 5    | BAUCHI      | 0.000717 | 338,786,781.51               | 175,329,993.06            | 514,116,774.57                   | 0.000673            | 317,745,324.01              | 317,745,324.01    | 5  |
| 6    | BAYELSA     | 0.000135 | 63,883,111.79                | 175,329,993.06            | 239,213,104.84                   | 0.000164            | 502,532,511.67              | 502,532,511.67    | 6  |
| 7    | BENUE       | 0.000449 | 212,203,471.73               | 175,329,993.06            | 387,533,464.78                   | 0.000874            | 412,888,360.78              | 412,888,360.78    | 7  |
| 8    | BORNO       | 0.001085 | 512,522,927.99               | 175,329,993.06            | 687,852,921.04                   | 0.000894            | 422,265,192.31              | 422,265,192.31    | 8  |
| 9    | CROSS RIVER | 0.000311 | 146,798,007.22               | 175,329,993.06            | 322,128,000.28                   | 0.001076            | 508,298,134.56              | 508,298,134.56    | 9  |
| 10   | DELTA       | 0.000248 | 116,963,408.39               | 175,329,993.06            | 292,293,401.44                   | 0.000505            | 238,770,653.20              | 238,770,653.20    | 10 |
| 11   | EBONYI      | 0.000092 | 43,566,372.34                | 175,329,993.06            | 218,896,365.40                   | 0.000937            | 442,742,386.77              | 442,742,386.77    | 11 |
| 12   | EDO         | 0.000285 | 134,467,954.33               | 175,329,993.06            | 309,797,947.38                   | 0.000444            | 209,634,765.30              | 209,634,765.30    | 12 |
| 13   | EKITI       | 0.000085 | 39,947,748.48                | 175,329,993.06            | 215,277,741.53                   | 0.000964            | 455,361,098.79              | 455,361,098.79    | 13 |
| 14   | ENUGU       | 0.000110 | 51,972,150.29                | 175,329,993.06            | 227,302,143.34                   | 0.001076            | 508,359,689.25              | 508,359,689.25    | 14 |
| 15   | GOMBE       | 0.000258 | 122,003,021.44               | 175,329,993.06            | 297,333,014.50                   | 0.001026            | 484,681,650.77              | 484,681,650.77    | 15 |
| 16   | IMO         | 0.000074 | 35,164,054.60                | 175,329,993.06            | 210,494,047.65                   | 0.000867            | 409,502,852.68              | 409,502,852.68    | 16 |
| 17   | JIGAWA      | 0.000352 | 166,331,316.46               | 175,329,993.06            | 341,661,309.52                   | 0.000954            | 450,806,051.52              | 450,806,051.52    | 17 |
| 18   | KADUNA      | 0.000656 | 310,137,064.04               | 175,329,993.06            | 485,467,057.09                   | 0.000740            | 349,671,691.32              | 349,671,691.32    | 18 |
| 19   | KANO        | 0.000306 | 144,357,480.00               | 175,329,993.06            | 319,687,473.06                   | 0.000907            | 428,441,179.82              | 428,441,179.82    | 19 |
| 20   | KATSINA     | 0.000359 | 169,422,565.00               | 175,329,993.06            | 344,752,558.05                   | 0.000678            | 320,494,766.95              | 320,494,766.95    | 20 |
| 21   | KEBBI       | 0.000542 | 255,973,181.76               | 175,329,993.06            | 431,303,174.82                   | 0.000879            | 415,514,694.34              | 415,514,694.34    | 21 |
| 22   | KOGI        | 0.000425 | 200,704,545.53               | 175,329,993.06            | 376,034,538.59                   | 0.001345            | 635,449,611.56              | 635,449,611.56    | 22 |
| 23   | KWARA       | 0.000455 | 233,852,388.53               | 175,329,993.06            | 409,182,381.59                   | 0.000464            | 219,237,297.37              | 219,237,297.37    | 23 |
| 24   | LAGOS       | 0.000050 | 23,722,594.88                | 175,329,993.06            | 199,052,587.93                   | 0.000059            | 27,986,866.97               | 27,986,866.97     | 24 |
| 25   | NASSARAWA   | 0.000392 | 185,029,088.95               | 175,329,993.06            | 360,359,082.00                   | 0.001077            | 508,831,608.56              | 508,831,608.56    | 25 |
| 26   | NIGER       | 0.001064 | 502,805,123.26               | 175,329,993.06            | 678,135,116.32                   | 0.000876            | 414,098,936.41              | 414,098,936.41    | 26 |
| 27   | OGUN        | 0.000244 | 115,208,000.96               | 175,329,993.06            | 290,537,994.01                   | 0.000220            | 104,088,985.45              | 104,088,985.45    | 27 |
| 28   | ONDO        | 0.000227 | 107,334,076.25               | 175,329,993.06            | 282,664,069.31                   | 0.000476            | 224,654,110.33              | 224,654,110.33    | 28 |
| 29   | OSUN        | 0.000130 | 61,238,771.95                | 175,329,993.06            | 236,568,765.01                   | 0.000292            | 137,738,884.16              | 137,738,884.16    | 29 |
| 30   | OYO         | 0.000406 | 191,636,037.33               | 175,329,993.06            | 366,966,030.39                   | 0.000211            | 99,595,492.88               | 99,595,492.88     | 30 |
| 31   | PLATEAU     | 0.000391 | 184,659,186.68               | 175,329,993.06            | 359,989,179.74                   | 0.000991            | 468,328,620.73              | 468,328,620.73    | 31 |
| 32   | RIVERS      | 0.000150 | 70,780,174.27                | 175,329,993.06            | 246,110,167.33                   | 0.000470            | 222,089,331.47              | 222,089,331.47    | 32 |
| 33   | SOKOTO      | 0.000485 | 229,166,394.45               | 175,329,993.06            | 404,496,387.50                   | 0.000981            | 463,486,318.23              | 463,486,318.23    | 33 |
| 34   | TARABA      | 0.000866 | 409,062,377.07               | 175,329,993.06            | 584,392,370.13                   | 0.000512            | 241,663,723.76              | 241,663,723.76    | 34 |
| 35   | YOBE        | 0.000674 | 318,269,011.18               | 175,329,993.06            | 493,599,004.23                   | 0.000846            | 399,469,437.76              | 399,469,437.76    | 35 |
| 36   | ZAMFARA     | 0.000505 | 238,622,309.46               | 175,329,993.06            | 413,952,302.51                   | 0.000726            | 342,921,193.35              | 342,921,193.35    | 36 |
|      |             | 0.01336  | 6,311,879,749.99             | 6,311,879,749.99          | 12,623,759,499.98                | 0.02672             | 12,623,759,499.98           | 12,623,759,499.98 |    |

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

| S/NO | STATE       | PRIMARY<br>ENROLMENT 24% | DIRECT<br>SEC/COMMERCIAL<br>ENROLMENT 8% | INVERSE<br>SEC/COMMERCIAL<br>ENROLMENT 8% | HOSPITAL BEDS 30% | WATER SUPPLY<br>SPREAD 15% | RAINFALL<br>PROPORTION 15% | TOTAL     |                  |          |                  |                   |    |
|------|-------------|--------------------------|------------------------------------------|-------------------------------------------|-------------------|----------------------------|----------------------------|-----------|------------------|----------|------------------|-------------------|----|
| 1    | ABIA        | 0.000132                 | 62,178,628.27                            | 0.000066                                  | 31,124,106.08     | 0.000021                   | 130,842,912.30             | 0.000021  | 9,978,201.81     | 0.000111 | 52,598,997.92    | 317,846,952.46    | 1  |
| 2    | ADAMAWA     | 0.000133                 | 63,036,220.23                            | 0.000057                                  | 26,767,777.51     | 0.000167                   | 79,221,188.96              | 0.000167  | 79,021,402.70    | 0.000111 | 52,598,997.92    | 327,413,364.82    | 2  |
| 3    | AKWA IBOM   | 0.000322                 | 151,927,937.06                           | 0.000052                                  | 24,406,968.71     | 0.000029                   | 90,124,014.10              | 0.000029  | 13,784,076.82    | 0.000111 | 52,598,997.92    | 357,248,963.32    | 3  |
| 4    | ANAMBRA     | 0.000165                 | 77,792,350.30                            | 0.000063                                  | 29,832,667.28     | 0.000021                   | 109,695,035.76             | 0.000021  | 9,803,034.22     | 0.000111 | 52,598,997.92    | 309,554,752.76    | 4  |
| 5    | BAUCHI      | 0.000287                 | 135,709,244.29                           | 0.000085                                  | 40,210,746.01     | 0.0000215                  | 107,253,163.35             | 0.0000215 | 101,636,034.45   | 0.000111 | 52,598,997.92    | 437,618,932.04    | 5  |
| 6    | BAVELSA     | 0.000142                 | 66,977,807.07                            | 0.000044                                  | 20,665,969.18     | 0.000041                   | 155,567,996.75             | 0.000041  | 19,164,933.52    | 0.000111 | 52,598,997.92    | 335,641,673.63    | 6  |
| 7    | BENUE       | 0.000255                 | 120,668,736.94                           | 0.000065                                  | 30,602,442.82     | 0.000135                   | 79,068,008.77              | 0.000135  | 63,661,041.54    | 0.000111 | 52,598,997.92    | 377,201,670.79    | 7  |
| 8    | BORNO       | 0.000219                 | 103,360,615.15                           | 0.000069                                  | 32,434,141.97     | 0.000325                   | 114,191,324.81             | 0.000325  | 153,756,878.40   | 0.000111 | 52,598,997.92    | 488,776,100.21    | 8  |
| 9    | CROSS RIVER | 0.000157                 | 74,228,803.27                            | 0.000053                                  | 25,090,638.25     | 0.000093                   | 103,901,220.42             | 0.000093  | 44,039,402.17    | 0.000111 | 52,598,997.92    | 324,949,700.28    | 9  |
| 10   | DELTA       | 0.000125                 | 59,246,991.10                            | 0.000061                                  | 29,043,085.09     | 0.000074                   | 121,291,677.05             | 0.000074  | 35,089,022.52    | 0.000111 | 52,598,997.92    | 326,312,858.76    | 10 |
| 11   | EBONYI      | 0.000174                 | 82,067,554.15                            | 0.000043                                  | 20,208,942.12     | 0.000028                   | 131,807,046.42             | 0.000028  | 13,069,911.70    | 0.000111 | 52,598,997.92    | 319,961,394.43    | 11 |
| 12   | EDO         | 0.000105                 | 49,705,291.15                            | 0.000061                                  | 29,045,390.82     | 0.000085                   | 110,370,830.71             | 0.000085  | 40,340,386.30    | 0.000111 | 52,598,997.92    | 311,110,287.72    | 12 |
| 13   | EKITI       | 0.000099                 | 46,996,321.97                            | 0.000042                                  | 19,730,747.65     | 0.000023                   | 100,648,394.07             | 0.000025  | 11,984,324.54    | 0.000111 | 52,598,997.92    | 251,692,533.80    | 13 |
| 14   | ENUGU       | 0.000184                 | 87,061,907.82                            | 0.000057                                  | 26,869,985.86     | 0.000033                   | 110,343,798.91             | 0.000033  | 15,591,645.09    | 0.000111 | 52,598,997.92    | 319,336,321.45    | 14 |
| 15   | GOMBE       | 0.000114                 | 53,902,874.79                            | 0.000066                                  | 30,976,954.78     | 0.000077                   | 102,612,704.72             | 0.000077  | 36,600,906.43    | 0.000111 | 52,598,997.92    | 307,669,383.43    | 15 |
| 16   | IMO         | 0.000210                 | 98,996,955.39                            | 0.000075                                  | 35,513,924.53     | 0.000022                   | 129,968,884.17             | 0.000022  | 10,549,216.38    | 0.000111 | 52,598,997.92    | 363,144,902.91    | 16 |
| 17   | JIGAWA      | 0.000174                 | 82,315,804.45                            | 0.000038                                  | 18,083,847.55     | 0.000250                   | 118,255,105.09             | 0.000106  | 49,899,394.94    | 0.000111 | 52,598,997.92    | 339,236,997.50    | 17 |
| 18   | KADUNA      | 0.000293                 | 138,525,185.93                           | 0.000102                                  | 48,188,856.24     | 0.000197                   | 85,411,470.67              | 0.000197  | 93,041,119.21    | 0.000111 | 52,598,997.92    | 465,954,486.21    | 18 |
| 19   | KANO        | 0.000341                 | 161,123,545.78                           | 0.000141                                  | 66,482,261.15     | 0.000092                   | 175,021,880.62             | 0.000092  | 43,307,244.00    | 0.000111 | 52,598,997.92    | 565,016,190.61    | 19 |
| 20   | KATSINA     | 0.000341                 | 160,972,793.70                           | 0.000096                                  | 45,184,028.99     | 0.000108                   | 86,357,583.60              | 0.000108  | 50,826,769.50    | 0.000111 | 52,598,997.92    | 441,124,202.71    | 20 |
| 21   | KEBBI       | 0.000168                 | 79,537,351.26                            | 0.000057                                  | 27,087,329.80     | 0.000163                   | 76,791,954.53              | 0.000111  | 76,291,954.53    | 0.000111 | 52,598,997.92    | 360,586,167.45    | 21 |
| 22   | KOGI        | 0.000251                 | 118,730,636.20                           | 0.000059                                  | 28,108,732.93     | 0.000172                   | 81,419,775.19              | 0.000127  | 60,211,363.66    | 0.000111 | 52,598,997.92    | 369,178,238.82    | 22 |
| 23   | KWARA       | 0.000086                 | 40,815,989.39                            | 0.000032                                  | 15,032,111.81     | 0.000148                   | 90,592,565.27              | 0.000148  | 70,155,716.56    | 0.000111 | 52,598,997.92    | 284,227,492.76    | 23 |
| 24   | LAGOS       | 0.000108                 | 51,135,726.87                            | 0.000081                                  | 38,169,980.89     | 0.000015                   | 179,319,936.48             | 0.000015  | 7,116,778.46     | 0.000111 | 52,598,997.92    | 366,511,401.52    | 24 |
| 25   | NASSARAWA   | 0.000178                 | 84,007,462.37                            | 0.000035                                  | 16,346,078.79     | 0.000117                   | 64,128,435.15              | 0.000117  | 55,508,726.68    | 0.000111 | 52,598,997.92    | 288,929,779.70    | 25 |
| 26   | NIGER       | 0.000146                 | 69,098,594.34                            | 0.000038                                  | 18,181,557.83     | 0.000319                   | 59,884,442.88              | 0.000319  | 150,841,536.98   | 0.000111 | 52,598,997.92    | 368,786,687.77    | 26 |
| 27   | OGUN        | 0.000083                 | 39,189,472.67                            | 0.000041                                  | 19,517,561.59     | 0.000073                   | 111,244,858.84             | 0.000073  | 34,562,400.29    | 0.000111 | 52,598,997.92    | 276,630,852.90    | 27 |
| 28   | ONDO        | 0.000139                 | 65,468,323.93                            | 0.000042                                  | 19,853,443.03     | 0.000068                   | 58,550,874.19              | 0.000068  | 32,200,222.88    | 0.000111 | 52,598,997.92    | 248,525,304.94    | 28 |
| 29   | OSUN        | 0.000170                 | 80,182,082.83                            | 0.000047                                  | 22,342,692.65     | 0.000039                   | 127,653,160.15             | 0.000039  | 18,371,631.59    | 0.000111 | 52,598,997.92    | 323,491,257.78    | 29 |
| 30   | OYO         | 0.000210                 | 99,309,576.95                            | 0.000067                                  | 31,746,012.15     | 0.000122                   | 63,515,714.40              | 0.000122  | 57,490,811.20    | 0.000111 | 52,598,997.92    | 336,407,124.77    | 30 |
| 31   | PLATEAU     | 0.000199                 | 94,137,287.92                            | 0.000068                                  | 32,320,253.74     | 0.000117                   | 109,821,184.15             | 0.000117  | 55,397,756.01    | 0.000111 | 52,598,997.92    | 376,589,733.48    | 31 |
| 32   | RIVERS      | 0.000094                 | 44,627,875.93                            | 0.000074                                  | 34,919,876.28     | 0.000045                   | 113,866,943.23             | 0.000045  | 21,234,052.28    | 0.000111 | 52,598,997.92    | 302,167,621.93    | 32 |
| 33   | SOKOTO      | 0.000177                 | 83,735,193.18                            | 0.000063                                  | 29,938,050.74     | 0.000146                   | 122,868,531.93             | 0.000146  | 68,749,918.33    | 0.000111 | 52,598,997.92    | 387,828,742.84    | 33 |
| 34   | TARABA      | 0.000198                 | 93,639,425.84                            | 0.000021                                  | 9,972,458.24      | 0.000260                   | 60,334,972.85              | 0.000260  | 122,718,713.12   | 0.000111 | 52,598,997.92    | 349,237,026.20    | 34 |
| 35   | YOBE        | 0.000154                 | 72,546,802.65                            | 0.000048                                  | 22,447,055.54     | 0.000202                   | 110,001,396.14             | 0.000202  | 95,480,703.35    | 0.000111 | 52,598,997.92    | 375,522,011.13    | 35 |
| 36   | ZAMFARA     | 0.000078                 | 36,752,908.87                            | 0.000028                                  | 13,454,081.40     | 0.000152                   | 74,481,613.74              | 0.000152  | 71,586,692.84    | 0.000111 | 52,598,997.92    | 262,328,376.16    | 36 |
|      |             | 0.006413                 | 3,029,702,280.00                         | 0.0021                                    | 1,009,900,760.00  | 0.004008                   | 1,009,900,760.00           | 0.0080    | 3,787,127,849.99 | 0.004008 | 1,893,563,925.00 | 12,623,759,499.99 |    |

# STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: December, 2021

AMTDEDUCTED

| BENEFICIARIES                      | TOTAL NO OF DEDUCTION | 31 December 2021          | 30 November 2021          |    |
|------------------------------------|-----------------------|---------------------------|---------------------------|----|
| <b>1 MAIN DISTRIBUTION</b>         |                       |                           |                           |    |
| 1 ABIA                             | 12                    | 864,498,420.23            | 931,547,129.57            | 1  |
| 2 ADAMAWA                          | 9                     | 725,604,988.07            | 720,270,472.77            | 2  |
| 3 AKWA IBOM                        | 9                     | 1,411,055,473.03          | 1,405,344,165.75          | 3  |
| 4 ANAMBRA                          | 7                     | 529,431,570.98            | 592,635,617.93            | 4  |
| 5 BAUCHI                           | 17                    | 1,368,474,219.45          | 1,126,616,684.29          | 5  |
| 6 BAYELSA                          | 12                    | 1,694,179,604.22          | 1,689,528,115.60          | 6  |
| 7 BENUE                            | 13                    | 1,206,080,805.10          | 1,303,833,420.75          | 7  |
| 8 BORNO                            | 9                     | 736,392,745.51            | 729,547,301.47            | 8  |
| 9 CROSS RIVER                      | 11                    | 1,867,755,908.61          | 1,862,363,549.42          | 9  |
| 10 DELTA                           | 9                     | 1,740,453,880.56          | 1,735,001,551.16          | 10 |
| 11 EBONYI                          | 10                    | 619,992,973.98            | 613,378,692.56            | 11 |
| 12 EDO                             | 10                    | 1,315,243,193.54          | 1,310,283,569.40          | 12 |
| 13 EKITI                           | 10                    | 1,415,188,631.49          | 1,410,479,969.32          | 13 |
| 14 ENUGU                           | 8                     | 700,070,145.10            | 694,677,253.47            | 14 |
| 15 GOMBE                           | 9                     | 914,738,166.20            | 1,010,817,083.06          | 15 |
| 16 IMO                             | 12                    | 1,876,084,325.05          | 1,301,583,369.69          | 16 |
| 17 JIGAWA                          | 6                     | 471,661,344.07            | 465,577,418.90            | 17 |
| 18 KADUNA                          | 6                     | 1,162,975,058.63          | 1,155,713,721.19          | 18 |
| 19 KANO                            | 12                    | 1,512,905,289.17          | 1,508,307,193.38          | 19 |
| 20 KATSINA                         | 9                     | 1,536,505,144.39          | 1,529,053,149.60          | 20 |
| 21 KEBBI                           | 7                     | 522,966,335.89            | 517,265,125.99            | 21 |
| 22 KOGI                            | 21                    | 1,182,931,125.05          | 1,176,927,404.35          | 22 |
| 23 KWARA                           | 11                    | 1,322,679,228.75          | 1,317,995,022.88          | 23 |
| 24 LAGOS                           | 3                     | 3,849,355,384.84          | 3,841,913,673.18          | 24 |
| 25 NASSARAWA                       | 7                     | 559,737,499.80            | 554,856,686.01            | 25 |
| 26 NIGER                           | 15                    | 792,219,421.88            | 785,866,669.29            | 26 |
| 27 OGUN                            | 9                     | 1,686,497,706.04          | 1,681,574,873.14          | 27 |
| 28 ONDO                            | 12                    | 1,622,662,814.03          | 1,617,728,689.52          | 28 |
| 29 OSUN                            | 8                     | 1,918,779,339.23          | 1,913,960,991.92          | 29 |
| 30 OYO                             | 14                    | 2,302,977,474.31          | 2,296,873,342.55          | 30 |
| 31 PLATEAU                         | 14                    | 1,883,779,756.16          | 1,878,150,181.91          | 31 |
| 32 RIVERS                          | 7                     | 1,067,453,847.92          | 1,061,614,379.23          | 32 |
| 33 SOKOTO                          | 11                    | 1,083,199,689.62          | 1,077,215,263.67          | 33 |
| 34 TARABA                          | 11                    | 1,241,829,918.18          | 1,264,697,124.16          | 34 |
| 35 YOBE                            | 8                     | 977,265,285.17            | 971,950,052.36            | 35 |
| 36 ZAMFARA                         | 10                    | 1,324,411,513.49          | 1,313,066,346.34          | 36 |
| 37 FCT-ABUJA                       | 1                     | 112,119,855.16            | 112,156,719.23            | 37 |
| 38 Federal Government              | 1                     | 61,271,752,655.95         | 61,273,657,790.85         | 38 |
|                                    |                       | <b>108,391,910,738.85</b> | <b>107,754,029,765.88</b> |    |
| <b>4 EXCHANGE DIFFERENCE FUNDS</b> |                       |                           |                           |    |
| 1 ABIA                             | 1                     | 830,567.64                | 656,622.63                | 1  |
| 2 ADAMAWA                          | 1                     | 883,581.14                | 698,533.56                | 2  |
| 3 AKWA IBOM                        | 1                     | 891,792.19                | 705,024.98                | 3  |

| <i>BENEFICIARIES</i>                  | <i>TOTAL NO OF DEDUCTION</i> | <i>31 December 2021</i> | <i>30 November 2021</i> |    |
|---------------------------------------|------------------------------|-------------------------|-------------------------|----|
| 4 ANAMBRA                             | 1                            | 881,925.86              | 697,224.94              | 4  |
| 5 BAUCHI                              | 1                            | 1,060,986.36            | 838,784.96              | 5  |
| 6 BAYELSA                             | 1                            | 784,828.34              | 620,462.46              | 6  |
| 7 BENUE                               | 1                            | 994,743.29              | 786,415.13              | 7  |
| 8 BORNO                               | 1                            | 1,102,033.01            | 871,235.26              | 8  |
| 9 CROSS RIVER                         | 1                            | 891,944.28              | 705,145.21              | 9  |
| 10 DELTA                              | 1                            | 900,614.84              | 711,999.91              | 10 |
| 11 EBONYI                             | 1                            | 793,542.35              | 627,351.51              | 11 |
| 12 EDO                                | 1                            | 829,378.93              | 655,682.87              | 12 |
| 13 EKITI                              | 1                            | 793,094.56              | 626,997.50              | 13 |
| 14 ENUGU                              | 1                            | 892,021.26              | 705,206.07              | 14 |
| 15 GOMBE                              | 1                            | 835,475.88              | 660,502.94              | 15 |
| 16 IMO                                | 1                            | 922,218.65              | 729,079.25              | 16 |
| 17 JIGAWA                             | 1                            | 991,931.71              | 784,192.37              | 17 |
| 18 KADUNA                             | 1                            | 1,162,163.37            | 918,772.57              | 18 |
| 19 KANO                               | 1                            | 1,406,928.14            | 1,112,276.48            | 19 |
| 20 KATSINA                            | 1                            | 1,090,329.27            | 861,982.62              | 20 |
| 21 KEBBI                              | 1                            | 936,598.28              | 740,447.37              | 21 |
| 22 KOGI                               | 1                            | 980,335.65              | 775,024.86              | 22 |
| 23 KWARA                              | 1                            | 789,558.63              | 624,202.10              | 23 |
| 24 LAGOS                              | 1                            | 1,188,242.09            | 939,389.65              | 24 |
| 25 NASSARAWA                          | 1                            | 817,984.44              | 646,674.72              | 25 |
| 26 NIGER                              | 1                            | 1,050,664.60            | 830,624.88              | 26 |
| 27 OGUN                               | 1                            | 824,059.61              | 651,477.57              | 27 |
| 28 ONDO                               | 1                            | 825,692.17              | 652,768.22              | 28 |
| 29 OSUN                               | 1                            | 808,952.96              | 639,534.69              | 29 |
| 30 OYO                                | 1                            | 994,853.20              | 786,502.02              | 30 |
| 31 PLATEAU                            | 1                            | 926,241.12              | 732,259.30              | 31 |
| 32 RIVERS                             | 1                            | 956,587.90              | 756,250.58              | 32 |
| 33 SOKOTO                             | 1                            | 977,545.99              | 772,819.44              | 33 |
| 34 TARABA                             | 1                            | 854,416.04              | 675,476.48              | 34 |
| 35 YOBE                               | 1                            | 880,793.26              | 696,329.54              | 35 |
| 36 ZAMFARA                            | 1                            | 882,669.09              | 697,812.52              | 36 |
|                                       |                              | <b>33,635,296.13</b>    | <b>26,591,087.17</b>    |    |
| <b><u>6 VAT REVENUE</u></b>           |                              |                         |                         |    |
| 24 LAGOS                              | 1                            | 1,000,000,000.00        | 1,000,000,000.00        | 1  |
|                                       |                              | <b>1,000,000,000.00</b> | <b>1,000,000,000.00</b> |    |
| <b><u>7 OTHER NON MIN REVENUE</u></b> |                              |                         |                         |    |
| 1 ABIA                                | 1                            | 0.00                    | 77,857.11               | 1  |
| 2 ADAMAWA                             | 1                            | 0.00                    | 82,826.57               | 2  |
| 3 AKWA IBOM                           | 1                            | 0.00                    | 83,596.28               | 3  |
| 4 ANAMBRA                             | 1                            | 0.00                    | 82,671.41               | 4  |
| 5 BAUCHI                              | 1                            | 0.00                    | 99,456.47               | 5  |
| 6 BAYELSA                             | 1                            | 0.00                    | 73,569.52               | 6  |
| 7 BENUE                               | 1                            | 0.00                    | 93,246.87               | 7  |
| 8 BORNO                               | 1                            | 0.00                    | 103,304.17              | 8  |
| 9 CROSS RIVER                         | 1                            | 0.00                    | 83,610.53               | 9  |

| <i>BENEFICIARIES</i> | <i>TOTAL NO OF DEDUCTION</i> | <i>31 December 2021</i> | <i>30 November 2021</i> |    |
|----------------------|------------------------------|-------------------------|-------------------------|----|
| 10 DELTA             | 1                            | 0.00                    | 84,423.31               | 10 |
| 11 EBONYI            | 1                            | 0.00                    | 74,386.37               | 11 |
| 12 EDO               | 1                            | 0.00                    | 77,745.68               | 12 |
| 13 EKITI             | 1                            | 0.00                    | 74,344.40               | 13 |
| 14 ENUGU             | 1                            | 0.00                    | 83,617.75               | 14 |
| 15 GOMBE             | 1                            | 0.00                    | 78,317.20               | 15 |
| 16 IMO               | 1                            | 0.00                    | 86,448.44               | 16 |
| 17 JIGAWA            | 1                            | 0.00                    | 92,983.32               | 17 |
| 18 KADUNA            | 1                            | 0.00                    | 108,940.77              | 18 |
| 19 KANO              | 1                            | 0.00                    | 131,884.93              | 19 |
| 20 KATSINA           | 1                            | 0.00                    | 102,207.07              | 20 |
| 21 KEBBI             | 1                            | 0.00                    | 87,796.38               | 21 |
| 22 KOGI              | 1                            | 0.00                    | 91,896.31               | 22 |
| 23 KWARA             | 1                            | 0.00                    | 74,012.94               | 23 |
| 24 LAGOS             | 1                            | 0.00                    | 111,385.38              | 24 |
| 25 NASSARAWA         | 1                            | 0.00                    | 76,677.56               | 25 |
| 26 NIGER             | 1                            | 0.00                    | 98,488.92               | 26 |
| 27 OGUN              | 1                            | 0.00                    | 77,247.05               | 27 |
| 28 ONDO              | 1                            | 0.00                    | 77,400.08               | 28 |
| 29 OSUN              | 1                            | 0.00                    | 75,830.96               | 29 |
| 30 OYO               | 1                            | 0.00                    | 93,257.18               | 30 |
| 31 PLATEAU           | 1                            | 0.00                    | 86,825.51               | 31 |
| 32 RIVERS            | 1                            | 0.00                    | 89,670.20               | 32 |
| 33 SOKOTO            | 1                            | 0.00                    | 91,634.81               | 33 |
| 34 TARABA            | 1                            | 0.00                    | 80,092.65               | 34 |
| 35 YOBE              | 1                            | 0.00                    | 82,565.24               | 35 |
| 36 ZAMFARA           | 1                            | 0.00                    | 82,741.08               | 36 |
|                      |                              | <u>0.00</u>             | <u>3,152,960.42</u>     |    |
| <i>Grand Total</i>   |                              | 109,425,546,034.98      | 108,783,773,813.46      |    |

# STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: December, 2021

| TYPE OF DEDUCTION          |                                                                                                                         | AMT DEDUCTED              |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>1 MAIN DISTRIBUTION</b> |                                                                                                                         |                           |
| 1                          | 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 54/120)                 | 128,368,951.00            |
| 2                          | Abia Counterpart Funding for Various Projects ifo UBA PLC                                                               | 179,400,709.27            |
| 3                          | ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS                                                                      | 310,072,376.11            |
| 4                          | BOND ISSUANCE PROGRAMME1                                                                                                | 4,217,398,448.24          |
| 5                          | BOND ISSUANCE PROGRAMME2                                                                                                | 644,248,762.92            |
| 6                          | BOND ISSUANCE PROGRAMME3                                                                                                | 1,848,362,580.41          |
| 7                          | CBN BUDGET SUPPORT (7/341)                                                                                              | 5,421,784,121.25          |
| 8                          | CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN                                                                   | 2,105,925,422.97          |
| 9                          | CBN POWER INTERVENTION FUNDS                                                                                            | 116,108,479.22            |
| 10                         | COMMERCIAL AGRIC. CREDIT SCHEME 3                                                                                       | 496,523,795.16            |
| 11                         | COMMERCIAL AGRICULTURAL CREDIT SCHEME                                                                                   | 1,347,481,516.54          |
| 12                         | COMMERCIAL AGRICULTURAL CREDIT SCHEME2                                                                                  | 322,460,352.10            |
| 13                         | CONTRACTUAL OBLIGATION                                                                                                  | 567,337,862.83            |
| 14                         | CONTRACTUAL OBLIGATION (ISPO)                                                                                           | 330,959,265.88            |
| 15                         | Counterpart fund Contribution iro UBEC project ifo UBA PLC                                                              | 74,741,975.21             |
| 16                         | Counterpart fund iro MDGs Project ifo UBA PLC                                                                           | 15,236,056.46             |
| 17                         | COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK                                                     | 31,986,841.43             |
| 18                         | COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK                                                 | 54,947,450.39             |
| 19                         | COUNTERPART FUNDING CONTRIBUTION IRO UBEC IFO FIRST CITY MONUMENT BANK                                                  | 108,954,846.90            |
| 20                         | Counterpart funding iro World Bank Sponsored RAAMP-3                                                                    | 56,960,188.66             |
| 21                         | DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES                                                          | 3,288,201,561.96          |
| 22                         | DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE                                             | 286,825,178.50            |
| 23                         | DEDUCTIONS IFO FAMILY HOMES FUNDS LTD                                                                                   | 432,216,312.79            |
| 24                         | ECOLOGICAL FUNDS DISTRIBUTION STATES                                                                                    | 3,401,611,841.31          |
| 25                         | FG INTERVENTION FUNDS (13/40)                                                                                           | 200,000,000.00            |
| 26                         | FG SALARY BAILOUT TO STATES                                                                                             | 3,250,064,115.69          |
| 27                         | FOREIGN LOANS TO STATE GOVERNMENTS                                                                                      | 69,042,236,243.09         |
| 28                         | HEALTH CARE DEDUCTIONS                                                                                                  | 739,222,152.00            |
| 29                         | IBADAN URBAN FLOOD MGT PROJECT (IUFMP)                                                                                  | 33,333,333.33             |
| 30                         | LOAN FACILITY FROM COMMERCIAL BANKS                                                                                     | 907,641,703.04            |
| 31                         | NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT                                                                                | 1,000,000.00              |
| 32                         | NATIONAL FADAMA PROJECT                                                                                                 | 1,000,000.00              |
| 33                         | POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME                                         | 29,782,665.56             |
| 34                         | REFUND TO DELTA STATE ON ABURA OIL FIELD FOR 13% WRONG DERIVATION COMPUTATION- SEPTEMBER, 2008 TO FEBRUARY, 2020 (4/48) | 406,051,039.88            |
| 35                         | RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 76/226                                                            | 7,864,087,736.94          |
| 36                         | UBEC COUNTERPART FUNDING IFO ACCESS BANK                                                                                | 129,376,851.82            |
|                            |                                                                                                                         | <b>108,391,910,738.85</b> |

## 2 AUGMENTATION FUNDS

|    |                                      |            |
|----|--------------------------------------|------------|
| 37 | ECOLOGICAL FUNDS DISTRIBUTION STATES | 425,889.53 |
|----|--------------------------------------|------------|

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

## TYPE OF DEDUCTION

## AMT DEDUCTED

425,889.533 EXCESS REVENUE

38 ECOLOGICAL FUNDS DISTRIBUTION STATES

221,545.69

221,545.694 EXCHANGE DIFFERENCE FUNDS

39 ECOLOGICAL FUNDS DISTRIBUTION STATES

22,148,264.91

22,148,264.916 VAT REVENUE

40 BOND ISSUANCE PROGRAMME6

1,000,000,000.00

1,000,000,000.007 OTHER NON MIN REVENUE

41 ECOLOGICAL FUNDS DISTRIBUTION STATES

1,296,000,000.00

1,296,000,000.00110,710,706,438.98*Grand Total*

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

| <b>SNO</b>                                                                                                            | <b>STATE</b> | <b>AMTDEDUCTED</b>             | <b>SNO</b>                                                          | <b>STATE</b> | <b>AMTDEDUCTED</b>             |
|-----------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------|---------------------------------------------------------------------|--------------|--------------------------------|
| <b><u>8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 54/120)</u></b> |              |                                | 3                                                                   | AKWA IBOM    | 154,908,117.75                 |
| 1                                                                                                                     | BAYELSA      | 128,368,951.00                 | 4                                                                   | ANAMBRA      | 154,908,117.75                 |
|                                                                                                                       |              | <b><u>128,368,951.00</u></b>   | 5                                                                   | BAUCHI       | 154,908,117.75                 |
| <b><u>Abia Counterpart Funding for Various Projects ifo UBA PLC</u></b>                                               |              |                                | 6                                                                   | BAYELSA      | 154,908,117.75                 |
| 1                                                                                                                     | ABIA         | 179,400,709.27                 | 7                                                                   | BENUE        | 154,908,117.75                 |
|                                                                                                                       |              | <b><u>179,400,709.27</u></b>   | 8                                                                   | BORNO        | 154,908,117.75                 |
| <b><u>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</u></b>                                                      |              |                                | 9                                                                   | CROSS RIVER  | 154,908,117.75                 |
| 1                                                                                                                     | ABIA         | 34,225,391.07                  | 10                                                                  | DELTA        | 154,908,117.75                 |
| 2                                                                                                                     | AKWA IBOM    | 37,327,563.56                  | 11                                                                  | EBONYI       | 154,908,117.75                 |
| 3                                                                                                                     | BAYELSA      | 95,399,197.96                  | 12                                                                  | EDO          | 154,908,117.75                 |
| 4                                                                                                                     | BORNO        | 31,137,532.84                  | 13                                                                  | EKITI        | 154,908,117.75                 |
| 5                                                                                                                     | DELTA        | 37,327,563.56                  | 14                                                                  | ENUGU        | 154,908,117.75                 |
| 6                                                                                                                     | KEBBI        | 37,327,563.56                  | 15                                                                  | GOMBE        | 154,908,117.75                 |
| 7                                                                                                                     | NIGER        | 37,327,563.56                  | 16                                                                  | IMO          | 154,908,117.75                 |
|                                                                                                                       |              | <b><u>310,072,376.11</u></b>   | 17                                                                  | JIGAWA       | 154,908,117.75                 |
| <b><u>BOND ISSUANCE PROGRAMME1</u></b>                                                                                |              |                                | 18                                                                  | KADUNA       | 154,908,117.75                 |
| 1                                                                                                                     | BAUCHI       | 201,255,000.00                 | 19                                                                  | KANO         | 154,908,117.75                 |
| 2                                                                                                                     | CROSS RIVER  | 633,134,951.92                 | 20                                                                  | KATSINA      | 154,908,117.75                 |
| 3                                                                                                                     | EKITI        | 491,490,204.30                 | 21                                                                  | KEBBI        | 154,908,117.75                 |
| 4                                                                                                                     | GOMBE        | 164,916,320.90                 | 22                                                                  | KOGI         | 154,908,117.75                 |
| 5                                                                                                                     | KATSINA      | 850,000,000.00                 | 23                                                                  | KWARA        | 154,908,117.75                 |
| 6                                                                                                                     | KOGI         | 47,000,000.00                  | 24                                                                  | NASSARAWA    | 154,908,117.75                 |
| 7                                                                                                                     | KWARA        | 632,203,900.00                 | 25                                                                  | NIGER        | 154,908,117.75                 |
| 8                                                                                                                     | ONDO         | 307,710,850.70                 | 26                                                                  | OGUN         | 154,908,117.75                 |
| 9                                                                                                                     | PLATEAU      | 400,864,283.56                 | 27                                                                  | ONDO         | 154,908,117.75                 |
| 10                                                                                                                    | ZAMFARA      | 488,822,936.86                 | 28                                                                  | OSUN         | 154,908,117.75                 |
|                                                                                                                       |              | <b><u>4,217,398,448.24</u></b> | 29                                                                  | OYO          | 154,908,117.75                 |
| <b><u>BOND ISSUANCE PROGRAMME2</u></b>                                                                                |              |                                | 30                                                                  | PLATEAU      | 154,908,117.75                 |
| 1                                                                                                                     | ONDO         | 644,248,762.92                 | 31                                                                  | RIVERS       | 154,908,117.75                 |
|                                                                                                                       |              | <b><u>644,248,762.92</u></b>   | 32                                                                  | SOKOTO       | 154,908,117.75                 |
| <b><u>BOND ISSUANCE PROGRAMME3</u></b>                                                                                |              |                                | 33                                                                  | TARABA       | 154,908,117.75                 |
| 1                                                                                                                     | LAGOS        | 1,000,000,000.00               | 34                                                                  | YOBE         | 154,908,117.75                 |
| 2                                                                                                                     | NIGER        | 217,827,441.00                 | 35                                                                  | ZAMFARA      | 154,908,117.75                 |
| 3                                                                                                                     | PLATEAU      | 630,535,139.41                 |                                                                     |              | <b><u>5,421,784,121.25</u></b> |
|                                                                                                                       |              | <b><u>1,848,362,580.41</u></b> | <b><u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u></b> |              |                                |
| <b><u>CBN BUDGET SUPPORT (7/341)</u></b>                                                                              |              |                                | 1                                                                   | BAUCHI       | 253,351,547.50                 |
| 1                                                                                                                     | ABIA         | 154,908,117.75                 | 2                                                                   | IMO          | 568,899,202.59                 |
| 2                                                                                                                     | ADAMAWA      | 154,908,117.75                 | 3                                                                   | OGUN         | 156,250,000.00                 |
|                                                                                                                       |              |                                | 4                                                                   | OYO          | 750,000,000.00                 |
|                                                                                                                       |              |                                | 5                                                                   | YOBE         | 377,424,672.88                 |
|                                                                                                                       |              |                                |                                                                     |              | <b><u>2,105,925,422.97</u></b> |
| <b><u>CBN POWER INTERVENTION FUNDS</u></b>                                                                            |              |                                | 1                                                                   | KANO         | 116,108,479.22                 |

| <i>SNO</i>                                                               | <i>STATE</i> | <i>AMTDEDUCTED</i>             | <i>SNO</i>                                                                            | <i>STATE</i> | <i>AMTDEDUCTED</i>           |
|--------------------------------------------------------------------------|--------------|--------------------------------|---------------------------------------------------------------------------------------|--------------|------------------------------|
|                                                                          |              | <b><u>116,108,479.22</u></b>   | <b><u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK</u></b>     |              |                              |
| <b><u>COMMERCIAL AGRIC. CREDIT SCHEME 3</u></b>                          |              |                                | 1                                                                                     | CROSS RIVER  | 31,986,841.43                |
| 1                                                                        | SOKOTO       | 99,540,169.50                  |                                                                                       |              | <b><u>31,986,841.43</u></b>  |
| 2                                                                        | TARABA       | 396,983,625.66                 | <b><u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u></b> |              |                              |
|                                                                          |              | <b><u>496,523,795.16</u></b>   | 1                                                                                     | KOGI         | 54,947,450.39                |
| <b><u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u></b>                      |              |                                |                                                                                       |              | <b><u>54,947,450.39</u></b>  |
| 1                                                                        | ANAMBRA      | 38,540,982.24                  | <b><u>COUNTERPART FUNDING CONTRIBUTION IRO UBEC IFO FIRST CITY MONUMENT BANK</u></b>  |              |                              |
| 2                                                                        | BAYELSA      | 120,000,000.00                 | 1                                                                                     | OYO          | 108,954,846.90               |
| 3                                                                        | CROSS RIVER  | 52,599,721.84                  |                                                                                       |              | <b><u>108,954,846.90</u></b> |
| 4                                                                        | DELTA        | 254,397,861.25                 | <b><u>Counterpart funding iro World Bank Sponsored RAAMP-3</u></b>                    |              |                              |
| 5                                                                        | EBONYI       | 62,275,065.70                  | 1                                                                                     | BENUE        | 56,960,188.66                |
| 6                                                                        | EDO          | 135,200,650.84                 |                                                                                       |              | <b><u>56,960,188.66</u></b>  |
| 7                                                                        | EKITI        | 50,713,329.21                  | <b><u>DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES</u></b>          |              |                              |
| 8                                                                        | JIGAWA       | 73,251,016.37                  | 1                                                                                     | ABIA         | 89,972,595.59                |
| 9                                                                        | KOGI         | 63,599,465.32                  | 2                                                                                     | ADAMAWA      | 89,972,595.59                |
| 10                                                                       | ONDO         | 63,599,465.32                  | 3                                                                                     | AKWA IBOM    | 126,675,773.75               |
| 11                                                                       | OYO          | 136,994,082.48                 | 4                                                                                     | ANAMBRA      | 89,972,595.59                |
| 12                                                                       | PLATEAU      | 24,534,748.59                  | 5                                                                                     | BAUCHI       | 89,972,595.59                |
| 13                                                                       | SOKOTO       | 76,319,358.38                  | 6                                                                                     | BAYELSA      | 126,675,773.75               |
| 14                                                                       | TARABA       | 75,463,399.91                  | 7                                                                                     | BENUE        | 89,972,595.59                |
| 15                                                                       | ZAMFARA      | 119,906,369.09                 | 8                                                                                     | BORNO        | 126,675,773.75               |
|                                                                          |              | <b><u>1,347,481,516.54</u></b> | 9                                                                                     | CROSS RIVER  | 89,972,595.59                |
| <b><u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u></b>                     |              |                                | 10                                                                                    | DELTA        | 126,675,773.75               |
| 1                                                                        | EBONYI       | 80,046,438.66                  | 11                                                                                    | EBONYI       | 89,972,595.59                |
| 2                                                                        | SOKOTO       | 152,868,755.23                 | 12                                                                                    | EDO          | 89,972,595.59                |
| 3                                                                        | TARABA       | 89,545,158.21                  | 13                                                                                    | EKITI        | 89,972,595.59                |
|                                                                          |              | <b><u>322,460,352.10</u></b>   | 14                                                                                    | ENUGU        | 89,972,595.59                |
| <b><u>CONTRACTUAL OBLIGATION</u></b>                                     |              |                                | 15                                                                                    | GOMBE        | 89,972,595.59                |
| 1                                                                        | KANO         | 292,615,190.00                 | 16                                                                                    | IMO          | 89,972,595.59                |
| 2                                                                        | KOGI         | 150,000,000.00                 | 17                                                                                    | JIGAWA       | 89,972,595.59                |
| 3                                                                        | NASSARAWA    | 124,722,672.83                 | 18                                                                                    | KADUNA       | 83,644,006.90                |
|                                                                          |              | <b><u>567,337,862.83</u></b>   | 19                                                                                    | KANO         | 89,972,595.59                |
| <b><u>CONTRACTUAL OBLIGATION (ISPO)</u></b>                              |              |                                | 20                                                                                    | KATSINA      | 99,791,666.67                |
| 1                                                                        | GOMBE        | 260,365,441.78                 | 21                                                                                    | KEBBI        | 89,972,595.59                |
| 2                                                                        | KOGI         | 70,593,824.10                  | 22                                                                                    | KOGI         | 89,972,595.59                |
|                                                                          |              | <b><u>330,959,265.88</u></b>   | 23                                                                                    | KWARA        | 89,972,595.60                |
| <b><u>Counterpart fund Contribution iro UBEC project ifo UBA PLC</u></b> |              |                                | 24                                                                                    | NASSARAWA    | 89,972,595.59                |
| 1                                                                        | BENUE        | 74,741,975.21                  | 25                                                                                    | NIGER        | 100,744,535.52               |
|                                                                          |              | <b><u>74,741,975.21</u></b>    | 26                                                                                    | OGUN         | 121,327,594.36               |
| <b><u>Counterpart fund iro MDGs Project ifo UBA PLC</u></b>              |              |                                | 27                                                                                    | ONDO         | 89,972,595.59                |
| 1                                                                        | ABIA         | 15,236,056.46                  | 28                                                                                    | OYO          | 89,972,595.59                |
|                                                                          |              | <b><u>15,236,056.46</u></b>    | 29                                                                                    | PLATEAU      | 89,972,595.59                |
|                                                                          |              |                                | 30                                                                                    | RIVERS       | 126,675,773.75               |
|                                                                          |              |                                | 31                                                                                    | SOKOTO       | 89,972,595.59                |

| <i>SNO</i>                                                          | <i>STATE</i> | <i>AMTDEDUCTED</i>             | <i>SNO</i>                                  | <i>STATE</i> | <i>AMTDEDUCTED</i>             |
|---------------------------------------------------------------------|--------------|--------------------------------|---------------------------------------------|--------------|--------------------------------|
| 32                                                                  | TARABA       | 89,972,595.59                  | 22                                          | KOGI         | 99,143,511.33                  |
| 33                                                                  | YOBE         | 89,972,595.59                  | 23                                          | KWARA        | 79,849,809.88                  |
| 34                                                                  | ZAMFARA      | 89,972,595.59                  | 24                                          | LAGOS        | 120,169,548.81                 |
|                                                                     |              | <b><u>3,288,201,561.96</u></b> | 25                                          | NASSARAWA    | 82,724,574.61                  |
| <b><u>DEDUCTION OF CBN MICRO SMALL &amp; MEDIUM ENTERPRISES</u></b> |              |                                | 26                                          | NIGER        | 106,256,032.86                 |
| <b><u>DEVELOPMENT FUND TO STATE</u></b>                             |              |                                | 27                                          | OGUN         | 83,338,970.17                  |
| 1                                                                   | BAUCHI       | 19,272,115.68                  | 28                                          | ONDO         | 83,504,074.01                  |
| 2                                                                   | BENUE        | 19,207,256.98                  | 29                                          | OSUN         | 81,811,201.20                  |
| 3                                                                   | IMO          | 35,508,841.65                  | 30                                          | OYO          | 100,611,703.20                 |
| 4                                                                   | KANO         | 44,721,169.93                  | 31                                          | PLATEAU      | 93,672,811.23                  |
| 5                                                                   | KATSINA      | 36,465,925.68                  | 32                                          | RIVERS       | 96,741,848.82                  |
| 6                                                                   | KOGI         | 26,530,550.12                  | 33                                          | SOKOTO       | 98,861,387.01                  |
| 7                                                                   | KWARA        | 35,055,955.59                  | 34                                          | TARABA       | 86,408,982.76                  |
| 8                                                                   | NIGER        | 35,695,127.37                  | 35                                          | YOBE         | 89,076,588.95                  |
| 9                                                                   | ONDO         | 34,368,235.50                  | 36                                          | ZAMFARA      | 89,266,276.03                  |
|                                                                     |              | <b><u>286,825,178.50</u></b>   |                                             |              | <b><u>3,401,611,841.31</u></b> |
| <b><u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u></b>                 |              |                                | <b><u>FG INTERVENTION FUNDS (13/40)</u></b> |              |                                |
| 1                                                                   | ADAMAWA      | 48,649,860.39                  | 1                                           | KANO         | 100,000,000.00                 |
| 2                                                                   | AKWA IBOM    | 320,000.00                     | 2                                           | OSUN         | 100,000,000.00                 |
| 3                                                                   | BAUCHI       | 130,053,453.95                 |                                             |              | <b><u>200,000,000.00</u></b>   |
| 4                                                                   | BORNO        | 50,056,998.35                  | <b><u>FG SALARY BAILOUT TO STATES</u></b>   |              |                                |
| 5                                                                   | NIGER        | 16,519,843.43                  | 1                                           | ABIA         | 126,861,359.77                 |
| 6                                                                   | YOBE         | 186,616,156.67                 | 2                                           | ADAMAWA      | 86,178,991.06                  |
|                                                                     |              | <b><u>432,216,312.79</u></b>   | 3                                           | BAUCHI       | 77,458,307.27                  |
| <b><u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u></b>                  |              |                                | 4                                           | BAYELSA      | 16,279,010.57                  |
| 1                                                                   | ABIA         | 83,997,141.61                  | 5                                           | BENUE        | 112,492,736.26                 |
| 2                                                                   | ADAMAWA      | 89,358,513.99                  | 6                                           | BORNO        | 196,395,291.51                 |
| 3                                                                   | AKWA IBOM    | 90,188,915.64                  | 7                                           | CROSS RIVER  | 32,134,803.90                  |
| 4                                                                   | ANAMBRA      | 89,191,111.33                  | 8                                           | DELTA        | 98,401,222.04                  |
| 5                                                                   | BAUCHI       | 107,299,895.19                 | 9                                           | EBONYI       | 5,794,235.20                   |
| 6                                                                   | BAYELSA      | 79,371,424.35                  | 10                                          | EDO          | 143,435,405.43                 |
| 7                                                                   | BENUE        | 100,600,588.03                 | 11                                          | EKITI        | 86,405,567.03                  |
| 8                                                                   | BORNO        | 111,451,034.07                 | 12                                          | ENUGU        | 37,851,470.96                  |
| 9                                                                   | CROSS RIVER  | 90,204,296.58                  | 13                                          | GOMBE        | 44,986,297.79                  |
| 10                                                                  | DELTA        | 91,081,169.79                  | 14                                          | IMO          | 241,184,408.54                 |
| 11                                                                  | EBONYI       | 80,252,691.62                  | 15                                          | KADUNA       | 119,610,929.87                 |
| 12                                                                  | EDO          | 83,876,924.79                  | 16                                          | KANO         | 194,908,675.77                 |
| 13                                                                  | EKITI        | 80,207,405.49                  | 17                                          | KATSINA      | 109,044,018.62                 |
| 14                                                                  | ENUGU        | 90,212,081.82                  | 18                                          | KEBBI        | 63,704,736.41                  |
| 15                                                                  | GOMBE        | 84,493,522.24                  | 19                                          | KOGI         | 269,917,786.76                 |
| 16                                                                  | IMO          | 93,266,010.76                  | 20                                          | KWARA        | 38,876,708.69                  |
| 17                                                                  | JIGAWA       | 100,316,246.32                 | 21                                          | NASSARAWA    | 34,331,521.02                  |
| 18                                                                  | KADUNA       | 117,532,150.39                 | 22                                          | NIGER        | 65,682,647.13                  |
| 19                                                                  | KANO         | 142,285,752.89                 | 23                                          | OGUN         | 123,883,589.32                 |
| 20                                                                  | KATSINA      | 110,267,409.05                 | 24                                          | ONDO         | 84,961,654.89                  |
| 21                                                                  | KEBBI        | 94,720,254.50                  | 25                                          | OSUN         | 232,776,379.52                 |

| <i>SNO</i>                                | <i>STATE</i>         | <i>AMTDEDUCTED</i>       | <i>SNO</i>                                                                                                                     | <i>STATE</i> | <i>AMTDEDUCTED</i>    |
|-------------------------------------------|----------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------|
| 26                                        | OYO                  | 155,701,007.31           | <u>HEALTH CARE DEDUCTIONS</u>                                                                                                  |              |                       |
| 27                                        | PLATEAU              | 95,284,733.54            |                                                                                                                                |              |                       |
| 28                                        | RIVERS               | 89,972,595.59            | 1                                                                                                                              | AKWA IBOM    | 70,811,555.69         |
| 29                                        | SOKOTO               | 90,812,669.21            | 2                                                                                                                              | ANAMBRA      | 70,811,555.69         |
| 30                                        | TARABA               | 84,574,239.86            | 3                                                                                                                              | BAUCHI       | 27,085,817.31         |
| 31                                        | ZAMFARA              | 90,161,114.85            | 4                                                                                                                              | BAYELSA      | 59,415,526.39         |
|                                           |                      | <u>3,250,064,115.69</u>  | 5                                                                                                                              | BENUE        | 26,338,190.59         |
| <u>FOREIGN LOANS TO STATE GOVERNMENTS</u> |                      |                          | 6                                                                                                                              | BORNO        | 27,085,817.31         |
|                                           |                      |                          | 7                                                                                                                              | EBONYI       | 31,884,099.15         |
| 1                                         | ABIA                 | 90,495,551.45            | 8                                                                                                                              | EKITI        | 27,085,817.36         |
| 2                                         | ADAMAWA              | 102,331,326.80           | 9                                                                                                                              | ENUGU        | 114,209,288.17        |
| 3                                         | AKWA IBOM            | 80,009,252.76            | 10                                                                                                                             | GOMBE        | 27,085,187.31         |
| 4                                         | ANAMBRA              | 86,007,208.38            | 11                                                                                                                             | IMO          | 69,889,558.20         |
| 5                                         | BAUCHI               | 222,151,610.31           | 12                                                                                                                             | KOGI         | 25,887,291.89         |
| 6                                         | BAYELSA              | 172,604,749.97           | 13                                                                                                                             | NIGER        | 8,333,333.33          |
| 7                                         | BENUE                | 55,414,264.83            | 14                                                                                                                             | OYO          | 73,327,845.96         |
| 8                                         | BORNO                | 38,682,179.93            | 15                                                                                                                             | SOKOTO       | 26,765,932.33         |
| 9                                         | CROSS RIVER          | 337,825,536.31           | 16                                                                                                                             | TARABA       | 28,000,000.00         |
| 10                                        | DELTA                | 57,727,995.84            | 17                                                                                                                             | YOBE         | 25,205,335.32         |
| 11                                        | FRONYI               | 85,077,064.76            |                                                                                                                                |              | <u>739,222,152.00</u> |
| 12                                        | EDO                  | 144,369,361.52           | <u>IBADAN URBAN FLOOD MGT PROJECT (IUFMP)</u>                                                                                  |              |                       |
| 13                                        | EKITI                | 186,251,942.98           |                                                                                                                                |              |                       |
| 14                                        | ENUGU                | 134,272,278.47           | 1                                                                                                                              | OYO          | 33,333,333.33         |
| 15                                        | GOMBE                | 88,010,682.84            |                                                                                                                                |              | <u>33,333,333.33</u>  |
| 16                                        | IMO                  | 133,288,659.46           | <u>LOAN FACILITY FROM COMMERCIAL BANKS</u>                                                                                     |              |                       |
| 17                                        | JIGAWA               | 53,213,368.04            |                                                                                                                                |              |                       |
| 18                                        | KADUNA               | 687,279,853.72           | 1                                                                                                                              | BENUE        | 371,635,833.60        |
| 19                                        | KANO                 | 124,682,148.02           | 2                                                                                                                              | KANO         | 252,703,160.00        |
| 20                                        | KATSINA              | 176,028,006.62           | 3                                                                                                                              | KOGI         | 58,302,709.44         |
| 21                                        | KEBBI                | 82,333,068.08            | 4                                                                                                                              | SOKOTO       | 225,000,000.00        |
| 22                                        | KOGI                 | 61,368,712.32            |                                                                                                                                |              | <u>907,641,703.04</u> |
| 23                                        | KWARA                | 80,347,486.10            | <u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>                                                                                |              |                       |
| 24                                        | LAGOS                | 2,729,185,836.03         |                                                                                                                                |              |                       |
| 25                                        | NASSARAWA            | 73,078,018.00            | 1                                                                                                                              | ABIA         | 1,000,000.00          |
| 26                                        | NIGER                | 48,924,779.93            |                                                                                                                                |              | <u>1,000,000.00</u>   |
| 27                                        | OGUN                 | 158,669,498.15           | <u>NATIONAL FADAMA PROJECT</u>                                                                                                 |              |                       |
| 28                                        | ONDO                 | 104,099,491.91           |                                                                                                                                |              |                       |
| 29                                        | OSUN                 | 207,012,696.75           | 1                                                                                                                              | ABIA         | 1,000,000.00          |
| 30                                        | OYO                  | 449,026,038.25           |                                                                                                                                |              | <u>1,000,000.00</u>   |
| 31                                        | PLATEAU              | 59,905,167.45            | <u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</u>                                         |              |                       |
| 32                                        | RIVERS               | 292,520,943.47           |                                                                                                                                |              |                       |
| 33                                        | SOKOTO               | 68,150,704.62            | 1                                                                                                                              | EBONYI       | 29,782,665.56         |
| 34                                        | TARABA               | 85,537,314.11            |                                                                                                                                |              | <u>29,782,665.56</u>  |
| 35                                        | YOBE                 | 54,061,838.01            | <u>REFUND TO DELTA STATE ON ABURA OIL FIELD FOR 13% WRONG DERIVATION COMPUTATION- SEPTEMBER, 2008 TO FEBRUARY, 2020 (4/48)</u> |              |                       |
| 36                                        | ZAMFARA              | 48,419,095.79            |                                                                                                                                |              |                       |
| 37                                        | FCT-ABUJA            | 112,119,855.16           | 1                                                                                                                              | EDO          | 406,051,039.88        |
| 38                                        | .1Federal Government | 61,271,752,655.95        |                                                                                                                                |              | <u>406,051,039.88</u> |
|                                           |                      | <u>69,042,236,243.09</u> | <u>RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 76/226</u>                                                            |              |                       |

| <i>SNO</i> | <i>STATE</i> | <i>AMTDEDUCTED</i>             | <i>SNO</i>                                         | <i>STATE</i> | <i>AMTDEDUCTED</i>       |
|------------|--------------|--------------------------------|----------------------------------------------------|--------------|--------------------------|
| 1          | ABIA         | 87,401,497.26                  | 18                                                 | KADUNA       | 14,715.29                |
| 2          | ADAMAWA      | 154,205,582.49                 | 19                                                 | KANO         | 17,814.50                |
| 3          | AKWA IBOM    | 850,814,293.88                 | 20                                                 | KATSINA      | 13,805.73                |
| 4          | BAUCHI       | 85,665,758.90                  | 21                                                 | KEBBI        | 11,859.19                |
| 5          | BAYELSA      | 741,156,852.48                 | 22                                                 | KOGI         | 12,412.99                |
| 6          | BENUE        | 143,809,057.60                 | 23                                                 | KWARA        | 9,997.38                 |
| 7          | CROSS RIVER  | 444,989,043.29                 | 24                                                 | LAGOS        | 15,045.50                |
| 8          | DELTA        | 919,934,176.58                 | 25                                                 | NASSARAWA    | 10,357.30                |
| 9          | EDO          | 157,343,097.74                 | 26                                                 | NIGER        | 13,303.50                |
| 10         | EKITI        | 248,153,651.78                 | 27                                                 | OGUN         | 10,434.23                |
| 11         | ENUGU        | 78,644,312.34                  | 28                                                 | ONDO         | 10,454.90                |
| 12         | IMO          | 489,166,930.51                 | 29                                                 | OSUN         | 10,242.95                |
| 13         | KOGI         | 10,759,110.04                  | 30                                                 | OYO          | 12,596.81                |
| 14         | KWARA        | 211,464,655.14                 | 31                                                 | PLATEAU      | 11,728.05                |
| 15         | OGUN         | 888,119,936.29                 | 32                                                 | RIVERS       | 12,112.30                |
| 16         | ONDO         | 55,289,565.44                  | 33                                                 | SOKOTO       | 12,377.67                |
| 17         | OSUN         | 1,142,270,944.01               | 34                                                 | TARABA       | 10,818.60                |
| 18         | OYO          | 120,771,051.72                 | 35                                                 | YOBE         | 11,152.59                |
| 19         | PLATEAU      | 334,102,159.05                 | 36                                                 | ZAMFARA      | 11,176.34                |
| 20         | RIVERS       | 306,634,568.54                 |                                                    |              | <b><u>425,889.53</u></b> |
| 21         | TARABA       | 150,436,484.33                 |                                                    |              | <b><u>425,889.53</u></b> |
| 22         | ZAMFARA      | 242,955,007.53                 |                                                    |              |                          |
|            |              | <b><u>7,864,087,736.94</u></b> | <b><u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u></b> |              |                          |

**UBEC COUNTERPART FUNDING IFO ACCESS BANK**

|   |     |                                  |
|---|-----|----------------------------------|
| 1 | OYO | 129,376,851.82                   |
|   |     | <b><u>129,376,851.82</u></b>     |
|   |     | <b><u>108,391,910,738.85</u></b> |

**ECOLOGICAL FUNDS DISTRIBUTION STATES**

|    |             |           |
|----|-------------|-----------|
| 1  | ABIA        | 10,516.63 |
| 2  | ADAMAWA     | 11,187.89 |
| 3  | AKWA IBOM   | 11,291.86 |
| 4  | ANAMBRA     | 11,166.93 |
| 5  | BAUCHI      | 13,434.19 |
| 6  | BAYELSA     | 9,937.48  |
| 7  | BENUE       | 12,595.42 |
| 8  | BORNO       | 13,953.92 |
| 9  | CROSS RIVER | 11,293.78 |
| 10 | DELTA       | 11,403.57 |
| 11 | EBONYI      | 10,047.82 |
| 12 | EDO         | 10,501.58 |
| 13 | EKITI       | 10,042.15 |
| 14 | ENUGU       | 11,294.76 |
| 15 | GOMBE       | 10,578.78 |
| 16 | IMO         | 11,677.12 |
| 17 | JIGAWA      | 12,559.82 |

|    |             |          |
|----|-------------|----------|
| 1  | ABIA        | 5,470.70 |
| 2  | ADAMAWA     | 5,819.89 |
| 3  | AKWA IBOM   | 5,873.97 |
| 4  | ANAMBRA     | 5,808.98 |
| 5  | BAUCHI      | 6,988.40 |
| 6  | BAYELSA     | 5,169.43 |
| 7  | BENUE       | 6,552.08 |
| 8  | BORNO       | 7,258.76 |
| 9  | CROSS RIVER | 5,874.97 |
| 10 | DELTA       | 5,932.08 |
| 11 | EBONYI      | 5,226.83 |
| 12 | EDO         | 5,462.87 |
| 13 | EKITI       | 5,223.88 |
| 14 | ENUGU       | 5,875.48 |
| 15 | GOMBE       | 5,503.03 |
| 16 | IMO         | 6,074.38 |
| 17 | JIGAWA      | 6,533.56 |
| 18 | KADUNA      | 7,654.82 |
| 19 | KANO        | 9,267.02 |
| 20 | KATSINA     | 7,181.67 |
| 21 | KEBBI       | 6,169.09 |
| 22 | KOGI        | 6,457.18 |
| 23 | KWARA       | 5,200.59 |
| 24 | LAGOS       | 7,826.60 |

| <i>SNO</i>                                  | <i>STATE</i> | <i>AMTDEDUCTED</i> | <i>SNO</i>                                  | <i>STATE</i> | <i>AMTDEDUCTED</i>      |
|---------------------------------------------|--------------|--------------------|---------------------------------------------|--------------|-------------------------|
| 25                                          | NASSARAWA    | 5,387.82           | 32                                          | RIVERS       | 629,896.71              |
| 26                                          | NIGER        | 6,920.42           | 33                                          | SOKOTO       | 643,697.25              |
| 27                                          | OGUN         | 5,427.84           | 34                                          | TARABA       | 562,618.29              |
| 28                                          | ONDO         | 5,438.59           | 35                                          | YOBE         | 579,987.24              |
| 29                                          | OSUN         | 5,328.33           | 36                                          | ZAMFARA      | 581,222.44              |
| 30                                          | OYO          | 6,552.80           |                                             |              | <u>22,148,264.91</u>    |
| 31                                          | PLATEAU      | 6,100.87           |                                             |              | <u>22,148,264.91</u>    |
| 32                                          | RIVERS       | 6,300.76           |                                             |              |                         |
| 33                                          | SOKOTO       | 6,438.80           | <i>ECOLOGICAL FUNDS DISTRIBUTION STATES</i> |              |                         |
| 34                                          | TARABA       | 5,627.78           |                                             |              |                         |
| 35                                          | YOBE         | 5,801.52           | 1                                           | ABIA         | 32,002,562.49           |
| 36                                          | ZAMFARA      | 5,813.88           | 2                                           | ADAMAWA      | 34,045,223.13           |
|                                             |              | <u>221,545.69</u>  | 3                                           | AKWA IBOM    | 34,361,602.71           |
|                                             |              | <u>221,545.69</u>  | 4                                           | ANAMBRA      | 33,981,443.41           |
| <i>ECOLOGICAL FUNDS DISTRIBUTION STATES</i> |              |                    | 5                                           | BAUCHI       | 40,880,814.93           |
|                                             |              |                    | 6                                           | BAYELSA      | 30,240,183.41           |
| 1                                           | ABIA         | 546,914.53         | 7                                           | BENUE        | 38,328,406.70           |
| 2                                           | ADAMAWA      | 581,823.01         | 8                                           | BORNO        | 42,462,381.63           |
| 3                                           | AKWA IBOM    | 587,229.85         | 9                                           | CROSS RIVER  | 34,367,462.78           |
| 4                                           | ANAMBRA      | 580,733.03         | 10                                          | DELTA        | 34,701,547.84           |
| 5                                           | BAUCHI       | 698,641.30         | 11                                          | EBONYI       | 30,575,942.58           |
| 6                                           | BAYELSA      | 516,795.98         | 12                                          | EDO          | 31,956,760.38           |
| 7                                           | BENUE        | 655,021.38         | 13                                          | EKITI        | 30,558,688.75           |
| 8                                           | BORNO        | 725,669.81         | 14                                          | ENUGU        | 34,370,428.93           |
| 9                                           | CROSS RIVER  | 587,329.99         | 15                                          | GOMBE        | 32,191,681.45           |
| 10                                          | DELTA        | 593,039.41         | 16                                          | IMO          | 35,533,963.19           |
| 11                                          | EBONYI       | 522,534.01         | 17                                          | JIGAWA       | 38,220,073.69           |
| 12                                          | EDO          | 546,131.79         | 18                                          | KADUNA       | 44,779,261.72           |
| 13                                          | EKITI        | 522,239.15         | 19                                          | KANO         | 54,210,281.58           |
| 14                                          | ENUGU        | 587,380.68         | 20                                          | KATSINA      | 42,011,425.40           |
| 15                                          | GOMBE        | 550,146.52         | 21                                          | KEBBI        | 36,088,024.02           |
| 16                                          | IMO          | 607,265.15         | 22                                          | KOGI         | 37,773,266.52           |
| 17                                          | JIGAWA       | 653,170.00         | 23                                          | KWARA        | 30,422,446.31           |
| 18                                          | KADUNA       | 765,264.62         | 24                                          | LAGOS        | 45,784,099.58           |
| 19                                          | KANO         | 926,438.02         | 25                                          | NASSARAWA    | 31,517,719.75           |
| 20                                          | KATSINA      | 717,963.10         | 26                                          | NIGER        | 40,483,107.72           |
| 21                                          | KEBBI        | 616,733.89         | 27                                          | OGUN         | 31,751,801.91           |
| 22                                          | KOGI         | 645,534.19         | 28                                          | ONDO         | 31,814,705.78           |
| 23                                          | KWARA        | 519,910.80         | 29                                          | OSUN         | 31,169,728.26           |
| 24                                          | LAGOS        | 782,437.01         | 30                                          | OYO          | 38,332,641.53           |
| 25                                          | NASSARAWA    | 538,628.71         | 31                                          | PLATEAU      | 35,688,952.48           |
| 26                                          | NIGER        | 691,844.59         | 32                                          | RIVERS       | 36,858,243.07           |
| 27                                          | OGUN         | 542,629.11         | 33                                          | SOKOTO       | 37,665,778.32           |
| 28                                          | ONDO         | 543,704.11         | 34                                          | TARABA       | 32,921,463.97           |
| 29                                          | OSUN         | 532,681.63         | 35                                          | YOBE         | 33,937,803.24           |
| 30                                          | OYO          | 655,093.75         | 36                                          | ZAMFARA      | 34,010,080.85           |
| 31                                          | PLATEAU      | 609,913.87         |                                             |              | <u>1,296,000,000.00</u> |
|                                             |              |                    |                                             |              | <u>1,296,000,000.00</u> |

---

*SNO STATE**AMTDEDUCTED**SNO**STATE**AMTDEDUCTED*

---

109,710,706,438.98

## NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:  
December, 2021**PAGE 32**

| S/N | STATE       | 3) GROSS<br>ALLOCATION    | 4) ECOLOGY              | 5) FOREIGN<br>LOANS TO STATES | 6) OTHER<br>DEDUCTION    | 7) TOTAL<br>DEDUCTION    | STATE NET= 3-4-7         | STATE NET                | STATE GROSS               |
|-----|-------------|---------------------------|-------------------------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
|     |             |                           |                         |                               |                          |                          | Eec 2021                 | Nov 2021                 | Nov 2021                  |
| 1   | ABIA        | 3,117,227,255.31          | 83,997,141.61           | 90,495,551.45                 | 690,005,727.17           | 780,501,278.62           | 2,252,728,835.08         | 1,972,489,949.81         | 2,904,037,079.38          |
| 2   | ADAMAWA     | 3,316,193,741.35          | 89,358,513.99           | 102,331,326.80                | 533,915,147.28           | 636,246,474.08           | 2,590,588,753.28         | 2,369,125,562.94         | 3,089,396,055.70          |
| 3   | AKWA IBOM   | 3,347,010,869.18          | 90,188,915.64           | 80,009,252.76                 | 1,240,857,304.63         | 1,320,866,557.39         | 1,935,955,396.15         | 1,717,761,404.70         | 3,118,105,570.46          |
| 4   | ANAMBRA     | 3,309,981,242.79          | 89,191,111.33           | 86,007,208.38                 | 354,233,251.27           | 440,240,459.65           | 2,780,549,671.81         | 2,490,972,817.98         | 3,083,608,435.91          |
| 5   | BAUCHI      | 3,982,018,332.46          | 107,299,855.19          | 222,151,610.31                | 1,039,022,713.95         | 1,261,174,324.26         | 2,613,544,113.01         | 2,583,067,577.10         | 3,709,684,261.40          |
| 6   | BAYELSA     | 2,945,561,748.01          | 79,371,424.35           | 172,604,749.97                | 1,442,203,429.90         | 1,614,808,179.87         | 1,251,382,143.79         | 1,054,583,825.94         | 2,744,111,941.54          |
| 7   | BENUE       | 3,733,399,600.40          | 100,600,588.03          | 55,414,264.83                 | 1,050,065,952.24         | 1,105,480,217.07         | 2,527,318,795.30         | 2,174,235,383.25         | 3,479,068,804.01          |
| 8   | BORNO       | 4,136,371,708.76          | 111,451,034.07          | 38,682,179.93                 | 586,259,531.51           | 624,941,711.44           | 3,399,678,963.25         | 3,123,654,477.37         | 3,853,201,778.83          |
| 9   | CROSS RIVER | 3,347,381,672.99          | 90,204,296.58           | 337,825,536.31                | 1,439,726,075.72         | 1,777,551,612.03         | 1,479,825,764.38         | 1,256,273,787.03         | 3,118,637,336.44          |
| 10  | DELTA       | 3,380,123,412.08          | 91,081,169.79           | 57,727,995.84                 | 1,591,644,714.93         | 1,649,372,710.77         | 1,639,669,531.52         | 1,413,951,963.48         | 3,148,953,514.64          |
| 11  | EBONYI      | 2,978,266,555.51          | 80,252,691.62           | 85,077,064.76                 | 454,663,217.61           | 539,740,282.37           | 2,358,273,581.52         | 2,161,201,343.19         | 2,774,580,035.74          |
| 12  | EDO         | 3,112,765,875.53          | 83,876,924.79           | 144,369,361.52                | 1,086,996,907.23         | 1,231,366,268.75         | 1,797,522,681.99         | 1,589,597,248.25         | 2,899,880,817.66          |
| 13  | EKITI       | 2,976,565,937.04          | 80,207,405.49           | 186,251,942.98                | 1,148,729,283.02         | 1,334,981,226.00         | 1,561,397,305.56         | 1,362,534,387.08         | 2,773,014,356.40          |
| 14  | ENUGU       | 3,347,870,591.89          | 90,212,031.82           | 134,272,278.47                | 475,585,784.81           | 609,858,063.28           | 2,647,800,446.79         | 2,424,229,242.43         | 3,118,906,495.90          |
| 15  | GOMBE       | 3,135,648,492.13          | 84,493,522.24           | 88,010,682.84                 | 742,233,961.12           | 830,244,643.96           | 2,220,910,325.83         | 1,910,381,386.99         | 2,921,198,470.06          |
| 16  | IMO         | 3,461,205,288.32          | 93,266,010.76           | 133,288,659.46                | 1,649,529,654.83         | 1,782,818,314.29         | *.585,120,963.27         | 1,922,906,753.54         | 3,224,490,123.23          |
| 17  | JIGAWA      | 3,722,847,363.56          | 100,316,246.32          | 53,213,368.04                 | 318,131,729.71           | 371,345,097.75           | 3,251,186,019.49         | 3,002,660,825.92         | 3,468,238,244.81          |
| 18  | KADUNA      | 4,361,748,692.43          | 117,532,150.39          | 687,279,853.72                | 358,163,054.52           | 1,045,442,908.24         | 3,198,773,633.80         | 2,907,730,774.93         | 4,063,444,496.12          |
| 19  | KANO        | 5,280,382,385.14          | 142,285,752.89          | 124,682,148.02                | 1,245,937,388.26         | 1,370,619,536.28         | 2,556,640,924.66         | 2,283,227,106.35         | 3,812,280,255.95          |
| 20  | KATSINA     | 4,092,146,069.05          | 110,267,409.05          | 176,028,006.62                | 1,250,299,728.72         | 1,426,237,735.34         | 2,992,207,553.34         | 2,757,502,633.54         | 3,274,767,759.52          |
| 21  | KEBBI       | 3,515,173,889.23          | 94,720,254.50           | 82,333,068.08                 | 345,913,013.31           | 428,246,081.39           | 2,496,394,739.71         | 2,250,765,818.91         | 3,427,693,223.25          |
| 22  | KOGI        | 3,679,325,864.76          | 99,143,511.33           | 61,368,712.32                 | 1,022,418,901.40         | 1,083,787,613.72         | *.640,635,937.83         | 1,442,656,163.83         | 2,760,651,186.71          |
| 23  | KWARA       | 2,963,315,166.58          | 79,849,809.88           | 80,347,486.10                 | 1,162,481,932.77         | 1,242,829,418.87         | 610,270,093.23           | 312,713,720.89           | 4,154,627,394.07          |
| 24  | LAGOS       | 4,459,625,478.07          | 120,169,548.81          | 2,729,185,836.03              | 1,000,000,000.00         | 3,729,185,836.03         | 2,510,263,380.21         | 2,305,183,875.39         | 2,860,040,561.39          |
| 25  | NASSARAWA   | 3,070,000,880.01          | 82,724,574.61           | 73,078,018.00                 | 403,934,907.19           | 477,012,925.19           | 3,151,060,019.72         | 2,887,728,091.33         | 3,673,594,760.62          |
| 26  | NIGER       | 3,943,279,441.60          | 106,256,032.86          | 48,924,779.93                 | 637,038,609.09           | 685,963,389.02           | 1,406,304,075.92         | 1,199,707,214.55         | 2,881,282,087.69          |
| 27  | OGUN        | 3,092,801,781.96          | 83,338,570.17           | 158,669,498.15                | 1,444,489,237.72         | 1,603,158,735.87         | 1,476,266,154.64         | 1,269,261,540.68         | 2,886,990,230.19          |
| 28  | ONDO        | 3,098,928,968.67          | 83,504,074.01           | 104,099,491.91                | 1,435,059,248.11         | 1,539,158,740.02         | 1,117,325,238.57         | 914,501,468.03           | 2,828,462,459.95          |
| 29  | OSUN        | 3,036,104,577.79          | 81,811,201.20           | 207,012,686.75                | 1,629,955,441.28         | 1,836,968,138.03         | 1,430,834,622.29         | 1,181,579,746.64         | 3,478,453,089.19          |
| 30  | OYO         | 3,733,812,096.60          | 100,611,703.20          | 449,026,038.25                | 1,753,339,732.86         | 2,202,365,771.11         | 1,592,522,349.39         | 1,360,404,272.68         | 3,238,554,454.59          |
| 31  | PLATEAU     | 3,476,302,105.56          | 93,672,811.23           | 59,905,167.45                 | 1,730,201,777.49         | 1,790,106,944.94         | 2,522,743,652.79         | 2,283,046,054.68         | 3,344,660,433.91          |
| 32  | RIVERS      | 3,59C,197,500.71          | 96,741,848.82           | 292,520,943.47                | 678,191,055.63           | 970,711,999.10           | 2,586,656,228.22         | 2,340,724,062.42         | 3,417,939,326.09          |
| 33  | SOKOTO      | 3,668,855,917.84          | 98,861,387.01           | 68,150,704.62                 | 916,187,597.99           | 984,338,302.61           | 1,964,903,442.16         | 1,722,724,651.47         | 2,987,421,775.64          |
| 34  | TARABA      | 3,206,733,360.35          | 86,408,962.76           | 85,537,314.11                 | 1,069,883,621.31         | 1,155,420,935.42         | 2,328,465,162.62         | 2,107,698,304.51         | 3,079,648,356.87          |
| 35  | YOBE        | 3,305,730,447.79          | 89,076,568.95           | 54,061,838.01                 | 834,126,878.21           | 888,188,716.22           | 1,988,359,174.90         | 1,773,140,762.29         | 3,086,207,108.63          |
| 36  | ZAMFARA     | 3,312,770,688.39          | 89,266,276.03           | 48,419,095.79                 | 1,186,726,141.67         | 1,235,145,237.46         | 71,235,868,972.06        | 117,604,084,227.85       |                           |
|     |             | <b>126,237,594,999.81</b> | <b>3,401,611,841.31</b> | <b>7,658,363,731.98</b>       | <b>35,948,062,654.45</b> | <b>43,606,426,386.43</b> | <b>79,229,556,772.07</b> | <b>71,235,868,972.06</b> | <b>117,604,084,227.85</b> |

**ALLOCATION TO MINERAL PRODUCING STATES**

| S/N | STATE       | OIL<br>DERIVATION<br>INDICES<br>(13%) | GROSS<br>DERIVATION ON<br>OIL USING NEW<br>13% DERIVATION<br>INDICES | GAS<br>DERIVATION<br>INDICES<br>(13%) | GROSS<br>DERIVATION<br>ON GAS USING<br>NEW 13%<br>DERIVATION | TOTAL MINERAL<br>REVENUE<br>Dec 2021 | TOTAL MINERAL<br>REVENUE<br>Nov 2021 | S/N |
|-----|-------------|---------------------------------------|----------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------|--------------------------------------|--------------------------------------|-----|
| 1   | ABIA        | 0.01294678                            | 342,636,178.40                                                       | 0.00304405                            | 25,433,325.20                                                | 368,069,503.60                       | 490,986,253.16                       | 1   |
| 2   | ADAMAWA     | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 2   |
| 3   | AKWA IBOM   | 0.23582197                            | 6,241,021,982.61                                                     | 0.13198971                            | 1,102,787,987.67                                             | 7,343,809,970.28                     | 9,984,033,633.76                     | 3   |
| 4   | ANAMBRA     | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 4   |
| 5   | BAUCHI      | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 5   |
| 6   | BAYELSA     | 0.18036781                            | 4,773,429,155.75                                                     | 0.27205896                            | 2,273,081,337.48                                             | 7,046,510,493.23                     | 9,990,411,624.83                     | 6   |
| 7   | BENUE       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 7   |
| 8   | BORNO       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 8   |
| 9   | CROSS RIVER | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 9   |
| 10  | DELTA       | 0.32473873                            | 8,594,201,602.74                                                     | 0.24787177                            | 2,070,994,838.16                                             | 10,665,196,440.90                    | 14,649,897,697.22                    | 10  |
| 11  | EBONYI      | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 11  |
| 12  | EDO         | 0.03040067                            | 804,552,899.61                                                       | 0.05893247                            | 492,387,035.32                                               | 1,296,939,934.94                     | 1,893,659,164.62                     | 12  |
| 13  | EKITI       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 13  |
| 14  | ENUGU       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 14  |
| 15  | GOMBE       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 15  |
| 16  | IMO         | 0.02519092                            | 666,677,008.43                                                       | 0.01021181                            | 85,320,752.39                                                | 751,997,760.83                       | 1,057,912,095.74                     | 16  |
| 17  | JIGAWA      | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 17  |
| 18  | KADUNA      | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 18  |
| 19  | KANO        | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 19  |
| 20  | KATSINA     | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 20  |
| 21  | KEBBI       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 21  |
| 22  | KOGI        | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 22  |
| 23  | KWARA       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 23  |
| 24  | LAGOS       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 24  |
| 25  | NASSARAWA   | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 25  |
| 26  | NIGER       | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 26  |
| 27  | OGUN        | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 27  |
| 28  | ONDO        | 0.02858131                            | 756,403,587.00                                                       | 0.01878511                            | 156,951,544.94                                               | 913,355,131.94                       | 1,226,754,426.20                     | 28  |
| 29  | OSUN        | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 29  |
| 30  | OYO         | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 30  |
| 31  | PLATEAU     | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 31  |
| 32  | RIVERS      | 0.16195180                            | 4,286,049,955.07                                                     | 0.25710613                            | 2,148,148,845.00                                             | 6,434,198,800.07                     | 9,245,989,844.15                     | 32  |
| 33  | SOKOTO      | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 33  |
| 34  | TARABA      | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 34  |
| 35  | YOBE        | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 35  |
| 36  | ZAMFARA     | 0.00000000                            | 0.00                                                                 | 0.00000000                            | 0.00                                                         | 0.00                                 | 0.00                                 | 36  |
|     |             | <b>100%</b>                           | <b>26,464,972,369.63</b>                                             | <b>100%</b>                           | <b>8,355,105,666.16</b>                                      | <b>34,820,078,035.78</b>             | <b>48,539,644,739.67</b>             |     |

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

| SN  | STATES      | Noof.GCS | 40%-EQUAL         | 30%-POPULATION    | 5%-LAND          | 5%-TERRAIN       | 10%-REV          | 4%-PRIMARY       | 3%-HOSPITAL      | 1.5%-WATER       | 1.5%-RAINFALL    | TOTAL             |
|-----|-------------|----------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 1   | ABIA        | 17       | 855,041,965.85    | 591,145,616.49    | 25,422,176.22    | 106,880,245.73   | 216,320,396.46   | 78,924,613.61    | 106,645,469.05   | 7,626,653.51     | 32,064,073.72    | 2,020,071,210.65  |
| 2   | ADAMAWA     | 21       | 1,056,228,310.76  | 660,836,160.76    | 201,329,694.13   | 132,028,538.85   | 248,313,311.32   | 80,013,278.17    | 69,273,135.76    | 60,398,913.39    | 39,608,561.65    | 2,548,029,904.78  |
| 3   | AKWA IBOM   | 31       | 1,559,194,173.03  | 817,718,628.32    | 33,118,990.27    | 194,899,271.63   | 407,791,949.54   | 192,845,008.88   | 117,252,732.78   | 10,535,667.98    | 58,469,781.49    | 3,393,826,103.92  |
| 4   | ANAMBRA     | 21       | 1,056,228,310.76  | 872,332,659.55    | 24,976,042.11    | 132,028,538.85   | 229,768,879.05   | 98,743,063.99    | 100,620,859.29   | 7,492,813.27     | 39,608,561.65    | 2,561,799,728.53  |
| 5   | BAUCHI      | 20       | 1,005,931,724.53  | 969,209,028.28    | 258,946,956.51   | 125,741,465.57   | 191,435,600.77   | 172,257,869.62   | 69,220,461.57    | 77,684,093.58    | 37,722,439.67    | 2,908,149,640.10  |
| 6   | BAYELSA     | 8        | 402,372,669.81    | 355,304,506.11    | 48,828,166.48    | 50,296,586.23    | 167,540,073.42   | 85,015,700.29    | 44,628,202.09    | 14,648,451.19    | 15,088,975.87    | 1,183,723,351.49  |
| 7   | BENUE       | 23       | 1,156,821,483.21  | 880,094,733.80    | 162,194,767.22   | 144,602,685.40   | 449,982,562.51   | 153,166,667.55   | 125,614,759.43   | 48,656,434.32    | 43,380,805.62    | 3,164,516,899.07  |
| 8   | BORNO       | 27       | 1,358,007,828.12  | 865,899,933.33    | 391,739,759.60   | 169,750,978.52   | 281,539,042.40   | 131,197,382.86   | 69,134,866.02    | 117,521,937.90   | 50,925,293.55    | 3,435,717,022.31  |
| 9   | CROSS RIVER | 18       | 905,338,552.08    | 602,611,217.26    | 112,203,011.65   | 113,167,319.01   | 251,725,301.29   | 94,219,926.01    | 68,022,123.89    | 33,660,906.36    | 33,560,195.70    | 2,214,898,553.26  |
| 10  | DELTA       | 25       | 1,257,414,655.67  | 854,885,931.26    | 89,399,351.68    | 157,176,831.96   | 242,635,166.20   | 75,203,566.09    | 87,386,470.65    | 26,819,807.79    | 47,153,049.59    | 2,838,074,830.90  |
| 11  | EBONYI      | 13       | 653,856,620.95    | 453,371,927.30    | 33,299,349.74    | 81,731,952.62    | 205,666,915.86   | 104,169,629.37   | 71,834,417.94    | 9,989,805.77     | 24,519,685.79    | 1,638,439,205.33  |
| 12  | EDO         | 18       | 905,338,552.08    | 671,313,876.33    | 102,778,707.50   | 113,167,319.01   | 196,698,554.72   | 63,097,140.69    | 54,333,420.42    | 30,833,614.88    | 33,950,195.70    | 2,171,511,381.34  |
| 13  | EKITI       | 16       | 804,745,379.63    | 497,324,266.02    | 30,533,505.00    | 100,593,172.45   | 151,066,957.98   | 59,657,232.44    | 41,000,267.69    | 9,160,052.28     | 30,177,951.74    | 1,724,258,785.23  |
| 14  | ENUGU       | 17       | 855,041,965.85    | 679,441,818.54    | 39,724,189.00    | 106,880,245.73   | 264,998,661.35   | 110,509,133.10   | 105,710,502.29   | 11,917,257.72    | 32,064,073.72    | 2,206,287,847.30  |
| 15  | GOMBE       | 11       | 553,262,448.49    | 490,997,086.66    | 93,251,309.71    | 69,157,806.06    | 145,661,070.33   | 68,419,651.71    | 42,257,863.82    | 27,975,395.30    | 20,747,341.82    | 1,511,749,973.90  |
| 16  | IMO         | 27       | 1,358,007,828.12  | 820,783,033.16    | 27,188,354.90    | 169,750,978.52   | 265,415,012.27   | 125,662,460.55   | 131,027,031.80   | 8,156,507.17     | 50,925,293.55    | 2,956,916,500.02  |
| 17  | JIGAWA      | 27       | 1,358,007,828.12  | 907,067,403.35    | 127,133,024.43   | 169,750,978.52   | 274,618,803.04   | 104,484,962.78   | 76,370,992.00    | 38,139,910.58    | 50,925,293.55    | 3,106,519,186.38  |
| 18  | KADUNA      | 23       | 1,156,821,483.21  | 1,265,427,945.98  | 237,048,944.10   | 144,602,685.40   | 297,968,087.27   | 175,832,289.93   | 101,378,050.68   | 71,114,689.29    | 43,380,805.62    | 3,493,574,981.49  |
| 19  | KANO        | 44       | 2,213,049,793.97  | 1,957,348,072.76  | 110,337,628.67   | 276,631,224.25   | 560,509,254.42   | 207,058,903.17   | 121,045,274.00   | 33,101,291.42    | 82,989,367.27    | 5,562,070,789.93  |
| 20  | KATSINA     | 34       | 1,710,083,931.71  | 1,208,277,452.77  | 129,495,777.18   | 213,760,491.46   | 512,626,559.31   | 204,325,409.70   | 132,952,660.74   | 38,848,387.42    | 64,128,147.44    | 4,234,499,166.78  |
| 21  | KEBBI       | 21       | 1,056,228,310.76  | 675,547,431.61    | 195,649,535.29   | 132,028,538.85   | 321,318,531.25   | 100,950,624.34   | 92,387,102.37    | 58,694,865.59    | 39,608,561.65    | 2,672,423,501.72  |
| 22  | KOGI        | 21       | 1,056,228,310.76  | 683,861,645.25    | 153,405,723.19   | 132,028,538.85   | 381,464,422.53   | 150,706,727.23   | 118,819,789.74   | 46,021,720.88    | 39,608,561.65    | 2,762,145,440.08  |
| 23  | KWARA       | 16       | 804,745,379.63    | 494,586,931.28    | 178,741,815.17   | 100,593,172.45   | 168,317,107.16   | 51,808,883.79    | 71,913,429.21    | 53,622,549.12    | 30,177,951.74    | 1,954,507,219.56  |
| 24  | LAGOS       | 20       | 1,005,931,724.53  | 1,880,138,670.90  | 18,132,034.89    | 125,741,465.57   | 148,223,246.41   | 64,907,731.95    | 43,258,673.31    | 5,439,610.93     | 37,722,439.67    | 3,329,495,998.17  |
| 25  | NASSARAWA   | 13       | 653,856,620.95    | 388,661,692.74    | 141,424,406.34   | 81,731,952.62    | 252,338,810.03   | 106,624,134.85   | 52,173,778.89    | 42,427,325.52    | 24,519,585.79    | 1,743,757,307.72  |
| 26  | NIGER       | 25       | 1,257,414,655.67  | 823,984,899.22    | 384,312,090.95   | 157,176,831.96   | 274,451,798.77   | 87,708,545.75    | 80,064,759.13    | 115,293,637.11   | 47,153,049.59    | 3,227,560,268.14  |
| 27  | OGUN        | 20       | 1,005,931,724.53  | 777,646,283.77    | 88,058,045.33    | 125,741,465.57   | 151,189,891.67   | 49,744,214.20    | 40,078,469.47    | 26,417,291.39    | 37,722,439.67    | 2,302,529,825.61  |
| 28  | ONDO        | 18       | 905,338,552.08    | 717,765,339.31    | 82,039,046.53    | 113,167,319.01   | 179,501,754.12   | 83,100,035.64    | 59,587,670.24    | 24,611,716.06    | 33,950,195.70    | 2,199,061,628.69  |
| 29  | OSUN        | 30       | 1,508,897,586.80  | 714,117,297.91    | 46,807,209.60    | 188,612,198.35   | 284,467,415.85   | 101,776,831.86   | 63,380,211.46    | 14,042,164.08    | 56,583,659.51    | 2,978,684,575.41  |
| 30  | OYO         | 33       | 1,659,787,345.48  | 1,166,353,032.08  | 146,474,335.29   | 207,473,418.19   | 274,953,971.33   | 126,055,579.98   | 70,096,169.88    | 43,942,304.33    | 62,242,025.46    | 3,757,378,182.00  |
| 31  | PLATEAU     | 17       | 855,041,965.85    | 663,049,515.86    | 141,141,676.69   | 106,880,245.73   | 310,769,428.31   | 119,481,948.26   | 84,601,323.19    | 42,342,506.62    | 32,064,073.72    | 2,355,372,684.24  |
| 32  | RIVERS      | 23       | 1,156,821,483.21  | 1,081,625,815.59  | 54,099,840.11    | 144,602,685.40   | 276,213,461.85   | 56,647,128.73    | 89,993,842.74    | 16,229,993.42    | 43,380,805.62    | 2,919,615,016.67  |
| 33  | SOKOTO      | 23       | 1,156,821,483.21  | 771,159,323.99    | 175,160,140.88   | 144,602,685.40   | 396,080,775.25   | 106,286,382.76   | 94,464,564.08    | 52,548,046.74    | 43,380,805.62    | 2,940,504,207.93  |
| 34  | TARABA      | 16       | 804,745,379.63    | 479,911,955.19    | 312,661,128.91   | 100,593,172.45   | 194,287,430.60   | 118,857,712.64   | 68,884,653.65    | 93,798,346.67    | 30,177,951.74    | 2,203,917,741.48  |
| 35  | YOBE        | 17       | 855,041,965.85    | 484,262,112.63    | 243,264,484.61   | 106,880,245.73   | 277,812,759.66   | 92,085,056.52    | 51,456,093.14    | 72,979,351.60    | 32,064,073.72    | 2,215,846,143.47  |
| 36  | ZAMFARA     | 14       | 704,152,207.17    | 679,973,307.45    | 182,387,637.78   | 88,019,025.90    | 168,778,688.41   | 46,651,455.77    | 51,080,789.58    | 54,716,296.00    | 26,405,707.77    | 2,002,165,115.81  |
| 37  | FCT ABUJA   | 6        | 301,773,517.36    | 293,111,751.78    | 41,485,959.76    | 37,722,439.67    | 109,917,802.18   | 44,758,889.15    | 31,755,948.46    | 12,445,788.99    | 11,316,731.90    | 884,294,829.25    |
| 774 |             |          | 38,929,557,739.46 | 29,197,168,304.60 | 4,866,194,717.43 | 4,866,194,717.43 | 9,732,389,434.87 | 3,892,955,773.95 | 2,919,716,830.46 | 1,459,858,415.23 | 1,459,858,415.23 | 97,323,894,348.65 |

# FEDERATION ACCOUNT: December,2021

# NET ALLOCATION TO LGCs:

| SN | STATES      | NOofLGCS | GROSS             | TOT-<br>DEDUCTN +<br>ECOLOGICAL | NET<br>Dec 2021   | NET<br>Nov 2021   | GROSS<br>Nov 2021 |    |
|----|-------------|----------|-------------------|---------------------------------|-------------------|-------------------|-------------------|----|
| 1  | ABIA        | 17       | 2,020,071,210.65  | 58,837,025.55                   | 1,961,234,185.10  | 1,826,113,069.73  | 1,881,916,593.90  | 1  |
| 2  | ADAMAWA     | 21       | 2,548,029,904.78  | 74,214,463.25                   | 2,473,815,441.53  | 2,303,405,360.20  | 2,373,767,684.16  | 2  |
| 3  | AKWA IBOM   | 31       | 3,393,826,103.92  | 98,849,304.00                   | 3,294,976,799.92  | 3,067,824,102.27  | 3,161,719,066.18  | 3  |
| 4  | ANAMBRA     | 21       | 2,561,799,728.53  | 74,615,526.07                   | 2,487,184,202.45  | 2,315,859,818.68  | 2,386,595,776.39  | 4  |
| 5  | BAUCHI      | 20       | 2,908,149,640.10  | 84,703,387.58                   | 2,823,446,252.52  | 2,629,182,843.08  | 2,709,258,483.75  | 5  |
| 6  | BAYELSA     | 8        | 1,183,723,351.49  | 34,477,379.17                   | 1,149,245,972.32  | 1,070,181,853.03  | 1,102,767,370.78  | 6  |
| 7  | BENUE       | 23       | 3,164,516,899.07  | 231,708,893.64                  | 2,932,808,005.43  | 2,721,347,288.02  | 2,948,092,538.83  | 7  |
| 8  | BORNO       | 27       | 3,435,717,022.31  | 100,069,427.83                  | 3,335,647,594.47  | 3,105,946,421.87  | 3,200,745,024.29  | 8  |
| 9  | CROSS RIVER | 18       | 2,214,898,553.26  | 103,062,874.53                  | 2,111,835,678.73  | 1,963,719,963.87  | 2,063,419,506.80  | 9  |
| 10 | DELTA       | 25       | 2,838,074,830.90  | 82,662,373.72                   | 2,755,412,457.18  | 2,565,510,644.71  | 2,643,976,158.28  | 10 |
| 11 | EBONYI      | 13       | 1,638,439,205.33  | 94,867,552.82                   | 1,543,571,652.51  | 1,435,144,102.56  | 1,526,384,769.18  | 11 |
| 12 | EDO         | 18       | 2,171,511,381.34  | 63,247,904.31                   | 2,108,263,477.03  | 1,963,028,626.73  | 2,022,999,625.37  | 12 |
| 13 | EKITI       | 16       | 1,724,258,785.23  | 50,221,129.67                   | 1,674,037,655.56  | 1,558,616,447.58  | 1,606,335,065.31  | 13 |
| 14 | ENUGU       | 17       | 2,206,287,847.30  | 64,260,811.09                   | 2,142,027,036.22  | 1,994,541,323.54  | 2,055,397,695.32  | 14 |
| 15 | GOMBE       | 11       | 1,511,749,973.90  | 98,015,110.07                   | 1,413,734,863.84  | 1,312,715,326.96  | 1,408,359,936.38  | 15 |
| 16 | IMO         | 27       | 2,956,916,500.02  | 86,123,781.55                   | 2,870,792,718.47  | 2,672,883,418.80  | 2,754,690,131.13  | 16 |
| 17 | JIGAWA      | 27       | 3,106,519,186.38  | 90,481,141.35                   | 3,016,038,045.02  | 2,808,195,277.51  | 2,894,061,345.60  | 17 |
| 18 | KADUNA      | 23       | 3,493,574,981.49  | 101,754,611.11                  | 3,391,820,370.38  | 3,158,510,527.39  | 3,254,646,021.90  | 18 |
| 19 | KANO        | 44       | 5,562,070,789.93  | 674,666,506.88                  | 4,887,404,283.05  | 4,515,524,940.23  | 5,181,675,408.67  | 19 |
| 20 | KATSINA     | 34       | 4,234,499,166.78  | 123,334,927.19                  | 4,111,164,239.59  | 3,828,016,916.51  | 3,944,897,688.15  | 20 |
| 21 | KEBBI       | 21       | 2,672,423,501.72  | 77,837,577.72                   | 2,594,585,924.00  | 2,415,916,232.99  | 2,489,653,883.13  | 21 |
| 22 | KOGI        | 21       | 2,762,145,440.08  | 267,593,836.83                  | 2,494,551,603.25  | 2,309,924,465.81  | 2,573,239,651.67  | 22 |
| 23 | KWARA       | 16       | 1,954,507,219.56  | 56,927,394.74                   | 1,897,579,824.82  | 1,766,870,352.46  | 1,820,836,587.34  | 23 |
| 24 | LAGOS       | 20       | 3,329,495,598.17  | 96,975,599.95                   | 3,232,519,998.22  | 3,010,279,641.10  | 3,101,788,185.71  | 24 |
| 25 | NASSARAWA   | 13       | 1,743,757,307.72  | 90,027,175.04                   | 1,653,730,132.68  | 1,537,189,022.33  | 1,624,500,065.05  | 25 |
| 26 | NIGER       | 25       | 3,227,560,268.14  | 94,006,609.75                   | 3,133,553,658.39  | 2,917,790,404.77  | 3,006,824,311.14  | 26 |
| 27 | OGUN        | 20       | 2,302,529,825.61  | 182,840,925.90                  | 2,119,688,899.71  | 1,965,638,036.59  | 2,145,057,591.98  | 27 |
| 28 | ONDO        | 18       | 2,199,061,628.69  | 111,227,465.52                  | 2,087,834,163.17  | 1,940,770,004.16  | 2,048,665,684.76  | 28 |
| 29 | OSUN        | 30       | 2,978,684,575.41  | 168,786,448.27                  | 2,809,898,127.14  | 2,610,368,669.26  | 2,774,969,466.86  | 29 |
| 30 | OYO         | 33       | 3,757,378,182.00  | 193,126,780.94                  | 3,564,251,401.07  | 3,312,842,691.28  | 3,500,407,467.31  | 30 |
| 31 | PLATEAU     | 17       | 2,355,372,684.24  | 68,603,087.89                   | 2,286,769,596.35  | 2,129,384,800.50  | 2,194,286,476.59  | 31 |
| 32 | RIVERS      | 23       | 2,919,615,016.67  | 85,037,330.58                   | 2,834,577,686.09  | 2,639,378,207.26  | 2,719,939,732.17  | 32 |
| 33 | SOKOTO      | 23       | 2,940,504,207.93  | 121,634,791.80                  | 2,818,869,416.13  | 2,622,282,916.02  | 2,739,400,291.51  | 33 |
| 34 | TARABA      | 16       | 2,203,917,741.48  | 64,191,778.88                   | 2,139,725,962.60  | 1,992,455,882.54  | 2,053,189,683.32  | 34 |
| 35 | YOBE        | 17       | 2,215,846,143.47  | 64,539,208.06                   | 2,151,306,935.41  | 2,003,186,561.48  | 2,064,302,290.40  | 35 |
| 36 | ZAMFARA     | 14       | 2,002,165,115.81  | 58,315,488.81                   | 1,943,849,627.00  | 1,810,092,238.23  | 1,865,235,114.14  | 36 |
| 37 | FCT-ABUJA   | 6        | 884,294,829.25    | 25,756,160.08                   | 858,538,669.17    | 799,472,822.43    | 823,817,053.72    | 37 |
|    |             | 774      | 97,323,894,348.65 | 4,217,601,792.12                | 93,106,292,556.53 | 86,600,111,222.47 | 90,667,819,427.16 |    |

# FEDERATION ACCOUNT: December,2021

## ***FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION***

| <b>LGCNO</b>                                                                           | <b>TOTAL AMOUNT</b>          | <b>LGCNO</b>                                               | <b>TOTAL-AMOUNT</b>          |
|----------------------------------------------------------------------------------------|------------------------------|------------------------------------------------------------|------------------------------|
| <b>1 STATUTORY REVENUE</b>                                                             |                              |                                                            | <b><u>50,221,129.67</u></b>  |
| <b><u>ABIA</u></b>                                                                     |                              | <b><u>ENUGU</u></b>                                        |                              |
| 17 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 58,837,025.55                | 17 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 64,260,811.09                |
|                                                                                        | <b><u>58,837,025.55</u></b>  |                                                            | <b><u>64,260,811.09</u></b>  |
| <b><u>ADAMAWA</u></b>                                                                  |                              | <b><u>FCT-ABUJA</u></b>                                    |                              |
| 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 74,214,463.25                | 6 ECOLOGICAL FUNDS DISTRIBUTION LGCS                       | 25,756,160.08                |
|                                                                                        | <b><u>74,214,463.25</u></b>  |                                                            | <b><u>25,756,160.08</u></b>  |
| <b><u>AKWA IBOM</u></b>                                                                |                              | <b><u>GOMBE</u></b>                                        |                              |
| 31 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 98,849,304.00                | 11 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 44,031,552.64                |
|                                                                                        | <b><u>98,849,304.00</u></b>  | 11 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - GOMBE  | 53,983,557.43                |
| <b><u>ANAMBRA</u></b>                                                                  |                              |                                                            | <b><u>98,015,110.07</u></b>  |
| 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 74,615,526.07                | <b><u>IMO</u></b>                                          |                              |
|                                                                                        | <b><u>74,615,526.07</u></b>  | 27 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 86,123,781.55                |
| <b><u>BAUCHI</u></b>                                                                   |                              |                                                            | <b><u>86,123,781.55</u></b>  |
| 20 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 84,703,387.58                | <b><u>JIGAWA</u></b>                                       |                              |
|                                                                                        | <b><u>84,703,387.58</u></b>  | 27 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 90,481,141.35                |
| <b><u>BAYELSA</u></b>                                                                  |                              |                                                            | <b><u>90,481,141.35</u></b>  |
| 8 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                   | 34,477,379.17                | <b><u>KADUNA</u></b>                                       |                              |
|                                                                                        | <b><u>34,477,379.17</u></b>  | 23 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 101,754,611.11               |
| <b><u>BENUE</u></b>                                                                    |                              |                                                            | <b><u>101,754,611.11</u></b> |
| 23 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 92,170,395.12                | <b><u>KANO</u></b>                                         |                              |
| 23 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - BENUE                              | 139,538,498.52               | 44 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 162,002,061.84               |
|                                                                                        | <b><u>231,708,893.64</u></b> | 44 KANO STATE 44 LOCAL GOVT. LOAN IFO GTB (10/36)          | 512,664,445.04               |
| <b><u>BORNO</u></b>                                                                    |                              |                                                            | <b><u>674,666,506.88</u></b> |
| 27 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 100,069,427.83               | <b><u>KATSINA</u></b>                                      |                              |
|                                                                                        | <b><u>100,069,427.83</u></b> | 34 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 123,334,927.19               |
| <b><u>CROSS RIVER</u></b>                                                              |                              |                                                            | <b><u>123,334,927.19</u></b> |
| 18 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 64,511,608.35                | <b><u>KEBBI</u></b>                                        |                              |
| 18 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - CROSS RIVER                        | 38,551,266.18                | 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 77,837,577.72                |
|                                                                                        | <b><u>103,062,874.53</u></b> |                                                            | <b><u>77,837,577.72</u></b>  |
| <b><u>DELTA</u></b>                                                                    |                              | <b><u>KOGI</u></b>                                         |                              |
| 25 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 82,662,373.72                | 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 80,450,838.06                |
|                                                                                        | <b><u>82,662,373.72</u></b>  | 21 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI   | 89,972,595.51                |
| <b><u>EBONYI</u></b>                                                                   |                              | 21 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI 2 | 97,170,403.26                |
| 13 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 47,721,530.25                |                                                            | <b><u>267,593,836.83</u></b> |
| 13 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - EBONYI                             | 30,761,630.51                | <b><u>KWARA</u></b>                                        |                              |
| 13 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC | 16,384,392.05                | 16 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 56,927,394.74                |
|                                                                                        | <b><u>94,867,552.82</u></b>  |                                                            | <b><u>56,927,394.74</u></b>  |
| <b><u>EDO</u></b>                                                                      |                              | <b><u>LAGOS</u></b>                                        |                              |
| 18 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 63,247,904.31                | 20 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 96,975,599.95                |
|                                                                                        | <b><u>63,247,904.31</u></b>  |                                                            | <b><u>96,975,599.95</u></b>  |
| <b><u>EKITI</u></b>                                                                    |                              | <b><u>NASSARAWA</u></b>                                    |                              |
| 16 ECOLOGICAL FUNDS DISTRIBUTION LGCS                                                  | 50,221,129.67                | 13 ECOLOGICAL FUNDS DISTRIBUTION LGCS                      | 50,789,047.80                |

| <b>LGCNO</b>                                                   | <b>TOTAL AMOUNT</b>            |
|----------------------------------------------------------------|--------------------------------|
| 13 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - NASARAWA   | 39,238,127.24                  |
|                                                                | <b><u>90,027,175.04</u></b>    |
| <b><u>NIGER</u></b>                                            |                                |
| 25 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 94,006,609.75                  |
|                                                                | <b><u>94,006,609.75</u></b>    |
| <b><u>OGUN</u></b>                                             |                                |
| 20 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 67,063,975.50                  |
| 20 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OGUN       | 115,776,950.40                 |
|                                                                | <b><u>182,840,925.90</u></b>   |
| <b><u>ONDO</u></b>                                             |                                |
| 18 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 64,050,338.70                  |
| 18 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - ONDO STATE | 47,177,126.82                  |
|                                                                | <b><u>111,227,465.52</u></b>   |
| <b><u>OSUN</u></b>                                             |                                |
| 30 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 86,757,803.17                  |
| 30 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OSUN STATE | 82,028,645.10                  |
|                                                                | <b><u>168,786,448.27</u></b>   |
| <b><u>OYO</u></b>                                              |                                |
| 33 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 109,438,199.48                 |
| 33 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OYO        | 83,688,581.46                  |
|                                                                | <b><u>193,126,780.94</u></b>   |
| <b><u>PLATEAU</u></b>                                          |                                |
| 17 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 68,603,087.89                  |
|                                                                | <b><u>68,603,087.89</u></b>    |
| <b><u>RIVERS</u></b>                                           |                                |
| 23 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 85,037,330.58                  |
|                                                                | <b><u>85,037,330.58</u></b>    |
| <b><u>SOKOTO</u></b>                                           |                                |
| 23 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 85,645,753.63                  |
| 23 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - SOKOTO     | 35,989,038.17                  |
|                                                                | <b><u>121,634,791.80</u></b>   |
| <b><u>TARABA</u></b>                                           |                                |
| 16 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 64,191,778.88                  |
|                                                                | <b><u>64,191,778.88</u></b>    |
| <b><u>YOBE</u></b>                                             |                                |
| 17 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 64,539,208.06                  |
|                                                                | <b><u>64,539,208.06</u></b>    |
| <b><u>ZAMFARA</u></b>                                          |                                |
| 14 ECOLOGICAL FUNDS DISTRIBUTION LGCS                          | 58,315,488.81                  |
|                                                                | <b><u>58,315,488.81</u></b>    |
|                                                                | <b><u>4,217,601,792.12</u></b> |

| <b>LGCNO</b>   | <b>TOTAL-AMOUNT</b>         |
|----------------|-----------------------------|
| 20 BAUCHI      | 837,551.04                  |
| 8 BAYELSA      | 340,913.93                  |
| 23 BENUE       | 911,385.15                  |
| 27 BORNO       | 989,491.16                  |
| 18 CROSS RIVER | 637,893.78                  |
| 25 DELTA       | 817,369.40                  |
| 13 EBONYI      | 471,872.71                  |
| 18 EDO         | 625,398.22                  |
| 16 EKITI       | 496,588.87                  |
| 17 ENUGU       | 635,413.89                  |
| 6 FCT-ABUJA    | 254,678.11                  |
| 11 GOMBE       | 435,386.04                  |
| 21 IMO         | 851,595.96                  |
| 27 JIGAWA      | 894,681.73                  |
| 23 KADUNA      | 1,006,154.33                |
| 44 KANO        | 1,601,883.92                |
| 34 KATSINA     | 1,219,541.50                |
| 21 KEBBI       | 769,661.59                  |
| 21 KOGI        | 795,501.63                  |
| 16 KWARA       | 562,900.73                  |
| 20 LAGOS       | 958,899.24                  |
| 13 NASSARAWA   | 502,204.47                  |
| 25 NIGER       | 929,541.73                  |
| 20 OGUN        | 663,131.71                  |
| 18 ONDO        | 633,332.73                  |
| 30 OSUN        | 857,865.19                  |
| 33 OYO         | 1,082,130.01                |
| 17 PLATEAU     | 678,350.52                  |
| 23 RIVERS      | 840,853.08                  |
| 23 SOKOTO      | 846,869.20                  |
| 16 TARABA      | 634,731.30                  |
| 17 YOBE        | 638,166.69                  |
| 14 ZAMFARA     | 576,626.27                  |
|                | <b><u>28,029,413.44</u></b> |
|                | <b><u>28,029,413.44</u></b> |

#### **4 EXCHANGE DIFFERENCE REVENUE**

|                    |            |
|--------------------|------------|
| <b><u>ABIA</u></b> |            |
| 17 ABIA            | 581,783.25 |
| 21 ADAMAWA         | 733,836.07 |
| 31 AKWA IBOM       | 977,426.52 |
| 21 ANAMBRA         | 737,801.79 |

|              |                         |              |                     |
|--------------|-------------------------|--------------|---------------------|
| <i>LGCNO</i> | <i>TOTAL AMOUNT</i>     | <i>LGCNO</i> | <i>TOTAL-AMOUNT</i> |
|              | <u>4,245,631,205.56</u> |              |                     |

## FEDERATION ACCOUNT: December,2021

### ***FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE***

**S/NO**

**STATES**

**TOTAL DEDUCTIONS**

#### 1 STATUTORY REVENUE

1

|                                  |                                 |                         |
|----------------------------------|---------------------------------|-------------------------|
| 1                                | ABIA (17 detail records)        | 58,837,025.55           |
| 2                                | ADAMAWA (21 detail records)     | 74,214,463.25           |
| 3                                | AKWA IBOM (31 detail records)   | 98,849,304.00           |
| 4                                | ANAMBRA (21 detail records)     | 74,615,526.07           |
| 5                                | BAUCHI (20 detail records)      | 84,703,387.58           |
| 6                                | BAYELSA (8 detail records)      | 34,477,379.17           |
| 7                                | BENUE (46 detail records)       | 231,708,893.64          |
| 8                                | BORNO (27 detail records)       | 100,069,427.83          |
| 9                                | CROSS RIVER (36 detail records) | 103,062,874.53          |
| 10                               | DELTA (25 detail records)       | 82,662,373.72           |
| 11                               | EBONYI (39 detail records)      | 94,867,552.82           |
| 12                               | EDO (18 detail records)         | 63,247,904.31           |
| 13                               | EKITI (16 detail records)       | 50,221,129.67           |
| 14                               | ENUGU (17 detail records)       | 64,260,811.09           |
| 15                               | FCT-ABUJA (6 detail records)    | 25,756,160.08           |
| 16                               | GOMBE (22 detail records)       | 98,015,110.07           |
| 17                               | IMO (27 detail records)         | 86,123,781.55           |
| 18                               | JIGAWA (27 detail records)      | 90,481,141.35           |
| 19                               | KADUNA (23 detail records)      | 101,754,611.11          |
| 20                               | KANO (88 detail records)        | 674,666,506.88          |
| 21                               | KATSINA (34 detail records)     | 123,334,927.19          |
| 22                               | KEBBI (21 detail records)       | 77,837,577.72           |
| 23                               | KOGI (63 detail records)        | 267,593,836.83          |
| 24                               | KWARA (16 detail records)       | 56,927,394.74           |
| 25                               | LAGOS (20 detail records)       | 96,975,599.95           |
| 26                               | NASSARAWA (26 detail records)   | 90,027,175.04           |
| 27                               | NIGER (25 detail records)       | 94,006,609.75           |
| 28                               | OGUN (40 detail records)        | 182,840,925.90          |
| 29                               | ONDO (36 detail records)        | 111,227,465.52          |
| 30                               | OSUN (60 detail records)        | 168,786,448.27          |
| 31                               | OYO (66 detail records)         | 193,126,780.94          |
| 32                               | PLATEAU (17 detail records)     | 68,603,087.89           |
| 33                               | RIVERS (23 detail records)      | 85,037,330.58           |
| 34                               | SOKOTO (46 detail records)      | 121,634,791.80          |
| 35                               | TARABA (16 detail records)      | 64,191,778.88           |
| 36                               | YOBE (17 detail records)        | 64,539,208.06           |
| 37                               | ZAMFARA (14 detail records)     | 58,315,488.81           |
| <u>TOTAL 1 STATUTORY REVENUE</u> |                                 | <u>4,217,601,792.12</u> |

#### 4 EXCHANGE DIFFERENCE REVENUE

4

|   |                               |            |
|---|-------------------------------|------------|
| 1 | ABIA (17 detail records)      | 581,783.25 |
| 2 | ADAMAWA (21 detail records)   | 733,836.07 |
| 3 | AKWA IBOM (31 detail records) | 977,426.52 |
| 4 | ANAMBRA (21 detail records)   | 737,801.79 |
| 5 | BAUCHI (20 detail records)    | 837,551.04 |

| <i>S/NO</i>                                       | <i>STATES</i>                   | <i>TOTAL DEDUCTIONS</i>        |
|---------------------------------------------------|---------------------------------|--------------------------------|
| 6                                                 | BAYELSA (8 detail records)      | 340,913.93                     |
| 7                                                 | BENUE (23 detail records)       | 911,385.15                     |
| 8                                                 | BORNO (27 detail records)       | 989,491.16                     |
| 9                                                 | CROSS RIVER (18 detail records) | 637,893.78                     |
| 10                                                | DELTA (25 detail records)       | 817,369.40                     |
| 11                                                | EBONYI (13 detail records)      | 471,872.71                     |
| 12                                                | EDO (18 detail records)         | 625,398.22                     |
| 13                                                | EKITI (16 detail records)       | 496,588.87                     |
| 14                                                | ENUGU (17 detail records)       | 635,413.89                     |
| 15                                                | FCT-ABUJA (6 detail records)    | 254,678.11                     |
| 16                                                | GOMBE (11 detail records)       | 435,386.04                     |
| 17                                                | IMO (27 detail records)         | 851,595.96                     |
| 18                                                | JIGAWA (27 detail records)      | 894,681.73                     |
| 19                                                | KADUNA (23 detail records)      | 1,006,154.33                   |
| 20                                                | KANO (44 detail records)        | 1,601,883.92                   |
| 21                                                | KATSINA (34 detail records)     | 1,219,541.50                   |
| 22                                                | KEBBI (21 detail records)       | 769,661.59                     |
| 23                                                | KOGI (21 detail records)        | 795,501.63                     |
| 24                                                | KWARA (16 detail records)       | 562,900.73                     |
| 25                                                | LAGOS (20 detail records)       | 958,899.24                     |
| 26                                                | NASSARAWA (13 detail records)   | 502,204.47                     |
| 27                                                | NIGER (25 detail records)       | 929,541.73                     |
| 28                                                | OGUN (20 detail records)        | 663,131.71                     |
| 29                                                | ONDO (18 detail records)        | 633,332.73                     |
| 30                                                | OSUN (30 detail records)        | 857,865.19                     |
| 31                                                | OYO (33 detail records)         | 1,082,130.01                   |
| 32                                                | PLATEAU (17 detail records)     | 678,350.52                     |
| 33                                                | RIVERS (23 detail records)      | 840,853.08                     |
| 34                                                | SOKOTO (23 detail records)      | 846,869.20                     |
| 35                                                | TARABA (16 detail records)      | 634,731.30                     |
| 36                                                | YOBE (17 detail records)        | 638,166.69                     |
| 37                                                | ZAMFARA (14 detail records)     | 576,626.27                     |
| <b><u>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</u></b> |                                 | <b><u>28,029,413.44</u></b>    |
| <b><u>Grand Total</u></b>                         |                                 | <b><u>4,245,631,205.56</u></b> |

| S/N | STATE      | GROSS<br>STATUTORY        | TOTAL<br>DERIVATION      | TOTAL                     | DEDUCTION                | STATE NET                 | PREV. TOTAL               |    |
|-----|------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|---------------------------|----|
|     |            |                           |                          |                           |                          | Dec 2021                  | Nov 2021                  |    |
| 1   | ABIA       | 3,117,227,255.31          | 368,069,503.60           | 3,485,296,758.91          | 864,498,420.23           | 2,620,798,338.68          | 3,395,023,332.54          | 1  |
| 2   | ADAMAWA    | 3,316,193,741.35          | 0.00                     | 3,316,193,741.35          | 725,604,988.07           | 2,590,588,753.28          | 3,089,396,055.70          | 2  |
| 3   | AKWA IBOM  | 3,347,010,869.18          | 7,343,809,970.28         | 10,690,820,839.45         | 1,411,055,473.03         | 9,279,765,366.43          | 13,102,139,204.21         | 3  |
| 4   | ANAMBRA    | 3,309,981,242.79          | 0.00                     | 3,309,981,242.79          | 529,431,570.98           | 2,780,549,671.81          | 3,083,608,435.91          | 4  |
| 5   | BAUCHI     | 3,982,018,332.46          | 0.00                     | 3,982,018,332.46          | 1,368,474,219.45         | 2,613,544,113.01          | 3,709,684,261.40          | 5  |
| 6   | BAYELSA    | 2,945,561,748.01          | 7,046,510,493.23         | 9,992,072,241.24          | 1,694,179,604.22         | 8,297,892,637.02          | 12,734,523,566.38         | 6  |
| 7   | BENUE      | 3,733,399,600.40          | 0.00                     | 3,733,399,600.40          | 1,206,080,805.10         | 2,527,318,795.30          | 3,478,068,804.01          | 7  |
| 8   | BORNO      | 4,136,071,708.76          | 0.00                     | 4,136,071,708.76          | 736,392,745.51           | 3,399,678,963.25          | 3,853,201,778.83          | 8  |
| 9   | CROSS RIVE | 3,347,581,672.99          | 0.00                     | 3,347,581,672.99          | 1,867,755,908.61         | 1,479,825,764.38          | 3,118,637,336.44          | 9  |
| 10  | DELTA      | 3,380,123,412.08          | 10,665,196,440.90        | 14,045,319,852.98         | 1,740,453,880.56         | 12,304,865,972.42         | 17,798,851,211.86         | 10 |
| 11  | EBONYI     | 2,978,266,555.51          | 0.00                     | 2,978,266,555.51          | 619,992,973.98           | 2,358,273,581.52          | 2,774,580,035.74          | 11 |
| 12  | EDO        | 3,112,765,875.53          | 1,296,939,934.94         | 4,409,705,810.47          | 1,315,243,193.54         | 3,094,462,616.93          | 4,793,539,982.28          | 12 |
| 13  | EKITI      | 2,976,585,937.04          | 0.00                     | 2,976,585,937.04          | 1,415,188,631.49         | 1,561,397,305.56          | 2,773,014,356.40          | 13 |
| 14  | ENUGU      | 3,347,870,591.89          | 0.00                     | 3,347,870,591.89          | 700,070,145.10           | 2,647,800,446.79          | 3,118,906,495.90          | 14 |
| 15  | GOMBE      | 3,135,648,492.13          | 0.00                     | 3,135,648,492.13          | 914,738,166.20           | 2,220,910,325.93          | 2,921,198,470.06          | 15 |
| 16  | IMO        | 3,461,205,288.32          | 751,997,760.83           | 4,213,203,049.15          | 1,876,084,325.05         | 2,337,118,724.09          | 4,282,402,218.97          | 16 |
| 17  | JIGAWA     | 3,722,847,363.56          | 0.00                     | 3,722,847,363.56          | 471,661,344.07           | 3,251,186,019.49          | 3,468,238,244.81          | 17 |
| 18  | KADUNA     | 4,361,748,692.43          | 0.00                     | 4,361,748,692.43          | 1,162,975,058.63         | 3,198,773,633.80          | 4,063,444,496.12          | 18 |
| 19  | KANO       | 5,280,382,385.14          | 0.00                     | 5,280,382,385.14          | 1,512,905,289.17         | 3,767,477,095.96          | 4,919,251,945.33          | 19 |
| 20  | KATSINA    | 4,092,146,069.05          | 0.00                     | 4,092,146,069.05          | 1,536,505,144.39         | 2,555,640,924.66          | 3,812,280,255.95          | 20 |
| 21  | KEBBI      | 3,515,173,889.23          | 0.00                     | 3,515,173,889.23          | 522,966,335.89           | 2,992,207,553.34          | 3,274,767,759.52          | 21 |
| 22  | KOGI       | 3,679,325,864.76          | 0.00                     | 3,679,325,864.76          | 1,182,931,125.05         | 2,496,394,739.71          | 3,427,693,223.25          | 22 |
| 23  | KWARA      | 2,963,315,166.58          | 0.00                     | 2,963,315,166.58          | 1,322,679,228.75         | 1,640,635,937.83          | 2,760,651,186.71          | 23 |
| 24  | LAGOS      | 4,459,625,478.07          | 0.00                     | 4,459,625,478.07          | 3,849,355,384.84         | 610,270,093.23            | 4,154,627,394.07          | 24 |
| 25  | NASSARAW   | 3,070,000,880.01          | 0.00                     | 3,070,000,880.01          | 559,737,499.80           | 2,510,263,380.21          | 2,860,040,561.39          | 25 |
| 26  | NIGER      | 3,943,279,441.60          | 0.00                     | 3,943,279,441.60          | 792,219,421.88           | 3,151,060,019.72          | 3,673,594,760.62          | 26 |
| 27  | OGUN       | 3,092,801,781.96          | 0.00                     | 3,092,801,781.96          | 1,686,497,706.04         | 1,406,304,075.92          | 2,881,282,087.69          | 27 |
| 28  | ONDO       | 3,098,928,968.67          | 913,355,131.94           | 4,012,284,100.61          | 1,622,662,814.03         | 2,389,621,286.59          | 4,113,744,656.39          | 28 |
| 29  | OSUN       | 3,036,104,577.79          | 0.00                     | 3,036,104,577.79          | 1,918,779,339.23         | 1,117,325,238.57          | 2,828,462,459.95          | 29 |
| 30  | OYO        | 3,733,812,096.60          | 0.00                     | 3,733,812,096.60          | 2,302,977,474.31         | 1,430,834,622.29          | 3,478,453,089.19          | 30 |
| 31  | PLATEAU    | 3,476,302,105.56          | 0.00                     | 3,476,302,105.56          | 1,883,779,756.16         | 1,592,522,349.39          | 3,238,554,454.59          | 31 |
| 32  | RIVERS     | 3,590,197,500.71          | 6,434,198,800.07         | 10,024,396,300.78         | 1,067,453,847.92         | 8,956,942,452.86          | 12,590,650,278.06         | 32 |
| 33  | SOKOTO     | 3,668,855,917.84          | 0.00                     | 3,668,855,917.84          | 1,083,199,609.62         | 2,585,656,278.??          | 3,417,939,326.09          | 33 |
| 34  | TARABA     | 3,206,733,360.35          | 0.00                     | 3,206,733,360.35          | 1,241,829,918.18         | 1,964,903,442.16          | 2,987,421,775.64          | 34 |
| 35  | YOBE       | 3,305,730,447.79          | 0.00                     | 3,305,730,447.79          | 977,265,285.17           | 2,328,465,162.62          | 3,079,648,356.87          | 35 |
| 36  | ZAMFARA    | 3,312,770,688.39          | 0.00                     | 3,312,770,688.39          | 1,324,411,513.49         | 1,988,359,174.90          | 3,086,207,108.63          | 36 |
|     |            | <b>126,237,594,999.81</b> | <b>34,820,078,035.78</b> | <b>161,057,673,035.59</b> | <b>47,008,038,227.74</b> | <b>114,049,634,807.85</b> | <b>166,143,728,967.52</b> |    |

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

| SN | STATE          | GROSS<br>STATUTORY | TOTAL<br>DERIVATION OIL & | ECOLOGY          | TOTAL              |  | DEDUCTION         |  | STATE NET          |  | LGCSGROSS         |  | LGCS NET          |  | SN |
|----|----------------|--------------------|---------------------------|------------------|--------------------|--|-------------------|--|--------------------|--|-------------------|--|-------------------|--|----|
|    |                |                    |                           |                  |                    |  |                   |  |                    |  |                   |  |                   |  |    |
| 1  | ABIA           | 3,117,227,255.31   | 368,069,503.60            | 83,997,141.61    | 3,485,296,758.91   |  | 780,501,278.62    |  | 2,620,798,338.68   |  | 2,020,071,210.65  |  | 1,961,234,185.10  |  | 1  |
| 2  | ADAMAWA        | 3,316,193,741.35   | 0.00                      | 89,358,513.99    | 3,316,193,741.35   |  | 636,246,474.08    |  | 2,590,588,753.28   |  | 2,548,029,904.78  |  | 2,473,815,441.53  |  | 2  |
| 3  | AKWA IBOM      | 3,347,010,869.18   | 7,343,809,970.28          | 90,188,915.64    | 10,690,820,839.45  |  | 1,320,866,557.39  |  | 9,279,766,366.43   |  | 3,393,826,103.92  |  | 3,294,976,799.92  |  | 3  |
| 4  | ANAMBRA        | 3,309,981,242.79   | 0.00                      | 89,191,111.33    | 3,309,981,242.79   |  | 440,240,459.65    |  | 2,780,549,671.81   |  | 2,561,799,728.53  |  | 2,487,184,202.45  |  | 4  |
| 5  | BAUCHI         | 3,982,018,332.46   | 0.00                      | 107,299,895.19   | 3,982,018,332.46   |  | 1,261,174,324.26  |  | 2,613,544,113.01   |  | 2,908,149,640.10  |  | 2,823,446,252.52  |  | 5  |
| 6  | BAYELSA        | 2,945,561,748.31   | 7,046,510,493.23          | 79,371,424.35    | 9,992,072,241.24   |  | 1,614,808,179.87  |  | 8,297,892,637.02   |  | 1,183,723,351.49  |  | 1,149,245,972.32  |  | 6  |
| 7  | BENUE          | 3,733,399,600.40   | 0.00                      | 100,600,588.03   | 3,733,399,600.40   |  | 1,105,480,217.07  |  | 2,527,318,795.30   |  | 3,164,516,899.07  |  | 2,932,808,005.43  |  | 7  |
| 8  | BORNO          | 4,136,071,708.76   | 0.00                      | 111,451,034.07   | 4,136,071,708.76   |  | 624,941,711.44    |  | 3,399,678,963.25   |  | 3,435,717,022.31  |  | 3,335,647,594.47  |  | 8  |
| 9  | CROSS RIVER    | 3,347,581,672.99   | 0.00                      | 90,204,296.58    | 3,347,581,672.99   |  | 1,777,551,612.03  |  | 1,479,825,764.38   |  | 2,214,898,553.26  |  | 2,111,835,678.73  |  | 9  |
| 10 | DELTA          | 3,380,123,412.08   | 10,665,196,440.90         | 91,081,169.79    | 14,045,319,852.98  |  | 1,649,372,710.77  |  | 12,304,865,972.42  |  | 2,838,074,830.90  |  | 2,755,412,457.18  |  | 10 |
| 11 | EBONYI         | 2,978,266,555.51   | 0.00                      | 80,252,691.62    | 2,978,266,555.51   |  | 539,740,282.37    |  | 2,358,273,581.52   |  | 1,638,439,205.33  |  | 1,543,571,652.51  |  | 11 |
| 12 | EDO            | 3,112,765,875.53   | 1,296,939,934.94          | 83,876,924.79    | 4,409,705,810.47   |  | 1,231,366,268.75  |  | 3,094,462,616.93   |  | 2,171,511,381.34  |  | 2,108,263,477.03  |  | 12 |
| 13 | EKITI          | 2,976,585,937.04   | 0.00                      | 80,207,405.49    | 2,976,585,937.04   |  | 1,334,981,226.00  |  | 1,561,397,305.56   |  | 1,724,258,785.23  |  | 1,674,037,655.56  |  | 13 |
| 14 | ENUGU          | 3,347,870,591.89   | 0.00                      | 90,212,081.82    | 3,347,870,591.89   |  | 609,858,063.28    |  | 2,647,800,446.79   |  | 2,206,287,847.30  |  | 2,142,027,036.22  |  | 14 |
| 15 | GOMBE          | 3,135,648,492.13   | 0.00                      | 84,493,522.24    | 3,135,648,492.13   |  | 830,244,643.96    |  | 2,220,910,325.93   |  | 1,511,749,973.90  |  | 1,413,734,863.84  |  | 15 |
| 16 | IMO            | 3,461,205,288.32   | 751,997,760.83            | 93,266,010.76    | 4,213,203,049.15   |  | 1,782,818,314.29  |  | 2,337,118,724.09   |  | 2,956,916,500.02  |  | 2,870,792,718.47  |  | 16 |
| 17 | JIGAWA         | 3,722,847,363.56   | 0.00                      | 100,316,246.32   | 3,722,847,363.56   |  | 371,345,097.75    |  | 3,251,186,019.49   |  | 3,106,519,186.38  |  | 3,016,038,045.02  |  | 17 |
| 18 | KADUNA         | 4,361,748,692.43   | 0.00                      | 117,532,150.39   | 4,361,748,692.43   |  | 1,045,442,908.24  |  | 3,198,773,633.80   |  | 3,493,574,981.49  |  | 3,391,820,370.38  |  | 18 |
| 19 | KANO           | 5,280,382,385.14   | 0.00                      | 142,285,752.89   | 5,280,382,385.14   |  | 1,370,619,536.28  |  | 3,767,477,095.96   |  | 5,562,070,789.93  |  | 4,887,404,283.05  |  | 19 |
| 20 | KATSINA        | 4,092,146,065.05   | 0.00                      | 110,267,409.05   | 4,092,146,069.05   |  | 1,426,237,735.34  |  | 2,555,640,924.66   |  | 4,234,499,166.78  |  | 4,111,164,239.59  |  | 20 |
| 21 | KEBBI          | 3,515,173,886.23   | 0.00                      | 94,720,254.50    | 3,515,173,889.23   |  | 428,246,081.39    |  | 2,992,207,553.34   |  | 2,672,423,501.72  |  | 2,594,585,924.00  |  | 21 |
| 22 | KOGI           | 3,679,325,864.76   | 0.00                      | 99,143,511.33    | 3,679,325,864.76   |  | 1,083,787,613.72  |  | 2,496,394,739.71   |  | 2,762,145,440.08  |  | 1,897,579,824.82  |  | 22 |
| 23 | KWARA          | 2,963,315,166.58   | 0.00                      | 79,849,809.88    | 2,963,315,166.58   |  | 1,242,829,418.87  |  | 1,640,635,937.83   |  | 1,954,507,219.56  |  | 1,897,579,824.82  |  | 23 |
| 24 | LAGOS          | 4,459,625,478.07   | 0.00                      | 120,169,548.81   | 4,459,625,478.07   |  | 3,729,185,836.03  |  | 610,270,093.23     |  | 3,329,495,598.17  |  | 3,232,519,998.22  |  | 24 |
| 25 | NASSARAWA      | 3,070,000,880.01   | 0.00                      | 82,724,574.61    | 3,070,000,880.01   |  | 477,012,925.19    |  | 2,510,263,380.21   |  | 1,743,757,307.72  |  | 1,653,730,132.68  |  | 25 |
| 26 | NIGER          | 3,943,279,447.60   | 0.00                      | 106,256,032.86   | 3,943,279,441.60   |  | 685,963,389.02    |  | 3,151,060,019.72   |  | 3,227,560,268.14  |  | 3,133,553,658.39  |  | 26 |
| 27 | OGUN           | 3,092,801,781.96   | 0.00                      | 83,338,970.17    | 3,092,801,781.96   |  | 1,603,158,735.87  |  | 1,406,304,075.92   |  | 2,302,529,825.61  |  | 2,119,688,899.71  |  | 27 |
| 28 | ONDO           | 3,098,928,968.67   | 913,355,131.94            | 83,504,074.01    | 4,012,284,100.61   |  | 1,539,158,740.02  |  | 2,389,621,286.59   |  | 2,199,061,628.69  |  | 2,087,834,163.17  |  | 28 |
| 29 | OSUN           | 3,036,104,577.79   | 0.00                      | 81,811,201.20    | 3,036,104,577.79   |  | 1,836,968,138.03  |  | 1,117,325,238.57   |  | 2,978,684,575.41  |  | 2,809,898,127.14  |  | 29 |
| 30 | OYO            | 3,733,812,095.60   | 0.00                      | 100,611,703.20   | 3,733,812,096.60   |  | 2,202,365,771.11  |  | 1,430,834,622.29   |  | 3,757,378,182.00  |  | 3,564,251,401.07  |  | 30 |
| 31 | PLATEAU        | 3,476,302,105.56   | 0.00                      | 93,672,811.23    | 3,476,302,105.56   |  | 1,790,106,944.94  |  | 1,592,522,349.39   |  | 2,355,372,684.24  |  | 2,286,769,596.35  |  | 31 |
| 32 | RIVERS         | 3,590,197,507.71   | 6,434,198,800.07          | 96,741,848.82    | 10,024,396,300.78  |  | 970,711,999.10    |  | 8,956,942,452.86   |  | 2,919,615,016.67  |  | 2,834,577,686.09  |  | 32 |
| 33 | SOKOTO         | 3,668,855,917.84   | 0.00                      | 98,861,387.01    | 3,668,855,917.84   |  | 984,338,302.61    |  | 2,585,656,228.22   |  | 2,940,504,207.93  |  | 2,818,869,416.13  |  | 33 |
| 34 | TARABA         | 3,206,733,360.35   | 0.00                      | 86,408,982.76    | 3,206,733,360.35   |  | 1,155,420,935.42  |  | 1,964,903,442.16   |  | 2,203,917,741.48  |  | 2,139,725,962.60  |  | 34 |
| 35 | YOBE           | 3,305,730,447.79   | 0.00                      | 89,076,568.95    | 3,305,730,447.79   |  | 888,188,716.22    |  | 2,328,465,162.62   |  | 2,215,846,143.47  |  | 2,151,306,935.41  |  | 35 |
| 36 | ZAMFARA        | 3,312,770,688.39   | 0.00                      | 89,266,276.03    | 3,312,770,688.39   |  | 1,235,145,237.46  |  | 1,988,359,174.90   |  | 2,002,165,115.81  |  | 1,943,849,627.00  |  | 36 |
| 37 | FCT-ABUJA      | 0.00               | 0.00                      | 0.00             | 0.00               |  | 0.00              |  | 0.00               |  | 884,294,829.25    |  | 858,538,669.17    |  | 37 |
| 42 | SOKO DERIVATIO | 0.00               | 0.00                      | 0.00             | 0.00               |  | 0.00              |  | 0.00               |  | 0.00              |  | 0.00              |  | 42 |
| 43 | GBETIOKUN DERI | 0.00               | 0.00                      | 0.00             | 0.00               |  | 0.00              |  | 0.00               |  | 0.00              |  | 0.00              |  | 43 |
|    |                | 126,237,594,999.81 | 34,820,078,035.78         | 3,401,611,841.31 | 161,057,673,035.59 |  | 43,606,426,386.43 |  | 114,049,634,807.85 |  | 97,323,894,348.65 |  | 93,106,292,556.53 |  |    |

## GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

| SN | 2) STATE    | 3) GROSS<br>STATUTORY =<br>26.72% | 4) STATUTORY =<br>26.0% | 5) STATES<br>ECOLOGICAL<br>FUNDS = 0.72% | 6) LGCS GROSS=<br>20.6% | 7) LGCS = 20%     | 8) LGCS<br>ECOLOGICAL FUNDS<br>= 0.6% | TOTAL ECOLOGICAL<br>FUNDS = 5+8 | SN |
|----|-------------|-----------------------------------|-------------------------|------------------------------------------|-------------------------|-------------------|---------------------------------------|---------------------------------|----|
| 1  | ABIA        | 3,117,227,255.31                  | 3,033,230,113.70        | 83,997,141.61                            | 2,020,071,210.65        | 1,961,234,186.10  | 58,837,025.55                         | 142,834,167.16                  | 1  |
| 2  | ADAMAWA     | 3,316,193,741.35                  | 3,226,835,227.36        | 89,358,513.99                            | 2,548,029,904.78        | 2,473,815,441.53  | 74,214,463.25                         | 163,572,977.23                  | 2  |
| 3  | AKWA IBOM   | 3,347,010,869.18                  | 3,256,821,953.54        | 90,188,915.64                            | 3,393,826,103.92        | 3,294,976,799.92  | 98,849,304.00                         | 189,036,219.63                  | 3  |
| 4  | ANAMBRA     | 3,309,981,242.79                  | 3,220,790,131.46        | 89,191,111.33                            | 2,561,799,728.53        | 2,487,184,202.45  | 74,615,526.07                         | 163,806,637.41                  | 4  |
| 5  | BAUCHI      | 3,982,018,332.46                  | 3,874,718,437.27        | 107,299,895.19                           | 2,908,149,640.10        | 2,823,446,252.52  | 84,703,387.58                         | 192,003,282.76                  | 5  |
| 6  | BAYELSA     | 2,945,561,748.01                  | 2,866,190,323.66        | 79,371,424.35                            | 1,183,723,351.49        | 1,149,245,972.32  | 34,477,379.17                         | 113,848,803.52                  | 6  |
| 7  | BENUE       | 3,733,399,600.40                  | 3,632,799,012.37        | 100,600,588.03                           | 3,164,516,899.07        | 3,072,346,503.95  | 92,170,395.12                         | 192,770,983.15                  | 7  |
| 8  | BORNO       | 4,136,071,708.76                  | 4,024,620,674.69        | 111,451,034.07                           | 3,435,717,022.31        | 3,335,647,594.47  | 100,069,427.83                        | 211,520,461.90                  | 8  |
| 9  | CROSS RIVER | 3,347,581,672.99                  | 3,257,377,376.41        | 90,204,296.58                            | 2,214,898,553.26        | 2,150,386,944.91  | 64,511,608.35                         | 154,715,904.92                  | 9  |
| 10 | DELTA       | 3,380,123,412.08                  | 3,289,042,242.29        | 91,081,169.79                            | 2,838,074,830.90        | 2,755,412,457.18  | 82,662,373.72                         | 173,743,543.50                  | 10 |
| 11 | EBONYI      | 2,978,266,555.51                  | 2,898,013,863.89        | 80,252,691.62                            | 1,638,439,205.33        | 1,590,717,675.08  | 47,721,530.25                         | 127,974,221.87                  | 11 |
| 12 | EDO         | 3,112,765,875.53                  | 3,028,888,950.74        | 83,876,924.79                            | 2,171,511,381.34        | 2,108,263,477.03  | 63,247,904.31                         | 147,124,829.10                  | 12 |
| 13 | EKITI       | 2,976,585,937.04                  | 2,896,378,531.56        | 80,207,405.49                            | 1,724,256,785.23        | 1,674,037,665.56  | 50,221,129.67                         | 130,428,535.16                  | 13 |
| 14 | ENUGU       | 3,347,870,591.89                  | 3,257,658,510.07        | 90,212,081.82                            | 2,206,287,847.30        | 2,142,027,036.22  | 64,260,811.09                         | 154,472,892.90                  | 14 |
| 15 | GOMBE       | 3,135,648,492.13                  | 3,051,154,969.89        | 84,493,522.24                            | 1,511,749,973.90        | 1,467,718,421.27  | 44,031,552.64                         | 128,525,074.88                  | 15 |
| 16 | IMO         | 3,461,205,288.32                  | 3,367,939,277.56        | 93,266,010.76                            | 2,956,916,500.02        | 2,870,792,718.47  | 86,123,781.55                         | 179,389,792.32                  | 16 |
| 17 | JIGAWA      | 3,722,847,363.56                  | 3,622,531,117.24        | 100,316,246.32                           | 3,106,519,186.38        | 3,016,038,045.02  | 90,481,141.35                         | 190,797,387.67                  | 17 |
| 18 | KADUNA      | 4,361,748,692.43                  | 4,244,216,542.04        | 117,532,150.39                           | 3,493,574,981.49        | 3,391,820,370.38  | 101,754,611.11                        | 219,286,761.51                  | 18 |
| 19 | KANO        | 5,280,382,386.14                  | 5,138,096,632.24        | 142,285,752.89                           | 5,562,070,789.93        | 5,400,068,728.09  | 162,002,061.84                        | 304,287,814.74                  | 19 |
| 20 | KATSINA     | 4,092,146,066.05                  | 3,981,878,660.00        | 110,267,409.05                           | 4,234,499,166.78        | 4,111,164,239.59  | 123,334,927.19                        | 233,602,336.23                  | 20 |
| 21 | KEBBI       | 3,515,173,886.23                  | 3,420,453,634.73        | 94,720,254.50                            | 2,672,423,501.72        | 2,594,585,924.00  | 77,837,577.72                         | 172,557,832.22                  | 21 |
| 22 | KOGI        | 3,679,325,864.76                  | 3,580,182,353.43        | 99,143,511.33                            | 2,762,145,440.08        | 2,681,694,602.02  | 80,450,838.06                         | 179,594,349.39                  | 22 |
| 23 | KWARA       | 2,963,315,166.58                  | 2,883,465,356.70        | 79,849,809.88                            | 1,954,507,219.56        | 1,897,579,824.82  | 56,927,394.74                         | 136,777,204.62                  | 23 |
| 24 | LAGOS       | 4,459,625,478.07                  | 4,339,455,929.26        | 120,169,548.81                           | 3,329,495,598.17        | 3,232,519,998.22  | 96,975,599.95                         | 217,145,148.76                  | 24 |
| 25 | MASSARAWA   | 3,070,000,880.01                  | 2,987,276,305.40        | 82,724,574.61                            | 1,743,757,307.72        | 1,692,968,259.92  | 50,789,047.80                         | 133,513,622.41                  | 25 |
| 26 | NIGER       | 3,943,279,441.60                  | 3,837,023,408.74        | 106,256,032.86                           | 3,227,560,268.14        | 3,133,553,658.39  | 94,006,609.75                         | 200,262,642.61                  | 26 |
| 27 | OGUN        | 3,092,801,781.96                  | 3,009,462,811.79        | 83,338,970.17                            | 2,302,529,825.61        | 2,235,465,850.11  | 67,063,975.50                         | 150,402,945.68                  | 27 |
| 28 | ONDO        | 3,098,928,963.67                  | 3,015,424,894.66        | 83,504,074.01                            | 2,199,061,628.69        | 2,135,011,289.99  | 64,050,338.70                         | 147,554,412.71                  | 28 |
| 29 | OSUN        | 3,036,104,577.79                  | 2,954,293,376.60        | 81,811,201.20                            | 2,978,684,575.41        | 2,891,926,772.24  | 86,757,803.17                         | 168,569,004.37                  | 29 |
| 30 | OYO         | 3,733,812,095.60                  | 3,633,200,393.40        | 100,611,703.20                           | 3,757,378,182.00        | 3,647,939,982.53  | 109,438,199.48                        | 210,049,902.68                  | 30 |
| 31 | PLATEAU     | 3,476,302,105.56                  | 3,382,629,294.33        | 93,672,811.23                            | 2,355,372,684.24        | 2,286,769,596.35  | 68,603,087.89                         | 162,275,899.12                  | 31 |
| 32 | RIVERS      | 3,590,197,507.71                  | 3,493,455,651.89        | 96,741,848.82                            | 2,919,615,016.67        | 2,834,577,686.09  | 85,037,330.58                         | 181,779,179.40                  | 32 |
| 33 | SOKOTO      | 3,668,855,917.84                  | 3,569,994,530.83        | 98,861,387.01                            | 2,940,504,207.93        | 2,854,856,454.30  | 85,645,753.63                         | 184,507,140.64                  | 33 |
| 34 | TARABA      | 3,206,733,360.35                  | 3,120,324,377.58        | 86,408,982.76                            | 2,203,917,741.48        | 2,139,725,962.60  | 64,191,778.88                         | 150,600,761.64                  | 34 |
| 35 | YOBE        | 3,305,730,447.79                  | 3,216,653,878.84        | 89,076,566.95                            | 2,215,846,143.47        | 2,151,306,935.41  | 64,539,208.06                         | 153,615,777.01                  | 35 |
| 36 | ZAMFARA     | 3,312,770,688.39                  | 3,223,504,412.36        | 89,266,276.03                            | 2,002,165,115.81        | 1,943,849,627.00  | 58,315,488.81                         | 147,581,764.84                  | 36 |
| 37 | FCT-ABUJA   | 0.00                              | 0.00                    | 0.00                                     | 884,294,829.25          | 868,538,669.17    | 25,756,160.08                         | 25,756,160.08                   | 37 |
|    |             | 126,237,594,999.81                | 122,835,983,158.50      | 3,401,611,841.31                         | 97,323,894,348.65       | 94,489,217,814.23 | 2,834,676,534.43                      | 6,236,288,375.74                |    |