

Office of The Accountant General of The Federation
Federation Account Department

LEDGER OF EMTL MAY 2025

S/n	MONTH	DETAILS	RECEIPTS N	PAYMENTS N	BALANCE N
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
4	FEBRUARY, 2024	Inflow	15,788,312,054.60		29,741,793,638.72
5	FEBRUARY, 2024	Outflow		15,788,312,054.60	13,953,481,584.12
6	MARCH, 2024	Inflow	15,369,495,789.06		29,322,977,373.18
7	MARCH, 2024	Outflow		15,369,495,789.06	13,953,481,584.12
8	APRIL, 2024	Inflow	18,774,893,688.18		32,728,375,272.30
9	APRIL, 2024	Outflow		18,774,893,688.18	13,953,481,584.12
10	May, 2024	Inflow	15,777,221,983.99		29,730,703,568.11
11	May, 2024	Outflow		15,777,221,983.99	13,953,481,584.12
12	June, 2024	Inflow	16,346,073,626.31		30,299,555,210.43
13	June, 2024	Outflow		16,346,073,626.31	13,953,481,584.12
14	July, 2024	Inflow	19,602,075,826.00		33,555,557,410.12
15	July, 2024	Outflow		19,602,075,826.00	13,953,481,584.12
16	August, 2024	Inflow	15,642,981,643.25		29,596,463,227.37
17	August, 2024	Outflow		15,642,981,643.25	13,953,481,584.12
18	September, 2024	Inflow	19,213,055,292.00		33,166,536,876.12
19	September, 2024	Outflow		19,213,055,292.00	13,953,481,584.12
20	October, 2024	Inflow	17,823,739,533.00		31,777,221,117.12
21	October, 2024	Outflow		17,823,739,533.00	13,953,481,584.12
22	November, 2024	Inflow	15,673,196,093.18		29,626,677,677.30
23	November, 2024	Outflow		15,673,196,093.18	13,953,481,584.12
24	December, 2024	Inflow	32,510,919,306.39		46,464,400,890.51
25	December, 2024	Outflow		32,510,919,306.39	13,953,481,584.12
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL Ledger		10,515,254,646.41	3,438,226,937.71
27	JANUARY, 2025	Reversal lfo Ecobank		3,403,573,888.22	34,653,049.49
28	JANUARY, 2025	Duplicated Revenue in EMTL Account in December, 2022		34,652,550.00	499.49
29	JANUARY, 2025	Computer Rounding up		499.49	0.00
30	JANUARY, 2025	Inflow	21,403,688,302.23		21,403,688,302.23
31	JANUARY, 2025	Outflow		21,403,688,302.23	-
32	FEBRUARY, 2025	Inflow	36,636,330,862.07		36,636,330,862.07
33	FEBRUARY, 2025	Outflow		36,636,330,862.07	-
34	MARCH, 2025	Inflow	26,010,943,485.73		26,010,943,485.73
35	MARCH, 2025	Outflow		26,010,943,485.73	-
36	APRIL, 2025	Inflow	40,480,923,620.64		40,480,923,620.64
37	APRIL, 2025	Outflow		40,480,923,620.64	-
38	MAY, 2025	Inflow	28,819,669,802.00		28,819,669,802.00
39	MAY, 2025	Outflow		28,819,669,802.00	-
	TOTAL		372,458,638,385.61	386,412,119,969.73	-

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- May, 2025						
DETAILS						
S/n	DATE	REF. NO.	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-22		Balance b/f			
2	25 Apr,2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	60,000,000,000.00
3	23 May,2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
4	21 June,2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
5	21 July,2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
6	23 Aug,2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
7	21 Spt,2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	11 Oct,2022		Distribution of =N=300Billion to the States and LGCS		300,000,000,000.00	100,000,000,000.00
9	21 Oct,2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26 Oct,2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16 Nov,2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12 Dec,2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23 Dec,2022		Distribution of =N=225.685 Billion to the States and LGCS		225,685,621,775.00	194,314,378,225.00
14	13 Jan,2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	2 Feb,2023		Payment of Consultancy Fee to Ajap Financial Services Limited		200,803,673,105.00	143,510,705,120.00
16	16 Mar,2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13 Apr,2023		Distribution of =N=240 Billion to the States and LGCS		240,000,000,000.00	23,510,705,120.00
18	17 May,2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
19	18 May,2023		Payment of Consultancy Fee to Ajap Financial Services Limited		73,510,705,120.00	-
20	20 June,2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
21	19 July,2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	250,000,000,000.00
22	26 July,2023		Payment of Consultancy Fee to Ajap Financial Services Limited		50,000,000,000.00	200,000,000,000.00
23	17 Aug,2023		Payment of Consultancy Fee to Ajap Financial Services Limited		33,473,321,647.86	166,526,678,352.14
24	18 Aug,2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	316,526,678,352.14
25	15 Spt,2023		Distribution of =N=240 Billion to the States and LGCS		316,526,678,352.14	-
26	19 Spt,2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
27	18 Oct,2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20 Nov,2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
29	12 Dec,2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
31	29 Dec,2023		Part Payment of Consultancy fee		76,000,000,000.00	424,000,000,000.00
31	3-Jan,2024		Part of Refund to States on withdrawals from Signature Bonus		324,000,000,000.00	100,000,000,000.00
33	2 Feb,2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
33	2 Feb,2024		Reversal of December,2023 Transfer to Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	100,000,000,000.00
34	2 Feb,2024		Actual Amount Transfer for December,2023 to Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	200,000,000,000.00
35	2 Feb,2024		Part Payment of Consultancy fee		25,000,000,000.00	250,000,000,000.00
36	19 Feb,2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)		25,000,000,000.00	225,000,000,000.00
40	27 Feb,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		425,000,000,000.00	425,000,000,000.00
41	27 Feb,2024		Part Payment of Consultancy fee		360,000,000,000.00	65,000,000,000.00
42	20 Feb,2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)		65,000,000,000.00	-
43	17 Apr,2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	250,000,000,000.00
44	24 Apr,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	250,000,000,000.00	-	500,000,000,000.00
45	24 Apr,2024		Part Payment of Consultancy fee		360,000,000,000.00	140,000,000,000.00
46	13 May,2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)		87,254,367,355.19	52,745,632,644.81
47	10 June,2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	302,745,632,644.81
48	13 June,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	200,000,000,000.00	-	502,745,632,644.81
48	21 June,2024		Part Payment of Consultancy fee		360,000,000,000.00	142,745,632,644.81
50	16 July,2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)		86,904,220,820.42	55,841,411,824.39
51	27 July,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		288,000,000,000.00	405,841,411,824.39
52	27 July,2024		Part Payment of Consultancy fee		117,841,411,824.39	117,841,411,824.39
53	16 Aug,2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	400,000,000,000.00
54	20 Aug,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		252,000,000,000.00	148,000,000,000.00
55	20 Aug,2024		Part Payment of Consultancy fee		48,000,000,000.00	100,000,000,000.00
56	20 Aug,2024		Part Payment of Legal Mediation Cost		100,000,000,000.00	-

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- May, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		100,049,659,511.57
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to A.JAP		50,000,000,000.00	-
67	13 Dec,2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00		450,000,000,000.00
68	17 Dec,2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		560,866,099.28	449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		90,000,000,000.00	359,439,033,900.72
71	17 Dec,2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		359,439,033,900.72	-
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	150,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	100,000,000,000.00
75	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	-
76	19 Feb,2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
78	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
79	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		61,000,000,000.00	89,000,000,000.00
80	19 Mar,2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
81	19 Mar,2025		Transfer for payment of NLNG to States		50,000,000,000.00	139,000,000,000.00
82	19 Mar,2025		Transfer for payment of NLNG as 13% Derivation to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	-
			Total	5,715,000,000,000.00	5,715,000,000,000.00	

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

Ledger of Special Intervention Programme for Nigerian Military June, 2025

DETAILS						
SIN	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
			Balance b/f	-	-	-
1	19-Oct-23		Transfer from September, 2023 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
2	19-Oct-23		Payment to Military	-	100,000,000,000.00	-
3	08-Nov-23	FAIF&SAJ398/VOL.1	Transfer from October, 2023 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
4	20-Nov-23	FAIF&SAJ398/VOL.1	Payment to Military	-	100,000,000,000.00	-
5	20-Dec-23		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
6	20-Dec-23		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
7	20-Dec-23		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
8	17-Jan-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
9	02-Feb-24		Transfer from January, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
10	27-Feb-24	FAIF&SAJ418/VOL.1T	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
11	01-Mar-24		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
12	20-Mar-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
13	12-Apr-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
14	16-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
15	25-Apr-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
16	13-May-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
17	25-May-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
18	10-Jun-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
19	13-Jun-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
20	16-Jul-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
21	27-Jul-24		Second Phase, Transfer from July, 2024 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
22	16-Aug-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
23	27-Aug-24	FAIF&SAJ418/Vol.II	Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
24	16-Sep-24	FAIF&SAJ418/Vol.II	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
25	26-Sep-24	FAIF&SAJ418/Vol.III	Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
26	11-Oct-24	FAIF&SAJ418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
27	21-Oct-24	FAIF&SAJ418/Vol.III	Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
28	20-Nov-24	FAIF&SAJ418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
29	27-Nov-24	FAIF&SAJ418/Vol.IV	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
30	13-Dec-24	FAIF&SAJ418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
31	17-Dec-24	FAIF&SAJ418/Vol.IV	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
32	17-Jan-25	FAIF&SAJ418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
33	17-Feb-25	FAIF&SAJ418/Vol.IV	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
34	19-Feb-25	FAIF&SAJ418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
35	10-Mar-25	FAIF&SAJ418/Vol.V	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
36	19-Mar-25	FAIF&SAJ418/Vol.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
37	28-Mar-25	FAIF&SAJ418/Vol.V	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
38	15-Apr-25	FAIF&SAJ418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
39	24-Apr-25	FAIF&SAJ418/Vol.VI	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
40	16-May-25	FAIF&SAJ418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
41	03-Jun-25	FAIF&SAJ418/Vol.VI	Third Phase, Transfer from ,2025 May Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
42	17-Jun-25	FAIF&SAJ418/Vol.VI	Total	2,100,000,000,000.00	2,000,000,000,000.00	100,000,000,000.00

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings on Intervention to States Infrastructure & Security : May, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				₦	₦	=N=
1	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	200,000,000,000.00	-	200,000,000,000.00
2	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12-Apr-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		259,000,000,000.00	41,000,000,000.00
4	12-Apr-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024	100,000,000,000.00		141,000,000,000.00
5	15-May-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024	100,000,000,000.00		241,000,000,000.00
6	25-May-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		222,000,000,000.00	19,000,000,000.00
7	10-Jun-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024	100,000,000,000.00		119,000,000,000.00
8	16-Jul-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2024	100,000,000,000.00		219,000,000,000.00
9	16-Aug-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of August, 2024	100,000,000,000.00		319,000,000,000.00
10	16-Sep-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of September, 2024	100,000,000,000.00		419,000,000,000.00
11	23-Sep-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		370,000,000,000.00	49,000,000,000.00
12	11-Oct-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of October, 2024	100,000,000,000.00		149,000,000,000.00
13	20-Nov-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of November, 2024	200,000,000,000.00		349,000,000,000.00
14	9-Dec-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		333,000,000,000.00	16,000,000,000.00
15	17-Jan-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of December, 2024	100,000,000,000.00		116,000,000,000.00
16	19-Feb-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025	100,000,000,000.00		216,000,000,000.00
17	27-Feb-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		216,000,000,000.00	-
18	19-Mar-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of February, 2025	100,000,000,000.00		100,000,000,000.00
19	15-Apr-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2025	100,000,000,000.00		200,000,000,000.00
20	22-Apr-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		200,000,000,000.00	-
21	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	100,000,000,000.00		100,000,000,000.00
22	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	150,000,000,000.00		250,000,000,000.00
23	26-May-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		250,000,000,000.00	-
24	17-Jun-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2025	250,000,000,000.00		250,000,000,000.00
			TOTAL	2,100,000,000,000.00	1,850,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: May, 2025						
S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦	
1	27-Feb-24	January, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
2	13-Mar-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	40,000,000,000.00	60,000,000,000.00	
3	13-Mar-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00	
4	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	25,000,000,000.00	-	
5	20-Mar-24	February, 2024 Allocation	150,000,000,000.00	-	150,000,000,000.00	
6	12-Apr-24	March, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
7	14-May-24	April, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
8	21-May-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	150,000,000,000.00	235,000,000,000.00	
9	21-May-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00	
10	21-May-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	-	
11	10-Jun-24	May, 2024 Allocation	200,000,000,000.00	-	200,000,000,000.00	
12	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	64,093,653,515.66	135,906,346,484.34	
13	13-Jun-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	72,906,346,484.34	63,000,000,000.00	
14	13-Jun-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	63,000,000,000.00	-	
15	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
16	8-Aug-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
17	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
18	20-Aug-24	Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
19	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
20	23-Sep-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
21	20-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
22	21-Oct-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
23	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
24	27-Nov-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
25	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
26	17-Dec-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
27	17-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
28	21-Jan-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	25-Feb-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	15-Apr-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
31	15-Apr-25	March, 2024 Allocation	47,708,976,562.32	-	47,708,976,562.32	
32	22-Apr-2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	47,708,976,562.32	-	
Total			1,632,708,976,562.32	1,632,708,976,562.32		

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on JVC and DECA : May, 2025						
S/N	Date	Details	Receipts N	Payments N	Cumm Balance N	
1	20-Nov-23	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00	
2	20-Dec-23	November, 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00	
3	27-Jan-24	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00	
4	20-Feb-24	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00	
5	12-Mar-24	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00	
6	15-Apr-24	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00	
7	14-May-24	April, 2024 Allocation	60,000,000,000.00	-	350,000,000,000.00	
8	10-Jun-24	May, 2024 Allocation	100,000,000,000.00	-	450,000,000,000.00	
9	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	550,000,000,000.00	
10	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	650,000,000,000.00	
11	20-Aug-24	Derivation fee on refund of 13% Distribution to Oil Producing State on refund of 13% Derivation fee on refund of 13% Derivation Fee, Crude Oil Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		200,000,000,000.00	450,000,000,000.00	
12	20-Aug-24	Derivation Fee on refund of 13% Derivation Fee, Crude Oil Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		450,000,000,000.00	-	
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00		100,000,000,000.00	
14	11-Oct-24	September, 2024 Allocation	100,000,000,000.00		200,000,000,000.00	
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		61,627,906,976.74	138,372,093,023.26	
16	21-Oct-24	VAT in favour of FIRS from refund of JVC/Domestic Excess		38,372,093,023.26	100,000,000,000.00	
17	21-Oct-24	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00	
18	21-Oct-24	Consolidation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	
19	20-Nov-24	October, 2024 Allocation	100,000,000,000.00		200,000,000,000.00	
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00		300,000,000,000.00	
21	17-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00	
22	17-Dec-24	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	150,000,000,000.00	
23	17-Dec-24	Consolidation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	
24	11-Jan-25	December, 2024 Allocation	100,000,000,000.00		200,000,000,000.00	
25	19-Feb-25	January, 2025 Allocation	100,000,000,000.00		300,000,000,000.00	
26	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00	
27	25-Feb-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	150,000,000,000.00	
28	25-Feb-25	Consolidation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00		200,000,000,000.00	
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00		300,000,000,000.00	
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		92,262,841,448.55	207,737,158,551.45	
32	22-Apr-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		57,637,158,551.45	150,100,000,000.00	
33	22-Apr-25	Consolidation fee on refund of 13% Derivation Fund in favour of Oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,100,000,000.00	
34	16-May-25	April, 2025 Allocation	100,000,000,000.00		200,100,000,000.00	
35	17-Jun-25	May, 2025 Allocation	100,000,000,000.00		300,100,000,000.00	
		Total	1,650,000,000,000.00	1,450,000,000,000.00	200,100,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund due to States from the net off with States from the withdrawals made from ECA: May, 2025						
S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦	
1	7 June,2024	Refund due to States from the net off with States from the withdrawals made from ECA, 1/4	200,000,000,000.00	-	200,000,000,000.00	
2	13 July,2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-	
3	11 Oct 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 2/4	200,000,000,000.00		200,000,000,000.00	
4	21 Oct 2024	Transfer to Signature Bonus		100,000,000,000.00	100,000,000,000.00	
5	21 Oct 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-	
6	20 Nov 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 3/4 Transfer from October,2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00	
7	27 Nov 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-	
8	13 Dec,2024	Refund due to States from the net off with States from the withdrawals made from ECA, 4/4 Transfer from November,2024 Allocation for Refund to States Net off	200,000,000,000.00		200,000,000,000.00	
9	17 Dec,2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-	
10	17 Dec,2024	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from December,2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00	
11	19 Feb,2025	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from January,2025 Allocation for Refund to States Net off	63,417,515,339.90		163,417,515,339.90	
12	27 Mar,2025	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	63,417,515,339.90	
		Total	863,417,515,339.90	800,000,000,000.00	63,417,515,339.90	

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Funding for Presidential Metering Initiative: May, 2025						
S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Cumm Balance ₦	
1	13-May-24	First tranche of funding for Presidential Metering Initiative May, 2024	120,000,000,000.00	-	120,000,000,000.00	
2	10-Jun-24	Second tranche of funding for Presidential Metering Initiative May, 2024	100,000,000,000.00	-	220,000,000,000.00	
3	16-Jul-24	Third tranche of funding for Presidential Metering Initiative June, 2024	100,000,000,000.00	-	320,000,000,000.00	
4	16-Aug-24	Fourth tranche of funding for Presidential Metering Initiative July, 2024	100,000,000,000.00	-	420,000,000,000.00	
5	20-Aug-24	Part Payment to State House: Smart Grid Development Ltd.e -Collection Account		420,000,000,000.00	-	
6	16-Sep-24	Fifth tranche of funding for Presidential Metering Initiative August, 2024	100,000,000,000.00		100,000,000,000.00	
7	11-Oct-24	Sixth tranche of funding for Presidential Metering Initiative September, 2024	100,000,000,000.00		200,000,000,000.00	
8	20-Nov-24	Seventh tranche of funding for Presidential Metering Initiative October, 2024	80,000,000,000.00		280,000,000,000.00	
9	17-Dec-24	Final Payment to State House: Smart Grid Development Ltd.e -Collection Account		280,000,000,000.00	-	
		Total	700,000,000,000.00	700,000,000,000.00		

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on FCT 1% of Signature Bonus/ECA/ NLNG Refund : May, 2025

DETAILS		Receipt ₦	Payment ₦	Cumm Balance =N=
s/n	DATE	REF. NO.		
1	16-Aug-24	42730/RS/Vol. 166		
			Transfer from July,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00
2	20-Aug-24	FA/F&SA/418/Vol. IT		
			Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	70,000,000,000.00
3	20-Aug-24	FA/F&SA/418/Vol. IT		
			Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	
4	16-Sep-24	42730/RS/Vol. 169		
			Transfer from August,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	30,000,000,000.00
5	23-Sep-24	FA/F&SA/418/Vol. III		
			Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	70,000,000,000.00
6	23-Sep-24	FA/F&SA/418/Vol. III		
			Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	
7	11-Oct-24	FA/F&SA/418/Vol. III		
			Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	30,000,000,000.00
8	21-Oct-24	FA/F&SA/418/Vol. III		
			Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	100,000,000,000.00
9	21-Oct-24	FA/F&SA/418/Vol. III		
			Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	
10	21-Oct-24	FA/F&SA/418/Vol. III		
			Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	10,000,000,000.00
11	20-Nov-24	FA/F&SA/418/Vol. III		
			Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	10,000,000,000.00
12	27-Nov-24	FA/F&SA/418/Vol. III		
			Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	48,788,522,090.24
13	27-Nov-24	FA/F&SA/418/Vol. III		
			Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	23,030,817,672.19
14	27-Nov-24	FA/F&SA/418/Vol. III		
			Mediation fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	9,757,704,418.05
15	17-Jun-25	FA/F&SA/418/Vol. VI		
			Transfer from May,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	16,000,000,000.00
			TOTAL	50,000,000,000.00
				398,788,522,090.24
				348,788,522,090.24

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Oil Theft Prevention : May, 2025

DETAILS						
s/n	DATE	REF. NO.		Receipt	Payment	Cumm Balance
				₦	₦	=N=
1	16 Aug,2024	42730/RS/Vol. 166	Transfer from July,2024 Allocation being savings on Oil Theft Prevention	40,000,000,000.00	-	40,000,000,000.00
2	11 Sept,2024	FA/F&SA/418/Vol117/D(FA)	Release to NPC Crude Oil Theft & Prevention e-Collect Account		40,000,000,000.00	-
			TOTAL	40,000,000,000.00	40,000,000,000.00	

Office of the Accountant-General of the Federation
 Federation Account Department
 LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR MAY, 2025

Sl#	DATE	REF. NO.	DETAILS			Receipt =N=	Payment =N=	Cumm Balance =N=
			Balance b/f		14,937,889,619.54	-	14,937,889,619.54	
1	1-Jan-24		Receipt form Solid Minerals for January, 2024		945,436,131.53	-	15,883,325,751.07	
2	31-Jan-24		Receipt form Solid Minerals for February, 2024		746,163,135.01	-	16,629,488,886.08	
3	29-Feb-24		Receipt form Solid Minerals for March, 2024		1,723,003,663.28	-	18,352,492,549.36	
4	31-Mar-24		Receipt form Solid Minerals for April, 2024		1,043,333,538.60	-	19,395,826,087.96	
5	30-Apr-24		Receipt form Solid Minerals for May, 2024		1,754,796,569.39	-	21,150,622,657.35	
6	31-May-24		Receipt form Solid Minerals for June, 2024		2,518,052,134.59	-	23,668,674,791.94	
7	12-Jul-24		Payment to the three tiers of Government in July, 2024		-	13,647,077,128.84	10,021,597,663.10	
8	9-Jul-24	FD/FA/2568/VOL.2	Receipt form Solid Minerals for July, 2024		1,697,238,975.36	-	11,718,836,638.46	
9	16-Aug-24		Receipt form Solid Minerals for August, 2024		2,108,642,980.13	-	13,827,479,618.59	
10	16-Sep-24		Receipt form Solid Minerals for September, 2024		3,492,885,776.63	-	17,320,365,395.22	
11	16-Oct-24		Receipt form Solid Minerals for October, 2024		3,401,818,820.80	-	20,722,184,216.02	
12	21-Nov-24		Receipt form Solid Minerals for November, 2024		2,407,269,880.74	-	23,129,454,096.76	
13	13-Dec-24		Receipt form Solid Minerals for December, 2024		5,137,844,542.77	-	28,267,298,639.53	
14	17-Jan-25		Receipt form Solid Minerals for January, 2025		4,175,834,877.91	-	32,443,133,517.44	
15	19-Feb-25		Payment to the three tiers of Government in February, 2025		-	28,218,818,355.40	4,224,315,162.04	
16	19-Mar-25	FD/FA/2568/VOL.2	Receipt form Solid Minerals for February, 2025		3,782,483,596.42	-	8,006,798,758.46	
17	19-Mar-25		Receipt form Solid Minerals for March, 2025		2,145,558,607.44	-	10,152,357,365.90	
18	15-Apr-25		Receipt form Solid Minerals for April, 2025		7,883,905,297.02	-	18,036,262,662.92	
19	16-May-25		Receipt form Solid Minerals for May, 2025		9,656,242,898.25	-	27,692,505,561.17	
20	17-Jun-25		Total		69,558,401,045.41	41,865,895,484.24		

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings of 13% refund on NLNG : May, 2025

		DETAILS					Cumm Balance
s/n	DATE	REF. NO.		Receipt	Payment	=N=	
				₦	₦		
1	19 Feb,2025	FA/F&SA/418/Vol.VI/D(FA)	January, 2025 Allocation for 13% refund on NLNG	100,000,000,000.00	-	100,000,000,000.00	
2	19 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00		150,000,000,000.00	
3	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00	
4	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00	
5	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-	
6	15 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	March, 2025 Allocation	100,000,000,000.00		100,000,000,000.00	
7	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00	
8	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		25,000,000,000.00	25,000,000,000.00	
9	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		25,000,000,000.00	-	
10	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	April, 2025 Allocation	100,000,000,000.00		100,000,000,000.00	
11	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		150,000,000,000.00	
12	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00	
13	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00	
14	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-	
15	17 June,2025	FA/F&SA/418/Vol.VI/D(FA)	May, 2025 Allocation	150,000,000,000.00		150,000,000,000.00	
			TOTAL	550,000,000,000.00	400,000,000,000.00		

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings of refund to States on NLNG : May, 2025

		DETAILS				Cumm Balance
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	=N=
1	19 Feb,2025	FA/F&SA/418/Vol.VI/D(FA)	January, 2025 Allocation for refund to States on NLNG	150,000,000,000.00	-	150,000,000,000.00
2	19 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00		200,000,000,000.00
3	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		125,000,000,000.00	75,000,000,000.00
4	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		75,000,000,000.00	-
5	15 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	March, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
6	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		200,000,000,000.00	-
7	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	April, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
8	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		250,000,000,000.00
9	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Transfer from Non Oil Excess Revenue Account	100,000,000,000.00		350,000,000,000.00
10	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		108,000,000,000.00	242,000,000,000.00
11	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	192,000,000,000.00
12	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	142,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		71,000,000,000.00	71,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		71,000,000,000.00	-
15	17 June,2025	FA/F&SA/418/Vol.VI/D(FA)	May, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00
			TOTAL	1,000,000,000,000.00	750,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings on Part Funding of Military and Para Military Non Regular Allowances : May, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				₦	₦	=N=
1	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of April, 2025	150,000,000,000.00	-	150,000,000,000.00
2	27-May-25	FA/F&SA/Vol.1	Transfer to SUB - RECURREN ACCOUNT for the month of April, 2025		150,000,000,000.00	
3	17-Jun-25	FA/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of May, 2025	150,000,000,000.00	-	150,000,000,000.00
			TOTAL	300,000,000,000.00	150,000,000,000.00	

STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT MAY, 2025.

S/N	Date	REF. NO	DETAILS		Allocation/Transfer N	Cumulative Total N
1	03/02/2025	42730/RS/171/DF		Bal. b/f	59,133,164,745.47	59,133,164,745.47
2	18/02/2025	42730/RS/171/DF		January, 2025 Allocation Distribution of = N=214,000,000.00 to the three tiers of Govt.	3,261,313,129.37	62,394,477,874.84
3	26/02/2025	42730/RS/171/DF			930,900,000.00	63,325,377,874.84
4	03/03/2025	42730/RS/171/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (91st of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of December, 2024.	28,784,136.55	63,354,162,011.39
5	03/03/2025	42730/RS/171/DF		Being Presidential approval to Plateau State Government as an Intervention fund to address socio-economic challenges	(1,048,053,282.34)	62,306,108,729.05
6	03/03/2025	42730/RS/171/DF		February, 2025 Allocation	(3,500,000,000.00)	58,806,108,729.05
7	18/03/2025	42730/RS/172/DF		Distribution of = N=28,218,818,355.40 from Solid Mineral Revenue to the three tiers of Govt.	3,476,298,937.63	62,282,407,666.68
8	18/03/2025	42730/RS/172/DF		Distribution of = N=178,000,000.00 to the three tiers of Govt.	122,751,859.85	62,405,159,526.53
9	21/03/2025	42730/RS/172/DF			890,000,000.00	63,295,159,526.53
10	21/03/2025	42730/RS/172/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (92nd of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of December, 2024.	28,784,136.55	63,323,943,663.08
11	21/03/2025	42730/RS/172/DF		Being amount approved by HMFC/ME in favour of various sub-Committees of FAAC for 2025 proposed budget.	(1,122,262,699.37)	62,201,680,963.71
12	21/03/2025	42730/RS/172/DF		March, 2025 Allocation	(9,872,630,530.68)	52,329,050,433.03
13	15/04/2025	42730/RS/172/DF		Distribution of = N=28,711,117,803.67 from Exchange Gain to the three tiers of Govt.	4,009,917,989.59	56,338,968,422.62
14	15/04/2025	42730/RS/172/DF			127,203,225.83	56,466,171,648.45
15	16/04/2025	42730/RS/173/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (93rd of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of December, 2024.	28,784,136.55	56,494,955,785.00
16	16/04/2025	42730/RS/173/DF			(1,034,280,303.86)	55,460,675,481.14
17	16/05/2025	42730/RS/173/DF		April, 2025 Allocation	4,093,656,043.98	59,554,331,525.12
18	16/05/2025	42730/RS/173/DF		Distribution of = N=81,168,155,254.84 from Exchange Gain to the three tiers of Govt.	365,028,161.18	59,919,359,686.30
19	20/05/2025	42730/RS/173/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (94th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of December, 2024.	28,784,136.55	59,948,143,822.85
20	20/05/2025	42730/RS/173/DF		May, 2025 Allocation	(1,114,671,051.29)	58,833,472,771.56
21	17/05/2025	42730/RS/173/DF		Distribution of = N=76,614,018,040.06 from Exchange Gain to the three tiers of Govt.	3,734,984,370.61	62,568,457,142.17
22	17/05/2025	42730/RS/173/DF			347,177,546.46	62,915,634,688.63
					62,915,634,688.63	

STATEMENT OF 1.68% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT MAY, 2025.

S/N	Date	REF. NO	DETAILS		Allocation/Transfer N	Cumulative Total N
1	03/02/2025	FD/FA/124/VOL.XX/D(F)	Bal. b/f		24,362,483,956.74	24,362,483,956.74
2	18/02/2025	FD/FA/124/VOL.XX/D(F)	January, 2025 Allocation		10,958,012,114.68	35,320,496,071.42
3	26/02/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=214,000,000.00 to the three tiers of Govt.		3,127,824,000.00	38,448,320,071.42
4	03/03/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority		(847,816,959.22)	37,600,503,112.20
5	03/03/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2024.		(1,695,633,918.44)	35,904,869,193.76
6	18/03/2025	FD/FA/124/VOL.XX/D(F)	February, 2025 Allocation		11,680,364,430.42	47,585,233,624.18
7	18/03/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=28,218,818,355.40 from Solid Mineral Revenue to the three tiers of Govt.		412,446,249.08	47,997,679,873.26
8	21/03/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=178,000,000.00 to the three tiers of Govt.		2,990,400,000.00	50,988,079,873.26
9	24/03/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority		(754,160,533.98)	50,233,919,339.28
10	24/03/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2024.		(1,508,321,067.95)	48,725,598,271.33
11	15/04/2025	FD/FA/124/VOL.XX/D(F)	March, 2025 Allocation		13,473,324,445.03	62,198,922,716.36
12	15/04/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=28,711,117,803.67 from Exchange Gain to the three tiers of Govt.		427,402,838.80	62,626,325,555.16
13	16/04/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority		(695,036,364.19)	61,931,289,190.97
14	16/04/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2024.		(1,390,072,728.38)	60,541,216,462.59
15	16/05/2025	FD/FA/124/VOL.XX/D(F)	April, 2025 Allocation		13,754,684,307.79	74,295,900,770.38
16	16/05/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=81,168,155,254.84 from Exchange Gain to the three tiers of Govt.		1,226,494,621.58	75,522,395,391.96
17	20/05/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority		(749,058,946.47)	74,773,336,445.49
18	20/05/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2024.		(1,498,117,892.94)	73,275,218,552.55
19	20/05/2025	FD/FA/124/VOL.XX/D(F)	Being 2nd and last tranche of 25Billion of Presidential approval in favour of Solid Mineral Development Fund		(10,000,000,000.00)	63,275,218,552.55
20	17/05/2025	FD/FA/124/VOL.XX/D(F)	May, 2025 Allocation		12,549,547,485.24	75,824,766,037.79
21	17/05/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=76,614,018,040.06 from Exchange Gain to the three tiers of Govt.		1,166,516,556.11	76,991,282,593.90
					76,991,282,593.90	

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUALITY 40%	POPULATION 30%	INDICES pop	LANDMA SS (50% OF 10%)	INDICES an	TERRAI N (50%)	REV EFFORT (10%)	INDICES v	PRIMARY ENROLMENT T (24% OF	INDICES pri	DIRECT SEC (8%)	INDICES enr	INVERSES E SE (% OF	HOSPITAL B (30%)	INDICES hos	WATER SUPPLY SPREAD (8%)	INDICES wat	RAINFALL P(15%)	INDICES P	TOTAL INDICES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.000021	0.0001	0.006598	1
2	ADAMAWA	.002969	3168101	0.001893	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	0.002698	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	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.00325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2889866	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	694186	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	0.008589	12
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300	13
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	.002969	4948649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10582	0.00106	0.0001	0.007880	17
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.008232	18
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806289	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	.002969	5782578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662	20
21	KEBBI	.002969	3238628	0.001874	3727.96	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	29561.9	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	397886	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	13.84	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000135	0.11749	0.00117	0.0001	0.006498	25
26	NIGER	.002969	3950249	0.002285	74108.59	0.001054	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	UGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.99	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007786	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	6.152.46	33964355	26717696	420297	4.008			
Indices Total	0.10688	0.08016	0.013360	0.02672	0.006413	0.002138	0.0021376	0.008016	0.004008	0.004008	0.2672

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	2,217,750,719.61	0.001639	1,224,650,511.51	329,808,159.89	502,556,133.76	653,984,058.37	4,928,729,583.14
2	ADAMAWA	2,217,750,719.61	0.001833	1,369,025,363.15	693,694,865.28	517,681,838.68	445,167,913.93	5,243,320,700.66
3	AKWA IBOM	2,217,750,719.61	0.002268	1,694,031,907.71	349,866,721.81	564,855,684.18	465,541,434.54	5,292,046,467.86
4	ANAMBRA	2,217,750,719.61	0.002419	1,807,173,406.88	328,894,953.06	489,445,119.84	390,243,757.22	5,233,497,956.61
5	BAUCHI	2,217,750,719.61	0.002688	2,007,867,941.71	812,883,485.37	755,175,791.50	502,395,446.37	6,296,073,384.56
6	BAYELSA	2,217,750,719.61	0.000985	736,068,801.00	378,226,099.65	530,691,833.05	794,567,304.17	4,657,304,757.50
7	BENUE	2,217,750,719.61	0.002441	1,823,253,756.53	612,739,301.92	596,403,432.08	652,828,591.45	5,902,975,801.60
8	BORNO	2,217,750,719.61	0.002401	1,793,847,009.41	1,087,582,252.79	772,816,682.04	667,654,545.15	6,539,651,209.00
9	CROSS RIVER	2,217,750,719.61	0.001671	1,248,403,295.00	509,325,010.49	513,786,474.20	803,683,481.39	5,292,948,980.70
10	DELTA	2,217,750,719.61	0.002371	1,771,029,763.18	462,152,745.59	515,941,799.75	377,526,527.79	5,344,401,575.92
11	EBONYI	2,217,750,719.61	0.001257	939,230,787.10	346,102,771.28	505,899,333.29	700,031,573.14	4,709,015,184.43
12	EDO	2,217,750,719.61	0.001862	1,390,731,588.12	489,829,641.22	491,904,616.86	331,459,013.01	4,921,675,578.82
13	EKITI	2,217,750,719.61	0.001379	1,030,284,924.35	340,381,270.40	397,957,651.33	719,983,348.91	4,706,357,914.61
14	ENUGU	2,217,750,719.61	0.001884	1,407,569,890.40	359,393,366.75	504,911,014.04	803,780,807.13	5,293,405,797.93
15	GOMBE	2,217,750,719.61	0.001362	1,017,177,183.68	470,121,009.66	486,464,128.86	766,342,840.89	4,957,855,882.71
16	IIMO	2,217,750,719.61	0.002276	1,700,380,301.15	332,817,646.83	574,177,908.55	647,475,676.00	5,472,602,252.14
17	JIGAWA	2,217,750,719.61	0.002516	1,879,173,289.12	540,209,636.87	536,376,493.70	712,781,244.49	5,886,291,383.80
18	KADUNA	2,217,750,719.61	0.003509	2,621,591,714.15	767,594,667.38	736,792,890.97	552,875,061.15	6,896,474,993.27
19	KANO	2,217,750,719.61	0.005428	4,054,952,369.81	505,466,229.05	893,361,883.99	677,419,560.61	8,348,950,763.07
20	KATSINA	2,217,750,719.61	0.003351	2,503,135,537.67	545,097,290.82	697,473,019.98	506,742,662.55	6,470,199,230.64
21	KEBBI	2,217,750,719.61	0.001874	1,399,502,059.38	681,944,735.79	601,754,748.32	656,981,156.17	5,557,933,419.27
22	KOGI	2,217,750,719.61	0.001897	1,416,726,252.03	594,558,048.81	583,717,373.84	1,004,726,008.91	5,817,478,403.20
23	KWARA	2,217,750,719.61	0.001372	1,024,614,107.72	646,968,970.77	449,399,526.30	346,641,827.74	4,685,375,152.16
24	LAGOS	2,217,750,719.61	0.005214	3,895,001,029.84	314,727,255.47	579,500,767.59	44,250,767.72	7,051,230,540.23
25	NASSARAWA	2,217,750,719.61	0.001078	805,173,425.19	569,773,174.22	456,834,435.23	804,526,971.10	4,854,058,725.36
26	NIGER	2,217,750,719.61	0.002285	1,707,013,466.99	1,072,217,177.45	583,098,282.23	654,742,684.25	6,234,822,310.53
27	OGUN	2,217,750,719.61	0.002157	1,611,015,784.64	459,377,224.96	437,388,280.23	164,577,818.64	4,890,109,828.08
28	ONDO	2,217,750,719.61	0.001991	1,486,963,051.75	446,927,556.57	392,949,862.91	355,206,492.46	4,899,797,683.31
29	OSUN	2,217,750,719.61	0.001980	1,479,405,563.98	374,045,064.74	511,480,492.60	217,782,554.01	4,800,464,394.95
30	OYO	2,217,750,719.61	0.003235	2,416,282,549.49	580,219,593.20	531,902,107.87	157,473,039.95	5,903,628,010.13
31	PLATEAU	2,217,750,719.61	0.001839	1,373,610,674.08	569,188,312.07	595,435,881.98	740,486,637.18	5,496,472,224.92
32	RIVERS	2,217,750,719.61	0.003000	2,240,756,881.83	389,131,225.63	477,765,133.98	351,151,253.49	5,676,555,214.54
33	SOKOTO	2,217,750,719.61	0.002139	1,597,577,033.86	639,559,822.90	613,206,173.78	732,830,345.99	5,800,924,096.15
34	TARABA	2,217,750,719.61	0.001331	994,212,601.78	923,998,068.44	552,187,800.76	382,100,837.36	5,070,250,027.95
35	YOBE	2,217,750,719.61	0.001343	1,003,224,632.63	780,442,301.80	593,747,678.24	631,611,581.13	5,226,776,913.41
36	ZAMFARA	2,217,750,719.61	0.001886	1,408,670,952.72	654,510,817.56	414,774,259.99	542,201,672.16	5,237,908,422.05
		79,839,025,906.07	0.080160	59,879,269,429.55	19,959,756,476.52	19,959,756,476.52	19,959,756,476.52	199,597,564,765.18

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

STATE	L/MASS	LAND MASS 50% of 10% =N=N=	TERRAIN 50% of 10% =N=N=	LAND MASS + TERRAIN (10%) =N=N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=N=	TOTAL IGR =N=N=
ABIA	0.000070	52,589,319.94	277,218,839.95	329,808,159.89	0.000875	653,964,058.37	653,964,058.37
ADAMAWA	0.000558	416,476,025.33	277,218,839.95	693,694,865.28	0.000596	445,167,913.93	445,167,913.93
AKWA-IBOM	0.000097	72,647,881.86	277,218,839.95	349,866,721.81	0.000623	465,541,434.54	465,541,434.54
ANAMBRA	0.000069	51,666,113.11	277,218,839.95	328,884,953.06	0.000522	390,243,757.22	390,243,757.22
BAUCHI	0.000717	535,684,645.42	277,218,839.95	812,883,485.37	0.000673	502,395,446.37	502,395,446.37
3AYELSA	0.000135	101,007,259.70	277,218,839.95	378,226,089.65	0.001064	794,567,304.17	794,567,304.17
3ENUJE	0.000449	335,520,461.97	277,218,839.95	612,739,301.92	0.000874	652,828,591.45	652,828,591.45
3ORNO	0.001085	810,363,412.84	277,218,839.95	1,087,582,252.79	0.000894	667,654,545.15	667,654,545.15
3ROSS RIVER	0.000311	232,106,170.54	277,218,839.95	509,325,010.49	0.001076	803,683,481.39	803,683,481.39
3ELTA	0.000248	184,933,905.63	277,218,839.95	462,152,745.59	0.000505	377,526,527.79	377,526,527.79
3BONYI	0.000092	68,883,931.33	277,218,839.95	346,102,771.28	0.000937	700,031,573.14	700,031,573.14
3DO	0.000285	212,610,801.26	277,218,839.95	489,829,641.22	0.000444	331,459,013.01	331,459,013.01
3OON	0.000085	63,162,430.45	277,218,839.95	340,381,270.40	0.000964	719,983,348.91	719,983,348.91
3NIUGU	0.000110	82,174,528.80	277,218,839.95	359,393,366.75	0.001076	803,780,807.13	803,780,807.13
3OMBIE	0.000258	192,902,169.71	277,218,839.95	470,121,009.66	0.001026	766,342,840.89	766,342,840.89
3MO	0.000074	55,598,806.88	277,218,839.95	332,817,646.83	0.000867	647,475,676.00	647,475,676.00
3IGAWA	0.000352	262,990,796.92	277,218,839.95	540,209,636.87	0.000954	712,781,244.49	712,781,244.49
3ADUNA	0.000656	490,365,827.43	277,218,839.95	767,584,667.38	0.000740	552,875,061.15	552,875,061.15
3ANO	0.000306	228,247,389.10	277,218,839.95	505,466,229.05	0.000907	677,419,560.61	677,419,560.61
3ATSINA	0.000359	267,878,450.87	277,218,839.95	545,097,290.82	0.000678	506,742,662.55	506,742,662.55
3EBBI	0.000425	404,725,895.84	277,218,839.95	681,944,735.79	0.000879	656,981,156.17	656,981,156.17
3OGI	0.000495	317,339,208.86	277,218,839.95	594,558,048.81	0.001345	1,004,726,008.91	1,004,726,008.91
3WARA	0.000050	369,750,130.82	277,218,839.95	646,968,970.77	0.000464	346,641,827.74	346,641,827.74
3AGOS	0.000392	37,508,415.52	277,218,839.95	314,727,255.47	0.000059	44,250,767.72	44,250,767.72
3ASSARAWA	0.001064	292,554,334.27	277,218,839.95	569,773,174.22	0.001077	804,526,971.10	804,526,971.10
3IGER	0.000244	794,998,337.50	277,218,839.95	1,072,217,177.45	0.000876	654,742,664.25	654,742,664.25
3GUN	0.000244	182,158,385.01	277,218,839.95	459,377,224.96	0.000220	164,577,818.64	164,577,818.64
3NDO	0.000227	169,708,716.62	277,218,839.95	446,927,556.57	0.000476	355,206,492.46	355,206,492.46
3SUN	0.000130	96,826,224.79	277,218,839.95	374,045,064.74	0.000292	217,782,584.01	217,782,584.01
3YO	0.000406	303,000,753.25	277,218,839.95	580,219,593.20	0.000211	157,473,039.95	157,473,039.95
3LATEAU	0.000391	291,969,472.12	277,218,839.95	569,188,312.07	0.000991	740,486,637.18	740,486,637.18
3IVERS	0.000150	111,912,385.68	277,218,839.95	389,131,225.63	0.000470	351,151,253.49	351,151,253.49
3OKOTO	0.000485	362,340,982.95	277,218,839.95	639,559,822.90	0.000981	732,830,345.99	732,830,345.99
3ARABA	0.000866	646,779,228.49	277,218,839.95	923,998,068.44	0.000512	382,100,837.36	382,100,837.36
3OBE	0.000674	503,223,461.85	277,218,839.95	780,442,301.80	0.000846	631,611,581.13	631,611,581.13
3AMEARA	0.000505	377,291,977.61	277,218,839.95	654,510,817.56	0.000726	542,201,672.16	542,201,672.16
0.01336		9,979,878,238.26	9,979,878,238.26	19,959,756,476.52	0.02672	19,959,756,476.52	19,959,756,476.52

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC./COMERCIAL ENROLMT 8%	INVERSE SEC./COMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL							
1	ABIA	0.000132	98.312,256.21	0.000066	49,211,138.56	0.000277	206,879,152.45	0.000111	15,776,795.98	0.000111	83,165,651.99	502,556,133.76	1		
2	ADAMAWA	0.000133	99,668,217.30	0.000057	42,323,233.46	0.000167	125,258,894.88	0.000167	124,942,807.60	0.000111	83,165,651.99	517,681,898.68	2		
3	AKWA IBOM	0.000322	240,217,236.84	0.000052	38,590,496.89	0.000029	173,447,437.01	0.000029	21,794,364.56	0.000111	83,165,651.99	564,855,684.18	3		
4	ANAMBRA	0.000165	122,999,520.69	0.000063	47,169,210.88	0.000021	173,441,891.48	0.000021	15,499,893.93	0.000111	83,165,651.99	489,445,119.84	4		
5	BAUCHI	0.000287	214,573,437.30	0.000085	63,578,262.73	0.000227	169,580,783.12	0.000215	160,689,393.63	0.000111	83,165,651.99	755,175,791.50	5		
6	BAYELSA	0.000142	105,900,363.39	0.000044	32,675,504.65	0.000041	245,972,630.47	0.000041	30,302,177.91	0.000111	83,165,651.99	530,691,833.05	6		
7	BENUE	0.000255	190,792,497.56	0.000065	48,386,323.13	0.000135	125,016,497.68	0.000135	100,656,138.59	0.000111	83,165,651.99	596,403,432.08	7		
8	BORNO	0.000219	163,426,173.29	0.000069	51,282,470.58	0.000325	181,282,470.58	0.000242	180,550,891.75	0.000325	243,109,023.85	0.000111	83,165,651.99	772,816,682.04	8
9	CROSS RIVER	0.000125	93,676,967.98	0.000061	39,671,464.70	0.000093	164,280,938.43	0.000093	69,631,851.16	0.000111	83,165,651.99	513,786,474.20	9		
10	DELTA	0.000174	129,759,157.36	0.000043	45,920,781.81	0.000074	191,777,444.47	0.000074	55,480,171.69	0.000111	83,165,651.99	505,941,799.75	10		
11	EBONYI	0.000105	78,596,661.00	0.000061	31,952,887.20	0.000028	208,403,570.15	0.000028	20,665,179.40	0.000111	83,165,651.99	505,999,333.29	11		
12	EDO	0.000089	137,311,857.81	0.000042	31,196,801.41	0.000025	174,467,467.87	0.000025	18,948,729.13	0.000111	83,165,651.99	397,957,651.33	12		
13	EKITI	0.000114	85,227,245.83	0.000066	48,978,473.80	0.000077	162,243,632.54	0.000077	57,870,650.91	0.000111	83,165,651.99	504,911,014.04	13		
14	ENUGU	0.000210	156,531,420.04	0.000075	56,151,995.38	0.000022	205,497,203.70	0.000022	16,679,642.06	0.000111	83,165,651.99	486,464,128.86	14		
15	IMO	0.000174	130,151,672.41	0.000038	28,592,844.57	0.000106	186,976,241.09	0.000106	78,897,239.08	0.000111	83,165,651.99	536,376,493.70	15		
16	JIGAWA	0.000293	219,025,796.32	0.000102	76,192,681.58	0.000197	135,046,311.28	0.000197	147,109,748.23	0.000111	83,165,651.99	736,732,830.97	16		
17	KADUNA	0.000341	254,756,654.41	0.000141	105,116,842.77	0.000092	105,116,842.77	0.000092	68,474,216.73	0.000111	83,165,651.99	893,361,883.99	17		
18	KANO	0.000178	132,816,910.26	0.000035	25,845,212.91	0.000117	143,238,275.52	0.000148	110,925,039.25	0.000111	83,165,651.99	601,754,748.32	18		
19	KATSINA	0.000168	125,749,100.61	0.000057	42,828,485.95	0.000163	42,828,485.95	0.000249	185,765,255.07	0.000163	80,363,535.26	0.000111	83,165,651.99	697,473,019.98	19
20	KEBBI	0.000251	187,728,115.77	0.000059	44,443,453.17	0.000127	44,443,453.17	0.000172	128,734,937.10	0.000127	95,201,762.66	0.000111	83,165,651.99	583,177,373.84	20
21	KOGI	0.000086	64,535,228.88	0.000032	23,767,665.34	0.000148	23,767,665.34	0.000192	121,417,768.75	0.000148	80,363,535.26	0.000111	83,165,651.99	601,754,748.32	21
22	KWARA	0.000108	80,852,035.84	0.000081	30,351,555.60	0.000015	60,351,555.60	0.000380	283,527,443.91	0.000015	11,252,524.66	0.000111	83,165,651.99	449,399,626.30	22
23	LAGOS	0.000178	132,816,910.26	0.000035	25,845,212.91	0.000117	25,845,212.91	0.000136	101,395,146.89	0.000117	87,766,300.28	0.000111	83,165,651.99	579,500,767.59	23
24	NASSARAWA	0.000146	109,253,595.64	0.000038	28,747,336.85	0.000319	28,747,336.85	0.000127	94,684,859.67	0.000319	238,499,501.25	0.000111	83,165,651.99	456,834,435.23	24
25	NIGER	0.000083	61,963,500.73	0.000041	30,859,727.35	0.000073	30,859,727.35	0.000235	175,892,157.30	0.000073	54,647,515.50	0.000111	83,165,651.99	583,098,282.23	25
26	ONDO	0.000139	103,513,680.06	0.000042	31,990,798.29	0.000068	31,990,798.29	0.000124	92,576,319.31	0.000068	50,912,614.99	0.000111	83,165,651.99	437,388,280.23	26
27	OYO	0.000210	126,777,989.33	0.000047	35,326,615.99	0.000039	35,326,615.99	0.000270	201,835,751.86	0.000039	29,047,867.44	0.000111	83,165,651.99	392,949,662.91	27
28	OSUN	0.000170	157,020,970.79	0.000067	50,194,450.52	0.000122	50,194,450.52	0.000134	100,426,358.08	0.000122	90,900,225.97	0.000111	83,165,651.99	511,480,492.60	28
29	PLATEAU	0.000199	148,833,442.50	0.000068	51,102,398.93	0.000117	51,102,398.93	0.000232	173,641,148.00	0.000117	87,590,841.64	0.000111	83,165,651.99	531,902,107.87	29
30	RIVERS	0.000094	70,562,302.43	0.000074	55,212,730.16	0.000045	55,212,730.16	0.000241	180,038,003.55	0.000045	33,573,715.70	0.000111	83,165,651.99	477,765,133.98	30
31	SOKOTO	0.000177	132,395,905.07	0.000063	47,935,835.43	0.000146	47,935,835.43	0.000260	194,270,650.98	0.000146	108,702,294.89	0.000111	83,165,651.99	613,206,173.78	31
32	TARABA	0.000198	148,055,746.49	0.000021	15,767,714.68	0.000260	15,767,714.68	0.000128	95,397,204.38	0.000260	194,033,768.55	0.000111	83,165,651.99	552,187,800.76	32
33	YOBE	0.000154	114,705,648.03	0.000048	35,491,626.89	0.000202	35,491,626.89	0.000233	173,926,085.89	0.000202	150,967,038.55	0.000111	83,165,651.99	593,747,678.24	33
34	ZAMFARA	0.000078	58,110,985.95	0.000028	21,272,600.15	0.000152	21,272,600.15	0.000158	117,764,828.47	0.000152	113,187,593.28	0.000111	83,165,651.99	414,774,259.99	34
35		0.006413	4,790,341,554.36	0.0021	1,596,780,518.12	0.004008	1,596,780,518.12	0.0080	5,987,926,942.96	0.004008	2,993,963,471.48	0.004008	2,993,963,471.48	19,959,756,476.52	35

1 MAIN DISTRIBUTION		4 EXCHANGE DIFFERENCE FUNDS	
1	ABIA	8	910,262,816.61
2	ADAMAWA	5	1,238,421,666.07
3	AKWA IBOM	4	1,504,019,413.49
4	ANAMBRA	3	712,612,815.72
5	BAUCHI	20	3,730,314,519.49
6	BAYELSA	9	1,784,071,734.55
7	BENUE	6	576,325,119.45
8	BORNO	4	504,378,401.47
9	CROSS RIVER	9	3,293,115,106.03
10	DELTA	7	2,682,469,738.20
11	EBONYI	8	1,382,274,578.81
12	EDO	5	2,456,673,417.30
13	EKITI	9	2,534,419,469.53
14	ENUGU	3	664,805,387.18
15	GOMBE	9	2,025,783,270.73
16	IMO	9	2,388,602,044.10
17	JIGAWA	3	448,736,140.94
18	KADUNA	4	4,757,402,687.89
19	KANO	5	1,782,401,478.85
20	KATSINA	3	1,656,054,355.22
21	KEBBI	3	612,302,146.06
22	KOGI	9	1,033,245,102.97
23	KWARA	4	1,249,168,020.69
24	LAGOS	2	8,720,204,702.91
25	NASSARAWA	2	619,098,479.31
26	NIGER	15	1,869,554,406.41
27	OGUN	6	4,475,500,053.73
28	ONDO	5	1,368,457,462.54
29	OSUN	3	2,102,147,028.30
30	OYO	6	2,908,460,416.29
31	PLATEAU	6	1,710,835,118.82
32	RIVERS	5	6,196,566,865.61
33	SOKOTO	6	1,299,823,612.70
34	TARABA	4	795,723,827.15
35	YOBE	5	1,038,696,928.63
36	ZAMFARA	8	1,171,528,417.10
37	FCT-ABUJA	1	371,934,302.45
38	Federal Government	3	106,411,816,524.51
			<u>180,988,207,577.77</u>
			<u>182,224,577,836.45</u>
1	ABIA	1	12,979,818.38
2	ADAMAWA	1	13,133,041.15
3	AKWA IBOM	1	13,255,085.47
			<u>13,936,614.06</u>

1 MAIN DISTRIBUTION

		Grand Total	
5	BAUCHI	15,769,890.03	16,580,720.78
6	BAYELSA	11,665,236.31	12,265,020.60
7	BENUE	14,785,291.33	15,545,497.58
8	BORNO	16,379,983.86	17,222,183.43
9	CROSS RIVER	13,257,346.01	13,938,990.83
10	DELTA	13,386,220.26	14,074,491.33
11	EBONYI	11,794,756.36	12,401,200.11
12	EDO	12,327,410.74	12,961,241.64
13	EKITI	11,788,100.65	12,394,202.18
14	ENUGU	13,258,490.21	13,940,193.86
15	GOMBE	12,418,032.20	13,056,522.54
16	IMO	13,707,326.84	14,412,108.05
17	JIGAWA	14,743,501.57	15,501,559.13
18	KADUNA	17,273,726.91	18,161,879.52
19	KANO	20,911,769.50	21,986,977.11
20	KATSINA	16,206,026.22	17,039,281.52
21	KEBBI	13,921,057.37	14,636,827.83
22	KOGI	14,571,144.44	15,320,340.02
23	KWARA	11,735,544.74	12,338,944.04
24	LAGOS	17,661,345.95	18,569,428.53
25	NASSARAWA	12,158,049.57	12,783,172.54
26	NIGER	15,616,473.35	16,419,415.97
27	OGUN	12,248,347.42	12,878,113.18
28	ONDO	12,272,612.77	12,903,626.17
29	OSUN	12,023,810.87	12,642,031.77
30	OYO	14,786,924.93	15,547,215.17
31	PLATEAU	13,767,114.40	14,474,969.66
32	RIVERS	14,218,171.55	14,949,218.55
33	SOKOTO	14,529,680.56	15,276,744.22
34	TARABA	12,699,547.87	13,352,512.73
35	YOBE	13,091,603.62	13,764,726.57
36	ZAMFARA	13,119,484.92	13,794,041.42
6 VAT REVENUE		499,935,666.91	525,640,552.10
9	24 LAGOS	8,686,025,186.97	7,667,853,446.50
		8,686,025,186.97	7,667,853,446.50
		190,174,168,431.65	190,418,071,835.06

4 EXCHANGE DIFFERENCE FUNDS		ECOLOGICAL FUNDS DISTRIBUTION STATES	
1	2	3	4
1	8	128,368,951.00	Indices of (Inst. 95/120)
2	1	45,444,713.63	Abia Counterpart Funding for Various Projects to UBA PLC
3	1	37,327,563.56	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS
4	19	4,597,296,395.89	BOND ISSUANCE PROGRAMME1
5	11	2,387,742,562.22	BOND ISSUANCE PROGRAMME2
6	5	1,401,795,229.88	BOND ISSUANCE PROGRAMME3
7	1	41,516,710.45	CBN ANCHOR BORROWERS
8	13	3,862,693,612.48	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN
9	1	116,108,479.22	CBN POWER INTERVENTION FUNDS
10	7	729,628,931.02	COMMERCIAL AGRICULTURAL CREDIT SCHEME
11	1	80,046,438.66	COMMERCIAL AGRICULTURAL CREDIT SCHEME2
12	1	292,615,190.00	CONTRACTUAL OBLIGATION
13	1	27,249,977.66	Counterpart fund Contribution to UBEC project to UBA PLC
14	2	78,081,666.78	COUNTERPART FUNDING CONTRIBUTION TO UBE MATCHING GRANT TO ZENITH BANK
15	6	74,174,500.03	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE
16	11	1,152,328,871.65	DEDUCTIONS TO FAMILY HOMES FUNDS LTD
17	1	753,501,346.72	DELTA UTM OFFSHORE FLNG FACILITY 2
18	1	415,167,104.53	DELTA UTM OFFSHORE FLNG FACILITY 1
19	36	5,378,377,493.67	ECOLOGICAL FUNDS DISTRIBUTION STATES
20	1	18,059,991,433.01	FEDERAL GOVERNMENT NET OFF WITH STATES (16/96)
21	4	398,547,666.48	FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (13)
22	38	126,009,094,687.36	FOREIGN LOANS TO STATE GOVERNMENTS
23	16	425,310,389.21	HEALTH CARE DEDUCTIONS
24	8	2,430,178,767.62	LOAN FACILITY FROM COMMERCIAL BANKS
25	1	1,811,467,419.74	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA
26	1	1,000,000.00	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT
27	1	1,000,000.00	NATIONAL FADAMA PROJECT
28	8	503,780,725.02	Payment of Arrears of Derivation Revenue to Akwa Ibom state to Ekanga Oil Field from July 2023 to April, 2011(5/36)B
29	1	47,090,151.84	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME
30	1	1,004,597,886.60	Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (18/56)
31	22	7,864,087,736.94	RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 11/1/226
32	2	197,430,828.47	SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 2/96
33	1	635,164,146.42	TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B
34	36	499,935,666.91	ECOLOGICAL FUNDS DISTRIBUTION STATES
		180,988,207,577.77	
		499,935,666.91	

TOTAL NO AMT DEDUCTED

TYPE OF DEDUCTION

1 MAIN DISTRIBUTION

35	BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
36	BOND ISSUANCE PROGRAMME4	2	1,050,000,000.00
37	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
38	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
39	LOAN FACILITY FROM COMMERCIAL BANKS	2	1,018,171,740.47
40	REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			8,686,025,186.97
			190,174,168,431.65

Grand Total

0.00

0.00

SNO	STATE	AMT DEDUCTED	SNO	STATE	AMT DEDUCTED
1 MAIN DISTRIBUTION					
<i>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Deviation Indices of Inst. 95/120)</i>					
1	BAYELSA	128,368,951.00	1	BAUCHI	253,351,547.50
<i>Abia Counterpart Funding for Various Projects to UBA PLC</i>					
1	ABIA	45,444,713.63	2	EKITI	146,490,204.30
8	SOKOTO	166,682,112.21	3	GOMBE	192,027,492.28
7	OYO	1,037,917,761.32	4	IMO	945,190,963.21
6	OGUN	723,781,959.83	5	KOGI	146,502,032.74
8	OYO	1,037,917,761.32	6	OGUN	723,781,959.83
8	SOKOTO	166,682,112.21	7	TARABA	75,463,399.91
9	YOBE	250,749,539.09	8	NIGER	30,812,882.41
ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS					
1	DELTA	37,327,563.56	1	ANAMBRA	38,540,982.12
1	DELTA	37,327,563.56	2	BAYELSA	199,080,338.99
1	BAUCHI	201,255,000.00	3	EKITI	50,713,329.21
2	CROSS RIVER	541,305,066.40	4	JIGAWA	73,251,016.37
3	EDO	510,923,032.41	5	KADUNA	261,766,982.01
4	EKITI	345,000,000.00	6	NIGER	30,812,882.41
5	GOMBE	164,916,320.90	7	TARABA	75,463,399.91
6	KATSINA	850,000,000.00	8	NIGER	30,812,882.41
7	KWARA	559,212,440.21	9	OGUN	500,000,000.00
8	NIGER	296,453,561.97	10	SOKOTO	206,017,834.00
9	OGUN	500,000,000.00	11	ZAMFARA	422,213,140.00
10	SOKOTO	206,017,834.00	BOND ISSUANCE PROGRAMME2		
11	ZAMFARA	422,213,140.00	1	BAUCHI	757,567,872.40
BOND ISSUANCE PROGRAMME2					
1	BAUCHI	757,567,872.40	2	CROSS RIVER	512,347,771.28
2	CROSS RIVER	512,347,771.28	3	GOMBE	473,578,155.62
3	GOMBE	473,578,155.62	4	ONDO	644,248,762.92
4	ONDO	644,248,762.92	BOND ISSUANCE PROGRAMME3		
BOND ISSUANCE PROGRAMME3					
1	GOMBE	553,432,649.47	1	KOGI	27,249,977.66
2	NIGER	217,827,441.00	COUNTERPART FUNDING CONTRIBUTION TO UBE MATCHING		
3	PLATEAU	630,535,139.41	<i>Counterpart fund Contribution to UBEC project to UBA PLC</i>		
COUNTERPART FUNDING CONTRIBUTION TO UBE MATCHING					
1	GOMBE	553,432,649.47	1	KANO	292,615,190.00
2	NIGER	217,827,441.00	CONTRACTUAL OBLIGATION		
3	PLATEAU	630,535,139.41	CONTRACTUAL OBLIGATION		
CONTRACTUAL OBLIGATION					
1	BAUCHI	757,567,872.40	1	EBONYI	80,046,438.66
2	CROSS RIVER	512,347,771.28	COMMERCIAL AGRICULTURAL CREDIT SCHEME2		
3	GOMBE	473,578,155.62	COMMERCIAL AGRICULTURAL CREDIT SCHEME2		
4	ONDO	644,248,762.92	1	ANAMBRA	38,540,982.12
COMMERCIAL AGRICULTURAL CREDIT SCHEME2					
COMMERCIAL AGRICULTURAL CREDIT SCHEME2					
1	BAUCHI	201,255,000.00	2	BAYELSA	199,080,338.99
2	CROSS RIVER	541,305,066.40	3	EKITI	50,713,329.21
3	EDO	510,923,032.41	4	JIGAWA	73,251,016.37
4	EKITI	345,000,000.00	5	KADUNA	261,766,982.01
5	GOMBE	164,916,320.90	6	NIGER	30,812,882.41
6	KATSINA	850,000,000.00	7	TARABA	75,463,399.91
7	KWARA	559,212,440.21	COMMERCIAL AGRICULTURAL CREDIT SCHEME2		
8	NIGER	296,453,561.97	COMMERCIAL AGRICULTURAL CREDIT SCHEME2		
9	OGUN	500,000,000.00	COMMERCIAL AGRICULTURAL CREDIT SCHEME2		
10	SOKOTO	206,017,834.00	COMMERCIAL AGRICULTURAL CREDIT SCHEME2		
11	ZAMFARA	422,213,140.00	COMMERCIAL AGRICULTURAL CREDIT SCHEME2		
COMMERCIAL AGRICULTURAL CREDIT SCHEME2					
COMMERCIAL AGRICULTURAL CREDIT SCHEME2					
1	BAUCHI	253,351,547.50	1	BAUCHI	253,351,547.50
2	EKITI	146,490,204.30	2	EKITI	146,490,204.30
3	GOMBE	192,027,492.28	3	GOMBE	192,027,492.28
4	IMO	945,190,963.21	4	IMO	945,190,963.21
5	KOGI	146,502,032.74	5	KOGI	146,502,032.74
6	OGUN	723,781,959.83	6	OGUN	723,781,959.83
7	OYO	1,037,917,761.32	7	OYO	1,037,917,761.32
8	SOKOTO	166,682,112.21	8	SOKOTO	166,682,112.21
9	YOBE	250,749,539.09	9	YOBE	250,749,539.09
CBN POWER INTERVENTION FUNDS					
CBN POWER INTERVENTION FUNDS					
1	BAUCHI	253,351,547.50	1	BAUCHI	253,351,547.50
2	EKITI	146,490,204.30	2	EKITI	146,490,204.30
3	GOMBE	192,027,492.28	3	GOMBE	192,027,492.28
4	IMO	945,190,963.21	4	IMO	945,190,963.21
5	KOGI	146,502,032.74	5	KOGI	146,502,032.74
6	OGUN	723,781,959.83	6	OGUN	723,781,959.83
7	OYO	1,037,917,761.32	7	OYO	1,037,917,761.32
8	SOKOTO	166,682,112.21	8	SOKOTO	166,682,112.21
9	YOBE	250,749,539.09	9	YOBE	250,749,539.09
DEVELOPMENT FUND TO STATE					
DEVELOPMENT FUND TO STATE					
1	BAUCHI	41,516,710.45	1	BAUCHI	19,272,115.68
2	BENUE	41,516,710.45	2	BENUE	19,207,256.98
3	NIGER	35,695,127.37	3	NIGER	35,695,127.37
CBN ANCHOR BORROWERS					
CBN ANCHOR BORROWERS					
1	OYO	41,516,710.45	1	BAUCHI	19,272,115.68
2	BENUE	41,516,710.45	2	BENUE	19,207,256.98
3	NIGER	35,695,127.37	3	NIGER	35,695,127.37
CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN					
CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN					
1	OYO	41,516,710.45	1	BAUCHI	19,272,115.68
2	BENUE	41,516,710.45	2	BENUE	19,207,256.98
3	NIGER	35,695,127.37	3	NIGER	35,695,127.37

State	Amount	Description
25 NASSARAWA	488,300,489.70	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT
26 NIGER	621,252,539.52	
27 OGUN	2,231,828,731.10	
28 ONDO	505,308,115.86	
29 OSUN	830,522,253.29	NATIONAL FADAMA PROJECT
30 OYO	1,520,931,964.28	
31 PLATEAU	292,684,688.73	
32 RIVERS	4,555,333,244.95	Payment of arrears of Derivation Revenue to Akwa Ibon state Iro Ekwanga Oil Field from July 2023 to April, 2011(5361B)
33 SOKOTO	304,539,310.01	
34 TARABA	433,200,439.16	
35 YOBE	236,750,760.15	
36 ZAMFARA	250,909,239.53	
37 FCT-ABUJA	371,934,302.45	
38 Federal Government	86,540,357,671.76	
126,009,094,687.36		
HEALTH CARE DEDUCTIONS		
1 ABIA	13,542,908.65	
2 BAUCHI	27,085,817.31	
3 BAYELSA	27,618,721.57	
4 BENUE	26,338,190.59	
5 BORNO	27,085,817.31	
6 EBONYI	26,376,031.46	
7 EKITI	27,085,817.36	Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibon W.T.F July, 2008 to Sept. 2018 (18/56)
8 GOMBE	27,085,817.31	
9 IMO	27,085,817.31	
10 KOGI	25,887,291.89	
11 NIGER	32,178,156.52	III/226
12 OYO	28,243,131.84	
13 PLATEAU	27,085,817.31	
14 SOKOTO	26,765,932.33	
15 YOBE	25,205,335.32	
16 ZAMFARA	30,639,785.13	
425,310,389.21		
LOAN FACILITY FROM COMMERCIAL BANKS		
1 BAUCHI	631,997,437.42	
2 EBONYI	282,321,633.44	
3 KADUNA	174,417,285.23	
4 KANO	252,703,160.00	
5 NIGER	370,914,372.01	
6 PLATEAU	278,318,781.31	
7 SOKOTO	439,506,098.21	
2,430,178,767.62		
MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA		
18 OYO	1,811,467,419.74	
19 FEDERAL GOVERNMENT		
1 ABIA	1,000,000.00	
1,000,000.00		
1 ABIA	1,000,000.00	
1,000,000.00		
1 ABIA	1,004,597,886.60	
1,004,597,886.60		
RESTRICTED OF COMMERCIAL BANK LOANS INTO FGN BONDS		
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	

31	PLATEAU	13,767,114.40
30	OYO	14,786,924.93
29	OSUN	12,023,810.87
28	ONDO	12,272,612.77
27	OGUN	12,248,347.42
26	NIGER	15,616,473.35
25	NASSARAWA	12,158,049.57
24	LAGOS	17,661,345.95
23	KWARA	11,735,544.74
22	KOGI	14,571,144.44
21	KEBBI	13,921,057.37
20	KATSINA	16,206,026.22
19	KANO	20,911,769.50
18	KADUNA	17,273,726.91
17	JIGAWA	14,743,501.57
16	IMO	13,707,326.84
15	GOMBE	12,418,032.20
14	ENUGU	13,258,490.21
13	EKITI	11,788,100.65
12	EDO	12,327,410.74
11	EBONYI	11,794,756.36
10	DELTA	13,386,220.26
9	CROSS RIVER	13,257,346.01
8	BORNO	16,379,983.86
7	BENUE	14,785,291.33
6	BAYELSA	11,665,236.31
5	BAUCHI	15,769,890.03
4	ANAMBRA	13,108,437.94
3	AKWA IBOM	13,255,085.47
2	ADAMAWA	13,133,041.15
1	ABIA	12,345,079.03

ECOLOGICAL FUNDS DISTRIBUTION STATES

4 EXCHANGE DIFFERENCE FUNDS

180,988,207,577.71

635,164,146.42

635,164,146.42

1 EKITI

TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP (PPP) B

197,430,828.47

197,430,828.47

1 EBONYI

PROJECT - 2/96

SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT

7,864,087,736.94

242,955,007.53

22 ZAMFARA

150,436,484.33

21 TARABA

306,634,568.54

20 RIVERS

499,935,666.91

499,935,666.91

13,119,484.92

36 ZAMFARA

13,091,603.62

35 YOBE

12,699,547.87

34 TARABA

14,529,680.56

33 SOKOTO

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
May 2025

PAGE 32

S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	STATE NET= 3-4-7	STATE NET	STATE GROSS
							May 2025	Apr 2025	Apr 2025
1	ABIA	4,928,729,583.14	132,810,078.59	605,536,033.20	171,916,704.82	777,452,738.02	4,018,466,766.53	4,479,020,360.15	5,402,036,968.61
2	ADAMAWA	5,243,320,700.66	141,287,084.75	854,501,279.28	242,633,302.04	1,097,134,581.32	4,004,899,034.59	4,494,828,088.81	5,746,838,365.84
3	AKWA IBOM	5,292,046,467.86	142,600,054.52	427,016,190.76	934,403,168.21	1,361,419,358.97	3,788,027,054.37	4,282,486,805.31	5,800,243,283.13
4	ANAMBRA	5,233,497,956.61	141,022,400.03	533,049,433.57	38,540,982.12	571,590,415.69	4,520,885,140.90	5,009,917,101.48	5,736,072,340.73
5	BAUCHI	6,296,073,384.56	169,654,672.04	1,368,583,217.45	2,192,076,630.00	3,560,659,847.45	2,565,758,865.07	2,750,676,501.10	6,900,687,206.86
6	BAYELSA	4,657,304,757.50	125,496,235.98	356,317,863.59	1,302,257,644.98	1,658,575,498.57	2,873,233,022.95	3,308,423,959.39	5,104,547,135.26
7	BENUUE	5,902,975,801.60	159,062,222.20	227,908,392.08	189,354,505.17	417,262,897.25	5,326,650,682.15	5,878,240,432.15	6,469,840,344.68
8	BORNO	6,539,651,209.00	176,218,146.35	251,017,439.46	77,142,815.66	328,160,255.12	6,035,272,807.53	6,646,355,200.00	7,167,655,883.11
9	CROSS RIVER	5,292,948,980.70	142,624,373.73	1,646,471,076.58	1,504,019,655.72	3,150,490,732.30	1,999,833,874.67	2,494,421,096.98	5,801,232,464.55
10	DELTA	5,344,401,575.92	144,010,820.91	292,448,892.45	2,246,010,024.84	2,538,458,917.29	2,661,931,837.72	3,161,326,927.29	5,857,626,067.97
11	EBONYI	4,709,015,184.43	126,889,630.72	622,119,864.22	633,265,083.87	1,255,384,948.09	3,326,740,605.62	3,761,517,516.84	5,161,223,330.06
12	EDO	4,921,675,578.82	132,620,000.63	1,642,336,777.46	681,716,639.21	2,324,053,416.67	2,465,002,161.52	2,924,896,610.25	5,394,305,566.13
13	EKITI	4,706,357,914.61	126,818,027.64	879,373,348.63	1,528,228,093.26	2,407,601,441.89	2,171,938,445.08	2,611,713,038.91	5,158,310,881.81
14	ENUGU	5,293,405,797.93	142,636,683.18	443,524,391.66	78,644,312.34	522,168,704.00	4,628,600,410.76	5,123,230,319.28	5,801,733,150.08
15	GOMBE	4,957,855,882.71	133,594,919.00	305,642,179.30	1,586,546,172.43	1,892,188,351.73	2,932,072,611.98	3,395,347,844.48	5,433,960,275.49
16	IMO	5,472,602,252.14	147,465,330.15	770,316,109.76	1,470,820,604.19	2,241,136,713.95	3,084,000,208.04	3,595,374,709.59	5,998,137,893.73
17	JIGAWA	5,886,291,383.80	158,612,642.08	216,872,482.49	73,251,016.37	290,123,498.86	5,437,555,242.86	5,987,585,956.52	6,451,553,717.22
18	KADUNA	6,896,474,993.27	185,833,158.50	4,135,385,262.15	436,184,267.24	4,571,569,529.39	2,139,072,305.38	2,783,497,260.75	7,558,745,562.79
19	KANO	8,348,950,763.07	224,971,727.15	896,002,922.48	661,426,829.22	1,557,429,751.70	6,566,549,284.23	7,346,697,436.45	9,150,703,017.97
20	KATSINA	6,470,199,230.64	174,346,685.86	631,707,669.36	850,000,000.00	1,481,707,669.36	4,814,144,875.42	5,418,737,490.41	7,091,534,410.35
21	KEBBI	5,557,933,419.27	149,764,672.97	395,896,049.47	66,641,423.62	462,537,473.09	4,945,631,273.20	5,484,942,400.25	6,091,663,438.51
22	KOGI	5,817,478,403.20	156,758,400.09	440,774,285.23	435,712,417.65	876,486,702.88	4,784,233,300.23	5,327,833,946.07	6,376,132,605.38
23	KWARA	4,685,375,152.16	126,252,623.86	352,238,301.48	770,677,095.35	1,122,915,396.83	3,436,207,131.47	3,874,021,040.20	5,135,313,138.37
24	LAGOS	7,051,230,540.23	190,003,218.15	8,530,201,484.76	0.00	8,530,201,484.76	-1,668,974,162.68	-1,010,088,437.64	7,728,362,331.50
25	NASSARAWA	4,854,058,725.36	130,797,989.61	488,300,489.70	0.00	488,300,489.70	4,234,960,246.05	4,688,536,396.26	5,320,195,445.88
26	NIGER	6,234,822,310.53	168,004,194.00	621,252,539.52	1,080,297,672.89	1,701,550,212.41	4,365,267,904.12	4,947,834,104.56	6,833,554,173.76
27	OGUN	4,890,109,828.08	131,769,426.51	2,231,828,731.10	2,111,901,896.12	4,343,730,627.22	414,609,774.35	871,554,635.42	5,359,708,546.84
28	ONDO	4,899,797,683.31	132,030,476.50	505,308,115.86	731,118,870.18	1,236,426,986.04	3,531,340,220.77	3,989,190,340.79	5,370,326,729.72
29	OSUN	4,800,464,394.95	129,353,831.00	830,522,253.29	1,142,270,944.01	1,972,793,197.30	2,698,317,366.64	3,146,885,520.15	5,261,454,435.78
30	OYO	5,903,628,010.13	159,079,796.68	1,520,931,984.28	1,228,448,655.33	2,749,380,619.61	2,995,167,593.84	3,409,824,205.46	6,470,555,184.99
31	PLATEAU	5,456,472,224.92	148,108,533.01	292,684,688.73	1,270,041,897.08	1,562,726,585.81	3,785,637,106.10	4,299,242,081.35	6,024,300,107.17
32	RIVERS	5,676,555,214.54	152,961,068.66	4,555,333,244.95	1,488,272,552.00	6,043,605,796.95	-520,011,651.06	10,420,757.43	6,221,676,520.50
33	SOKOTO	5,800,924,096.15	156,312,325.94	304,539,310.01	638,971,976.75	1,143,511,286.76	4,501,100,483.44	5,043,154,250.82	6,357,988,583.24
34	TARABA	5,070,250,027.95	136,623,503.75	433,200,439.16	225,899,884.24	659,100,323.40	4,274,526,200.81	4,748,303,841.00	5,557,147,664.34
35	YOBE	5,226,776,913.41	140,841,294.07	236,750,760.15	661,104,874.41	897,855,634.56	4,186,079,984.78	4,676,383,913.22	5,728,705,873.72
36	ZAMFARA	5,237,908,422.05	141,141,244.91	250,909,239.53	779,477,932.66	1,030,387,172.19	4,066,380,004.95	4,555,774,091.15	5,740,906,344.48
		199,597,564,765.18	5,378,377,493.67	39,096,802,713.15	29,729,276,543.98	68,826,079,257.13	125,393,108,014.37	143,498,107,742.64	218,764,978,990.54

ALLOCATION TO MINERAL PRODUCING STATES

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION OIL USING PM 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%) PM	GAS DERIVATION ON USING PM 13% DERIVATION	TOTAL MINERAL REVENUE May 2025	TOTAL MINERAL REVENUE Apr 2025	S/N
1	ABIA	0.0176575572	1,810,346,331.55	0.005044426608	72,501,568.15	0.017891575	0.00	0.004641367	0.00	1,882,847,899.71	2,312,960,000.38	1
2	ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.2048461214	21,001,909,793.48	0.160204593809	2,302,557,887.44	0.212332602	0.00	0.164852036	0.00	23,304,467,680.93	29,661,814,957.84	3
4	ANAMBRA	0.0171394084	1,757,222,970.63	0.014974210271	215,218,460.02	0.015880602	0.00	0.007916809	0.00	1,972,441,430.65	2,129,255,028.73	4
5	BAUCHI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAYELSA	0.1928152476	19,778,693,394.76	0.25376059455	3,647,201,647.65	0.183645001	0.00	0.279393923	0.00	23,425,895,042.41	28,994,729,951.62	6
7	BENUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	BORNO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	CROSS RIVER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	DELTA	0.3188681227	32,692,049,535.84	0.254551786561	3,658,573,140.58	0.318527150	0.00	0.231831727	0.00	36,350,622,676.43	44,174,816,325.79	10
11	EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.0208414548	2,136,776,375.64	0.078643633956	1,130,317,026.92	0.02462611	0.00	0.076159878	0.00	3,267,093,402.56	4,584,960,320.88	12
13	KEITI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	ENUGU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
15	GOMBE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	IMO	0.0266374623	2,720,761,254.20	0.005265568686	75,684,268.40	0.025870210	0.00	0.006131891	0.00	2,796,445,522.59	3,332,775,321.74	16
17	JIGAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	KADUNA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	KANO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	KATSINA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	KEBBI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	KOGI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
23	KWARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	LAGOS	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	NASSARAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	NIGER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	OGUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	ONDO	0.0266974954	2,737,168,691.69	0.015429901832	221,767,936.36	0.027923332	0.00	0.019937798	0.00	2,958,935,628.05	3,864,794,310.20	28
29	OSUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	OYO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	PLATEAU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	RIVERS	0.1744971301	17,890,370,391.76	0.212124783727	3,048,786,444.13	0.173243417	0.00	0.209189171	0.00	20,938,156,635.88	25,695,257,344.39	32
33	SOKOTO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	TARABA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	YOBE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	ZAMFARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	FCI-ABUJA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	Escrow (Rivers &	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	REFUND TO NC	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	GBETIOKUN DE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	Delta/Ondo Disou	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
83	MBEDE DERIVA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	83
84	AKRI DERIVATI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	84
		100%	102,525,298,739.55	100%	14,372,608,379.65	100.0000%	0.00	100.0000%	0.00	116,897,907,119.20	144,151,363,561.57	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NO of LGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	1,351,929,226.45	934,675,802.98	40,195,668.05	168,991,153.31	342,029,839.39	124,789,771.84	168,619,941.74	12,058,701.44	50,697,345.99	3,193,987,451.19
2	ADAMAWA	21	1,670,030,220.90	1,044,865,346.15	318,327,647.67	208,753,777.61	392,614,674.24	126,511,087.85	109,529,587.64	95,498,302.44	62,626,133.28	4,028,756,757.79
3	AKWA IBOM	31	2,465,282,707.05	1,292,916,320.81	55,527,396.38	308,160,338.38	644,770,522.28	304,912,289.80	185,391,363.99	16,658,220.33	92,448,101.51	5,366,067,260.54
4	ANAMBRA	21	1,670,030,220.90	1,379,267,994.70	39,490,273.75	208,753,777.61	363,293,587.12	156,125,242.32	159,094,273.62	11,847,083.13	62,626,133.28	4,050,528,586.44
5	BAUCHI	20	1,590,504,972.29	1,532,441,756.30	409,427,808.91	198,913,121.54	302,683,837.75	272,361,425.20	109,446,283.11	122,828,353.15	59,643,936.46	4,598,151,494.71
6	BAYELSA	8	636,201,988.92	561,781,252.01	77,203,491.73	79,525,248.61	264,901,994.17	134,420,548.37	70,562,818.12	23,161,049.49	23,857,574.58	1,871,615,966.02
7	BENUE	23	1,829,080,718.13	1,391,540,813.42	256,450,390.67	228,635,089.77	711,479,204.47	242,175,826.04	198,610,123.76	76,935,101.26	68,590,526.93	5,003,500,476.33
8	BORNO	27	2,147,181,712.59	1,369,097,042.95	619,389,984.72	268,397,714.07	445,148,747.08	207,439,615.14	109,312,949.75	185,817,211.26	80,519,314.22	5,432,302,087.79
9	CROSS RIVER	18	1,431,454,475.06	952,804,364.38	177,407,117.78	178,931,809.38	398,009,460.87	148,973,590.51	107,551,560.05	53,222,139.87	53,679,542.81	3,502,034,060.72
10	DELTA	25	1,988,131,215.36	1,351,682,516.07	52,650,473.23	129,228,528.00	383,636,810.42	118,906,326.23	138,169,035.43	42,405,499.90	74,554,920.58	4,487,354,380.20
11	EBONYI	13	1,033,828,231.99	716,838,217.82	162,506,103.88	178,931,809.38	311,005,231.96	94,325,611.29	64,826,596.11	14,483,198.36	47,715,149.17	2,726,270,684.72
12	EDO	18	1,431,454,475.06	1,061,431,936.42	48,277,323.74	159,050,497.23	238,855,920.29	99,764,540.24	85,907,992.79	48,751,835.32	53,679,542.81	3,433,433,467.86
13	EKITI	16	1,272,403,977.83	786,332,410.70	62,808,954.71	168,991,153.31	418,996,317.78	174,728,882.09	167,141,641.34	18,842,688.02	50,697,345.99	3,488,419,448.21
14	ENUGU	17	1,351,929,226.45	1,074,283,238.53	147,442,085.93	109,347,216.84	230,340,152.40	108,180,101.68	66,815,014.27	44,232,629.55	32,804,165.05	2,390,267,442.32
15	GOMBE	11	874,777,734.76	776,328,341.84	42,988,219.38	268,397,714.07	434,206,975.55	165,203,908.76	120,752,158.07	60,304,010.64	80,519,314.22	4,675,258,053.03
16	IMO	27	2,147,181,712.59	1,434,219,629.57	201,013,351.67	268,397,714.07	471,125,139.83	278,013,034.69	160,291,488.74	112,441,296.13	68,590,526.93	5,523,782,821.05
17	JIGAWA	23	1,829,080,718.13	2,000,801,238.36	374,804,288.48	437,888,867.38	886,235,817.61	327,386,249.99	191,387,850.16	52,337,318.04	131,216,660.21	8,794,335,670.95
18	KADUNA	44	3,499,110,939.04	3,094,814,256.57	174,457,711.94	437,888,867.38	810,527,267.04	323,064,251.94	241,837,454.27	61,424,753.80	101,394,691.98	6,695,277,438.48
19	KANO	34	2,703,858,452.89	1,910,439,098.07	204,749,161.87	307,982,306.61	508,045,137.83	159,615,673.77	146,091,476.35	92,803,987.88	62,626,133.28	4,225,439,728.97
20	KATSINA	21	1,670,030,220.90	1,068,125,721.45	309,346,599.89	208,753,777.61	603,143,380.41	266,130,582.56	88,397,420.34	8,600,711.18	59,643,936.46	5,264,352,614.54
21	KEBBI	21	1,670,030,220.90	1,081,271,542.19	282,613,361.18	159,050,497.23	334,359,653.52	102,627,313.45	62,493,327.06	67,082,954.59	38,768,558.70	2,757,100,308.84
22	KOGI	16	1,670,030,220.90	782,004,339.11	28,669,034.84	198,913,121.54	398,979,495.59	168,586,209.69	126,592,485.75	182,293,786.58	74,554,920.58	5,103,179,996.85
23	KWARA	20	1,590,504,972.29	2,972,736,450.92	223,609,829.57	248,516,401.92	433,942,920.73	138,678,276.79	63,369,116.84	41,769,070.69	59,643,936.46	3,640,590,158.51
24	LAGOS	13	1,033,828,231.99	614,523,172.66	607,645,903.45	198,913,121.54	239,050,293.97	78,651,878.74	94,215,624.67	38,914,228.28	53,679,542.81	3,476,983,884.87
25	NASSARAWA	25	1,988,131,215.36	1,302,824,085.70	139,230,879.73	178,931,809.38	283,814,920.53	131,391,640.86	94,215,624.67	100,212,110.84	22,202,433.07	89,465,904.69
26	NIGER	20	1,590,504,972.29	1,229,556,888.25	129,714,083.22	178,931,809.38	449,778,874.97	160,922,012.09	110,830,888.42	69,478,327.24	98,412,495.16	5,940,888,964.42
27	OGUN	18	1,431,454,475.06	1,134,877,560.04	74,008,103.92	298,219,682.30	434,736,918.90	188,916,034.92	133,765,365.90	66,948,845.21	50,697,345.99	3,724,141,385.05
28	ONDO	30	2,385,757,458.43	1,129,109,546.32	231,594,404.38	328,041,650.53	491,365,675.14	89,566,287.55	142,291,619.67	25,661,604.04	68,590,526.93	4,616,279,701.62
29	OSUN	33	2,624,333,204.28	1,844,151,299.47	223,162,798.33	168,991,153.31	436,728,332.32	89,566,287.55	142,291,619.67	25,661,604.04	68,590,526.93	4,616,279,701.62
30	OYO	17	1,351,929,226.45	1,048,364,939.81	85,538,672.84	228,635,089.77	436,728,332.32	168,052,181.02	149,360,394.16	83,085,091.75	68,590,526.93	4,649,308,148.54
31	PLATEAU	23	1,829,080,718.13	1,710,186,880.37	276,950,282.23	228,635,089.77	626,253,678.15	187,929,039.66	108,915,344.23	148,307,020.38	47,715,149.17	3,484,672,011.88
32	RIVERS	23	1,829,080,718.13	1,219,300,186.40	494,356,692.45	159,050,497.23	307,192,940.52	187,929,039.66	108,915,344.23	148,307,020.38	47,715,149.17	3,484,672,011.88
33	SOKOTO	16	1,272,403,977.83	758,801,350.41	384,631,842.22	168,991,153.31	439,257,023.95	145,598,092.49	81,388,575.34	115,389,562.50	50,697,345.99	3,503,532,320.40
34	TARABA	17	1,351,929,226.45	765,679,498.17	288,377,866.70	139,169,185.08	266,860,400.74	73,761,837.46	80,765,173.06	86,513,367.39	41,750,755.52	3,165,675,666.09
35	YOBE	14	1,113,353,480.60	1,075,123,589.55	463,446,660.72	65,594,536.56	59,643,936.46	70,769,450.86	50,210,161.08	19,678,362.64	17,893,180.94	1,398,181,684.23
36	ZAMFARA	6	477,151,491.69	46,164,406,820.69	7,694,067,803.45	15,388,135,606.90	6,155,254,242.76	4,616,440,682.07	2,308,220,341.03	2,308,220,341.03	2,308,220,341.03	153,881,356,068.96
37	FCT-ABUJA	774	61,552,542,427.58	46,164,406,820.69	7,694,067,803.45	15,388,135,606.90	6,155,254,242.76	4,616,440,682.07	2,308,220,341.03	2,308,220,341.03	2,308,220,341.03	153,881,356,068.96

1 STATUTORY REVENUE		TOTAL AMOUNT		TOTAL AMOUNT	
LCNO		LCNO		LCNO	
17	ABIA LGCS	6	FCT-ABUJA LGCS	6	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					40,723,738.67
					<u>40,723,738.67</u>
17	ADAMAWA LGCS	11	GOMBE LGCS	11	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					69,619,440.07
					69,619,440.07
					<u>69,619,440.07</u>
21	AKWA IBOM LG	27	IMO LGCS	27	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					136,172,564.65
					136,172,564.65
					<u>136,172,564.65</u>
31	ANAMBRA LGCS	27	JIGAWA LGCS	27	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					143,062,100.25
					143,062,100.25
					<u>143,062,100.25</u>
20	BAUCHI LGCS	23	KADUNA LGCS	23	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					160,886,878.28
					160,886,878.28
					<u>160,886,878.28</u>
20	BAYELSA LGCS	44	KANO LGCS	44	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					256,145,699.15
					256,145,699.15
					<u>256,145,699.15</u>
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS	34	KATSINA LGCS	34	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					195,008,080.73
					195,008,080.73
					<u>195,008,080.73</u>
23	BENUE LGCS	21	KEBBI LGCS	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					123,071,030.94
					123,071,030.94
					<u>123,071,030.94</u>
27	BORNO LGCS	21	KOGI LGCS	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					127,202,925.25
					127,202,925.25
					<u>127,202,925.25</u>
18	CROSS RIVER LG	16	KWARA LGCS	16	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					90,009,393.47
					90,009,393.47
					<u>90,009,393.47</u>
25	DELTA LGCS	20	LAGOS LGCS	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					153,330,658.68
					153,330,658.68
					<u>153,330,658.68</u>
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	13	NASSARAWA LG	13	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					80,303,892.49
					80,303,892.49
					<u>80,303,892.49</u>
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	25	NIGER LGCS	25	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					148,636,310.59
					148,636,310.59
					<u>148,636,310.59</u>
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	20	OGUN LGCS	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					106,036,606.56
					106,036,606.56
					<u>106,036,606.56</u>
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	18	ONDO LGCS	18	ECOLOGICAL FUNDS DISTRIBUTION LGCS
					101,271,666.55
					101,271,666.55
					<u>101,271,666.55</u>

101,604,449.95	101,604,449.95
<u>79,405,942.27</u>	<u>79,405,942.27</u>
100,002,916.54	100,002,916.54
<u>101,359,551.24</u>	<u>101,359,551.24</u>
25,905,791.01	25,905,791.01
75,453,760.23	75,453,760.23
<u>130,699,642.14</u>	<u>130,699,642.14</u>
102,000,992.06	102,000,992.06
<u>158,222,390.91</u>	<u>158,222,390.91</u>
145,733,023.58	145,733,023.58
<u>54,513,086.39</u>	<u>54,513,086.39</u>
133,926,742.56	133,926,742.56
<u>117,976,560.77</u>	<u>117,976,560.77</u>
156,293,221.18	156,293,221.18
<u>117,342,429.84</u>	<u>117,342,429.84</u>
93,028,760.71	93,028,760.71

ENUGU LGCS	17	ECOLOGICAL FUNDS DISTRIBUTION LGCS
EKITI LGCS	16	ECOLOGICAL FUNDS DISTRIBUTION LGCS
EDO LGCS	18	ECOLOGICAL FUNDS DISTRIBUTION LGCS
ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LG	13	POLICE DEDUCTION 1% OF STATUTORY
ECOLOGICAL FUNDS DISTRIBUTION LGCS	13	ECOLOGICAL FUNDS DISTRIBUTION LGCS
EBONYI LGCS	13	ECOLOGICAL FUNDS DISTRIBUTION LGCS
DELTA LGCS	25	ECOLOGICAL FUNDS DISTRIBUTION LGCS
CROSS RIVER LG	18	ECOLOGICAL FUNDS DISTRIBUTION LGCS
BORNO LGCS	27	ECOLOGICAL FUNDS DISTRIBUTION LGCS
BENUE LGCS	23	ECOLOGICAL FUNDS DISTRIBUTION LGCS
BAYELSA LGCS	8	ECOLOGICAL FUNDS DISTRIBUTION LGCS
BAUCHI LGCS	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS
ANAMBRA LGCS	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS
AKWA IBOM LG	31	ECOLOGICAL FUNDS DISTRIBUTION LGCS
ADAMAWA LGCS	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS
ABIA LGCS	17	ECOLOGICAL FUNDS DISTRIBUTION LGCS

30	ECOLOGICAL FUNDS DISTRIBUTION LGCS	137,175,032.82	16	KWARA LGCS	8,366,632.17
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	173,035,600.91	20	LAGOS LGCS	14,252,526.01
	OYO LGCS		13	NASSARAWA LGCS	7,464,477.92
	PLATEAU LGCS		25	NIGER LGCS	13,816,172.84
	ECOLOGICAL FUNDS DISTRIBUTION LGCS	173,035,600.91	20	OGUN LGCS	9,856,407.75
	ECOLOGICAL FUNDS DISTRIBUTION LGCS	108,470,137.43	18	ONDO LGCS	9,413,492.86
	ECOLOGICAL FUNDS DISTRIBUTION LGCS	108,470,137.43	30	OSUN LGCS	12,750,814.09
	RIVERS LGCS		33	OYO LGCS	16,084,157.10
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	134,454,748.59	17	PLATEAU LGCS	10,082,611.45
	SOKOTO LGCS		23	RIVERS LGCS	12,497,955.84
	ECOLOGICAL FUNDS DISTRIBUTION LGCS	134,454,748.59	23	SOKOTO LGCS	12,587,375.91
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	135,416,742.19	16	TARABA LGCS	9,434,280.36
	TARABA LGCS		17	YOBE LGCS	9,485,342.11
	ECOLOGICAL FUNDS DISTRIBUTION LGCS	135,416,742.19	14	ZAMFARA LGCS	8,570,640.67
	ZAMFARA LGCS				
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	102,044,630.69			
	YOBE LGCS				
	ECOLOGICAL FUNDS DISTRIBUTION LGCS	102,044,630.69			
	ABIA LGCS				
17	ABIA LGCS	8,647,291.04			
21	ADAMAWA LGCS	10,907,316.56			
31	AKWA IBOM LGCS	14,527,904.72			
21	ANAMBRA LGCS	10,966,260.86			
20	BAUCHI LGCS	12,448,876.16			
8	BAYELSA LGCS	5,067,148.27			
23	BENUE LGCS	13,546,303.96			
27	BORNO LGCS	14,707,226.60			
18	CROSS RIVER LGCS	9,481,285.77			
25	DELTA LGCS	12,148,907.89			
13	EBONYI LGCS	7,013,644.17			
18	EDO LGCS	9,295,558.90			
16	EKITI LGCS	7,381,010.86			
17	ENUGU LGCS	9,444,426.04			
6	FCT-ABUJA LGCS	3,785,388.71			
11	GOMBE LGCS	6,471,327.32			
27	IMO LGCS	12,657,631.79			
27	JIGAWA LGCS	13,298,033.95			
23	KADUNA LGCS	14,954,898.37			
44	KANO LGCS	23,809,479.92			
34	KATSINA LGCS	18,126,562.33			
21	KEBBI LGCS	11,439,806.52			
	4 EXCHANGE DIFFERENCE REVENUE				
		92,204,145.32			
		<u>92,204,145.32</u>			
		4,507,887,035.74			
		<u>4,507,887,035.74</u>			
		416,613,055.76			
		<u>416,613,055.76</u>			

FAAC LGS DEDUCTIONS-SUMMARY BY TYPE

TOTAL DEDUCTIONS

STATES

S/NO

1 STATUTORY REVENUE

4,507,887,035.74

4,507,887,035.74

4 EXCHANGE DIFFERENCE REVENUE

416,613,055.76

416,613,055.76

4,924,500,091.50

1 (787 detail records)

TOTAL 1 STATUTORY REVENUE

1 (774 detail records)

TOTAL 4 EXCHANGE DIFFERENCE REVENUE

Grand Total

4

1

State	Area	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781</
-------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-------

S/N	STATE	GROSS TOTAL	TOTAL STATUTORY DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL
1	ABIA	4,928,729,583.14	1,882,847,899.71	6,811,577,482.85	910,262,816.61	5,901,314,666.24	7,714,996,968.99
2	ADAMAWA	5,243,320,700.66	0.00	5,243,320,700.66	1,298,421,666.07	4,004,899,034.59	5,746,838,365.84
3	AKWA IBOM	5,292,046,467.86	23,304,467,680.93	28,596,514,148.79	1,504,019,413.49	27,092,494,735.30	35,462,058,240.97
4	ANAMBRA	5,233,497,956.61	1,972,441,430.65	7,205,939,387.26	712,612,815.72	6,493,326,571.55	7,865,327,969.45
5	BAUCHI	6,296,073,384.56	0.00	6,296,073,384.56	3,730,314,519.49	2,565,758,865.07	6,900,687,206.86
6	BAVELSA	4,657,304,757.50	23,425,895,042.41	28,083,199,799.91	1,784,071,734.55	26,299,128,065.36	33,499,277,086.87
7	BENUE	5,902,975,801.60	0.00	5,902,975,801.60	576,325,119.45	5,326,650,682.15	6,469,840,344.68
8	BORNO	6,539,651,209.00	0.00	6,539,651,209.00	504,378,401.47	6,035,272,807.53	7,167,655,883.11
9	CROSS RIVE	5,292,948,980.70	0.00	5,292,948,980.70	3,293,115,106.03	1,999,833,874.67	5,801,232,464.55
10	DELTA	5,944,401,575.92	36,350,622,676.43	41,695,024,252.34	2,682,469,738.20	39,012,554,514.14	50,032,442,393.76
11	EBONYI	4,709,015,184.43	0.00	4,709,015,184.43	1,382,274,578.81	3,326,740,605.62	5,161,223,330.06
12	EDO	4,921,675,578.82	3,267,093,402.56	8,188,768,981.38	2,456,673,417.30	5,732,095,564.08	9,979,265,887.01
13	EKITI	4,706,357,914.61	0.00	4,706,357,914.61	2,534,419,469.53	2,171,938,445.08	5,158,310,881.81
14	ENUGU	5,293,405,797.93	0.00	5,293,405,797.93	664,805,387.18	4,628,600,410.76	5,801,733,150.08
15	GOMBE	4,957,855,882.71	0.00	4,957,855,882.71	2,025,783,270.73	2,932,072,611.98	5,433,960,275.49
16	IMO	5,472,602,252.14	2,796,445,522.59	8,269,047,774.73	2,388,602,044.10	5,880,445,730.64	9,330,913,215.47
17	JIGAWA	5,886,291,383.80	0.00	5,886,291,383.80	448,736,140.94	5,437,555,242.86	6,451,553,717.22
18	KADUNA	6,896,474,993.27	0.00	6,896,474,993.27	4,757,402,687.89	2,139,072,305.38	7,558,745,562.79
19	KANO	8,348,950,763.07	0.00	8,348,950,763.07	1,782,401,478.85	6,566,549,284.23	9,150,703,017.97
20	KATSINA	6,470,199,230.64	0.00	6,470,199,230.64	1,656,054,355.22	4,814,144,875.42	7,091,534,410.35
21	KEBBI	5,557,933,419.27	0.00	5,557,933,419.27	612,302,146.06	4,945,631,273.20	6,091,663,438.51
22	KOGI	5,817,478,403.20	0.00	5,817,478,403.20	1,033,245,102.97	4,784,233,300.23	6,376,132,605.38
23	KWARA	4,685,375,152.16	0.00	4,685,375,152.16	1,249,168,020.69	3,436,207,131.47	5,135,313,138.37
24	LAGOS	7,051,230,540.23	0.00	7,051,230,540.23	8,720,204,702.91	-1,668,974,162.68	7,228,362,331.50
25	NASSARAWA	4,854,058,725.36	0.00	4,854,058,725.36	619,098,479.31	4,234,960,246.05	5,320,195,445.88
26	NIGER	6,234,822,310.53	0.00	6,234,822,310.53	1,869,554,406.41	4,365,267,904.12	6,833,554,173.76
27	OGUN	4,890,109,828.08	0.00	4,890,109,828.08	4,475,500,053.73	414,609,774.35	5,359,708,546.84
28	ONDO	4,899,797,683.31	2,958,936,628.05	7,858,734,311.35	1,368,457,462.54	6,490,276,848.82	9,235,121,039.92
29	OSUN	4,800,464,394.95	0.00	4,800,464,394.95	2,102,147,028.30	2,698,317,366.64	5,261,454,435.78
30	OYO	5,903,628,010.13	0.00	5,903,628,010.13	2,908,460,416.29	2,995,167,593.84	6,470,555,184.99
31	PLATEAU	5,496,472,224.92	0.00	5,496,472,224.92	1,710,835,118.82	3,785,637,106.10	6,024,300,107.17
32	RIVERS	5,676,555,214.54	20,939,156,835.88	26,615,712,050.43	6,196,566,665.61	20,419,145,184.82	31,916,933,864.89
33	SOKOTO	5,800,924,096.15	0.00	5,800,924,096.15	1,299,823,612.70	4,501,100,483.44	6,357,988,583.24
34	TARABA	5,070,250,027.95	0.00	5,070,250,027.95	795,723,827.15	4,274,526,200.81	5,557,147,664.34
35	YOBE	5,226,776,913.41	0.00	5,226,776,913.41	1,038,696,928.63	4,188,079,984.78	5,728,705,873.72
36	ZAMFARA	5,237,908,422.05	0.00	5,237,908,422.05	1,171,528,417.10	4,066,380,004.95	5,740,906,344.48

Apr 2025 May 2025

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	4,928,729,583.14	1,882,847,899.71	132,810,078.59	6,811,577,482.85	777,452,738.02	5,901,314,666.24	3,193,987,451.19	3,100,958,690.48	1
2	ADAMAWA	5,243,320,700.66	0.00	141,287,084.75	5,243,320,700.66	1,097,134,581.32	4,004,899,034.59	4,028,756,757.79	3,911,414,327.95	2
3	AKWA IBOM	5,292,046,467.86	23,304,467,680.93	142,600,054.52	28,596,514,148.79	1,361,419,358.97	27,092,494,735.30	5,366,067,260.54	5,209,774,039.36	3
4	ANAMBRA	5,233,497,956.61	1,972,441,430.65	141,022,400.03	7,205,939,387.26	571,590,415.69	6,493,326,571.55	4,050,528,586.44	3,932,552,025.67	4
5	BAUCHI	6,296,073,384.56	0.00	169,654,672.04	6,296,073,384.56	3,560,659,847.45	2,565,758,865.07	4,598,151,494.71	4,464,224,752.14	5
6	BAYELSA	4,657,304,757.50	23,425,895,042.41	125,496,235.98	28,083,199,799.91	1,658,575,498.57	26,299,128,065.36	1,871,615,986.02	1,817,102,879.63	6
7	BENUE	5,902,975,801.60	0.00	159,062,222.20	5,902,975,801.60	417,262,897.25	5,326,650,682.15	5,003,500,476.33	4,857,767,452.75	7
8	BORNO	6,539,651,209.00	0.00	176,218,146.35	6,539,651,209.00	328,160,255.12	6,035,272,807.53	5,432,302,087.79	5,274,079,696.88	8
9	CROSS RIVER	5,292,948,980.70	0.00	142,624,373.73	5,292,948,980.70	3,150,490,732.30	1,999,833,874.67	3,502,034,060.72	3,400,033,068.66	9
10	DELTA	5,344,401,575.92	36,350,622,676.43	144,010,820.91	41,695,024,252.34	2,538,458,917.29	39,012,554,514.14	4,487,354,380.20	4,356,654,738.06	10
11	EBONYI	4,709,015,184.43	0.00	126,889,630.72	4,709,015,184.43	1,255,384,948.09	3,326,740,605.62	2,590,579,101.26	2,489,219,550.01	11
12	EDO	4,921,675,578.82	3,267,093,402.56	132,620,000.63	8,188,768,981.38	2,324,053,416.67	5,732,095,564.08	3,433,433,467.86	3,333,430,551.33	12
13	EKITI	4,706,357,914.61	0.00	126,818,027.64	4,706,357,914.61	2,407,601,441.89	2,171,938,445.08	2,726,270,684.72	2,646,864,742.44	13
14	ENUGU	5,293,405,797.93	0.00	142,636,683.18	5,293,405,797.93	522,168,704.00	4,628,600,410.76	3,488,419,448.21	3,386,814,998.27	14
15	GOMBE	4,957,855,882.71	0.00	133,594,919.00	4,957,855,882.71	1,892,188,351.73	2,932,072,611.98	2,390,267,442.32	2,320,648,002.25	15
16	IMO	5,472,602,252.14	2,796,445,522.59	147,465,330.15	8,269,047,774.73	2,241,136,713.95	5,880,445,730.64	4,675,258,053.03	4,539,085,488.38	16
17	JIGAWA	5,886,291,383.80	0.00	158,612,642.08	5,886,291,383.80	290,123,498.86	5,497,555,242.86	4,911,798,775.14	4,768,736,674.89	17
18	KADUNA	6,896,474,993.27	0.00	185,833,158.50	6,896,474,993.27	4,571,569,529.39	2,139,072,305.38	5,523,782,821.05	5,362,895,942.77	18
19	KANO	8,348,950,763.07	0.00	224,971,727.15	8,348,950,763.07	1,557,429,751.70	6,566,549,284.23	8,794,335,670.95	8,538,189,971.80	19
20	KATSINA	6,470,199,230.64	0.00	174,346,685.86	6,470,199,230.64	1,481,707,669.36	4,814,144,875.42	6,695,277,438.48	6,500,289,357.74	20
21	KEBBI	5,557,933,419.27	0.00	149,764,672.97	5,557,933,419.27	462,537,473.09	4,945,631,273.20	4,225,438,728.97	4,102,367,698.03	21
22	KOGI	5,817,478,403.20	0.00	156,758,400.09	5,817,478,403.20	876,486,702.88	4,794,233,300.23	4,367,300,433.51	4,240,097,508.26	22
23	KWARA	4,685,375,152.16	0.00	126,252,623.86	4,685,375,152.16	1,122,915,396.83	3,436,207,131.47	3,090,322,509.24	3,000,313,115.77	23
24	LAGOS	7,051,230,540.23	0.00	190,003,218.15	7,051,230,540.23	8,530,201,484.76	-1,668,974,162.68	5,264,352,614.54	5,111,021,955.87	24
25	NASSARAWA	4,854,058,725.36	0.00	130,797,989.61	4,854,058,725.36	488,300,489.70	4,234,960,246.05	2,757,100,308.84	2,676,796,416.35	25
26	NIGER	6,234,822,310.53	0.00	168,004,194.00	6,234,822,310.53	1,701,550,212.41	4,365,267,904.12	5,103,179,996.85	4,954,543,686.26	26
27	OGUN	4,890,109,828.08	0.00	131,769,426.51	4,890,109,828.08	4,343,730,627.22	414,609,774.35	3,640,590,158.51	3,534,553,551.96	27
28	ONDO	4,899,797,683.31	2,958,936,628.05	132,030,476.50	7,858,734,311.35	1,236,426,986.04	6,490,276,848.82	3,476,993,884.87	3,375,722,218.32	28
29	OSUN	4,800,464,394.95	0.00	129,353,831.00	4,800,464,394.95	1,972,793,197.30	2,898,317,366.64	4,709,676,126.64	4,572,501,093.83	29
30	OYO	5,903,628,010.13	0.00	159,079,796.68	5,903,628,010.13	2,749,380,619.61	2,995,167,593.84	5,940,888,964.42	5,767,853,363.52	30
31	PLATEAU	5,496,472,224.92	0.00	148,108,533.01	5,496,472,224.92	1,562,726,585.81	3,785,637,106.10	3,724,141,385.05	3,615,671,247.62	31
32	RIVERS	5,676,555,214.54	20,939,156,835.88	152,961,068.66	26,615,712,050.43	6,043,605,796.95	20,419,145,184.82	4,616,279,701.62	4,481,824,953.03	32
33	SOKOTO	5,800,924,096.15	0.00	156,312,325.94	5,800,924,096.15	1,143,511,286.76	4,501,100,483.44	4,649,308,148.54	4,513,891,406.35	33
34	TARABA	5,070,250,027.95	0.00	136,623,503.75	5,070,250,027.95	659,100,323.40	4,274,526,200.81	3,484,672,011.88	3,383,176,710.56	34
35	YOBE	5,226,776,913.41	0.00	140,841,294.07	5,226,776,913.41	897,855,634.56	4,188,079,984.78	3,503,532,320.40	3,401,487,689.71	35
36	ZAMFARA	5,237,908,422.05	0.00	141,141,244.91	5,237,908,422.05	1,030,387,172.19	4,066,380,004.95	3,165,675,656.09	3,073,471,510.77	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	1,398,181,694.23	1,357,457,955.56	37
		199,597,564,765.18	116,897,907,119.20	5,378,377,493.67	316,495,471,884.38	68,626,079,257.13	242,291,015,133.57	153,881,356,068.96	149,373,469,033.22	

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	ADIA	4,928,729,583.14	4,795,919,504.55	132,810,078.59	3,193,987,451.19	3,100,958,690.48	93,028,760.71	225,638,839.30	1
2	ADAMAWA	5,243,320,700.66	5,102,033,615.91	141,287,084.75	4,028,756,757.79	3,911,414,327.95	117,342,429.84	258,629,514.59	2
3	AKWA IBOM	5,292,046,467.86	5,149,446,413.34	142,600,054.52	5,366,067,260.54	5,209,774,039.36	156,293,221.18	298,893,275.70	3
4	ANAMBRA	5,233,497,956.61	5,092,475,556.59	141,022,400.03	4,050,528,586.44	3,932,552,025.67	117,976,560.77	258,998,960.80	4
5	BAUCHI	6,286,073,384.56	6,126,418,712.52	169,654,672.04	4,598,151,494.71	4,464,224,752.14	133,926,742.56	303,581,414.60	5
6	BAYELSA	4,657,304,757.50	4,531,808,521.52	125,496,235.98	1,871,615,966.02	1,817,102,879.63	54,513,086.39	180,009,322.37	6
7	BENUE	5,902,975,601.60	5,743,913,579.40	159,062,222.20	5,003,500,476.33	4,857,767,452.75	145,733,023.58	304,795,245.78	7
8	BORNO	6,539,651,209.00	6,363,433,082.65	176,218,146.35	5,432,302,087.79	5,274,079,696.88	158,222,390.91	334,440,537.26	8
9	CROSS RIVER	5,292,948,980.70	5,150,324,606.97	142,624,373.73	3,502,034,060.72	3,400,033,068.66	102,000,992.06	244,625,365.79	9
10	DELTA	5,344,401,575.92	5,200,390,755.01	144,010,820.91	4,487,354,380.20	4,356,654,738.06	130,699,642.14	274,710,463.05	10
11	EBONYI	4,709,015,184.43	4,582,125,553.71	126,889,630.72	2,590,579,101.26	2,515,125,341.02	75,453,760.23	202,343,390.95	11
12	EDO	4,921,675,578.82	4,789,055,578.19	132,620,000.63	3,433,433,467.86	3,333,430,551.33	100,002,916.54	232,622,917.17	12
13	EKITI	4,706,357,914.61	4,579,539,886.97	126,818,027.64	2,726,270,684.72	2,646,864,742.44	79,405,942.27	206,223,969.91	13
14	ENUGU	5,293,405,797.93	5,150,769,114.76	142,636,683.18	3,488,419,448.21	3,386,814,998.27	101,604,449.95	244,241,133.13	14
15	GOMBE	4,957,855,882.71	4,824,260,963.71	133,594,919.00	2,390,267,442.32	2,320,648,002.25	69,619,440.07	203,214,359.06	15
16	IMO	5,472,602,252.14	5,325,136,921.99	147,465,330.15	4,675,258,053.03	4,539,085,488.38	136,172,564.65	283,637,894.80	16
17	JIGAWA	5,886,291,383.80	5,727,678,741.72	158,612,642.08	4,911,798,775.14	4,768,736,674.89	143,062,100.25	301,674,742.33	17
18	KADUNA	6,896,474,993.27	6,710,641,834.77	185,833,158.50	5,523,782,821.05	5,362,895,942.77	160,886,878.28	346,720,036.78	18
19	KANO	8,348,950,763.07	8,123,979,035.93	224,971,727.15	8,794,335,670.95	8,538,189,971.80	256,145,699.15	481,117,426.30	19
20	KATSINA	6,470,199,230.64	6,295,852,544.78	174,346,685.86	6,695,277,438.48	6,500,269,357.74	195,008,080.73	369,354,766.59	20
21	KEBBI	5,557,933,419.27	5,408,168,746.29	149,764,672.97	4,225,438,728.97	4,102,367,698.03	123,071,030.94	272,835,703.92	21
22	KOGI	5,817,478,403.20	5,660,720,003.11	156,758,400.09	4,367,300,433.51	4,240,097,508.26	127,202,925.25	283,961,325.33	22
23	KWARA	4,685,375,152.16	4,559,122,528.30	126,252,623.86	3,090,322,509.24	3,000,313,115.77	90,009,393.47	216,262,017.33	23
24	LAGOS	7,051,230,540.23	6,861,227,322.08	190,003,218.15	5,264,352,614.54	5,111,021,955.87	153,330,658.68	343,333,876.83	24
25	NASSARAWA	4,854,058,725.36	4,723,260,735.75	130,797,989.61	2,757,100,308.84	2,676,796,416.35	80,303,892.49	211,101,882.10	25
26	NIGER	6,234,822,310.53	6,066,818,116.53	168,004,194.00	5,103,179,996.85	4,954,543,686.26	148,636,310.59	316,640,504.58	26
27	OGUN	4,890,109,828.08	4,758,340,401.57	131,769,426.51	3,640,590,158.51	3,534,553,551.96	106,036,606.56	237,806,033.06	27
28	ONDO	4,899,797,683.31	4,767,767,206.81	132,030,476.50	3,476,993,884.87	3,375,722,218.32	101,271,666.55	233,302,143.05	28
29	OSUN	4,800,464,394.95	4,671,110,563.94	129,353,831.00	4,709,676,126.64	4,572,501,093.83	137,175,032.81	266,528,863.82	29
30	OYO	5,903,628,010.13	5,744,548,213.45	159,079,796.68	5,940,888,964.42	5,767,853,363.52	173,035,600.91	332,115,397.59	30
31	PLATEAU	5,496,472,224.92	5,348,363,691.91	148,108,533.01	3,724,141,385.05	3,615,671,247.62	108,470,137.43	256,578,670.44	31
32	RIVERS	5,676,555,214.54	5,523,594,145.89	152,961,068.66	4,616,279,701.62	4,481,824,953.03	134,454,748.59	287,415,817.25	32
33	SOKOTO	5,800,924,096.15	5,644,611,770.20	156,312,325.94	4,649,308,148.54	4,513,891,406.35	135,416,742.19	291,729,068.13	33
34	TARABA	5,070,250,027.95	4,933,626,524.21	136,623,503.75	3,484,672,011.88	3,383,176,710.56	101,495,301.32	238,118,805.06	34
35	YOBE	5,226,776,913.41	5,085,935,619.34	140,841,294.07	3,503,532,320.40	3,401,487,669.71	102,044,630.69	242,885,924.77	35
36	ZAMFARA	5,237,908,422.05	5,096,767,177.14	141,141,244.91	3,165,675,656.09	3,073,471,510.77	92,204,145.32	233,345,390.23	36
37	FCT-ABUJA	0.00	0.00	0.00	1,398,181,694.23	1,357,457,955.56	40,723,738.67	40,723,738.67	37
		199,597,564,765.18	194,219,187,271.50	5,378,377,493.67	153,881,356,068.96	149,399,374,824.23	4,481,981,244.73	9,860,358,738.40	