

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: December,2022

<i>TYPE OF DEDUCTION</i>		<i>TOTAL NO</i>	<i>AMTDEDUCTED</i>
1 MAIN DISTRIBUTION			
1	8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 66/120)	2	128,368,951.00
2	Abia Counterpart Funding for Various Projects ifo UBA PLC	1	179,400,709.27
3	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	8	375,879,460.29
4	AMCON LOAN DEDUCTION 7/12	1	12,500,000.00
5	BOND ISSUANCE PROGRAMME1	27	4,872,812,132.14
6	BOND ISSUANCE PROGRAMME2	2	1,117,826,918.54
7	BOND ISSUANCE PROGRAMME3	6	2,848,362,580.41
8	CBN BUDGET SUPPORT (19/341)	70	5,421,784,121.25
9	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	13	4,212,412,463.10
10	CBN POWER INTERVENTION FUNDS	1	116,108,479.22
11	COMMERCIAL AGRIC. CREDIT SCHEME 3	2	496,523,795.16
12	COMMERCIAL AGRICULTURAL CREDIT SCHEME	15	1,600,436,500.76
13	COMMERCIAL AGRICULTURAL CREDIT SCHEME2	2	163,079,859.56
14	CONTRACTUAL OBLIGATION	2	417,337,862.83
15	CONTRACTUAL OBLIGATION (ISPO)	3	330,959,265.88
16	Counterpart fund Contribution iro UBEC project ifo UBA PLC	2	101,991,952.87
17	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK	1	63,973,685.86
18	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	1	54,947,450.39
19	COUNTERPART FUNDING CONTRIBUTION IRO UBEC IFO FIRST CITY MONUMENT BANK	1	108,954,846.90
20	DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATES	35	3,280,791,601.33
21	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	16	242,104,008.59
22	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	9	452,781,629.70
23	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	4,443,347,000.03
24	FG INTERVENTION FUNDS (25/40)	2	200,000,000.00
25	FG SALARY BAILOUT TO STATES	39	3,417,434,579.96
26	FOREIGN LOANS TO STATE GOVERNMENTS	37	18,051,383,493.21
27	HEALTH CARE DEDUCTIONS	19	592,836,474.66
28	IBADAN URBAN FLOOD MGT PROJECT (IUFMP)	1	33,333,333.33
29	LOAN FACILITY FROM COMMERCIAL BANKS	5	849,599,109.81
30	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	1,496,543,954.87
31	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
32	NATIONAL FADAMA PROJECT	1	1,000,000.00
33	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	38,903,532.74
34	RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 88/226	22	7,864,087,736.94
35	UBEC COUNTERPART FUNDING IFO ACCESS BANK	1	129,376,851.82
			63,718,184,342.41
4 EXCHANGE DIFFERENCE FUNDS			
36	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	158,017,590.90
			158,017,590.90

	<i>TYPE OF DEDUCTION</i>	<i>TOTAL NO</i>	<i>AMTDEDUCTED</i>
6 VAT REVENUE			
37	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
38	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	1	1,001,816,258.50
			2,001,816,258.50
<i>Grand Total</i>			65,878,018,191.81

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

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u>BOND ISSUANCE PROGRAMME3</u>					
<u>8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 66/120)</u>					
1	BAYELSA	128,368,951.00	1	LAGOS	2,000,000,000.00
		<u>128,368,951.00</u>	2	NIGER	217,827,441.00
			3	PLATEAU	630,535,139.41
<u>Abia Counterpart Funding for Various Projects ifo UBA PLC</u>					<u>2,848,362,580.41</u>
<u>CBN BUDGET SUPPORT (19/341)</u>					
1	ABIA	179,400,709.27	1	ABIA	154,908,117.75
		<u>179,400,709.27</u>	2	ADAMAWA	154,908,117.75
<u>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</u>					
1	ABIA	34,225,391.07	3	AKWA IBOM	154,908,117.75
2	AKWA IBOM	37,327,563.56	4	ANAMBRA	154,908,117.75
3	BAYELSA	95,399,197.96	5	BAUCHI	154,908,117.75
4	BORNO	31,137,532.84	6	BAYELSA	154,908,117.75
5	DELTA	37,327,563.56	7	BENUE	154,908,117.75
6	KEBBI	37,327,563.56	8	BORNO	154,908,117.75
7	NIGER	37,327,563.56	9	CROSS RIVER	154,908,117.75
8	ONDO	65,807,084.18	10	DELTA	154,908,117.75
		<u>375,879,460.29</u>	11	EBONYI	154,908,117.75
<u>AMCON LOAN DEDUCTION 7/12</u>					
1	ADAMAWA	12,500,000.00	12	EDO	154,908,117.75
		<u>12,500,000.00</u>	13	EKITI	154,908,117.75
<u>BOND ISSUANCE PROGRAMME1</u>					
1	BAUCHI	201,255,000.00	14	ENUGU	154,908,117.75
2	CROSS RIVER	541,305,066.40	15	GOMBE	154,908,117.75
3	DELTA	83,333,333.33	16	IMO	154,908,117.75
4	EKITI	345,000,000.00	17	JIGAWA	154,908,117.75
5	GOMBE	164,916,320.90	18	KADUNA	154,908,117.75
6	KATSINA	850,000,000.00	19	KANO	154,908,117.75
7	KOGI	47,000,000.00	20	KATSINA	154,908,117.75
8	KWARA	632,203,900.00	21	KEBBI	154,908,117.75
9	NIGER	592,907,152.96	22	KOGI	154,908,117.75
10	OGUN	385,796,101.00	23	KWARA	154,908,117.75
11	PLATEAU	400,864,283.56	24	NASSARAWA	154,908,117.75
12	SOKOTO	206,017,834.00	25	NIGER	154,908,117.75
13	ZAMFARA	422,213,139.99	26	OGUN	154,908,117.75
		<u>4,872,812,132.14</u>	27	ONDO	154,908,117.75
<u>BOND ISSUANCE PROGRAMME2</u>					
1	GOMBE	473,578,155.62	28	OSUN	154,908,117.75
2	ONDO	644,248,762.92	29	OYO	154,908,117.75
		<u>1,117,826,918.54</u>	30	PLATEAU	154,908,117.75
			31	RIVERS	154,908,117.75
			32	SOKOTO	154,908,117.75
			33	TARABA	154,908,117.75
			34	YOBE	154,908,117.75
			35	ZAMFARA	154,908,117.75
					<u>5,421,784,121.25</u>

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM</u>			<u>417,337,862.83</u>		
<u>LOAN</u>					
			<u>CONTRACTUAL OBLIGATION (ISPO)</u>		
1	BAUCHI	253,351,547.50			
2	EKITI	146,490,204.30	1	GOMBE	260,365,441.78
3	GOMBE	192,027,492.28	2	KOGI	70,593,824.10
4	IMO	694,442,888.33			<u>330,959,265.88</u>
5	KOGI	75,000,000.00	<u>Counterpart fund Contribution iro UBEC project ifo UBA PLC</u>		
6	LAGOS	1,816,037,188.00			
7	OGUN	281,250,000.00	1	BENUE	74,741,975.21
8	OYO	375,000,000.00	2	KOGI	27,249,977.66
9	SOKOTO	166,682,112.21			<u>101,991,952.87</u>
10	YOBE	212,131,030.48	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</u>		
		<u>4,212,412,463.10</u>	<u>GRANT IFO ECOBANK</u>		
<u>CBN POWER INTERVENTION FUNDS</u>			1	CROSS RIVER	63,973,685.86
					<u>63,973,685.86</u>
1	KANO	116,108,479.22	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</u>		
		<u>116,108,479.22</u>	<u>GRANT IFO ZENITH BANK</u>		
<u>COMMERCIAL AGRIC. CREDIT SCHEME 3</u>			1	KOGI	54,947,450.39
					<u>54,947,450.39</u>
1	SOKOTO	99,540,169.50	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBEC IFO FIRST</u>		
2	TARABA	396,983,625.66	<u>CITY MONUMENT BANK</u>		
		<u>496,523,795.16</u>	1	OYO	108,954,846.90
<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>					<u>108,954,846.90</u>
			<u>DEDUCTION FOR EXCESS CRUDE ACCOUNT LOAN FACILITY TO</u>		
			<u>THE STATES</u>		
1	ANAMBRA	38,540,982.12	1	ABIA	89,972,595.59
2	BAYELSA	199,080,338.99	2	ADAMAWA	89,972,595.59
3	DELTA	254,397,861.28	3	AKWA IBOM	126,675,773.75
4	EBONYI	62,275,065.70	4	ANAMBRA	89,972,595.59
5	EDO	135,286,650.84	5	BAUCHI	89,972,595.59
6	EKITI	50,713,329.21	6	BAYELSA	126,675,773.75
7	JIGAWA	73,251,016.37	7	BENUE	89,972,595.59
8	KADUNA	261,766,982.01	8	BORNO	126,675,773.75
9	KOGI	63,599,465.32	9	CROSS RIVER	89,972,595.59
10	NIGER	28,306,850.47	10	DELTA	126,675,773.75
11	OYO	136,994,082.48	11	EBONYI	89,972,595.59
12	PLATEAU	24,534,748.59	12	EDO	89,972,595.59
13	SOKOTO	76,319,358.38	13	EKITI	89,972,595.59
14	TARABA	75,463,399.91	14	ENUGU	89,972,595.59
15	ZAMFARA	119,906,369.09	15	GOMBE	89,972,595.59
		<u>1,600,436,500.76</u>	16	IMO	89,972,595.59
<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u>			17	JIGAWA	89,972,595.59
1	EBONYI	80,046,438.66	18	KADUNA	83,644,006.90
2	OYO	83,033,420.90	19	KANO	89,972,595.59
		<u>163,079,859.56</u>	20	KATSINA	96,041,666.67
<u>CONTRACTUAL OBLIGATION</u>			21	KEBBI	89,972,595.59
1	KANO	292,615,190.00	22	KOGI	89,972,595.59
2	NASSARAWA	124,722,672.83	23	KWARA	89,972,595.60
			24	NASSARAWA	89,972,595.59

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
25	NIGER	97,084,574.89	13	EKITI	104,770,723.76
26	OGUN	121,327,594.36	14	ENUGU	117,839,307.31
27	ONDO	89,972,595.59	15	GOMBE	110,369,453.10
28	OYO	89,972,595.59	16	IMO	121,828,494.39
29	PLATEAU	89,972,595.59	17	JIGAWA	131,037,847.04
30	RIVERS	126,675,773.75	18	KADUNA	153,526,078.88
31	SOKOTO	89,972,595.59	19	KANO	185,860,410.52
32	TARABA	89,972,595.59	20	KATSINA	144,036,528.58
33	YOBE	89,972,595.59	21	KEBBI	123,728,096.65
34	ZAMFARA	89,972,595.59	22	KOGI	129,505,964.87
		<u>3,280,791,601.33</u>	23	KWARA	104,303,615.38
<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>			24	LAGOS	156,971,173.99
1	BAUCHI	19,272,115.68	25	NASSARAWA	108,058,769.66
2	BENUE	19,207,256.98	26	NIGER	138,796,678.42
3	IMO	35,508,841.65	27	OGUN	108,861,322.33
4	KATSINA	36,465,925.68	28	ONDO	109,076,988.80
5	KOGI	26,530,550.12	29	OSUN	106,865,677.91
6	KWARA	35,055,955.61	30	OYO	131,423,786.85
7	NIGER	35,695,127.37	31	PLATEAU	122,359,876.48
8	ONDO	34,368,235.50	32	RIVERS	126,368,799.20
		<u>242,104,008.59</u>	33	SOKOTO	129,137,440.68
<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>			34	TARABA	112,871,518.64
1	ADAMAWA	48,649,860.39	35	YOBE	116,356,046.45
2	AKWA IBOM	4,166,666.67	36	ZAMFARA	116,603,850.86
3	BAUCHI	130,053,453.95			<u>4,443,347,000.03</u>
4	BORNO	50,056,998.35	<u>FG INTERVENTION FUNDS (25/40)</u>		
5	GOMBE	4,166,666.67	1	KANO	100,000,000.00
6	KEBBI	3,325,355.63	2	OSUN	100,000,000.00
7	NIGER	27,242,628.04			<u>200,000,000.00</u>
8	YOBE	180,950,000.00	<u>FG SALARY BAILOUT TO STATES</u>		
9	ZAMFARA	4,170,000.00	1	ABIA	126,861,359.77
		<u>452,781,629.70</u>	2	ADAMAWA	86,178,991.06
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>			3	BAUCHI	77,458,307.27
1	ABIA	109,721,057.13	4	BAYELSA	16,279,010.57
2	ADAMAWA	116,724,336.46	5	BENUE	112,492,736.26
3	AKWA IBOM	117,809,046.54	6	BORNO	196,395,291.51
4	ANAMBRA	116,505,667.15	7	CROSS RIVER	32,134,803.90
5	BAUCHI	140,160,220.98	8	DELTA	98,401,222.04
6	BAYELSA	103,678,725.47	9	EBONYI	5,794,235.20
7	BENUE	131,409,267.69	10	EDO	143,435,405.43
8	BORNO	145,582,635.81	11	EKITI	86,405,567.03
9	CROSS RIVER	117,829,137.86	12	ENUGU	37,851,470.96
10	DELTA	118,974,551.30	13	GOMBE	44,986,297.79
11	EBONYI	104,829,878.65	14	IMO	241,184,408.54
12	EDO	109,564,024.21	15	KADUNA	119,610,929.87
			16	KANO	187,511,415.50

17	KATSINA	105,515,355.75	31	RIVERS	315,077,225.08
18	KEBBI	63,704,736.41	32	SOKOTO	97,779,215.64
19	KOGI	449,862,977.93	33	TARABA	175,101,741.41
20	KWARA	38,876,708.69	34	YOBE	57,549,021.76
21	NASSARAWA	34,331,521.02	35	ZAMFARA	69,758,749.38
22	NIGER	64,033,843.38	36	FCT-ABUJA	122,476,893.01
23	OGUN	123,883,589.32	37	.1Federal Government	4,257,931,783.32
24	ONDO	84,961,654.89			<u>18,051,383,493.21</u>
25	OSUN	232,776,379.52			
26	OYO	155,701,007.31			
27	PLATEAU	95,284,733.54	1	ABIA	70,106,637.14
28	RIVERS	89,972,595.59	2	ADAMAWA	89,742,779.49
29	SOKOTO	90,812,669.21	3	BAUCHI	27,085,817.31
30	TARABA	84,574,239.85	4	BAYELSA	27,618,721.57
31	ZAMFARA	90,161,114.85	5	BENUE	26,338,190.59

3,417,434,579.96

HEALTH CARE DEDUCTIONS

6	BORNO	27,085,817.31
7	EBONYI	30,271,981.77
8	EKITI	27,085,817.36
9	ENUGU	26,750,309.24
10	GOMBE	27,085,817.31
11	IMO	27,085,817.31
12	KOGI	25,887,291.89
13	NIGER	32,178,156.52
14	OYO	28,243,131.84
15	PLATEAU	27,085,817.31
16	SOKOTO	26,765,932.33
17	YOBE	25,205,335.32
18	ZAMFARA	21,213,103.05

592,836,474.66

IBADAN URBAN FLOOD MGT PROJECT (IUFMP)

1	OYO	33,333,333.33
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33,333,333.33

LOAN FACILITY FROM COMMERCIAL BANKS

16	JIGAWA	90,977,675.26	1	BAUCHI	228,593,240.37
17	KADUNA	2,441,750,031.56	2	EBONYI	85,000,000.00
18	KANO	303,219,559.24	3	KANO	252,703,160.00
19	KATSINA	181,352,770.46	4	KOGI	58,302,709.44
20	KEBBI	97,045,516.26	5	SOKOTO	225,000,000.00
21	KOGI	185,909,276.05			<u>849,599,109.81</u>
22	KWARA	105,442,828.88			
23	LAGOS	3,689,244,672.06			

MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA

24	NASSARAWA	124,424,809.68	1	.1Federal Government	1,496,543,954.87
25	NIGER	156,341,455.07			<u>1,496,543,954.87</u>
26	OGUN	142,559,122.55			
27	ONDO	267,343,906.70			

NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT

28	OSUN	344,188,268.84	1	ABIA	1,000,000.00
29	OYO	462,302,037.09			<u>1,000,000.00</u>
30	PLATEAU	81,497,789.49			

NATIONAL FADAMA PROJECT

1	ABIA	1,000,000.00
		<u>1,000,000.00</u>

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

1	EBONYI	38,903,532.74
		<u>38,903,532.74</u>

RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 88/226

1	ABIA	87,401,497.26
2	ADAMAWA	154,205,582.49
3	AKWA IBOM	850,814,293.88
4	BAUCHI	85,665,758.90
5	BAYELSA	741,156,852.48
6	BENUE	143,809,057.60
7	CROSS RIVER	444,989,043.29
8	DELTA	919,934,176.58
9	EDO	157,343,097.74
10	EKITI	248,153,651.78
11	ENUGU	78,644,312.34
12	IMO	489,166,930.51
13	KOGI	10,759,110.04
14	KWARA	211,464,655.14
15	OGUN	888,119,936.29
16	ONDO	55,289,565.44
17	OSUN	1,142,270,944.01
18	OYO	120,771,051.72
19	PLATEAU	334,102,159.05
20	RIVERS	306,634,568.54
21	TARABA	150,436,484.33
22	ZAMFARA	242,955,007.53
		<u>7,864,087,736.94</u>

IBEC COUNTERPART FUNDING IFO ACCESS BANK

1	OYO	129,376,851.82
		<u>129,376,851.82</u>
		<u>63,718,184,342.41</u>

COLOGICAL FUNDS DISTRIBUTION STATES

1	ABIA	3,901,981.35
2	ADAMAWA	4,151,037.15
3	AKWA IBOM	4,189,612.41
4	ANAMBRA	4,143,260.67
5	BAUCHI	4,984,481.40
6	BAYELSA	3,687,099.48
7	BENUE	4,673,273.53
8	BORNO	5,177,317.32

9	CROSS RIVER	4,190,326.91
10	DELTA	4,231,060.95
11	EBONYI	3,728,037.64
12	EDO	3,896,396.83
13	EKITI	3,725,933.93
14	ENUGU	4,190,688.56
15	GOMBE	3,925,040.09
16	IMO	4,332,554.98
17	JIGAWA	4,660,064.79
18	KADUNA	5,459,807.92
19	KANO	6,609,705.32
20	KATSINA	5,122,333.51
21	KEBBI	4,400,110.04
22	KOGI	4,605,586.86
23	KWARA	3,709,322.28
24	LAGOS	5,582,324.94
25	NASSARAWA	3,842,865.85
26	NIGER	4,935,990.09
27	OGUN	3,871,406.82
28	ONDO	3,879,076.51
29	OSUN	3,800,436.24
30	OYO	4,673,789.87
31	PLATEAU	4,351,452.39
32	RIVERS	4,494,020.66
33	SOKOTO	4,592,481.13
34	TARABA	4,014,020.39
35	YOBE	4,137,939.74
36	ZAMFARA	4,146,752.35

158,017,590.90**158,017,590.90**

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

63,876,201,933.31

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
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S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	Dec 2022	Nov 2022	Nov 2022
STATE NET=3-4-7							STATE NET	STATE NET	STATE GROSS
1	ABIA	4,071,870,342.49	109,721,057.13	273,168,168.42	744,876,307.85	1,018,044,476.27	2,944,104,809.08	3,105,783,209.43	4,046,682,985.00
2	ADAMAWA	4,331,769,819.59	116,724,336.46	551,826,861.02	636,157,926.77	1,187,984,787.79	3,027,060,695.34	3,471,069,585.26	4,304,974,802.59
3	AKWA IBOM	4,372,024,616.09	117,809,046.54	263,011,241.00	1,173,892,415.61	1,436,903,666.61	2,817,311,912.94	3,001,934,891.54	4,344,980,595.11
4	ANAMBRA	4,323,654,758.80	116,505,667.15	234,900,550.15	283,421,695.46	518,322,245.61	3,688,826,846.04	3,841,422,267.38	4,296,909,939.12
5	BAUCHI	5,201,501,534.27	140,160,220.98	879,664,063.39	1,267,615,954.32	2,147,280,017.71	2,914,061,295.58	3,630,307,466.30	5,169,326,620.13
6	BAYELSA	3,847,632,700.90	103,678,725.47	142,817,821.54	1,489,466,964.07	1,632,304,785.61	2,111,649,189.81	2,203,998,122.12	3,823,832,409.59
7	BENUE	4,876,743,934.41	131,409,267.69	64,632,387.20	621,469,929.98	686,102,317.18	4,059,232,349.54	3,628,777,072.52	4,846,577,872.49
8	BORNO	5,402,733,373.57	145,582,635.81	62,131,000.57	586,259,531.51	648,390,532.08	4,608,760,205.68	4,615,129,419.99	5,369,313,700.19
9	CROSS RIVER	4,372,770,227.15	117,829,137.86	0.00	1,327,283,312.79	1,327,283,312.79	2,927,657,776.50	2,380,374,316.67	4,346,721,594.04
10	DELTA	4,415,277,792.83	118,974,551.30	75,193,746.56	1,674,978,048.29	1,750,171,794.85	2,546,131,446.68	2,564,561,497.86	4,387,966,220.79
11	EBONYI	3,890,353,274.28	104,829,878.65	212,746,838.45	547,171,967.41	759,918,805.86	3,025,604,589.77	3,155,478,193.06	3,866,288,726.43
12	EDO	4,066,042,676.25	109,564,024.21	535,667,134.43	680,945,867.35	1,216,613,001.78	2,739,865,650.26	2,658,895,230.09	4,040,891,366.94
13	EKITI	3,888,157,970.60	104,770,723.76	196,363,452.17	1,148,729,283.02	1,345,092,735.19	2,438,294,511.65	2,491,878,892.10	3,864,107,002.24
14	ENUGU	4,373,147,626.74	117,839,307.31	405,112,773.31	388,126,805.88	793,239,579.19	3,462,068,740.24	3,738,688,777.38	4,346,096,559.16
15	GOMBE	4,095,933,037.22	110,369,453.10	203,089,808.27	1,412,006,905.69	1,615,096,713.96	2,370,466,870.16	2,470,047,059.31	4,070,596,835.18
16	IMO	4,521,190,791.83	121,828,494.39	181,783,297.94	1,732,269,599.68	1,914,052,897.62	2,485,309,399.82	2,580,604,248.25	4,493,224,074.04
17	JIGAWA	4,862,960,101.31	131,037,847.04	90,977,675.26	318,131,729.71	409,109,404.97	4,322,812,849.29	4,347,209,286.74	4,832,879,302.01
18	KADUNA	5,697,523,371.72	153,526,078.88	2,441,750,031.56	619,930,036.53	3,061,680,068.09	2,482,317,224.75	4,002,224,653.66	5,662,280,216.63
19	KANO	6,897,486,346.04	185,860,410.52	303,219,559.24	1,193,818,958.06	1,497,038,517.30	5,214,587,418.22	5,359,988,437.65	6,854,820,583.19
20	KATSINA	5,345,355,616.05	144,036,528.58	181,352,770.46	1,242,931,065.85	1,424,283,836.31	3,777,035,251.16	3,798,046,653.00	5,312,290,864.10
21	KEBBI	4,591,687,142.43	123,728,096.65	97,045,516.26	349,238,368.94	446,283,885.20	4,021,675,160.58	4,028,264,589.90	4,563,284,355.55
22	KOGI	4,806,110,251.83	129,505,964.87	185,909,276.05	1,154,614,070.23	1,340,523,346.28	3,336,080,940.68	3,458,786,234.61	4,776,381,108.50
23	KWARA	3,870,823,059.71	104,303,615.38	105,442,828.88	1,162,481,932.79	1,267,924,761.67	2,498,594,682.66	2,528,194,692.22	3,846,879,319.86
24	LAGOS	5,825,874,679.31	156,971,173.99	3,669,244,672.06	3,816,037,188.00	7,505,281,860.06	-1,836,878,354.74	2,120,556.33	5,789,340,674.73
25	NASSARAWA	4,010,181,007.31	108,058,769.66	124,424,809.68	403,934,907.19	528,359,716.87	3,373,762,520.78	3,437,418,234.64	3,985,375,241.37
26	NIGER	5,150,898,954.52	138,796,678.42	156,341,455.07	1,287,511,455.94	1,443,852,911.01	3,568,249,365.10	3,606,394,586.18	5,119,037,052.63
27	OGUN	4,039,964,628.73	108,861,322.33	142,559,122.55	1,955,285,338.72	2,097,844,461.27	1,833,258,845.13	1,721,610,108.59	4,014,974,630.32
28	ONDO	4,047,968,251.11	109,076,988.80	267,343,906.70	1,129,556,016.27	1,396,899,922.97	2,541,991,339.33	2,704,180,910.93	4,022,928,744.72
29	OSUN	3,965,904,046.92	106,865,677.91	344,188,268.84	1,629,955,441.28	1,974,143,710.12	1,884,894,658.89	2,031,466,429.95	3,941,372,164.86
30	OYO	4,877,282,756.54	131,423,786.85	462,302,037.09	1,416,288,439.64	1,878,590,476.73	2,867,268,492.96	3,046,093,545.97	4,847,113,361.63
31	PLATEAU	4,540,910,971.77	122,359,876.48	81,497,789.49	1,757,287,594.80	1,838,785,384.29	2,579,765,711.00	2,555,610,558.40	4,512,822,270.91
32	RIVERS	4,689,686,548.16	126,368,799.20	315,077,225.08	678,191,055.63	993,268,280.71	3,570,049,468.25	3,641,362,260.60	4,650,677,566.62
33	SOKOTO	4,792,433,909.73	129,137,440.68	97,779,215.64	1,136,018,788.97	1,233,798,004.61	3,429,498,464.44	3,451,353,548.37	4,762,789,364.11
34	TARABA	4,188,787,469.38	112,871,518.64	175,101,741.41	952,338,463.09	1,127,440,204.50	2,948,475,746.24	3,050,195,448.91	4,162,876,897.93
35	YOBE	4,318,102,168.42	116,356,046.45	57,549,021.76	663,167,079.14	720,716,100.90	3,481,030,021.07	3,471,075,166.61	4,291,391,695.38
36	ZAMFARA	4,327,298,465.18	116,603,850.86	69,756,749.38	1,145,999,447.85	1,215,258,197.23	2,995,436,417.09	3,007,037,029.52	4,300,531,106.63
		164,897,544,223.19	4,443,347,000.03	13,670,974,816.88	39,726,909,894.31	53,397,884,711.19	107,056,312,511.98	112,847,586,172.06	163,877,537,924.73

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13%	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM INDICES	GAS DERIVA TION INDICES (13%) PM	GAS DERIVATION ON USING PM 13%	TOTAL MINERAL REVENUE Dec 2022	TOTAL MINERAL REVENUE Nov 2022	S/N
1	ABIA	0.004417815	279,594,741.28	0.00061320116	22,230,808.65	0.004342712	198,336,776.43	0.000665551	9,040,409.39	509,202,735.75	521,536,754.32	1
2	ADAMAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.298642606	18,900,498,554.70	0.17895666351	4,892,210,623.84	0.338795441	5,473,188,246.78	0.183387073	2,529,008,552.61	41,794,906,007.93	35,309,800,439.48	3
4	ANAMBRA	0.009451597	598,172,863.58	0.00405500259	110,853,244.46	0.011550572	527,528,276.02	0.003923878	54,112,429.12	1,290,666,813.18	1,205,863,485.51	4
5	BAUCHI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAYELSA	0.16707009	10,573,534,801.08	0.25545668532	6,983,522,632.51	0.151318459	6,910,892,885.56	0.248542396	3,427,536,313.27	27,895,486,632.42	19,890,917,349.46	6
7	BENUE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	BORNO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	CROSS RIVER	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	DELTA	0.268611644	16,999,898,506.30	0.24085015498	6,584,218,010.26	0.26435056	2,073,202,514.80	0.238575857	3,290,092,258.07	38,947,411,289.44	31,424,176,876.17	10
11	EBONYI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.027069796	1,713,193,696.85	0.05621619619	1,536,804,871.20	0.022034850	1,006,357,662.97	0.055168545	760,804,575.21	5,017,160,806.22	3,699,808,792.14	12
13	EKITI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	ENUGU	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
15	GOMBE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	IMO	0.01665572	1,053,971,540.58	0.00047551101	12,989,236.61	0.014370711	656,327,334.72	0.000588366	8,113,753.86	1,731,411,865.77	1,670,337,492.42	16
17	JIGAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	KADUNA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	KANO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	KATSINA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	KEBBI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	KOGI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
23	KWARA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	LAGOS	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	NASSARAWA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	NIGER	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	OGUN	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	ONDO	0.038042753	2,407,650,431.70	0.01884283630	515,114,230.14	0.034694523	1,584,539,892.61	0.019054658	262,774,216.35	4,770,078,770.81	3,585,654,929.59	28
29	OSUN	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	OYO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	PLATEAU	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	RIVERS	0.170040127	10,761,502,567.98	0.22433374895	6,679,450,428.30	0.158542172	7,240,808,410.40	0.250103685	3,449,067,348.65	28,130,826,753.33	19,314,132,043.68	32
33	SOKOTO	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	TARABA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	YOBE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	ZAMFARA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	CT ABUJA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	Escrow (Rivers &	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	SOKO DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	GBETIOKUN DE	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	Delta/Ondo Dispu	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
93	IMBEDE DERIVA	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	AKRI DERIVATI	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
100%			63,288,017,704.06		27,337,404,083.97		45,671,182,000.29		13,790,549,886.54		116,622,228,162.77	
100%						100.0000%		100.0000%		150,087,153,674.85		

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

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SN	STATES	NoOfLGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	1,116,896,439.43	772,182,489.99	33,207,554.40	139,612,054.93	282,567,979.39	103,095,080.07	139,305,378.47	9,962,297.17	41,883,616.48	2,638,712,990.32
2	ADAMAWA	21	1,379,695,601.64	863,215,589.86	262,986,411.79	172,461,950.21	324,358,644.78	104,517,145.43	90,487,861.14	78,895,930.26	51,738,585.06	3,328,957,720.27
3	AKWA IBOM	31	2,036,693,507.19	1,068,142,922.68	45,673,963.00	254,566,698.40	532,677,218.97	251,903,312.80	153,161,090.31	13,762,190.07	76,376,006.52	4,433,176,899.93
4	ANAMBRA	21	1,379,695,601.64	1,139,482,365.02	32,624,892.84	172,461,950.21	300,135,026.29	128,982,881.53	131,435,176.97	9,787,466.69	51,738,585.06	3,346,344,518.26
5	BAUCHI	20	1,313,995,811.09	1,266,026,880.52	338,248,817.34	164,249,476.39	250,062,276.96	225,011,546.87	90,419,055.62	101,474,653.85	19,134,502.91	3,998,763,226.08
6	BAYELSA	8	525,598,324.44	464,115,626.64	63,781,670.92	65,699,790.55	218,846,803.94	111,051,546.87	58,295,477.88	19,134,502.91	19,709,937.17	1,546,235,681.22
7	BENUE	23	1,511,095,182.75	1,149,621,555.20	211,866,510.93	188,886,897.84	587,788,602.13	200,073,578.20	164,083,966.81	63,559,956.70	56,666,069.35	4,133,642,321.92
8	BORNO	27	1,773,894,344.97	1,131,079,632.41	511,709,086.82	221,736,783.12	367,759,673.29	171,376,294.78	90,307,246.64	153,512,738.83	66,521,037.94	4,487,896,807.80
9	CROSS RIVER	18	1,182,596,229.98	787,159,402.45	146,564,904.66	147,824,528.75	328,615,548.19	123,074,563.81	88,863,730.01	43,969,475.15	44,347,358.62	2,893,205,121.61
10	DELTA	25	1,642,494,763.86	1,116,682,619.63	116,777,680.59	205,311,845.48	316,941,581.85	98,234,471.00	114,148,359.76	35,033,307.16	61,593,553.64	3,707,228,183.00
11	EBONYI	13	854,097,277.21	592,215,951.45	43,497,192.70	106,762,159.65	268,651,896.88	136,071,419.05	93,833,529.61	13,049,158.92	32,028,647.90	2,140,201,133.37
12	EDO	18	1,182,596,229.98	876,802,079.85	134,254,430.82	147,824,528.75	256,836,997.46	82,420,482.96	70,872,895.17	40,276,332.68	44,347,358.62	2,636,531,336.30
13	EKITI	16	1,051,196,648.87	649,628,584.50	38,884,314.90	131,399,591.11	197,330,837.60	77,927,111.37	53,556,497.61	11,965,295.49	39,419,874.33	2,252,306,745.98
14	ENUGU	17	1,116,896,439.43	887,519,184.12	51,889,623.00	139,612,054.93	346,153,841.72	144,352,280.02	138,084,080.47	15,566,888.23	41,883,616.48	2,881,956,006.39
15	GOMBE	11	722,697,696.10	641,363,722.20	121,809,291.17	90,337,212.01	190,295,535.47	89,372,999.73	55,199,229.43	36,542,790.47	27,101,163.60	1,974,719,640.19
16	IMO	27	1,773,894,344.97	1,072,145,793.87	35,514,720.91	221,736,793.12	346,697,699.07	164,146,276.27	171,153,734.12	10,654,417.18	66,521,037.94	3,862,466,817.45
17	JIGAWA	27	1,773,894,344.97	1,184,880,662.60	166,067,196.69	221,736,793.12	358,720,127.86	136,483,222.54	99,759,405.13	49,820,163.25	66,521,037.94	4,057,882,954.09
18	KADUNA	23	1,511,095,182.75	1,652,862,104.38	309,644,593.15	188,886,897.84	389,220,072.25	229,680,491.02	132,424,626.34	92,893,388.86	56,666,069.35	4,563,473,622.96
19	KANO	44	2,890,799,784.40	2,556,181,041.58	144,129,252.79	361,348,848.05	732,163,192.17	270,470,176.83	158,115,087.84	43,238,479.52	108,404,654.41	7,265,441,123.59
20	KATSINA	34	2,233,792,878.85	1,578,300,414.90	169,153,536.59	279,224,109.86	669,617,167.01	266,889,557.79	199,794,032.34	50,746,065.30	83,767,232.66	5,531,303,995.60
21	KEBBI	21	1,379,695,601.64	882,432,150.89	255,566,718.44	172,461,950.21	419,121,531.58	131,666,501.75	120,693,484.97	76,670,022.07	51,738,585.06	3,490,846,546.62
22	KOGI	21	1,379,695,601.64	893,292,571.76	200,385,844.04	172,461,950.21	498,286,952.35	196,660,287.29	155,208,054.57	60,115,756.34	51,738,585.06	3,608,045,605.25
23	KWARA	16	1,051,196,648.87	646,052,947.80	233,481,051.13	131,399,591.11	219,863,802.24	67,675,225.48	93,936,737.89	70,044,321.31	39,419,874.33	2,553,070,190.16
24	LAGOS	20	1,313,995,811.09	2,455,926,458.60	23,684,925.44	164,249,476.39	193,616,246.65	84,785,663.28	56,506,534.33	7,105,478.24	49,274,842.92	4,349,145,336.94
25	NASARRAWA	13	854,097,277.21	507,688,366.64	184,735,278.73	106,762,159.65	329,616,942.45	139,277,510.73	69,151,868.80	55,420,588.34	32,028,647.90	2,277,778,642.44
26	NIGER	25	1,642,494,763.86	1,076,328,223.44	502,006,712.12	205,311,845.48	358,501,978.95	114,569,069.55	104,584,392.30	150,602,026.48	61,593,553.64	4,215,992,566.84
27	OGUN	20	1,313,995,811.09	1,015,798,522.36	115,025,602.51	164,249,476.39	197,491,419.64	64,978,255.97	52,352,400.98	34,507,521.12	49,274,842.92	3,007,673,852.98
28	ONDO	18	1,182,596,229.98	937,579,187.73	107,163,300.31	147,824,528.75	234,473,719.48	108,549,214.69	77,836,245.92	32,148,992.83	44,347,358.62	2,872,518,778.31
29	OSUN	30	1,970,993,716.64	932,813,942.73	61,141,801.02	246,374,214.58	371,584,853.82	132,945,733.26	82,790,243.45	18,342,541.87	73,912,264.37	3,890,899,311.74
30	OYO	33	2,166,093,088.30	1,523,545,744.74	191,331,735.85	271,071,666.04	359,157,940.60	164,659,787.55	91,562,947.41	57,399,525.65	81,303,990.81	4,908,065,896.94
31	PLATEAU	17	1,116,896,439.43	866,106,779.55	184,365,963.83	139,612,054.93	405,941,792.13	156,672,997.48	110,510,267.82	55,309,793.87	41,883,616.48	3,076,793,847.68
32	RIVERS	23	1,511,095,182.75	1,412,871,028.10	70,667,781.47	188,886,897.84	360,803,146.96	73,995,170.89	117,554,233.06	21,200,336.25	56,666,069.35	3,813,739,847.68
33	SOKOTO	23	1,511,095,182.75	1,007,324,947.30	228,802,497.99	188,886,897.84	517,379,526.69	138,336,222.90	123,394,101.68	68,640,755.25	56,666,069.35	3,841,026,301.76
34	TARABA	16	1,051,196,648.87	626,883,796.82	408,412,821.32	131,399,591.11	253,787,472.58	155,257,591.27	89,980,420.42	122,523,856.84	39,419,874.33	2,878,862,063.56
35	YOBE	17	1,116,896,439.43	632,566,179.14	317,763,627.46	139,612,054.93	362,892,225.75	120,286,875.85	67,214,393.57	95,329,096.36	41,883,616.48	2,894,443,508.97
36	ZAMFARA	14	919,797,067.76	888,213,440.19	238,243,397.82	114,974,633.47	220,466,741.59	60,938,347.96	66,724,154.24	71,473,025.44	34,492,390.04	2,615,323,198.51
37	FCT-ABUJA	6	394,198,743.33	382,876,496.12	54,190,931.66	49,274,842.92	143,579,855.47	58,466,187.53	41,481,128.63	16,257,280.89	14,782,452.87	1,155,107,919.42
774			50,651,637,889.19	38,138,728,416.89	6,356,454,736.15	6,356,454,736.15	12,712,909,472.30	5,085,163,788.92	3,813,872,841.69	1,906,936,420.84	1,906,936,420.84	127,129,094,722.97

FEDERATION ACCOUNT: December,2022

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
<u>1 STATUTORY REVENUE</u>		16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	65,601,225.61
<u>ABIA</u>			<u>65,601,225.61</u>
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	76,855,718.16	<u>ENUGU</u>	
	<u>76,855,718.16</u>	17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	83,940,524.52
<u>ADAMAWA</u>			<u>83,940,524.52</u>
21 ADAMAWA AMCON LOAN DEDUCTION 7/12	29,166,666.69	<u>FCT-ABUJA</u>	
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	96,942,457.87	6 ECOLOGICAL FUNDS DISTRIBUTION LGCS	33,643,919.98
	<u>126,109,124.56</u>		<u>33,643,919.98</u>
<u>AKWA IBOM</u>		<u>GOMBE</u>	
31 ECOLOGICAL FUNDS DISTRIBUTION LGCS	129,121,657.28	11 ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,516,106.03
	<u>129,121,657.28</u>	11 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - GOMBE	53,983,557.43
<u>ANAMBRA</u>			<u>111,499,663.46</u>
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	97,466,345.19	<u>IMO</u>	
	<u>97,466,345.19</u>	27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	112,498,975.27
<u>BAUCHI</u>			<u>112,498,975.27</u>
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	110,643,589.17	<u>JIGAWA</u>	
	<u>110,643,589.17</u>	27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	118,190,765.65
<u>BAYELSA</u>			<u>118,190,765.65</u>
8 ECOLOGICAL FUNDS DISTRIBUTION LGCS	45,035,990.72	<u>KADUNA</u>	
	<u>45,035,990.72</u>	23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	132,916,707.47
<u>BENUE</u>			<u>132,916,707.47</u>
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	120,397,349.18	<u>KANO</u>	
23 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - BENUE	139,538,498.52	44 ECOLOGICAL FUNDS DISTRIBUTION LGCS	211,614,790.01
	<u>259,935,847.70</u>	44 KANO STATE 44 LOCAL GOVT. LOAN IFO GTB (22/36)	512,664,445.04
<u>BORNO</u>			<u>724,279,235.05</u>
27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	130,715,441.00	<u>KATSINA</u>	
	<u>130,715,441.00</u>	34 ECOLOGICAL FUNDS DISTRIBUTION LGCS	161,105,941.62
<u>CROSS RIVER</u>			<u>161,105,941.62</u>
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	84,268,127.81	<u>KEBBI</u>	
18 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - CROSS RIVER	38,551,266.18	21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	101,675,142.13
	<u>122,819,393.99</u>		<u>101,675,142.13</u>
<u>DELTA</u>		<u>KOGI</u>	
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	107,977,519.89	21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	105,088,706.95
	<u>107,977,519.89</u>	21 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI	89,972,595.51
<u>EBONYI</u>		21 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI 2	97,170,403.26
13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	62,336,130.10		<u>292,231,705.72</u>
13 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - EBONYI	30,761,630.51	<u>KWARA</u>	
13 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC	21,402,071.33	16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	74,361,267.67
	<u>114,499,831.94</u>		<u>74,361,267.67</u>
<u>EDO</u>		<u>LAGOS</u>	
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	82,617,417.56	20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	126,674,136.03
	<u>82,617,417.56</u>		<u>126,674,136.03</u>
<u>EKITI</u>		<u>NASSARAWA</u>	
		13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	66,343,067.26

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
13 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - NASARAWA	39,238,127.24	20 BAUCHI	3,934,789.11
	<u>105,581,194.50</u>	8 BAYELSA	1,601,603.20
<u>NIGER</u>		23 BENUE	4,281,659.54
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	122,795,899.98	27 BORNO	4,648,599.15
	<u>122,795,899.98</u>	18 CROSS RIVER	2,996,805.46
<u>OGUN</u>		25 DELTA	3,839,976.39
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	87,602,151.06	13 EBONYI	2,216,843.54
20 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OGUN	115,776,950.40	18 EDO	2,938,101.68
	<u>203,379,101.46</u>	16 EKITI	2,332,959.28
<u>ONDO</u>		17 ENUGU	2,985,154.99
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	83,665,595.48	6 FCT-ABUJA	1,196,469.95
18 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - ONDO STATE	47,177,126.82	11 GOMBE	2,045,430.28
	<u>130,842,722.30</u>	27 IMO	4,000,771.73
<u>OSUN</u>		27 JIGAWA	4,203,187.38
30 ECOLOGICAL FUNDS DISTRIBUTION LGCS	113,327,164.42	23 KADUNA	4,726,882.21
30 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OSUN STATE	82,028,645.10	44 KANO	7,525,601.60
	<u>195,355,809.52</u>	34 KATSINA	5,729,368.60
<u>OYO</u>		21 KEBBI	3,615,846.57
33 ECOLOGICAL FUNDS DISTRIBUTION LGCS	142,953,375.64	21 KOGI	3,737,242.29
33 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OYO	83,688,581.46	16 KWARA	2,644,490.37
	<u>226,641,957.10</u>	20 LAGOS	4,504,879.27
<u>PLATEAU</u>		13 NASSARAWA	2,359,341.20
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	89,612,612.78	25 NIGER	4,366,958.58
	<u>89,612,612.78</u>	20 OGUN	3,115,372.46
<u>RIVERS</u>		18 ONDO	2,975,377.76
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	111,079,801.39	30 OSUN	4,030,224.40
	<u>111,079,801.39</u>	33 OYO	5,083,813.63
<u>SOKOTO</u>		17 PLATEAU	3,186,869.98
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	111,874,552.48	23 RIVERS	3,950,302.02
23 FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - SOKOTO	35,989,038.17	23 SOKOTO	3,978,565.54
	<u>147,863,590.65</u>	16 TARABA	2,981,948.18
<u>TARABA</u>		17 YOBE	2,998,087.57
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	83,850,351.37	14 ZAMFARA	2,708,972.54
	<u>83,850,351.37</u>		<u>131,681,325.75</u>
<u>YOBE</u>			<u>131,681,325.75</u>
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	84,304,179.87		
	<u>84,304,179.87</u>		
<u>ZAMFARA</u>			
14 ECOLOGICAL FUNDS DISTRIBUTION LGCS	76,174,462.09		
	<u>76,174,462.09</u>		
	<u>5,119,898,770.35</u>		

EXCHANGE DIFFERENCE REVENUE

<u>ABIA</u>	
17 ABIA	2,733,199.87
21 ADAMAWA	3,447,539.35
31 AKWA IBOM	4,591,919.83
21 ANAMBRA	3,466,170.22

FEDERATION ACCOUNT: December,2022

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

S/NO

STATES

TOTAL DEDUCTIONS

1 STATUTORY REVENUE

1

1	ABIA (17 detail records)	76,855,718.16
2	ADAMAWA (42 detail records)	126,109,124.56
3	AKWA IBOM (31 detail records)	129,121,657.28
4	ANAMBRA (21 detail records)	97,466,345.19
5	BAUCHI (20 detail records)	110,643,589.17
6	BAYELSA (8 detail records)	45,035,990.72
7	BENUE (46 detail records)	259,935,847.70
8	BORNO (27 detail records)	130,715,441.00
9	CROSS RIVER (36 detail records)	122,819,393.99
10	DELTA (25 detail records)	107,977,519.89
11	EBONYI (39 detail records)	114,499,831.94
12	EDO (18 detail records)	82,617,417.56
13	EKITI (16 detail records)	65,601,225.61
14	ENUGU (17 detail records)	83,940,524.52
15	FCT-ABUJA (6 detail records)	33,643,919.98
16	GOMBE (22 detail records)	111,499,663.46
17	IMO (27 detail records)	112,498,975.27
18	JIGAWA (27 detail records)	118,190,765.65
19	KADUNA (23 detail records)	132,916,707.47
20	KANO (88 detail records)	724,279,235.05
21	KATSINA (34 detail records)	161,105,941.62
22	KEBBI (21 detail records)	101,675,142.13
23	KOGI (63 detail records)	292,231,705.72
24	KWARA (16 detail records)	74,361,267.67
25	LAGOS (20 detail records)	126,674,136.03
26	NASSARAWA (26 detail records)	105,581,194.50
27	NIGER (25 detail records)	122,795,899.98
28	OGUN (40 detail records)	203,379,101.46
29	ONDO (36 detail records)	130,842,722.30
30	OSUN (60 detail records)	195,355,809.52
31	OYO (66 detail records)	226,641,957.10
32	PLATEAU (17 detail records)	89,612,612.78
33	RIVERS (23 detail records)	111,079,801.39
34	SOKOTO (46 detail records)	147,863,590.65
35	TARABA (16 detail records)	83,850,351.37
36	YOBE (17 detail records)	84,304,179.87
37	ZAMFARA (14 detail records)	76,174,462.09
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>5,119,898,770.35</u>

4 EXCHANGE DIFFERENCE REVENUE

4

1	ABIA (17 detail records)	2,733,199.87
2	ADAMAWA (21 detail records)	3,447,539.35
3	AKWA IBOM (31 detail records)	4,591,919.83
4	ANAMBRA (21 detail records)	3,466,170.22
5	BAUCHI (20 detail records)	3,934,789.11

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
6	BAYELSA (8 detail records)	1,601,603.20
7	BENUE (23 detail records)	4,281,659.54
8	BORNO (27 detail records)	4,648,599.15
9	CROSS RIVER (18 detail records)	2,996,805.46
10	DELTA (25 detail records)	3,839,976.39
11	EBONYI (13 detail records)	2,216,843.54
12	EDO (18 detail records)	2,938,101.68
13	EKITI (16 detail records)	2,332,959.28
14	ENUGU (17 detail records)	2,985,154.99
15	FCT-ABUJA (6 detail records)	1,196,469.95
16	GOMBE (11 detail records)	2,045,430.28
17	IMO (27 detail records)	4,000,771.73
18	JIGAWA (27 detail records)	4,203,187.38
19	KADUNA (23 detail records)	4,726,882.21
20	KANO (44 detail records)	7,525,601.60
21	KATSINA (34 detail records)	5,729,368.60
22	KEBBI (21 detail records)	3,615,846.57
23	KOGI (21 detail records)	3,737,242.29
24	KWARA (16 detail records)	2,644,490.37
25	LAGOS (20 detail records)	4,504,879.27
26	NASSARAWA (13 detail records)	2,359,341.20
27	NIGER (25 detail records)	4,366,958.58
28	OGUN (20 detail records)	3,115,372.46
29	ONDO (18 detail records)	2,975,377.76
30	OSUN (30 detail records)	4,030,224.40
31	OYO (33 detail records)	5,083,813.63
32	PLATEAU (17 detail records)	3,186,869.98
33	RIVERS (23 detail records)	3,950,302.02
34	SOKOTO (23 detail records)	3,978,565.54
35	TARABA (16 detail records)	2,981,948.18
36	YOBE (17 detail records)	2,998,087.57
37	ZAMFARA (14 detail records)	2,708,972.54
<u>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</u>		<u>131,681,325.75</u>
<u>Grand Total</u>		<u>5,251,580,096.10</u>

FEDERATION ACCOUNT: December,2022
NET ALLOCATION TO LGCs:

SN	STATES	NOofLGCS	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET Dec 2022	NET Nov 2022	GROSS Nov 2022	
1	ABIA	17	2,638,712,990.32	76,855,718.16	2,561,857,272.15	2,546,010,398.47	2,622,390,710.43	1
2	ADAMAWA	21	3,328,357,720.27	126,109,124.56	3,202,248,595.70	3,182,260,038.95	3,307,769,506.81	2
3	AKWA IBOM	31	4,433,176,899.93	129,121,657.28	4,304,055,242.65	4,277,431,659.65	4,405,754,609.43	3
4	ANAMBRA	21	3,346,344,518.26	97,466,345.19	3,248,878,173.07	3,228,781,596.04	3,325,645,043.92	4
5	BAUCHI	20	3,798,763,228.08	110,643,589.17	3,688,119,638.91	3,665,306,047.12	3,775,265,228.53	5
6	BAYELSA	8	1,546,235,681.22	45,035,990.72	1,501,199,690.51	1,491,913,723.59	1,536,671,135.30	6
7	BENUE	23	4,133,642,321.92	259,935,847.70	3,873,706,474.22	3,848,881,755.52	4,108,072,861.66	7
8	BORNO	27	4,487,896,807.80	130,715,441.00	4,357,181,366.80	4,330,229,161.67	4,460,136,036.52	8
9	CROSS RIVER	18	2,893,205,721.61	122,819,393.99	2,770,386,327.62	2,753,011,089.86	2,875,309,226.72	9
10	DELTA	25	3,707,228,183.00	107,977,519.89	3,599,250,663.10	3,576,986,787.90	3,684,296,391.53	10
11	EBONYI	13	2,140,207,133.37	114,499,831.94	2,025,707,301.42	2,012,986,607.05	2,126,968,459.82	11
12	EDO	18	2,836,531,336.30	82,617,417.56	2,753,913,918.73	2,736,879,040.77	2,818,985,411.99	12
13	EKITI	16	2,252,308,745.98	65,601,225.61	2,186,707,520.37	2,173,181,209.51	2,238,376,645.79	13
14	ENUGU	17	2,881,958,008.39	83,940,524.52	2,798,017,483.88	2,780,709,794.61	2,864,131,088.45	14
15	GOMBE	11	1,974,719,640.19	111,499,663.46	1,863,219,976.73	1,851,360,735.96	1,962,504,622.19	15
16	IMO	27	3,862,464,817.45	112,498,975.27	3,749,965,842.19	3,726,769,688.50	3,838,572,779.16	16
17	JIGAWA	27	4,057,882,954.09	118,190,765.65	3,939,692,188.44	3,915,322,445.00	4,032,782,118.35	17
18	KADUNA	23	4,563,473,622.96	132,916,707.47	4,430,556,915.50	4,403,150,831.43	4,535,245,356.37	18
19	KANO	44	7,265,441,123.59	724,279,235.05	6,541,161,888.55	6,497,529,053.85	7,220,499,303.86	19
20	KATSINA	34	5,531,303,995.60	161,105,941.62	5,370,198,053.98	5,336,979,634.23	5,497,089,023.26	20
21	KEBBI	21	3,490,846,546.62	101,675,142.13	3,389,171,404.48	3,368,207,015.99	3,469,253,226.46	21
22	KOGI	21	3,608,045,605.25	292,231,705.72	3,315,813,899.53	3,294,145,668.41	3,585,727,327.20	22
23	KWARA	16	2,553,070,190.16	74,361,267.67	2,478,708,922.49	2,463,376,379.34	2,537,277,670.71	23
24	LAGOS	20	4,349,145,336.94	126,674,136.03	4,222,471,200.91	4,196,352,272.09	4,322,242,840.26	24
25	NASSARAWA	13	2,277,778,642.44	105,581,194.50	2,172,197,447.94	2,158,518,176.82	2,263,688,993.18	25
26	NIGER	25	4,215,992,565.84	122,795,899.98	4,093,196,665.86	4,067,877,390.19	4,189,913,711.90	26
27	OGUN	20	3,007,673,852.98	203,379,101.46	2,804,294,751.52	2,786,232,071.80	2,989,069,292.87	27
28	ONDO	18	2,872,518,778.31	130,842,722.30	2,741,676,056.01	2,724,425,054.33	2,854,750,246.58	28
29	OSUN	30	3,890,899,311.74	195,355,809.52	3,695,543,502.22	3,672,176,584.29	3,866,831,386.27	29
30	OYO	33	4,908,065,896.94	226,641,957.10	4,681,423,939.84	4,651,948,396.06	4,877,706,086.84	30
31	PLATEAU	17	3,076,699,705.52	89,612,612.78	2,987,087,092.73	2,968,609,876.09	3,057,668,172.37	31
32	RIVERS	23	3,813,739,847.68	111,079,801.39	3,702,660,046.29	3,679,756,511.94	3,790,149,207.30	32
33	SOKOTO	23	3,841,026,301.76	147,863,590.65	3,693,162,711.11	3,670,095,307.11	3,817,266,875.64	33
34	TARABA	16	2,878,862,063.56	83,850,351.37	2,795,011,712.19	2,777,722,615.72	2,861,054,294.19	34
35	YOBE	17	2,894,443,508.97	84,304,179.87	2,810,139,329.10	2,792,756,657.76	2,876,539,357.50	35
36	ZAMFARA	14	2,615,323,198.51	76,174,462.09	2,539,148,736.42	2,523,442,330.87	2,599,145,600.79	36
37	FCT-ABUJA	6	1,155,107,919.42	33,643,919.98	1,121,463,999.43	1,114,526,962.57	1,147,962,771.45	37
		774	127,129,094,722.97	5,119,898,770.35	122,009,195,952.62	121,245,850,571.04	126,342,712,621.61	

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET Dec 2022	PREV. TOTAL Nov 2022	
1	ABIA	4,071,870,342.49	509,202,735.75	4,581,073,078.24	1,127,765,533.40	3,453,307,544.83	4,568,219,739.31	1
2	ADAMAWA	4,331,769,819.59	0.00	4,331,769,819.59	1,304,709,124.25	3,027,060,695.34	4,304,974,802.59	2
3	AKWA IBOM	4,372,024,616.09	41,794,906,007.93	46,166,930,624.02	1,554,712,703.15	44,612,217,920.87	39,654,781,034.59	3
4	ANAMBRA	4,323,654,758.80	1,290,666,813.18	5,614,321,571.99	634,827,912.76	4,979,493,659.23	5,502,773,424.63	4
5	BAUCHI	5,201,501,534.27	0.00	5,201,501,534.27	2,287,440,238.69	2,914,061,295.58	5,169,326,620.13	5
6	BAYELSA	3,847,632,700.90	27,895,486,632.42	31,743,119,333.32	1,735,983,511.08	30,007,135,822.23	23,714,749,759.05	6
7	BENUE	4,876,743,934.41	0.00	4,876,743,934.41	817,511,584.87	4,059,232,349.54	4,846,577,872.49	7
8	BORNO	5,402,733,373.57	0.00	5,402,733,373.57	793,973,167.89	4,608,760,205.68	5,369,313,700.19	8
9	CROSS RIVE	4,372,770,227.15	0.00	4,372,770,227.15	1,445,112,450.65	2,927,657,776.50	4,345,721,594.04	9
10	DELTA	4,415,277,792.83	38,947,411,289.44	43,362,689,082.27	1,869,146,346.15	41,493,542,736.11	35,812,143,096.96	10
11	EBONYI	3,890,353,274.28	0.00	3,890,353,274.28	864,748,684.51	3,025,604,589.77	3,866,288,726.43	11
12	EDO	4,066,042,676.25	5,017,160,806.22	9,083,203,482.47	1,326,177,025.99	7,757,026,456.48	7,740,700,159.07	12
13	EKITI	3,888,157,970.60	0.00	3,888,157,970.60	1,449,863,458.95	2,438,294,511.65	3,864,107,002.24	13
14	ENUGU	4,373,147,626.74	0.00	4,373,147,626.74	911,078,886.50	3,462,068,740.24	4,346,096,659.16	14
15	GOMBE	4,095,933,037.22	0.00	4,095,933,037.22	1,725,466,167.06	2,370,466,870.16	4,070,596,835.18	15
16	IMO	4,521,190,791.83	1,731,411,865.77	6,252,602,657.61	2,035,881,392.01	4,216,721,265.60	6,163,561,566.46	16
17	JIGAWA	4,862,960,101.31	0.00	4,862,960,101.31	540,147,252.01	4,322,812,849.29	4,832,879,302.01	17
18	KADUNA	5,697,523,371.72	0.00	5,697,523,371.72	3,215,206,146.97	2,482,317,224.75	5,662,280,216.63	18
19	KANO	6,897,486,346.04	0.00	6,897,486,346.04	1,682,898,927.82	5,214,587,418.22	6,854,820,583.19	19
20	KATSINA	5,345,355,616.05	0.00	5,345,355,616.05	1,568,320,364.89	3,777,035,251.16	5,312,290,864.10	20
21	KEBBI	4,591,687,142.43	0.00	4,591,687,142.43	570,011,981.85	4,021,675,160.58	4,563,284,355.55	21
22	KOGI	4,806,110,251.83	0.00	4,806,110,251.83	1,470,029,311.15	3,336,080,940.68	4,776,381,108.50	22
23	KWARA	3,870,823,059.71	0.00	3,870,823,059.71	1,372,228,377.05	2,498,594,682.66	3,846,879,319.86	23
24	LAGOS	5,825,374,679.31	0.00	5,825,374,679.31	7,662,253,034.05	-1,836,878,354.74	5,789,340,674.73	24
25	NASSARAW	4,010,181,007.31	0.00	4,010,181,007.31	636,418,486.53	3,373,762,520.78	3,985,375,241.37	25
26	NIGER	5,150,898,954.52	0.00	5,150,898,954.52	1,582,649,589.43	3,568,249,365.10	5,119,037,052.63	26
27	OGUN	4,039,964,628.73	0.00	4,039,964,628.73	2,206,705,783.60	1,833,258,845.13	4,014,974,630.32	27
28	ONDO	4,047,968,251.11	4,770,078,770.81	8,818,047,021.92	1,505,976,911.77	7,312,070,110.14	7,608,583,674.31	28
29	OSUN	3,965,904,046.92	0.00	3,965,904,046.92	2,081,009,388.03	1,884,894,658.89	3,941,372,164.86	29
30	OYO	4,877,282,756.54	0.00	4,877,282,756.54	2,010,014,263.58	2,867,268,492.96	4,847,113,361.63	30
31	PLATEAU	4,540,910,971.77	0.00	4,540,910,971.77	1,961,145,260.77	2,579,765,711.00	4,512,822,270.91	31
32	RIVERS	4,689,686,548.16	28,130,828,753.33	32,820,515,301.49	1,119,637,079.91	31,700,878,221.58	23,974,809,610.30	32
33	SOKOTO	4,792,433,909.73	0.00	4,792,433,909.73	1,362,935,445.29	3,429,498,464.44	4,762,789,364.11	33
34	TARABA	4,188,787,469.38	0.00	4,188,787,469.38	1,240,311,723.14	2,948,475,746.24	4,162,876,897.93	34
35	YOBE	4,318,102,168.42	0.00	4,318,102,168.42	837,072,147.35	3,481,030,021.07	4,291,391,695.38	35
36	ZAMFARA	4,327,298,465.18	0.00	4,327,298,465.18	1,331,862,048.09	2,995,436,417.09	4,300,531,106.63	36
		164,897,544,223.19	150,087,153,674.85	314,984,697,898.04	57,841,231,711.21	257,143,466,186.83	280,499,766,087.50	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN- A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY- C*0.72	TOTAL-F= C+D	DEDUCTION-G	STATE NET-H=F- G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	4,071,870,342.49	509,202,735.75	109,721,057.13	4,581,073,078.24	1,018,044,476.27	3,453,307,544.83	2,638,712,990.32	2,561,857,272.15	1
2	ADAMAWA	4,331,769,819.59	0.00	116,724,336.46	4,331,769,819.59	1,187,984,787.79	3,021,060,895.34	3,328,357,120.27	3,202,248,595.70	2
3	AKWA IBOM	4,372,024,616.09	41,794,906,007.93	117,809,046.54	46,166,930,624.02	1,436,903,656.61	44,612,217,920.87	4,433,176,899.93	4,304,055,242.65	3
4	ANAMBRA	4,323,654,758.80	1,290,666,813.18	116,505,667.15	5,614,321,571.99	518,322,245.61	4,919,493,659.23	3,346,344,518.26	3,248,878,173.07	4
5	BAUCHI	5,201,501,534.27	0.00	140,160,220.98	5,201,501,534.27	2,147,280,017.71	2,914,061,295.58	3,798,763,228.08	3,688,119,638.91	5
6	BAYELSA	3,847,632,700.90	27,895,486,632.42	103,678,725.47	31,743,119,333.32	1,632,304,765.61	30,007,135,822.23	1,546,235,681.22	1,501,199,890.51	6
7	BENUE	4,876,743,934.41	0.00	131,409,267.69	4,876,743,934.41	686,102,317.18	4,089,232,349.54	4,133,642,321.92	3,873,706,474.22	7
8	BORNO	5,402,733,373.57	0.00	145,582,635.81	5,402,733,373.57	648,390,532.08	4,608,760,205.68	4,487,896,807.80	4,357,181,366.80	8
9	CROSS RIVER	4,372,770,221.15	0.00	117,829,137.86	4,372,770,221.15	1,327,283,312.79	2,927,657,776.50	2,893,205,721.61	2,770,386,327.62	9
10	DELTA	4,415,277,792.83	38,947,411,289.44	118,974,551.30	43,362,669,082.27	1,750,171,794.85	41,493,542,736.11	3,707,228,183.00	3,599,250,663.10	10
11	EBONYI	3,890,353,274.28	0.00	104,829,878.65	3,890,353,274.28	759,918,805.86	3,025,604,589.77	2,140,207,133.37	2,025,707,301.42	11
12	EDO	4,066,042,676.25	5,017,160,806.22	109,564,024.21	9,083,203,482.47	1,216,613,001.78	7,757,026,456.48	2,836,531,336.30	2,753,913,918.73	12
13	EKITI	3,888,157,970.60	0.00	104,770,723.76	3,888,157,970.60	1,345,092,735.19	2,438,294,511.65	2,252,308,745.98	2,168,707,520.37	13
14	ENUGU	4,373,147,626.74	0.00	117,839,307.31	4,373,147,626.74	793,239,579.19	3,462,088,740.24	2,881,958,008.39	2,798,017,483.88	14
15	GOMBE	4,095,933,037.22	0.00	110,369,453.10	4,095,933,037.22	1,615,096,713.96	2,370,466,870.16	1,974,719,640.19	1,863,219,976.73	15
16	IMO	4,521,190,791.83	1,731,411,865.77	121,828,494.39	6,252,602,657.61	1,914,052,897.62	4,216,721,265.60	3,862,464,817.45	3,749,965,842.19	16
17	JIGAWA	4,862,960,101.31	0.00	131,037,847.04	4,862,960,101.31	409,109,404.97	4,322,812,849.29	4,057,882,954.09	3,939,692,188.44	17
18	KADUNA	5,697,523,371.72	0.00	153,528,078.88	5,697,523,371.72	3,061,680,068.09	2,482,317,224.75	4,563,473,622.96	4,430,556,915.50	18
19	KANO	6,897,486,346.04	0.00	185,860,410.52	6,897,486,346.04	1,497,038,517.30	5,214,587,418.22	7,265,441,123.59	6,541,161,888.55	19
20	KATSINA	5,345,355,616.05	0.00	144,036,528.58	5,345,355,616.05	1,424,283,836.31	3,777,035,251.16	5,531,303,995.60	5,370,198,053.98	20
21	KEBEI	4,591,687,142.43	0.00	123,728,096.65	4,591,687,142.43	446,283,885.20	4,021,675,160.58	3,490,846,546.62	3,389,171,404.48	21
22	KOGI	4,806,110,251.83	0.00	129,505,964.87	4,806,110,251.83	1,340,523,346.28	3,336,080,940.66	3,608,045,605.25	3,315,813,989.53	22
23	KWARA	3,870,823,059.71	0.00	104,303,615.38	3,870,823,059.71	1,267,924,761.67	2,498,594,682.66	2,553,070,190.16	2,478,708,922.49	23
24	LAGOS	5,825,374,679.31	0.00	156,971,173.99	5,825,374,679.31	7,505,281,860.06	-1,836,878,354.74	4,349,145,336.94	4,222,471,200.91	24
25	NASSARAWA	4,010,181,007.31	0.00	108,058,789.66	4,010,181,007.31	528,359,716.87	3,373,762,520.78	2,277,778,642.44	2,172,197,447.94	25
26	NIGER	5,150,888,954.52	0.00	138,796,678.42	5,150,888,954.52	1,443,852,911.01	3,568,249,365.10	4,215,992,565.84	4,093,196,665.86	26
27	OGUN	4,039,964,628.73	0.00	108,861,322.33	4,039,964,628.73	2,097,844,461.27	1,833,258,845.13	3,007,673,852.98	2,804,294,751.52	27
28	ONDO	4,047,968,251.11	4,770,078,770.81	109,076,988.80	8,818,047,021.92	1,396,899,922.97	7,312,070,110.14	2,872,518,778.31	2,741,676,056.01	28
29	OSUN	3,965,904,046.92	0.00	106,865,677.91	3,965,904,046.92	1,974,143,710.12	1,884,894,658.89	3,890,899,311.74	3,695,543,502.22	29
30	OYO	4,877,282,756.54	0.00	131,423,786.85	4,877,282,756.54	1,878,590,476.73	2,867,266,492.96	4,908,065,896.94	4,681,423,939.84	30
31	PLATEAU	4,540,910,971.77	0.00	122,359,876.48	4,540,910,971.77	1,838,785,384.29	2,579,765,711.00	3,076,699,705.52	2,987,087,092.73	31
32	RIVERS	4,689,686,548.16	28,130,828,753.33	126,368,799.20	32,820,515,301.49	993,268,280.71	31,700,878,221.58	3,813,739,847.68	3,702,660,046.29	32
33	SOKOTO	4,792,433,909.73	0.00	129,137,440.68	4,792,433,909.73	1,233,798,004.61	3,429,498,464.44	3,841,026,301.76	3,693,162,711.11	33
34	TARABA	4,188,787,469.38	0.00	112,871,518.64	4,188,787,469.38	1,127,440,204.50	2,948,475,746.24	2,878,862,063.56	2,795,011,712.19	34
35	YOBE	4,318,102,168.42	0.00	116,356,046.45	4,318,102,168.42	720,716,100.90	3,481,030,021.07	2,894,443,508.97	2,810,139,329.10	35
36	ZAMFARA	4,327,298,465.18	0.00	116,603,850.86	4,327,298,465.18	1,216,258,197.23	2,995,436,417.09	2,615,323,198.51	2,539,148,736.42	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	1,155,107,919.42	1,121,463,999.43	37
		164,897,544,223.19	150,087,153,674.85	4,443,347,000.03	314,984,697,898.04	53,397,884,711.19	267,143,466,186.83	127,129,094,722.97	122,009,199,952.61	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

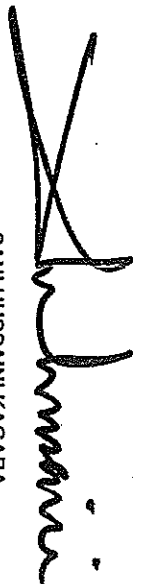
SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	4,071,870,342.49	3,962,149,285.35	109,721,057.13	2,638,712,990.32	2,561,857,272.15	76,855,718.16	186,576,775.30	1
2	ADAMAWA	4,331,769,819.59	4,215,045,483.13	116,724,336.46	3,328,357,720.27	3,231,415,262.39	96,942,457.87	213,656,794.33	2
3	AKWA IBOM	4,372,024,616.09	4,254,215,569.55	117,809,046.54	4,433,176,899.93	4,304,055,242.65	129,121,657.28	246,930,703.82	3
4	ANAMBRA	4,323,654,758.80	4,207,149,091.65	116,505,667.15	3,346,344,518.26	3,248,878,173.07	97,466,345.19	213,972,012.35	4
5	BAUCHI	5,201,501,534.27	5,061,344,313.29	140,160,220.98	3,798,763,228.08	3,688,119,638.91	110,643,589.17	250,803,810.15	5
6	BAVELSA	3,847,632,700.90	3,743,953,975.42	103,678,725.47	1,546,235,681.22	1,501,199,690.51	45,035,990.72	148,714,716.19	6
7	BEAUE	4,876,743,934.41	4,745,334,666.72	131,409,267.69	4,133,642,321.92	4,013,244,972.74	120,397,349.18	251,806,616.88	7
8	BORNO	5,402,733,373.57	5,257,150,737.76	145,582,635.81	4,487,896,807.80	4,357,181,366.80	130,715,441.00	276,298,076.82	8
9	CROSS RIVER	4,372,770,227.15	4,254,941,089.29	117,828,137.86	2,893,205,721.61	2,808,937,593.80	84,268,127.81	202,097,265.67	9
10	DELTA	4,415,277,792.83	4,296,303,241.53	118,974,551.30	3,707,228,183.00	3,599,250,663.10	107,977,519.89	226,952,071.20	10
11	EBONYI	3,890,353,274.28	3,785,523,395.63	104,828,878.65	2,140,207,133.37	2,077,871,003.27	62,336,130.10	167,166,008.75	11
12	EDO	4,066,042,676.25	3,956,478,652.04	109,564,024.21	2,836,531,336.30	2,753,913,918.73	82,617,417.56	192,181,441.77	12
13	EKITI	3,898,157,970.60	3,783,387,246.84	104,770,723.76	2,252,308,745.98	2,166,707,520.37	65,601,225.61	170,371,949.37	13
14	ENUGU	4,373,147,626.74	4,255,308,319.43	117,839,307.31	2,881,968,008.39	2,798,017,483.88	83,940,524.52	201,779,831.82	14
15	GOMBE	4,095,933,037.22	3,985,563,584.12	110,369,453.10	1,974,719,640.19	1,917,203,534.16	57,516,106.02	167,885,559.12	15
16	IMO	4,521,190,791.83	4,399,362,297.44	121,828,494.39	3,862,464,817.45	3,749,965,842.19	112,498,975.27	234,327,469.66	16
17	JIGAWA	4,862,960,101.31	4,731,922,254.26	131,037,847.04	4,057,862,954.09	3,939,692,188.44	118,190,765.65	249,228,612.69	17
18	KADUNA	5,697,523,371.72	5,543,997,292.84	153,526,078.88	4,563,473,622.96	4,430,556,915.50	132,916,707.46	286,442,786.34	18
19	KANO	6,897,486,346.04	6,711,625,935.52	185,860,410.52	7,265,441,123.59	7,053,826,333.59	211,614,790.01	397,475,200.53	19
20	KATSINA	5,345,355,616.05	5,201,319,087.47	144,036,528.58	5,531,303,995.60	5,370,199,053.98	161,105,941.62	305,142,470.20	20
21	KEBBI	4,591,687,142.43	4,467,959,045.78	123,728,096.65	3,490,846,546.62	3,389,171,404.48	101,675,142.13	225,403,238.79	21
22	KOGI	4,806,110,251.83	4,676,604,286.96	129,505,964.87	3,608,045,605.25	3,502,956,898.30	105,088,706.95	178,664,883.06	22
23	KWARA	3,870,823,059.71	3,766,519,444.33	104,303,615.38	2,553,070,190.16	2,478,708,922.49	74,361,267.67	283,645,310.02	23
24	LAGOS	5,825,374,679.31	5,668,403,505.32	156,971,173.99	4,349,145,336.94	4,222,471,200.91	126,674,136.03	174,401,836.91	24
25	NASSARAWA	4,010,181,007.31	3,902,122,237.65	108,058,769.66	2,277,778,642.44	2,211,435,575.18	66,343,067.26	261,592,578.39	25
26	NIGER	5,150,888,954.52	5,012,102,276.11	138,786,678.42	4,215,992,565.84	4,093,196,665.86	122,795,899.98	281,592,578.39	26
27	OGUN	4,039,964,628.73	3,931,103,306.40	108,861,322.33	3,007,673,852.98	2,920,071,701.82	87,602,151.06	196,463,473.39	27
28	ONDO	4,047,968,251.11	3,938,891,262.30	109,076,988.80	2,872,518,778.31	2,788,853,182.83	83,665,595.48	192,742,584.29	28
29	OSUN	3,965,904,046.92	3,859,039,369.01	106,865,677.91	3,890,893,311.74	3,777,572,147.32	113,327,164.42	220,192,842.33	29
30	OYO	4,877,282,756.54	4,745,858,969.69	131,423,786.85	4,908,065,896.94	4,765,112,521.30	142,953,375.64	274,377,162.49	30
31	PLATEAU	4,540,910,971.77	4,418,551,095.28	122,359,876.48	3,076,689,705.52	2,987,087,092.73	89,612,612.78	211,972,489.27	31
32	RIVERS	4,689,686,548.16	4,563,317,748.96	126,368,799.20	3,813,739,847.68	3,702,860,046.29	111,079,801.39	237,448,600.59	32
33	SOKOTO	4,792,433,909.73	4,663,296,469.05	129,137,440.68	3,841,026,301.76	3,729,151,749.28	111,874,552.48	241,071,993.16	33
34	TARABA	4,188,787,469.38	4,075,915,950.74	112,871,518.64	2,878,862,063.56	2,795,011,712.19	83,850,351.37	196,721,870.00	34
35	YOBE	4,318,102,168.42	4,201,746,121.97	116,356,046.45	2,894,443,508.97	2,810,139,329.10	84,304,179.87	200,660,226.33	35
36	ZAMFARA	4,327,298,465.18	4,210,694,614.32	116,603,850.86	2,615,323,198.51	2,539,148,736.42	76,174,462.09	192,778,312.95	36
37	FCT-ABUJA	0.00	0.00	0.00	1,155,107,919.42	1,121,463,999.43	33,643,919.98	33,643,919.98	37
		164,897,544,223.19	160,454,197,223.16	4,443,347,000.03	127,129,094,722.97	123,426,305,556.28	3,702,789,166.69	8,146,136,166.71	

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF DECEMBER 2022

Balance as at 31st December, 2022	=N=	
	250,512,392,018.96	
GRAND TOTAL		
	250,512,392,018.96	


ZANNA IBRAHIM AMSA
 BANKING SERVICES DEPT.


YAHAYA HALIDU SAYUTI
 BANKING SERVICES DEPT.


SANI HUSSAINI KAGARA
 BANKING SERVICES DEPT.

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TOTAL VALUE ADDED TAX (VAT)



<i>DESCRIPTION</i>	<u>Dec 2022</u>	<u>Nov 2022</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	250,512,392,018.96	217,825,648,221.87	32,686,743,797.09
VAT DEDUCTIONS AT SOURCE	-17,235,252,570.91	-14,986,404,597.66	-2,248,847,973.25
	<u>233,277,139,448.05</u>	<u>202,839,243,624.21</u>	<u>30,437,895,823.84</u>

Distribution of Value Added Tax (VAT)

		<u>Dec 2022</u>	<u>Nov 2022</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	15.00%	34,991,570,917.21	30,425,886,543.63	4,565,684,373.58
State Governments	50.00%	116,638,569,724.03	101,419,621,812.11	15,218,947,911.92
Local Governments	35.00%	81,646,998,806.82	70,993,735,268.47	10,653,263,538.34
	<u>100.00%</u>	<u>233,277,139,448.05</u>	<u>202,839,243,624.21</u>	<u>30,437,895,823.84</u>
FIRS -VAT Cost of Collections	0.00%	9,243,350,376.84	7,842,232,700.40	1,401,117,676.44
NCS -IMPORT VAT Cost of Collections	0.00%	777,145,303.92	870,793,228.47	-93,647,924.55
	<u>0.00%</u>	<u>10,020,495,680.76</u>	<u>8,713,025,928.87</u>	<u>1,307,469,751.89</u>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	7,214,756,890.15	6,273,378,668.79	941,378,221.36
	<u>0.00%</u>	<u>7,214,756,890.15</u>	<u>6,273,378,668.79</u>	<u>941,378,221.36</u>
		<u>250,512,392,018.96</u>	<u>217,825,648,221.87</u>	<u>32,686,743,797.09</u>

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Dec 2022</u>	<u>Nov 2022</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	14	32,658,799,522.73	28,397,494,107.39	4,261,305,415
FCT-ABUJA	1	2,332,771,394.48	2,028,392,436.24	304,378,958
	<u>15.00</u>	<u>34,991,570,917.21</u>	<u>30,425,886,543.63</u>	<u>4,565,684,373</u>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Dec 2022		Nov 2022	
1	ABIA	196,027,158.00	0.0926	292,147,739.45	1
2	ADAMAWA	1,353,632,533.11	0.6395	1,287,574,148.97	2
3	AKWA IBOM	1,638,579,038.43	0.7742	1,114,581,549.63	3
4	ANAMBRA	3,275,111,479.93	1.5474	4,893,285,659.29	4
5	BAUCHI	300,075,938.28	0.1418	686,396,880.42	5
6	BAYELSA	2,745,245,154.72	1.2970	1,808,901,718.38	6
7	BENUE	600,629,820.33	0.2838	1,104,897,147.04	7
8	BORNO	1,477,601,955.78	0.6981	3,620,562,908.34	8
9	CROSS RIVER	230,443,885.28	0.1089	240,581,074.27	9
10	DELTA	4,785,332,875.00	2.2609	3,503,674,739.12	10
11	EBONYI	865,773,958.24	0.4090	1,284,741,859.23	11
12	EDO	1,488,986,568.02	0.7035	1,293,270,143.22	12
13	EKITI	93,105,682.20	0.0440	407,684,267.97	13
14	ENUGU	1,766,919,651.38	0.8348	807,546,715.35	14
15	GOMBE	834,107,946.08	0.3941	619,011,945.50	15
16	IMO	400,259,917.12	0.1891	134,359,960.68	16
17	JIGAWA	2,231,040,925.93	1.0541	1,257,419,446.46	17
18	KADUNA	2,653,670,488.91	1.2538	1,099,981,211.28	18
19	KANO	5,154,546,064.70	2.4354	4,219,943,680.20	19
20	KATSINA	866,254,083.52	0.4093	1,597,488,511.77	20
21	KEBBI	239,465,636.23	0.1131	279,345,270.00	21
22	KOGI	822,310,006.09	0.3885	384,122,936.87	22
23	KWARA	800,088,869.76	0.3780	614,467,920.00	23
24	LAGOS	95,422,307,128.64	45.0839	77,170,133,744.57	24
25	NASSARAWA	381,608,014.91	0.1803	586,629,647.06	25
26	NIGER	1,608,614,330.32	0.7600	1,006,685,780.71	26
27	OGUN	1,772,470,378.31	0.8374	1,328,825,435.65	27
28	ONDO	1,571,057,939.84	0.7423	989,350,951.74	28
29	OSUN	1,194,985,273.05	0.5646	355,736,067.11	29
30	OYO	11,337,117,352.89	5.3564	11,802,803,831.42	30
31	PLATEAU	910,812,192.67	0.4303	1,063,123,243.13	31
32	RIVERS	37,142,010,091.64	17.5484	29,699,651,961.53	32
33	SOKOTO	864,110,279.48	0.4083	248,759,210.85	33
34	TARABA	278,545,705.74	0.1316	429,103,487.79	34
35	YOBE	293,082,931.55	0.1385	333,968,015.30	35
36	ZAMFARA	220,086,502.18	0.1040	122,158,407.66	36
37	FCT-ABUJA	23,839,109,064.59	11.2632	16,597,069,580.37	37
Grand Total		211,655,126,822.85	100.00	174,285,986,798.33	
		211,655,126,822.85	100.00	174,285,986,798.33	

VAT INCOME DISTRIBUTION FOR THE YEAR 2023 VAT REVENUE

<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	250,512,392,018.96	203,483,000,000.00	47,029,392,018.96	47,029,392,018.96
	<u>250,512,392,018.96</u>	<u>203,483,000,000.00</u>	<u>47,029,392,018.96</u>	

PLANNING, RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF DECEMBER, 2022

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	196,027,158.00	0.09
2	ADAMAWA	1,353,632,533.11	0.64
3	AKWA IBOM	1,638,579,038.43	0.77
4	ANAMBRA	3,275,111,479.93	1.55
5	BAUCHI	300,075,938.28	0.14
6	BAYELSA	2,745,245,154.72	1.30
7	BENUE	600,629,820.33	0.28
8	BORNO	1,477,601,955.78	0.70
9	CROSS RIVER	230,443,885.28	0.11
10	DELTA	4,785,332,875.00	2.26
11	EBONYI	865,773,958.24	0.41
12	EDO	1,488,986,568.02	0.70
13	EKITI	93,105,682.20	0.04
14	ENUGU	1,766,919,651.38	0.83
15	GOMBE	834,107,946.08	0.39
16	IMO	400,259,917.12	0.19
17	JIGAWA	2,231,040,925.93	1.05
18	KADUNA	2,653,670,488.91	1.25
19	KANO	5,154,546,064.70	2.44
20	KATSINA	866,254,083.52	0.41
21	KEBBI	239,465,636.23	0.11
22	KOGI	822,310,006.09	0.39
23	KWARA	800,088,869.76	0.39
24	LAGOS	95,422,307,128.64	45.01
25	ONDO	1,571,057,939.84	0.74
26	NASARAWA	381,608,014.91	0.18
27	NIGER	1,608,614,330.32	0.76
28	OGUN	1,772,470,378.31	0.84
29	OSUN	1,194,985,273.05	0.56
30	OYO	11,337,117,352.89	5.34
31	PLATEAU	910,812,192.67	0.43
32	RIVERS	37,142,010,091.64	17.51
33	SOKOTO	864,110,279.48	0.41
34	TARABA	278,545,705.74	0.13
35	YOBE	293,082,931.55	0.14
36	ZAMFARA	220,086,502.18	0.10
37	FCT	23,839,109,064.59	11.24
		211,655,126,822.84	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by:	MALA TAMABI ALI	Checked by:	M. O. Olorunsogo	Approved By: Executive Chairman
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:
Date:	12-01-2023	Date:	12-01-2023	Date:
Checked by:	BEN PEREZ	Counter reviewed by:	Francis Olorunsogo	
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	
Date:	12-01-2023	Date:	12/1/2023	

TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2022

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	43,949,668,579.26	147,272,096,769.78	191,221,765,349.04
FEBRUARY	38,360,640,700.09	139,512,098,052.95	177,872,738,753.04
MARCH	44,256,042,139.44	175,248,285,590.52	219,504,327,729.96
APRIL	32,118,268,632.89	146,706,825,615.61	178,825,094,248.50
MAY	52,158,868,592.19	161,020,100,930.50	213,178,969,522.69
JUNE	45,620,275,717.90	162,527,275,843.20	208,147,551,561.10
JULY	39,369,645,521.69	150,886,574,244.40	190,256,219,766.09
AUGUST	51,857,968,119.65	179,313,394,519.58	231,171,362,639.23
SEPTEMBER	44,380,462,269.36	159,580,329,853.94	203,960,792,123.30
OCTOBER	47,028,116,561.17	182,012,751,772.30	229,040,868,333.47
NOVEMBER	43,539,661,423.56	174,285,986,798.31	217,825,648,221.87
DECEMBER	38,857,265,196.12	211,655,126,822.84	250,512,392,018.96
TOTAL	521,496,883,453.32	1,990,020,846,813.93	2,511,517,730,267.25

Prepared by: 

Checked by: 

Authorised by: 

Source: Banking Services Department, CBN, Abuja

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES		EQUALITY 50%	POPULATION 30%	DERIVATION 20%		GROSS Dec 2022	GROSS Nov 2022		
1	ABIA	1,619,980,135.06	2833999	715,647,429.07	0.09262	24,347,579.73	2,359,975,143.86	2,068,455,637.00	1
2	ADAMAW	1,619,980,135.06	3168101	800,015,573.65	0.63955	168,128,112.26	2,588,123,820.97	2,269,859,681.57	2
3	AKWA IB	1,619,980,135.06	3920208	989,939,226.03	0.77417	203,519,931.58	2,813,439,292.67	2,412,749,705.84	3
4	ANAMBR	1,619,980,135.06	4182032	1,056,055,576.98	1.54738	406,785,665.32	3,082,821,377.35	2,956,303,494.62	4
5	BAUCHI	1,619,980,135.06	4646465	1,173,335,181.68	0.14178	37,270,972.59	2,830,586,289.32	2,517,137,762.73	5
6	BAYELSA	1,619,980,135.06	1703358	430,135,569.38	1.29704	340,973,546.57	2,391,089,251.01	2,015,301,137.43	6
7	BENUE	1,619,980,135.06	4219244	1,065,452,430.03	0.28378	74,601,308.25	2,760,033,873.33	2,477,164,251.87	7
8	BORNO	1,619,980,135.06	4151193	1,048,268,047.39	0.69812	183,525,751.21	2,851,773,933.66	2,785,818,531.04	8
9	CROSS RI	1,619,980,135.06	2888966	729,527,812.32	0.10888	28,622,314.01	2,378,130,261.38	2,073,891,763.51	9
10	DELTA	1,619,980,135.06	4098391	1,034,934,374.53	2.26091	594,362,918.41	3,249,277,428.00	2,759,189,008.87	10
11	EBONYI	1,619,980,135.06	2173501	548,857,075.37	0.40905	107,533,571.84	2,276,370,782.27	2,051,107,906.15	11
12	EDO	1,619,980,135.06	3218332	812,700,012.14	0.7035	184,939,778.52	2,617,619,925.72	2,281,621,750.41	12
13	EKITI	1,619,980,135.06	2384212	602,066,263.32	0.04399	11,564,203.88	2,233,610,602.25	1,984,556,246.43	13
14	ENUGU	1,619,980,135.06	3257298	822,539,788.98	0.83481	219,460,494.81	2,661,980,418.85	2,227,697,804.24	14
15	GOMBE	1,619,980,135.06	2353879	594,406,509.92	0.39409	103,600,490.51	2,317,987,135.48	2,005,079,548.00	15
16	IMO	1,619,980,135.06	3934899	993,649,028.46	0.18911	49,714,337.26	2,663,343,500.78	2,289,887,072.06	16
17	JIGAWA	1,619,980,135.06	4348649	1,098,130,054.67	1.05409	277,106,740.63	2,995,216,930.35	2,525,197,444.04	17
18	KADUNA	1,619,980,135.06	6066562	1,531,941,083.47	1.25377	329,599,502.79	3,481,520,721.32	2,882,153,327.19	18
19	KANO	1,619,980,135.06	9383682	2,369,587,250.58	2.43535	640,221,092.68	4,629,788,478.32	4,011,832,466.27	19
20	KATSINA	1,619,980,135.06	5792578	1,462,754,063.57	0.40928	107,593,205.87	3,190,327,404.50	2,885,989,421.13	20
21	KEBBI	1,619,980,135.06	3238628	817,825,201.04	0.11314	29,742,861.81	2,467,548,197.91	2,155,654,485.39	21
22	KOGI	1,619,980,135.06	3278487	827,890,480.13	0.38851	102,135,125.77	2,550,005,740.96	2,177,884,267.77	22
23	KWARA	1,619,980,135.06	2371089	598,752,415.56	0.37802	99,375,146.52	2,318,107,697.14	2,008,273,892.34	23
24	LAGOS	1,619,980,135.06	9013534	2,276,116,693.75	45.0839	1,851,940,591.75	15,748,037,420.56	13,314,325,411.78	24
25	NASSARA	1,619,980,135.06	1863275	470,518,148.88	0.1803	47,397,675.22	2,137,895,959.16	1,893,190,667.40	25
26	NIGER	1,619,980,135.06	3950249	997,525,242.97	0.76002	199,798,160.95	2,817,303,538.98	2,405,466,996.99	26
27	OGUN	1,619,980,135.06	3728098	941,427,202.00	0.83743	220,149,923.60	2,781,557,260.66	2,398,126,241.88	27
28	ONDO	1,619,980,135.06	3441024	868,934,667.58	0.74227	195,133,464.38	2,684,048,267.02	2,291,425,038.91	28
29	OSUN	1,619,980,135.06	3423535	864,518,308.26	0.56459	148,423,307.82	2,632,921,751.14	2,206,081,438.55	29
30	OYO	1,619,980,135.06	5591589	1,411,999,895.66	5.35641	1,408,128,197.60	4,440,108,228.32	4,154,593,162.34	30
31	PLATEAU	1,619,980,135.06	3178712	802,695,085.84	0.43033	113,127,551.85	2,535,802,772.75	2,243,317,884.36	31
32	RIVERS	1,619,980,135.06	5185400	1,309,428,189.19	17.5484	4,613,228,398.17	7,542,636,722.41	6,367,521,818.42	32
33	SOKOTO	1,619,980,135.06	3696999	933,574,016.66	0.40826	107,326,934.40	2,660,881,086.11	2,252,366,085.64	33
34	TARABA	1,619,980,135.06	2300736	580,986,727.02	0.13160	34,596,807.14	2,235,563,669.21	1,968,982,366.94	34
35	YOBE	1,619,980,135.06	2321591	586,253,075.78	0.13847	36,402,405.24	2,242,635,616.08	1,961,324,048.39	35
36	ZAMFARA	1,619,980,135.06	3259846	823,183,215.34	0.10398	27,335,873.84	2,470,499,224.23	2,140,094,044.62	36
Grand Total		58,319,284,862.01	138568341	34,991,570,917.21	88.74	23,327,713,944.81	116,638,569,724.03	101,419,621,812.10	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 11.26% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

<i>SNO</i>	<i>STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>NET VAT</i>	<i>PMGROSS</i>	
					Dec 2022		Dec 2022	Nov 2022	
1	ABIA	896,640,167.78	495,924,107.51	0.092616305	15,123,686.70	1,407,687,961.99	0.00	1,407,687,961.99	1,234,663,836.76
2	ADAMAWA	,107,614,324.90	554,388,925.66	0.639546300	104,434,072.04	1,766,437,322.60	0.00	1,766,437,322.60	1,550,042,027.92
3	AKWA IBO	,635,049,717.71	686,000,825.57	0.774174036	126,417,973.24	2,447,468,516.52	0.00	2,447,468,516.52	2,109,003,750.22
4	ANAMBRA	,107,614,324.90	731,817,649.61	1.547381124	252,678,049.53	2,092,110,024.04	0.00	2,092,110,024.04	1,998,070,374.24
5	BAUCHI	,054,870,785.62	813,089,210.05	0.141775889	23,151,151.73	1,891,111,147.40	0.00	1,891,111,147.40	1,680,148,864.05
6	BAYELSA	421,948,314.25	298,072,192.66	1.297036928	211,798,345.01	931,818,851.92	0.00	931,818,851.92	773,440,330.45
7	BENUE	,213,101,403.46	738,329,411.93	0.283777591	46,339,177.28	1,997,769,992.67	0.00	1,997,769,992.67	1,786,822,867.71
8	BORNO	,424,075,560.58	726,421,104.46	0.698117725	113,998,434.09	2,264,495,099.13	0.00	2,264,495,099.13	2,164,861,188.44
9	CROSS RIV	949,383,707.06	505,542,833.71	0.108877063	17,778,970.83	1,472,705,511.59	0.00	1,472,705,511.59	1,284,688,064.10
10	DELTA	,318,588,482.02	717,181,233.62	2.260910447	369,193,105.22	2,404,962,820.86	0.00	2,404,962,820.86	2,055,581,103.30
11	EBONYI	685,666,010.65	380,342,951.28	0.409049368	66,795,306.49	1,132,804,268.43	0.00	1,132,804,268.43	1,031,582,063.72
12	EDO	949,383,707.06	563,178,894.83	0.703496575	114,876,768.04	1,627,439,369.93	0.00	1,627,439,369.93	1,420,564,369.40
13	EKITI	843,896,628.49	417,215,464.16	0.043989335	7,183,194.32	1,268,295,286.97	0.00	1,268,295,286.97	1,129,776,016.26
14	ENUGU	896,640,167.78	569,997,591.23	0.834810703	136,319,576.88	1,602,957,335.89	0.00	1,602,957,335.89	1,341,060,817.68
15	GOMBE	580,178,932.09	411,907,464.42	0.394088231	64,352,242.73	1,056,438,639.24	0.00	1,056,438,639.24	913,069,134.45
16	IMO	,424,075,560.58	688,571,617.25	0.189109483	30,880,443.55	2,143,527,621.38	0.00	2,143,527,621.38	1,847,935,977.82
17	JIGAWA	,424,075,560.58	760,974,112.62	1.054092551	172,126,986.53	2,357,176,659.74	0.00	2,357,176,659.74	2,002,384,943.39
18	KADUNA	,213,101,403.46	1,061,593,298.20	1.253770947	204,733,270.10	2,479,427,971.76	0.00	2,479,427,971.76	2,067,506,936.16
19	KANO	,320,715,728.36	1,642,059,196.57	2.435351386	397,678,263.42	4,360,453,188.35	0.00	4,360,453,188.35	3,789,504,607.98
20	KATSINA	,793,280,335.55	1,013,648,584.50	0.409276211	66,832,348.63	2,873,761,268.68	0.00	2,873,761,268.68	2,570,826,445.28
21	KEBBI	,107,614,324.90	566,730,510.65	0.11313954	18,475,007.73	1,692,819,843.28	0.00	1,692,819,843.28	1,478,634,803.98
22	KOGI	,107,614,324.90	573,705,473.95	0.388514098	63,442,020.13	1,744,761,818.98	0.00	1,744,761,818.98	1,493,235,713.96
23	KWARA	843,896,628.49	414,919,058.25	0.378015351	61,727,637.76	1,320,543,324.50	0.00	1,320,543,324.50	1,144,625,514.23
24	LAGOS	,054,870,785.62	1,577,286,655.52	45.08386287	7,361,924,195.48	9,994,081,636.62	0.00	9,994,081,636.62	8,575,618,391.59
25	NASSARAW	685,666,010.65	326,056,216.47	0.180297081	29,441,431.07	1,041,163,658.20	0.00	1,041,163,658.20	927,504,766.64
26	NIGER	,318,588,482.02	691,257,727.96	0.760016709	124,106,166.74	2,133,952,376.72	0.00	2,133,952,376.72	1,829,615,155.23
27	OGUN	,054,870,785.62	652,383,318.89	0.837433236	136,747,820.89	1,844,001,925.40	0.00	1,844,001,925.40	1,592,749,234.56
28	ONDO	949,383,707.06	602,147,973.98	0.742272565	121,208,654.54	1,672,740,335.58	0.00	1,672,740,335.58	1,429,689,063.62
29	OSUN	,582,306,178.43	599,087,557.69	0.564590752	92,194,280.98	2,273,588,017.09	0.00	2,273,588,017.09	1,925,747,605.54
30	OYO	,740,536,796.27	978,477,333.40	5.356410460	874,669,676.92	3,593,683,806.60	0.00	3,593,683,806.60	3,325,790,318.86
31	PLATEAU	896,640,167.78	556,245,754.37	0.430328434	70,270,050.27	1,523,155,972.41	0.00	1,523,155,972.41	1,349,924,646.73
32	RIVERS	,213,101,403.46	907,397,944.42	17.54836306	2,865,542,355.77	4,986,041,703.65	0.00	4,986,041,703.65	4,263,391,570.88
33	SOKOTO	,213,101,403.46	646,941,276.11	0.408263335	66,666,952.05	1,926,709,631.62	0.00	1,926,709,631.62	1,637,611,089.23
34	TARABA	843,896,628.49	402,607,921.67	0.131603571	21,490,073.26	1,267,994,623.43	0.00	1,267,994,623.43	1,118,819,442.32
35	YOBE	896,640,167.78	406,257,357.42	0.138471926	22,611,634.43	1,325,509,159.63	0.00	1,325,509,159.63	1,160,103,781.87
36	ZAMFARA	738,409,549.93	570,443,468.11	0.103983544	16,979,888.61	1,325,832,906.64	0.00	1,325,832,906.64	1,148,026,479.80
37	FCT-ABUJA	316,461,235.69	245,897,423.32	11.26318527	1,839,210,548.38	2,401,569,207.38	0.00	2,401,569,207.38	1,841,113,970.12
<u>Grand Total</u>		<u>40,823,499,403.41</u>	<u>24,494,099,642.05</u>	<u>0.0926163050915</u>	<u>16,329,399,761.36</u>	<u>81,646,998,806.82</u>	<u>0.00</u>	<u>81,646,998,806.82</u>	<u>70,993,735,268.47</u>

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1	ABIA	2,359,975,143.86	0.00	2,359,975,143.86	1,407,687,961.99	1,407,687,961.99	1
2	ADAMAWA	2,588,123,820.97	0.00	2,588,123,820.97	1,766,437,322.60	1,766,437,322.60	2
3	AKWA IBOM	2,813,439,292.67	0.00	2,813,439,292.67	2,447,468,516.52	2,447,468,516.52	3
4	ANAMBRA	3,082,821,377.35	0.00	3,082,821,377.35	2,092,110,024.04	2,092,110,024.04	4
5	BAUCHI	2,830,586,289.32	0.00	2,830,586,289.32	1,891,111,147.40	1,891,111,147.40	5
6	BAYELSA	2,391,089,251.01	0.00	2,391,089,251.01	931,818,851.92	931,818,851.92	6
7	BENUE	2,760,033,873.33	0.00	2,760,033,873.33	1,997,769,992.67	1,997,769,992.67	7
8	BORNO	2,851,773,933.66	0.00	2,851,773,933.66	2,264,495,099.13	2,264,495,099.13	8
9	CROSS RIVE	2,378,130,261.38	0.00	2,378,130,261.38	1,472,705,511.59	1,472,705,511.59	9
10	DELTA	3,249,277,428.00	0.00	3,249,277,428.00	2,404,962,820.86	2,404,962,820.86	10
11	EBONYI	2,276,370,782.27	0.00	2,276,370,782.27	1,132,804,268.43	1,132,804,268.43	11
12	EDO	2,617,619,925.72	0.00	2,617,619,925.72	1,627,439,369.93	1,627,439,369.93	12
13	EKITI	2,233,610,602.25	0.00	2,233,610,602.25	1,268,295,286.97	1,268,295,286.97	13
14	ENUGU	2,661,980,418.85	0.00	2,661,980,418.85	1,602,957,335.89	1,602,957,335.89	14
15	GOMBE	2,317,987,135.48	0.00	2,317,987,135.48	1,056,438,639.24	1,056,438,639.24	15
16	IMO	2,663,343,500.78	0.00	2,663,343,500.78	2,143,527,621.38	2,143,527,621.38	16
17	JIGAWA	2,995,216,930.35	0.00	2,995,216,930.35	2,357,176,659.74	2,357,176,659.74	17
18	KADUNA	3,481,520,721.32	0.00	3,481,520,721.32	2,479,427,971.76	2,479,427,971.76	18
19	KANO	4,629,788,478.32	0.00	4,629,788,478.32	4,360,453,188.35	4,360,453,188.35	19
20	KATSINA	3,190,327,404.50	0.00	3,190,327,404.50	2,873,761,268.68	2,873,761,268.68	20
21	KEBBI	2,467,548,197.91	0.00	2,467,548,197.91	1,692,819,843.28	1,692,819,843.28	21
22	KOGI	2,550,005,740.96	0.00	2,550,005,740.96	1,744,761,818.98	1,744,761,818.98	22
23	KWARA	2,318,107,697.14	0.00	2,318,107,697.14	1,320,543,324.50	1,320,543,324.50	23
24	LAGOS	15,748,037,420.56	2,001,816,258.50	13,746,221,162.06	9,994,081,636.62	9,994,081,636.62	24
25	NASSARAWA	2,137,895,959.16	0.00	2,137,895,959.16	1,041,163,658.20	1,041,163,658.20	25
26	NIGER	2,817,303,538.98	0.00	2,817,303,538.98	2,133,952,376.72	2,133,952,376.72	26
27	OGUN	2,781,557,260.66	0.00	2,781,557,260.66	1,844,001,925.40	1,844,001,925.40	27
28	ONDO	2,684,048,267.02	0.00	2,684,048,267.02	1,672,740,335.58	1,672,740,335.58	28
29	OSUN	2,632,921,751.14	0.00	2,632,921,751.14	2,273,588,017.09	2,273,588,017.09	29
30	OYO	4,440,108,228.32	0.00	4,440,108,228.32	3,593,683,806.60	3,593,683,806.60	30
31	PLATEAU	2,535,802,772.75	0.00	2,535,802,772.75	1,523,155,972.41	1,523,155,972.41	31
32	RIVERS	7,542,636,722.41	0.00	7,542,636,722.41	4,986,041,703.65	4,986,041,703.65	32
33	SOKOTO	2,660,881,086.11	0.00	2,660,881,086.11	1,926,709,631.62	1,926,709,631.62	33
34	TARABA	2,235,563,669.21	0.00	2,235,563,669.21	1,267,994,623.43	1,267,994,623.43	34
35	YOBE	2,242,635,616.08	0.00	2,242,635,616.08	1,325,509,159.63	1,325,509,159.63	35
36	ZAMFARA	2,470,499,224.23	0.00	2,470,499,224.23	1,325,832,906.64	1,325,832,906.64	36
37	FCT-ABUJA	0.00	0.00	0.00	2,401,569,207.38	2,401,569,207.38	37
Grand Total		116,638,569,724.03	2,001,816,258.50	114,636,753,465.53	81,646,998,806.82	81,646,998,806.82	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: December,2022

Page 49 (1 of 2)

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	4,561,073,078.24	3,453,307,544.83	2,359,975,143.86	2,638,772,990.32	2,561,867,272.15	1,407,687,961.99	9,782,827,922.84	1
2	ADAMAWA	21	4,331,766,819.59	3,027,060,695.34	2,588,123,820.97	3,328,367,720.27	3,202,248,596.70	1,766,437,322.60	10,583,870,494.61	2
3	AKKWA IBOM	31	46,166,930,624.02	44,612,217,920.87	2,813,439,292.67	4,433,176,899.93	4,304,055,242.65	2,447,468,516.52	54,177,180,972.71	3
4	ANAMBRA	21	5,614,321,571.99	4,979,493,669.23	3,082,821,377.35	3,346,344,518.26	3,248,878,173.07	2,092,110,024.04	13,403,303,233.69	4
5	BAUCHI	20	5,201,501,534.27	2,914,061,296.58	2,830,566,299.32	3,798,763,228.08	3,688,119,638.91	1,891,111,147.40	11,323,878,371.21	5
6	BAYELSA	8	31,743,119,333.32	30,007,135,822.23	2,391,089,251.01	1,546,235,681.22	1,501,199,690.51	931,818,851.92	34,831,243,615.66	6
7	BENUE	23	4,876,743,934.41	4,059,232,349.54	2,760,033,873.33	4,133,642,321.92	3,873,706,474.22	1,997,769,992.67	12,690,742,669.76	7
8	BORNO	27	5,402,733,373.57	4,608,760,205.68	2,851,773,933.66	4,487,896,807.80	4,357,181,366.80	2,264,495,099.13	14,082,210,605.27	8
9	CROSS RIVER	18	4,372,770,227.15	2,927,657,776.50	2,378,130,261.38	2,893,205,721.61	2,770,386,327.62	1,472,705,511.59	9,548,879,877.09	9
10	DELTA	25	43,362,689,082.27	41,493,542,736.11	3,249,277,428.00	3,707,228,183.00	3,599,250,663.10	2,404,962,820.86	50,747,033,648.08	10
11	EBONYI	13	3,890,353,274.28	3,025,604,589.77	2,276,370,782.27	2,140,207,133.37	2,025,707,301.42	1,132,804,268.43	8,460,486,941.89	11
12	EDO	18	9,083,203,482.47	7,757,026,456.48	2,617,619,925.72	2,836,531,336.30	2,753,913,918.73	1,627,439,369.93	14,755,999,670.86	12
13	EKITI	16	3,888,157,970.60	2,438,294,511.65	2,233,610,602.25	2,252,308,745.98	2,186,707,520.37	1,268,295,286.97	8,126,907,921.25	13
14	ENUGU	17	4,373,147,626.74	3,462,068,740.24	2,661,980,418.85	2,881,958,008.39	2,798,017,483.88	1,602,957,335.89	10,525,023,978.86	14
15	GOMBE	11	4,095,933,037.22	2,370,466,870.16	2,317,987,135.48	1,974,719,640.19	1,863,219,976.73	1,056,438,639.24	7,608,112,621.62	15
16	IMO	27	6,252,602,657.61	4,216,721,266.60	2,663,343,500.78	3,862,464,817.45	3,749,965,842.19	2,143,627,621.36	12,773,558,229.95	16
17	JIGAWA	27	4,862,960,101.31	4,322,812,849.29	2,995,216,930.35	4,057,882,954.09	3,939,692,188.44	2,357,176,659.74	13,614,898,627.83	17
18	KADUNA	23	5,697,523,371.72	2,482,317,224.75	3,481,520,721.32	4,563,473,622.96	4,430,556,915.50	2,479,427,971.76	12,873,822,833.33	18
19	KANO	44	6,897,486,346.04	5,214,587,418.22	4,629,788,478.32	7,265,441,123.59	6,541,161,888.55	4,360,453,188.35	20,745,990,973.43	19
20	KATSINA	34	5,345,355,616.05	3,777,035,251.16	3,190,327,404.50	5,531,303,995.60	5,370,198,053.98	2,873,761,268.66	15,211,321,978.32	20
21	KEBBI	21	4,591,687,142.43	4,021,675,160.58	2,467,548,197.91	3,490,846,546.62	3,389,171,404.48	1,692,819,843.28	11,571,214,606.24	21
22	KOGI	21	4,806,110,251.83	3,336,080,940.68	2,550,005,740.96	3,608,045,605.25	3,315,813,899.53	1,744,761,818.98	10,946,662,400.16	22
23	KWARA	16	3,870,823,059.71	2,498,594,682.66	2,318,107,667.14	2,553,070,190.16	2,478,708,922.49	1,320,543,324.50	8,615,954,626.80	23
24	LAGOS	20	5,825,374,679.31	-1,836,878,354.74	13,746,221,162.06	4,349,145,336.94	4,222,471,200.91	9,994,081,636.62	26,125,895,644.85	24
25	NASARAWA	13	4,010,181,007.31	3,373,762,520.78	2,137,895,959.16	2,277,778,642.44	2,172,197,447.94	1,041,163,658.20	8,725,019,586.08	25
26	NIGER	25	5,150,898,954.52	3,568,249,365.10	2,817,303,538.98	4,215,992,565.84	4,093,196,665.86	2,133,952,376.72	12,612,701,946.66	26
27	OGUN	20	4,039,964,628.73	1,833,258,845.13	2,781,557,260.66	3,007,673,852.98	2,804,294,751.52	1,844,001,925.40	9,263,112,782.70	27
28	ONDO	18	8,818,047,021.92	7,312,070,110.14	2,684,048,267.02	2,872,518,778.31	2,741,676,056.01	1,672,740,335.56	14,410,534,768.74	28
29	OSUN	30	3,965,904,046.92	1,884,864,658.89	2,632,921,751.14	3,890,989,311.74	3,695,543,502.22	2,273,588,017.09	10,466,947,929.34	29
30	OYO	33	4,877,282,756.54	2,867,268,492.96	4,440,108,228.32	4,908,065,896.94	4,681,423,939.84	3,593,683,806.60	15,582,484,467.71	30
31	PLATEAU	17	4,540,910,971.77	2,579,765,711.00	2,535,802,772.75	3,076,699,705.52	2,987,087,092.73	1,523,155,972.41	9,625,811,548.89	31
32	RIVERS	23	32,820,515,301.49	31,700,878,221.58	7,542,636,722.41	3,813,739,847.68	3,702,660,046.29	4,986,041,703.65	47,892,216,893.93	32
33	SOKOTO	23	4,792,433,909.73	3,429,498,464.44	2,660,881,086.11	3,841,026,301.76	3,693,162,711.11	1,926,709,631.62	11,710,251,893.28	33
34	TARABA	16	4,188,767,469.38	2,948,475,746.24	2,235,563,669.21	2,878,862,063.56	2,795,011,712.19	1,267,994,623.43	9,247,045,751.08	34
35	YOBE	17	4,318,102,168.42	3,481,030,021.07	2,242,835,616.08	2,894,443,508.97	2,810,139,329.10	1,325,509,159.63	9,859,314,125.87	35
36	ZAMFARA	14	4,327,298,465.18	2,995,436,417.09	2,470,499,224.23	2,615,323,198.51	2,539,148,736.42	1,325,832,906.64	9,330,917,284.38	36
37	FCT-ABUJA	6	0.00	0.00	0.00	1,155,107,919.42	1,121,463,999.43	2,401,569,207.38	3,523,033,206.82	37
SUB-TOTAL C/F			774	314,984,697,898.04	257,143,466,186.83	114,636,753,465.53	127,129,094,722.97	122,009,195,952.61	81,646,998,806.82	575,436,414,411.79

		STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
1	2	3	4	5	6	7	8	9	
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)
SUB-TOTAL B/F		774	314,984,697,896.04	257,143,466,186.83	114,636,753,465.53	127,129,094,722.97	122,009,195,952.61	81,646,998,806.82	575,436,414,411.79
38	TRANSFER TO NON OIL EXCESS REVENUE	0	285,000,000,000.00	285,000,000,000.00	0.00	0.00	0.00	0.00	285,000,000,000.00
39	ACCT ABUJA	6	6,171,315,277.81	6,048,838,384.81	2,332,771,394.48	0.00	0.00	0.00	8,381,609,779.29
40	Federal Government	0	318,933,673,557.43	313,179,097,819.24	32,658,799,522.73	0.00	0.00	0.00	345,837,897,341.96
41	Cost Of Collection - FIRS	0	9,404,664,825.49	9,404,664,825.49	0.00	0.00	0.00	0.00	9,404,664,825.49
42	Cost Of Collection - NCS	0	9,216,689,451.66	9,216,689,451.66	0.00	0.00	0.00	0.00	9,216,689,451.66
43	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	10,020,485,680.76	0.00	0.00	0.00	10,020,485,680.76
44	TRANSFER TO NMDPRA	0	4,657,349,845.24	4,657,349,845.24	0.00	0.00	0.00	0.00	4,657,349,845.24
45	LESS REFUNDS - FIRS	0	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	1,000,000,000.00
46	Cost of Collection - NUPRC	0	12,909,404,691.41	12,909,404,691.41	0.00	0.00	0.00	0.00	12,909,404,691.41
47	3%VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	7,214,756,890.15	0.00	0.00	0.00	7,214,756,890.15
48	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	0	18,163,078,852.38	18,163,078,852.38	0.00	0.00	0.00	0.00	18,163,078,852.38
49	13% Derivation Refund on withdrawals from ECA	0	28,513,923,434.72	28,513,923,434.72	0.00	0.00	0.00	0.00	28,513,923,434.72
50	LESS REFUNDS ON COST OF COLLECTION - FIRS	0	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	100,000,000.00
51	TOTAL DEDUCTIONS	0	0.00	69,274,837,342.39	2,001,816,258.50	0.00	1,417,109,603.66	0.00	62,893,763,204.55
52	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	4,443,347,000.03	0.00	0.00	3,702,789,166.69	0.00	8,146,136,166.72
SUB-TOTAL C/F		6	694,069,999,936.14	751,911,231,647.36	54,228,639,746.62	0.00	5,119,898,770.35	0.00	811,259,770,164.33
SUB-TOTAL B/F		6	694,069,999,936.14	751,911,231,647.36	54,228,639,746.62	0.00	5,119,898,770.35	0.00	811,259,770,164.33
GRAND-TOTAL			1,009,054,697,834.18	1,009,054,697,834.19	168,865,393,212.14	127,129,094,722.97	127,129,094,722.97	81,646,998,806.82	1,386,696,184,576.12

Total-Statutory-for FCN,States and Others 1,009,054,697,834.19

Total-Statutory-for LGCs 127,129,094,722.97

Total-Statutory-Shared 1,136,183,792,557.16

Total-VAT-Shared 250,512,392,018.96

TOTAL FUNDS SHARED!!!: 1,386,696,184,576.11

TOTAL FUNDS!!!: 1,386,696,184,576.11
AS ON PAGE 17!!!

ACCT BALANCED!!!

0.00

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

SN	DESCRIPTION	Dec 2021	Nov 2021	VARIANCE
<u>MINERAL REVENUE</u>				
1	Domestic Crude Oil Receipts	74,403,189,117.59	39,144,548,589.91	35,258,640,527.68
2	(1) PETROLEUM PROFIT TAX (PPT)	102,208,081,901.08	169,922,738,330.10	-67,714,656,429.02
3	(11) ROYALTY (CRUDE)	87,635,657,565.47	92,445,264,760.02	-4,809,607,194.55
4	(111) RENT	1,120,553,560.30	1,055,161,741.68	65,391,818.62
5	(IV) PENALTY FOR GAS FLARED	6,457,605,170.53	10,611,362,362.82	-4,153,757,192.29
6	(Less Gas Infrastructure Development)	-5,363,954,698.39	0.00	-5,363,954,698.39
7	(Less Refinery Reahabilitation)	-8,333,333,333.33	0.00	-8,333,333,333.33
8	(Less National Domestic Gas Development)	-4,197,542,979.78	0.00	-4,197,542,979.78
9	(Less Frontier Exploration Service)	-6,603,646,300.32	0.00	-6,603,646,300.32
10	(C) LESS PAYMENTS(JVC CRUDE) ETC	-24,645,017,449.02	-20,816,342,937.83	-3,828,674,511.19
11	(Less Nigeria Morocco Gas Pipeline)	-166,666,666.67	0.00	-166,666,666.67
12	(D) MISCELLANEOUS OIL REVENUE	1,087,674,585.47	1,941,017,400.80	-853,342,815.33
13	LESS PRE-EXPORT FINANCING COST	-5,000,000,000.00	-5,000,000,000.00	0.00
14	GAS SALES ROYALTY DPR	54,641,037,330.89	94,498,886,025.14	-39,857,848,694.25
15	ROYALTIES (GAS)	2,431,671,993.11	2,757,845,157.70	-326,173,164.59
16	DOMESTIC GAS DEVELOPMENT	0.00	-2,792,601,173.28	2,792,601,173.28
17	Cost of Collection - DPR	-6,431,827,071.47	-8,449,349,061.95	2,017,521,990.48
18	0.05% POLICE COMMISSION DED MINERAL REVENUE	-1,396,728,603.45	-1,936,648,582.29	539,919,978.84
19	13% Derivation Refund on withdrawals from ECA	-23,920,441,326.36	-23,920,441,326.36	0.00
		<u>243,926,312,795.65</u>	<u>349,461,441,286.46</u>	<u>-105,535,128,490.81</u>
<u>NON MINERAL REVENUE</u>				
20	(1) CUSTOMS & EXCISE DUTIES,ETC.	132,348,441,791.02	140,491,510,872.58	-8,143,069,081.56
21	Cost Of Collection - NCS	-9,264,356,874.99	-9,834,405,761.08	570,048,886.09
22	LESS REFUNDS - FIRS	-8,000,000,000.00	-8,000,000,000.00	0.00
23	LESS REFUNDS ON COST OF COLLECTION - FIRS	-200,000,000.00	-200,000,000.00	0.00
24	(B) COMPANIES INCOME TAX ETC.	152,042,503,820.35	118,784,346,131.41	33,258,157,688.94
25	Cost Of Collection - FIRS	-6,256,901,653.45	-4,826,661,140.64	-1,430,240,512.81
26	LESS: REFUND NCS	-486,434.02	0.00	-486,434.02
27	TRANSFER TO NON OIL EXCESS	0.00	-100,000,000,000.00	100,000,000,000.00
28	0.05% POLICE COMMISSION DED NON MINERAL REVENUE	-1,429,346,337.04	-1,301,540,886.15	-127,805,450.89
		<u>259,239,854,311.87</u>	<u>135,113,249,216.12</u>	<u>124,126,605,095.75</u>
		<u>503,166,167,107.52</u>	<u>484,574,690,502.58</u>	<u>18,591,476,604.94</u>
<u>OTHER MINERAL REVENUE</u>				
29	EXCHANGE DIFFERENCE	3,670,490,646.50	3,561,836,200.18	108,654,446.32
		<u>3,670,490,646.50</u>	<u>3,561,836,200.18</u>	<u>108,654,446.32</u>
<u>OTHER NON-MINERAL REVENUE</u>				
30	OTHER NON-MINERAL REVENUE	0.00	437,911,169.20	-437,911,169.20
31	EXCHANGE DIFFERENCE NON MINERAL REVENUE	1,478,242,044.51	594,409,056.96	883,832,987.55
		<u>1,478,242,044.51</u>	<u>1,032,320,226.16</u>	<u>445,921,818.35</u>

VAT

<i>SN</i>	<i>DESCRIPTION</i>	Dec 2021	Nov 2021	<i>VARIANCE</i>
32	VAT FOR DISTRIBUTION	201,255,376,025.07	196,175,350,504.14	5,080,025,520.93
33	Cost Of Collection - FIRS & NCS (VAT)	-8,050,215,041.00	-7,847,014,020.17	-203,201,020.83
34	3%VAT FOR NORTH EAST COMMISSION	-5,796,154,829.52	-5,649,850,094.52	-146,304,735.00
		<u>187,409,006,154.55</u>	<u>182,678,486,389.45</u>	<u>4,730,519,765.10</u>
		192,557,738,845.56	187,272,642,815.79	5,285,096,029.77
<u>GRAND TOTAL</u>		695,723,905,953.08	671,847,333,318.37	23,876,572,634.71

Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the month of January, 2023. (December, 2022 Account).