

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

Ledger of Special Intervention Programme for Nigerian Military April, 2025

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	19-Oct-23		Balance b/f	-	-	-
2	19-Oct-23		Transfer from September, 2023 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
3	08-Nov-23		Payment to Military	-	100,000,000,000.00	-
4	20-Nov-23		Transfer from October, 2023 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
5	20-Dec-23		Payment to Military	-	100,000,000,000.00	-
6	20-Dec-23		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
7	20-Dec-23		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
8	17-Jan-24		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
9	02-Feb-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
10	20-Feb-24		Transfer from January, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
11	01-Mar-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
12	20-Mar-24		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
13	12-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
14	16-Apr-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
15	25-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
16	13-May-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
17	25-May-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
18	10-Jun-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
19	13-Jun-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
20	16-Jul-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
21	27-Jul-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
22	16-Aug-24	FA/FS&A/418/Vol.II	Second Phase, Transfer from July, 2024 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
23	27-Aug-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
24	16-Sep-24		Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
25	26-Sep-24	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
26	11-Oct-24	FA/FS&A/418/Vol.III	Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
27	21-Oct-24	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
28	20-Nov-24	FA/FS&A/418/Vol.III	Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
29	27-Nov-24	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
30	13-Dec-24	FA/FS&A/418/Vol.III	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
31	17-Dec-24	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
32	17-Jan-25	FA/FS&A/418/Vol.III	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
33	17-Feb-25	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
34	19-Feb-25	FA/FS&A/418/Vol.III	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
35	10-Mar-25	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
36	19-Mar-25	FA/FS&A/418/Vol.III	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
37	28-Mar-25	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
38	15-Apr-25	FA/FS&A/418/Vol.III	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
39	24-Apr-25	FA/FS&A/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
40	16-May-25	FA/FS&A/418/Vol.III	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
			Total	2,000,000,000,000.00	1,900,000,000,000.00	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Intervention to States Infrastructure & Security : April, 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
			TOTAL	1,700,000,000,000.00	1,600,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: April, 2025						
S/N	Date	Details	Receipts N	Payments N	Cumm Balance N	
1	27-Feb-24	January, 2024 Allocation Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	100,000,000,000.00	-	100,000,000,000.00	
2	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	-	40,000,000,000.00	60,000,000,000.00	
3	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	-	35,000,000,000.00	25,000,000,000.00	
4	13-Mar-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	150,000,000,000.00	-	150,000,000,000.00	
5	20-Mar-24	February, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
6	12-Apr-24	March, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
7	14-May-24	April, 2024 Allocation	-	-	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	-	64,093,633,515.66	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	-	-	-	
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	-	
<b>Total</b>			<b>1,632,708,976,562.32</b>	<b>1,632,708,976,562.32</b>		

Office of the Accountant General of the Federation							
Federation Account Department							
Ledger of 13% Derivation Refund on JVC and DECA : April, 2025							
S/N	Date	Details	Receipts		Payments		Cumm Balance
			N	N	N	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	Distribution to Oil Producing State on Refund of 13% Derivation fund on JVC/Domestic Excess Crude Oil			200,000,000,000.00	450,000,000,000.00	
12	20-Aug-24	Consolidation fee and Mediation cost on refund of 13% 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/DEC to Producing States			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	-	
19	20-Nov-24	October, 2024 Allocation	100,000,000,000.00			100,000,000,000.00	
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00			200,000,000,000.00	
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	100,000,000,000.00	
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	50,000,000,000.00	
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	-	
24	11-Jan-25	December, 2024 Allocation	100,000,000,000.00			100,000,000,000.00	
25	19-Feb-25	January, 2025 Allocation	100,000,000,000.00			200,000,000,000.00	
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	100,000,000,000.00	
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	50,000,000,000.00	
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	-	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00			100,000,000,000.00	
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00			200,000,000,000.00	
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess			92,362,841,448.55	107,637,158,551.45	
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	50,000,000,000.00	
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	-	
34	16-May-25	April, 2025 Allocation	100,000,000,000.00			100,000,000,000.00	
		<b>Total</b>	<b>1,550,000,000,000.00</b>		<b>1,450,000,000,000.00</b>	<b>100,000,000,000.00</b>	

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: March, 2025					
S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦
1	7 April, 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 1/4	200,000,000.00	-	200,000,000.00
2	13 July, 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000.00	-
3	11 Oct 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 2/4	200,000,000.00		200,000,000.00
4	21 Oct 2024	Transfer to Signature Bonus		100,000,000.00	100,000,000.00
5	21 Oct 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000.00	-
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	100,000,000.00		100,000,000.00
7	27 Nov 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000.00	-
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	200,000,000.00		200,000,000.00
9	17 Dec, 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000.00	-
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	100,000,000.00		100,000,000.00
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,		100,000,000.00	63,417,515,339.90
		<b>Total</b>	<b>863,417,515,339.90</b>	<b>800,000,000.00</b>	

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Funding for Presidential Metering Initiative: April, 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 : April, 2025

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

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Oil Theft Prevention : April, 2025

DETAILS						
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	Cumm Balance ₦
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/Vol11TD(FA)	Release to NPC Crude Oil Theft & Prevention e-Collect Account	40,000,000,000.00	40,000,000,000.00	-
TOTAL						

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

S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-24		Balance b/f	14,937,889,619.54	-	14,937,889,619.54
2	31-Jan-24		Receipt form Solid Minerals for January, 2024	945,436,131.53	-	15,883,325,751.07
3	29-Feb-24		Receipt form Solid Minerals for February, 2024	746,163,135.01	-	16,629,488,886.08
4	31-Mar-24		Receipt form Solid Minerals for March, 2024	1,723,003,663.28	-	18,352,492,549.36
5	30-Apr-24		Receipt form Solid Minerals for April, 2024	1,043,333,538.60	-	19,395,826,087.96
6	31-May-24		Receipt form Solid Minerals for May, 2024	1,754,796,569.39	-	21,150,622,657.35
7	12-Jul-24		Receipt form Solid Minerals for June, 2024	2,518,052,134.59	-	23,668,674,791.94
8	9-Jul-24	FD/FA/258/VOL.2	Payment to the three tiers of Government in July, 2024	-	13,647,077,128.84	10,021,597,663.10
9	16-Aug-24		Receipt form Solid Minerals for July, 2024	1,697,238,975.36	-	11,718,836,638.46
10	16-Sep-24		Receipt form Solid Minerals for August, 2024	2,108,642,980.13	-	13,827,479,618.59
11	16-Oct-24		Receipt form Solid Minerals for September, 2024	3,492,885,776.63	-	17,320,365,395.22
12	21-Nov-24		Receipt form Solid Minerals for October, 2024	3,401,818,820.80	-	20,722,184,216.02
13	13-Dec-24		Receipt form Solid Minerals for November, 2024	2,407,269,880.74	-	23,129,454,096.76
14	17-Jan-25		Receipt form Solid Minerals for December, 2024	5,137,844,542.77	-	28,267,298,639.53
15	19-Feb-25		Receipt form Solid Minerals for January, 2025	4,175,834,877.91	-	32,443,133,517.44
16	19-Mar-25	FD/FA/258/VOL.2	Payment to the three tiers of Government in February, 2025	-	28,218,818,355.40	4,224,315,162.04
17	19-Mar-25		Receipt form Solid Minerals for February, 2025	3,782,483,596.42	-	8,006,798,758.46
18	15-Apr-25		Receipt form Solid Minerals for March, 2025	2,145,558,607.44	-	10,152,357,365.90
19	16-May-25		Receipt form Solid Minerals for April, 2025	7,883,905,297.02	-	18,036,262,662.92
			<b>Total</b>	<b>59,902,158,147.16</b>	<b>41,865,895,484.24</b>	

Office of the Accountant General of the Federation

Federation Account Department

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

DETAILS						
s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =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
			<b>TOTAL</b>	350,000,000,000.00	250,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings of refund to States on NLNG : April, 2025						
DETAILS						
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	Cumm Balance =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 oil Producing States of 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 oil Producing States of 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
			<b>TOTAL</b>	600,000,000,000.00	400,000,000,000.00	

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

S/N	Date	REF. NO	DETAILS		Allocation/Transfer N	Cumulative Total N
1	02/01/2025	42730/RS/170/DF			56,571,776,441.27	56,571,776,441.27
2	17/01/2025	42730/RS/171/DF			1,591,589,165.67	58,163,365,606.94
3	17/01/2025	42730/RS/171/DF			1,785,216,389.98	59,948,581,996.92
4	22/01/2025	42730/RS/171/DF			28,784,136.55	59,977,366,133.47
5	22/01/2025	42730/RS/171/DF			(844,201,388.00)	59,133,164,745.47
6	18/02/2025	42730/RS/171/DF			3,261,313,129.37	62,394,477,874.84
7	26/02/2025	42730/RS/171/DF			930,900,000.00	63,325,377,874.84
8	03/03/2025	42730/RS/171/DF			28,784,136.55	63,354,162,011.39
9	03/03/2025	42730/RS/171/DF			(1,048,053,282.34)	62,306,108,729.05
10	03/03/2025	42730/RS/171/DF			(3,500,000,000.00)	58,806,108,729.05
11	18/03/2025	42730/RS/172/DF			3,476,298,937.63	62,282,407,666.68
12	18/03/2025	42730/RS/172/DF			122,751,859.85	62,405,159,526.53
13	21/03/2025	42730/RS/172/DF			890,000,000.00	63,295,159,526.53
14	21/03/2025	42730/RS/172/DF			28,784,136.55	63,323,943,663.08
15	21/03/2025	42730/RS/172/DF			(1,122,262,699.37)	62,201,680,963.71
16	21/03/2025	42730/RS/172/DF			(9,872,630,530.68)	52,329,050,433.03
17	15/04/2025	42730/RS/172/DF			4,009,917,989.59	56,338,968,422.62
18	15/04/2025	42730/RS/172/DF			127,203,225.83	56,466,171,648.45
19	16/04/2025	42730/RS/173/DF			28,784,136.55	56,494,955,785.00
20	16/04/2025	42730/RS/173/DF			(1,034,280,303.86)	55,460,675,481.14
21	16/05/2025	42730/RS/173/DF			4,093,656,043.98	59,554,331,525.12
22	16/05/2025	42730/RS/173/DF			365,028,161.18	59,919,359,686.30
					59,919,359,686.30	

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

S/N	Date	REF. NO	DETAILS		Allocation/Transfer ₦	Cumulative Total ₦
1	02/01/2025	FD/FA/124/VOL.XX/D(F)	Bal. b/f		14,718,327,289.81	14,718,327,289.81
2	17/01/2025	FD/FA/124/VOL.XX/D(F)	December, 2024 Allocation		5,347,739,596.65	20,066,066,886.46
3	17/01/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=402,714,392,696.28 from Exchange Gain to the three tiers of Govt.		5,998,327,070.33	26,064,393,956.79
4	22/01/2025	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		(567,303,333.35)	25,497,090,623.44
5	22/01/2025	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.		(1,134,606,666.70)	24,362,483,956.74
6	18/02/2025	FD/FA/124/VOL.XX/D(F)	January, 2025 Allocation		10,958,012,114.68	35,320,496,071.42
7	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
8	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
9	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
10	18/03/2025	FD/FA/124/VOL.XX/D(F)	February, 2025 Allocation		11,680,364,430.42	47,585,233,624.18
11	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
12	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
13	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
14	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
15	15/04/2025	FD/FA/124/VOL.XX/D(F)	March, 2025 Allocation		13,473,324,445.03	62,198,922,716.36
16	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
17	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
18	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
19	16/05/2025	FD/FA/124/VOL.XX/D(F)	April, 2025 Allocation		13,754,684,307.79	74,295,900,770.38
20	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
					75,522,395,391.96	

# 2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUAL ITY 40%	POPULA TION 30%	INDICES POP	LANDMA SS (50% OF 10%)	INDICES AN	TERRAI N (50%)	REV EFFORT (10%)	INDICES V	PRIMARY ENROLMEN T (24% OF	INDICES PRI	DIREC T SEC (8%)	INDICES ENR	INVERS E SE (8% OF	HOSPI TAL B (30%)	INDICES HOS	WATER SUPPLY SPREAD	INDICES WAT	RAINF ALL P(15%	TOTAL INDICES	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.000021	0.0001	0.006598	1
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.000167	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	0.000029	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	0.000021	0.0001	0.007006	4
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.000215	0.0001	0.008429	5
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.000041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.000135	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	0.000325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.000093	0.0001	0.007086	9
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.000074	0.0001	0.007155	10
11	EBONYI	.002969	2173501	0.001862	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.000028	0.0001	0.006304	11
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.000085	0.0001	0.006589	12
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	528684	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.000025	0.0001	0.006300	13
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.000033	0.0001	0.007086	14
15	GOMBE	.002969	3353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.000077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.000022	0.0001	0.007326	16
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.000106	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	0.000197	0.0001	0.009232	18
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.000092	0.0001	0.011177	19
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.000108	0.0001	0.008662	20
21	KEBBI	.002969	3236628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.000163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.000127	0.0001	0.007788	22
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.000148	0.0001	0.006272	23
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.000015	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.000117	0.0001	0.006498	25
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.000319	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.000073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.000068	0.0001	0.006559	28
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.000039	0.0001	0.006426	29
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.000122	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	0.000117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.000045	0.0001	0.007599	32
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.000146	0.0001	0.007766	33
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.000260	0.0001	0.006788	34
35	YOBE	.002969	2321591	0.001343	46909.76	0.000674	0.000371	194.89	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.000202	0.0001	0.006997	35
36	ZAMFARA	.002969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.000152	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	0.01336	0.02672	0.006413	0.002138	0.0021376	0.008016	0.004008	0.004008	0.2672
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**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	2,430,721,988.78	0.001639	1,342,254,068.76	361,479,736.76	550,816,750.56	716,764,423.74	5,402,036,988.61
2	ADAMAWA	2,430,721,988.78	0.001833	1,500,493,280.87	760,310,592.01	567,394,981.48	487,917,522.70	5,746,838,365.84
3	AKWA IBOM	2,430,721,988.78	0.002268	1,856,710,301.72	383,464,528.42	619,098,945.56	510,247,518.64	5,800,243,283.13
4	ANAMBRA	2,430,721,988.78	0.002419	1,980,716,813.12	360,467,874.10	536,446,682.03	427,718,982.70	5,736,072,340.73
5	BAUCHI	2,430,721,988.78	0.002688	2,200,684,104.54	890,944,931.16	827,695,550.07	550,640,632.31	6,900,687,206.86
6	BAYELSA	2,430,721,988.78	0.000985	806,753,709.53	414,547,265.85	581,684,329.52	870,869,841.57	5,104,547,135.26
7	BENUE	2,430,721,988.78	0.002441	1,998,341,363.59	671,580,841.52	653,676,233.18	715,519,917.60	6,469,840,344.68
8	BORNO	2,430,721,988.78	0.002401	1,966,110,677.69	1,192,023,103.90	847,030,500.64	731,769,612.09	7,167,655,883.11
9	CROSS RIVER	2,430,721,988.78	0.001671	1,368,287,839.20	558,235,644.56	563,125,543.98	880,861,448.03	5,801,232,484.55
10	DELTA	2,430,721,988.78	0.002371	1,941,102,306.36	506,533,412.86	565,487,846.08	413,780,513.89	5,857,626,067.97
11	EBONYI	2,430,721,988.78	0.001257	1,029,425,402.30	379,339,124.59	554,480,998.55	767,255,815.83	5,161,223,330.06
12	EDO	2,430,721,988.78	0.001862	1,524,283,961.15	536,868,129.11	539,142,365.29	363,289,121.81	5,394,305,586.13
13	EKITI	2,430,721,988.78	0.001379	1,129,223,495.77	373,068,186.25	436,173,644.38	789,123,566.63	5,158,310,881.81
14	ENUGU	2,430,721,988.78	0.001884	1,542,739,250.67	393,906,019.94	553,397,770.71	880,968,119.98	5,801,733,150.08
15	GOMBE	2,430,721,988.78	0.001362	1,114,857,014.81	515,266,871.73	533,179,425.59	839,934,974.58	5,433,960,275.49
16	IMO	2,430,721,988.78	0.002276	1,863,668,333.30	364,778,225.64	629,316,385.94	709,652,960.07	5,998,137,893.73
17	JIGAWA	2,430,721,988.78	0.002516	2,059,630,865.73	592,086,130.91	587,884,889.85	781,229,841.95	6,451,553,717.22
18	KADUNA	2,430,721,988.78	0.003509	2,873,278,193.77	841,296,054.04	807,481,506.49	605,967,819.69	7,558,745,562.79
19	KANO	2,430,721,988.78	0.005428	4,444,350,666.47	554,006,303.17	979,151,694.62	742,472,364.92	9,150,703,017.97
20	KATSINA	2,430,721,988.78	0.003351	2,743,512,396.83	597,443,147.74	764,451,564.03	555,405,312.97	7,091,534,410.35
21	KEBBI	2,430,721,988.78	0.001874	1,533,896,663.40	747,432,094.04	659,541,437.93	720,071,254.35	6,091,663,438.51
22	KOGI	2,430,721,988.78	0.001897	1,552,774,900.46	651,653,637.20	639,771,928.96	1,101,210,149.98	6,376,132,605.38
23	KWARA	2,430,721,988.78	0.001372	1,123,008,108.91	709,097,595.78	492,555,498.09	379,929,946.80	5,135,313,138.37
24	LAGOS	2,430,721,988.78	0.005214	4,269,039,151.17	344,950,608.55	635,150,400.74	48,500,182.26	7,728,362,331.50
25	NASSARAWA	2,430,721,988.78	0.001078	882,494,471.58	624,488,663.65	500,704,383.56	881,785,938.31	5,320,195,445.88
26	NIGER	2,430,721,988.78	0.002285	1,870,938,484.05	1,175,182,515.75	639,093,385.79	717,617,799.38	6,833,554,173.76
27	OGUN	2,430,721,988.78	0.002157	1,765,722,115.37	503,491,358.15	479,390,808.44	180,382,276.10	5,359,708,646.84
28	ONDO	2,430,721,988.78	0.001991	1,629,756,561.20	489,846,144.36	430,684,956.53	389,317,078.85	5,370,326,729.72
29	OSUN	2,430,721,988.78	0.001980	1,621,473,325.60	409,964,724.90	560,598,118.26	238,696,278.23	5,261,454,435.78
30	OYO	2,430,721,988.78	0.003235	2,648,318,890.05	635,938,255.39	582,980,827.40	172,595,223.38	6,470,555,184.99
31	PLATEAU	2,430,721,988.78	0.001839	1,505,518,920.58	623,847,637.01	652,615,768.96	811,595,791.84	6,024,300,107.17
32	RIVERS	2,430,721,988.78	0.003000	2,455,937,439.69	426,499,614.36	523,645,063.61	384,872,414.06	6,221,676,520.50
33	SOKOTO	2,430,721,988.78	0.002139	1,750,992,837.31	700,976,945.21	672,092,547.23	803,204,264.70	6,357,988,583.24
34	TARABA	2,430,721,988.78	0.001331	1,089,687,137.20	1,012,729,881.09	605,214,561.48	418,794,095.78	5,557,147,664.34
35	YOBE	2,430,721,988.78	0.001343	1,099,564,596.09	855,388,410.96	650,765,446.51	692,266,431.38	5,728,705,873.72
36	ZAMFARA	2,430,721,988.78	0.001886	1,543,946,048.33	717,363,688.38	454,605,157.03	594,269,461.95	5,740,906,344.48
		<b>87,505,991,596.22</b>	<b>0.080160</b>	<b>65,629,493,697.16</b>	<b>21,876,497,899.05</b>	<b>21,876,497,899.05</b>	<b>21,876,497,899.05</b>	<b>218,764,978,990.54</b>

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

S/NO	STATE	L/MASS	LAND MASS 50% of 10% =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
1	ABIA	0.000070	57,639,488.17	303,840,248.60	361,479,736.76	0.000875	716,764,423.74	716,764,423.74
2	ADAMAWA	0.000558	456,470,343.41	303,840,248.60	760,310,592.01	0.000596	487,917,522.70	487,917,522.70
3	AKWA IBOM	0.000097	79,624,279.83	303,840,248.60	383,464,528.42	0.000623	510,247,518.64	510,247,518.64
4	ANAMBRA	0.000069	56,627,625.50	303,840,248.60	360,467,874.10	0.000522	427,718,982.70	427,718,982.70
5	BALUCHI	0.000717	587,104,682.56	303,840,248.60	890,944,931.16	0.000673	550,640,632.31	550,640,632.31
6	BAYELSA	0.000135	110,707,017.26	303,840,248.60	414,547,265.85	0.001064	870,869,841.57	870,869,841.57
7	BENUE	0.000449	367,740,592.92	303,840,248.60	671,580,841.52	0.000874	715,519,917.60	715,519,917.60
8	BORNO	0.001085	888,182,855.30	303,840,248.60	1,192,023,103.90	0.000894	731,769,612.09	731,769,612.09
9	CROSS RIVER	0.000311	254,935,395.97	303,840,248.60	558,235,644.56	0.001076	880,861,448.03	880,861,448.03
10	DELTA	0.000248	202,693,164.26	303,840,248.60	506,533,412.86	0.000505	413,780,513.89	413,780,513.89
11	EBONYI	0.000092	75,498,875.99	303,840,248.60	379,339,124.59	0.000937	767,255,815.83	767,255,815.83
12	EDO	0.000285	233,027,880.51	303,840,248.60	536,868,129.11	0.000444	363,289,121.81	363,289,121.81
13	EKITI	0.000085	69,227,937.65	303,840,248.60	373,068,186.25	0.000964	789,123,566.63	789,123,566.63
14	ENUGU	0.000110	90,065,771.34	303,840,248.60	393,906,019.94	0.001076	880,968,119.98	880,968,119.98
15	GOMBE	0.000258	211,426,623.13	303,840,248.60	515,266,871.73	0.001026	839,934,974.58	839,934,974.58
16	IIMO	0.000074	60,937,977.04	303,840,248.60	364,778,225.64	0.000867	709,652,960.07	709,652,960.07
17	JIGAWA	0.000352	288,245,882.31	303,840,248.60	592,086,130.91	0.000954	781,229,841.95	781,229,841.95
18	KADUNA	0.000656	537,455,805.44	303,840,248.60	841,296,054.04	0.000740	605,967,819.69	605,967,819.69
19	KANO	0.000306	250,166,054.58	303,840,248.60	554,006,303.17	0.000907	742,472,364.92	742,472,364.92
20	KATSINA	0.000359	293,602,899.14	303,840,248.60	597,443,147.74	0.000678	555,405,312.97	555,405,312.97
21	KEBBI	0.000542	443,591,845.44	303,840,248.60	747,432,094.04	0.000879	720,071,254.35	720,071,254.35
22	KOGI	0.000425	347,813,388.61	303,840,248.60	651,653,637.20	0.001345	1,101,210,149.98	1,101,210,149.98
23	KWARA	0.000495	405,257,347.18	303,840,248.60	709,097,595.78	0.000464	379,929,946.80	379,929,946.80
24	LAGOS	0.000050	41,110,359.95	303,840,248.60	344,950,608.55	0.000059	48,500,182.26	48,500,182.26
25	NASSARAWA	0.000392	320,648,415.05	303,840,248.60	624,488,663.65	0.001077	881,785,938.31	881,785,938.31
26	NIGER	0.001064	871,342,267.15	303,840,248.60	1,175,182,515.75	0.000876	717,617,799.38	717,617,799.38
27	OGUN	0.000244	199,651,109.56	303,840,248.60	503,491,358.15	0.000220	180,382,276.10	180,382,276.10
28	ONDO	0.000227	186,005,895.76	303,840,248.60	489,846,144.36	0.000476	389,317,078.85	389,317,078.85
29	OSUN	0.000130	106,124,476.30	303,840,248.60	409,964,724.90	0.000292	238,696,278.23	238,696,278.23
30	OYO	0.000406	332,098,006.79	303,840,248.60	635,938,255.39	0.000211	172,595,223.38	172,595,223.38
31	PLATEAU	0.000391	320,007,388.41	303,840,248.60	623,847,637.01	0.000991	811,595,791.84	811,595,791.84
32	RIVERS	0.000150	122,659,365.76	303,840,248.60	426,499,614.36	0.000470	384,872,414.06	384,872,414.06
33	SOKOTO	0.000485	397,136,696.61	303,840,248.60	700,976,945.21	0.000981	803,204,264.70	803,204,264.70
34	TARABA	0.000866	708,889,632.49	303,840,248.60	1,012,729,881.09	0.000512	418,794,095.78	418,794,095.78
35	YOBE	0.000674	551,548,162.36	303,840,248.60	855,388,410.96	0.000846	692,265,431.38	692,265,431.38
36	ZAMFARA	0.000505	413,523,439.79	303,840,248.60	717,363,688.38	0.000726	594,269,461.95	594,269,461.95
<b>0.01336</b>			<b>10,938,248,949.53</b>	<b>10,938,248,949.53</b>	<b>21,876,497,899.05</b>	<b>0.02672</b>	<b>21,876,497,899.05</b>	<b>21,876,497,899.05</b>

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC./COMMERCIAL ENROLMT 8%	INVERSE SEC./COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL
1	ABIA	107,753,211.77	0.000066	53,936,899.01	0.000021	53,936,899.01	0.000277	226,745,819.74
2	ADAMAWA	109,239,386.21	0.000057	46,387,546.31	0.000167	46,387,546.31	0.000168	137,287,325.05
3	AKWA IBOM	283,285,370.40	0.000052	49,296,353.92	0.000191	42,296,353.92	0.000029	156,181,508.78
4	ANAMBRA	134,811,201.68	0.000063	51,698,884.40	0.000021	51,698,884.40	0.000232	190,097,349.32
5	BAUCHI	235,178,989.08	0.000085	69,583,702.44	0.000215	69,583,702.44	0.000227	185,865,676.77
6	BAYELSA	116,070,007.16	0.000044	35,813,343.19	0.000041	35,813,343.19	0.000329	269,593,456.22
7	BENUE	209,114,358.53	0.000065	53,032,876.31	0.000135	53,032,876.31	0.000167	137,021,869.58
8	BORNO	179,120,037.90	0.000069	56,207,141.67	0.000325	56,207,141.67	0.000242	197,889,248.23
9	CROSS RIVER	128,635,709.42	0.000053	43,481,127.39	0.000093	43,481,127.39	0.000220	180,056,886.40
10	DELTA	102,672,795.41	0.000061	50,330,568.31	0.000074	50,330,568.31	0.000257	210,193,890.19
11	EBONYI	142,219,968.30	0.000043	35,021,332.58	0.000028	35,021,332.58	0.000279	228,416,627.72
12	EDO	86,144,322.01	0.000061	50,334,564.07	0.000085	50,334,564.07	0.000234	191,288,476.41
13	EKITI	81,448,047.89	0.000042	34,192,639.64	0.000025	34,192,639.64	0.000213	174,419,861.34
14	ENUGU	150,874,994.37	0.000057	48,564,669.51	0.000033	48,564,669.51	0.000234	191,221,631.33
15	GOMBE	93,411,643.90	0.000066	53,681,891.38	0.000077	53,681,891.38	0.000217	177,823,937.41
16	IMO	171,563,179.43	0.000075	61,544,288.39	0.000022	61,544,288.39	0.000275	225,231,162.03
17	JIGAWA	142,650,176.69	0.000038	31,338,624.04	0.000106	31,338,624.04	0.000250	204,931,625.80
18	KADUNA	240,058,909.47	0.000102	83,509,465.80	0.000197	83,509,465.80	0.000181	148,014,849.20
19	KANO	279,221,012.62	0.000141	115,211,244.83	0.000092	115,211,244.83	0.000370	303,306,301.39
20	KATSINA	278,959,764.98	0.000096	78,302,213.80	0.000163	78,302,213.80	0.000183	149,654,427.13
21	KEBBI	137,824,824.59	0.000057	46,941,318.35	0.000163	46,941,318.35	0.000249	203,604,348.43
22	KOGI	205,755,703.23	0.000059	48,711,371.35	0.000127	48,711,371.35	0.000172	141,097,391.86
23	KWARA	70,732,566.33	0.000032	26,050,081.39	0.000148	26,050,081.39	0.000192	156,993,490.23
24	LAGOS	88,616,281.18	0.000081	66,147,133.65	0.000015	66,147,133.65	0.000380	310,754,669.69
25	NASSARAWA	145,571,358.13	0.000035	28,327,136.48	0.000117	28,327,136.48	0.000136	111,132,153.37
26	NIGER	119,745,251.31	0.000038	31,507,952.26	0.000319	31,507,952.26	0.000319	261,402,680.15
27	OGUN	67,913,874.35	0.000041	33,823,196.26	0.000073	33,823,196.26	0.000235	192,783,134.11
28	ONDO	113,454,129.92	0.000042	34,405,266.09	0.000068	34,405,266.09	0.000124	101,466,451.12
29	OSUN	138,952,517.80	0.000047	38,719,041.56	0.000039	38,719,041.56	0.000270	221,218,099.87
30	OYO	172,099,741.89	0.000067	55,014,638.71	0.000134	55,014,638.71	0.000134	110,070,331.47
31	PLATEAU	163,125,962.78	0.000068	56,009,777.68	0.000117	56,009,777.68	0.000232	190,315,959.71
32	RIVERS	77,338,421.57	0.000074	60,514,825.25	0.000045	60,514,825.25	0.000241	197,327,107.22
33	SOKOTO	145,109,923.69	0.000063	51,881,509.95	0.000146	51,881,509.95	0.000260	212,926,520.07
34	TARABA	162,273,584.39	0.000021	17,281,893.06	0.000260	17,281,893.06	0.000128	104,558,226.63
35	YOBE	125,720,865.94	0.000048	38,899,898.50	0.000202	38,899,898.50	0.000233	190,628,260.27
36	ZAMFARA	63,691,401.42	0.000028	23,315,414.35	0.000152	23,315,414.35	0.000158	129,073,820.39
0.006413		5,250,359,495.77	0.0021	1,750,119,831.92	0.004008	1,750,119,831.92	0.0080	6,562,949,369.72
					0.004008	3,281,474,684.86	0.004008	3,281,474,684.86
								21,876,497,899.05

**STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN**

FEDERATION ACCOUNT: April, 2025

AMT DEDUCTED

31 March 2025

30 April 2025

TOTAL NO OF DEDUCTIONS

BENEFICIARIES

**1 MAIN DISTRIBUTION**

1	ABIA	8	923,016,608.46	920,039,017.00
2	ADAMAWA	5	1,252,010,277.03	1,248,849,672.31
3	AKWA IBOM	4	1,517,756,477.82	1,514,602,212.91
4	ANAMBRA	3	726,155,239.24	722,993,528.18
5	BAUCHI	19	4,150,010,705.76	3,339,398,667.32
6	BAYELSA	9	1,796,123,175.87	1,793,309,560.18
7	BENUE	6	591,599,912.53	588,033,750.08
8	BORNO	4	521,300,683.11	517,349,886.19
9	CROSS RIVER	9	3,306,811,367.57	3,303,613,740.39
10	DELTA	7	2,696,299,140.68	2,693,070,429.46
11	EBONYI	6	1,399,705,813.22	1,197,919,154.49
12	EDO	5	2,469,408,955.88	2,466,435,625.94
13	EKITI	9	2,546,597,842.90	2,543,754,592.74
14	ENUGU	3	678,502,830.80	675,304,927.64
15	GOMBE	9	2,038,612,431.01	2,035,617,243.48
16	IMO	9	2,402,763,184.14	2,399,457,023.09
17	JIGAWA	3	463,967,760.70	460,411,677.80
18	KADUNA	4	4,775,248,302.04	4,771,081,937.31
19	KANO	5	1,804,005,581.53	1,798,961,733.18
20	KATSINA	3	1,672,796,919.94	1,668,888,081.02
21	KEBBI	3	626,721,038.26	623,396,013.00
22	KOGI	9	1,048,298,659.31	1,044,784,148.37
23	KWARA	4	1,261,292,098.16	1,258,461,524.31
24	LAGOS	2	8,738,450,769.14	8,734,190,912.01
25	NASSARAWA	2	631,659,049.62	628,726,569.03
26	NIGER	15	1,885,720,069.20	1,881,985,280.60
27	OGUN	6	4,488,153,911.42	4,485,199,651.29
28	ONDO	5	1,381,136,388.94	1,423,176,276.09
29	OSUN	3	2,114,568,915.63	2,111,668,812.96
30	OYO	7	3,060,730,979.53	3,057,164,423.06
31	PLATEAU	6	1,725,058,025.82	1,721,737,444.22
32	RIVERS	5	6,211,255,763.07	6,207,826,388.00
33	SOKOTO	6	1,314,834,332.42	1,311,329,822.42
34	TARABA	4	808,843,823.34	805,780,735.18
35	YOBE	5	1,052,321,960.50	1,049,264,309.82
36	ZAMFARA	8	1,185,132,253.33	1,182,007,877.77
37	FCT-ABUJA	1	371,934,302.45	371,934,302.45
38	Federal Government	3	106,585,772,286.10	106,545,159,329.72
			<b>182,224,577,836.45</b>	<b>181,102,886,281.02</b>
1	ABIA	1	12,979,818.38	4,523,143.54
2	ADAMAWA	1	13,808,294.66	4,811,846.90
3	AKWA IBOM	1	13,936,614.06	4,856,563.01

**4 EXCHANGE DIFFERENCE FUNDS**

		<b>TOTAL NO OF DEDUCTIONS</b>		<b>BENEFICIARIES</b>	
4	ANAMBRA	13,782,426.45	4,802,832.47	1	4
5	BAUCHI	16,580,720.78	5,777,968.37	1	5
6	BAYELSA	12,265,020.60	4,274,054.31	1	6
7	BENUE	15,545,497.58	5,417,218.86	1	7
8	BORNO	17,222,183.43	6,001,502.13	1	8
9	CROSS RIVER	13,938,990.83	4,857,391.26	1	9
10	DELTA	14,074,491.33	4,904,609.81	1	10
11	EBONYI	12,401,200.11	4,321,509.48	1	11
12	EDO	12,961,241.64	4,516,670.01	1	12
13	EKITI	12,394,202.18	4,319,070.87	1	13
14	ENUGU	13,940,193.86	4,857,810.48	1	14
15	GOMBE	13,056,522.54	4,549,873.03	1	15
16	IMO	14,412,108.05	5,022,260.83	1	16
17	JIGAWA	15,501,559.13	5,401,907.41	1	17
18	KADUNA	18,161,879.52	6,328,962.82	1	18
19	KANO	21,986,977.11	7,661,914.10	1	19
20	KATSINA	17,039,281.52	5,937,765.37	1	20
21	KEBBI	14,636,827.83	5,100,570.08	1	21
22	KOGI	15,320,340.02	5,338,757.06	1	22
23	KWARA	12,338,944.04	4,299,814.79	1	23
24	LAGOS	18,569,428.53	6,470,983.51	1	24
25	NASSARAWA	12,783,172.54	4,454,617.36	1	25
26	NIGER	16,419,415.97	5,721,757.66	1	26
27	OGUN	12,878,113.18	4,487,701.81	1	27
28	ONDO	12,903,626.17	4,496,592.45	1	28
29	OSUN	12,642,031.77	4,405,433.32	1	29
30	OYO	15,547,215.17	5,417,817.40	1	30
31	PLATEAU	14,474,969.66	5,044,166.54	1	31
32	RIVERS	14,949,218.55	5,209,430.46	1	32
33	SOKOTO	15,276,744.22	5,323,565.01	1	33
34	TARABA	13,352,512.73	4,653,018.24	1	34
35	YOBE	13,764,726.57	4,796,664.50	1	35
36	ZAMFARA	13,794,041.42	4,806,879.99	1	36
<b>6 VAT REVENUE</b>		<b>525,640,552.10</b>	<b>183,172,645.20</b>		
24	LAGOS	7,667,853,446.50	7,667,853,446.50	9	1
<b>Grand Total</b>		<b>190,418,071,835.06</b>	<b>7,667,853,446.50</b>		
					<b>188,953,912,372.72</b>

# STATES DEDUCTIONS FOR THE MONTH BY TYPE OF DEDUCTION

FEDERATION ACCOUNT: April, 2025

**TOTAL NO AMT DEDUCTED** **TYPE OF DEDUCTION**

1 MAIN DISTRIBUTION	
1	Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 94/120)
2	Abia Counterpart Funding for Various Projects ifo UBA PLC
3	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS
4	BOND ISSUANCE PROGRAMME1
5	BOND ISSUANCE PROGRAMME2
6	BOND ISSUANCE PROGRAMME3
7	CBN ANCHOR BORROWERS
8	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN
9	CBN POWER INTERVENTION FUNDS
10	COMMERCIAL AGRICULTURAL CREDIT SCHEME
11	COMMERCIAL AGRICULTURAL CREDIT SCHEME2
12	CONTRACTUAL OBLIGATION
13	Counterpart fund Contribution ifo UBEC project ifo UBA PLC
14	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK
15	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE
16	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD
17	DELTA UTM OFFSHORE FLNG FACILITY 2
18	DELTA UTM OFFSHORE FLNG FACILITY 1
19	ECOLOGICAL FUNDS DISTRIBUTION STATES
20	FEDERAL GOVERNMENT NET OFF WITH STATES (15/96)
21	FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-
22	FOREIGN LOANS TO STATE GOVERNMENTS
23	HEALTH CARE DEDUCTIONS
24	LOAN FACILITY FROM COMMERCIAL BANKS
25	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA
26	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT
27	NATIONAL FADAMA PROJECT
28	Payment of Arrears of Derivation Revenue to Akwa Ibom state ifo Ekanga Oil Field from July 2023 to April, 2011(4/36)B
29	POLICE DEDUCTION 1% OF STATUORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME
30	Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (17/56)
31	RESTRICTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 110/226
32	SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 1/96
33	TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B
<b>4 EXCHANGE DIFFERENCE FUNDS</b>	
34	ECOLOGICAL FUNDS DISTRIBUTION STATES
36	
<b>525,640,552.10</b>	
<b>182,224,577,836.45</b>	

6 VAT REVENUE			
	TYPE OF DEDUCTION	TOTAL NO	AMT DEDUCTED
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	REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			<b>7,667,853,446.50</b>
			<b>190,418,071,835.06</b>

Grand Total

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

SNO	STATE	AMT DEDUCTED	SNO	STATE	AMT DEDUCTED
<b>I MAIN DISTRIBUTION</b>					
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
<b>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</b>					
1	ABIA	45,444,713.63	1	ABIA	45,444,713.63
<b>Abia Counterpart Funding for Various Projects ifo UBA PLC</b>					
1	BAYELSA	128,368,951.00	1	BAYELSA	128,368,951.00
<b>Restruered N15.4 Billion Refunds of Over Payment of Revised 13% Deviation Indices of (Inst. 94/120)</b>					
<b>BOND ISSUANCE PROGRAMME1</b>					
1	DELTA	37,327,563.56	1	DELTA	37,327,563.56
<b>BOND ISSUANCE PROGRAMME2</b>					
1	BAUCHI	201,255,000.00	1	BAUCHI	201,255,000.00
2	CROSS RIVER	541,305,066.40	2	CROSS RIVER	541,305,066.40
3	EDO	510,923,032.41	3	EDO	510,923,032.41
4	EKITI	345,000,000.00	4	EKITI	345,000,000.00
5	GOMBE	164,916,320.90	5	GOMBE	164,916,320.90
6	KATSINA	850,000,000.00	6	KATSINA	850,000,000.00
7	KWARA	559,212,440.21	7	KWARA	559,212,440.21
8	NIGER	296,453,561.97	8	NIGER	296,453,561.97
9	OGUN	500,000,000.00	9	OGUN	500,000,000.00
10	SOKOTO	206,017,834.00	10	SOKOTO	206,017,834.00
11	ZAMFARA	422,213,140.00	11	ZAMFARA	422,213,140.00
<b>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</b>					
1	ANAMBRA	38,540,982.12	1	ANAMBRA	38,540,982.12
2	BAYELSA	199,080,338.99	2	BAYELSA	199,080,338.99
3	EKITI	50,713,329.21	3	EKITI	50,713,329.21
4	JIGAWA	73,251,016.37	4	JIGAWA	73,251,016.37
5	KADUNA	261,766,982.01	5	KADUNA	261,766,982.01
6	NIGER	30,812,882.41	6	NIGER	30,812,882.41
7	OYO	136,994,082.48	7	OYO	136,994,082.48
8	TARABA	75,463,399.91	8	TARABA	75,463,399.91
<b>COMMERCIAL AGRICULTURAL CREDIT SCHEME</b>					
1	KANO	116,108,479.22	1	KANO	116,108,479.22
<b>BOND ISSUANCE PROGRAMME3</b>					
1	BAUCHI	757,567,872.40	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
<b>BOND ISSUANCE PROGRAMME4</b>					
1	GOMBE	553,432,649.47	1	GOMBE	553,432,649.47
2	NIGER	217,827,441.00	2	NIGER	217,827,441.00
3	PLATEAU	630,535,139.41	3	PLATEAU	630,535,139.41
<b>CBN ANCHOR BORROWERS</b>					
1	OYO	41,516,710.45	1	OYO	41,516,710.45
<b>CONTRACTUAL OBLIGATION</b>					
1	EBONYI	80,046,438.66	1	EBONYI	80,046,438.66
<b>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</b>					
1	KOGI	27,249,977.66	1	KOGI	27,249,977.66
<b>GRANT IFO ZENITH BANK</b>					
1	KOGI	78,081,666.78	1	KOGI	78,081,666.78
<b>DEDUCTION OF CBN MICRO SMALL &amp; MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</b>					
1	BAUCHI	19,272,115.68	1	BAUCHI	19,272,115.68
2	BENUE	19,207,256.98	2	BENUE	19,207,256.98

LOAN

CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM

CBN ANCHOR BORROWERS

3 PLATEAU

2 NIGER

1 GOMBE

BOND ISSUANCE PROGRAMME5

4 ONDO

3 GOMBE

2 CROSS RIVER

1 BAUCHI

BOND ISSUANCE PROGRAMME6

11 ZAMFARA

10 SOKOTO

9 OGUN

8 NIGER

7 KWARA

6 KATSINA

5 GOMBE

4 EKITI

3 EDO

2 CROSS RIVER

1 BAUCHI

BOND ISSUANCE PROGRAMME7

1 DELTA

ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS

45,444,713.63

45,444,713.63

Abia Counterpart Funding for Various Projects ifo UBA PLC

128,368,951.00

128,368,951.00

Restruered N15.4 Billion Refunds of Over Payment of Revised 13% Deviation Indices of (Inst. 94/120)

I MAIN DISTRIBUTION

AMT DEDUCTED

STATE

SNO

AMT DEDUCTED

SNO STATE



SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
23	KWARA	352,238,301.48	1	Federal Government	1,985,423,181.33
24	LAGOS	8,530,201,484.76			1,985,423,181.33
25	NASSARAWA	488,300,489.70			
26	NIGER	621,252,539.52			
27	OGUN	2,231,828,731.10	1	ABIA	1,000,000.00
28	ONDO	505,308,115.86			1,000,000.00
29	OSUN	830,522,253.29			
30	OYO	1,520,931,964.28			
31	PLATEAU	292,684,688.73	1	ABIA	1,000,000.00
32	RIVERS	4,555,333,244.95			1,000,000.00
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			
<b>HEALTH CARE DEDUCTIONS</b>					
1	ABIA	13,542,908.68			
2	BAUCHI	27,085,817.31			
3	BAYELSA	27,618,721.57			
4	BENUE	26,338,190.59			
5	BORNO	27,085,817.31	1	EBONYI	51,612,233.30
6	EBONYI	26,510,374.57			51,612,233.30
7	EKITI	27,085,817.36			
8	GOMBE	27,085,817.31			
9	IMO	27,085,817.31			
10	KOGI	25,887,291.89			
11	NIGER	32,178,156.52			
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			
<b>LOAN FACILITY FROM COMMERCIAL BANKS</b>					
1	BAUCHI	1,035,401,634.47			
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			
<b>MINISTRY OF POLICE AFFAIRS-POLICE TRUST FUND TSA</b>					
17.	OSUN				1,142,270,944.01
16	ONDO				55,289,565.44
15	OGUN				888,119,936.29
14	KWARA				211,464,655.14
13	KOGI				10,759,110.04
12	IMO				489,166,930.51
11	ENUGU				78,644,312.34
10	EKITI				248,153,651.78
9	EDO				157,343,097.74
8	DELTA				919,934,176.58
7	CROSS RIVER				444,989,043.29
6	BENUE				143,809,057.60
5	BAYELSA				741,156,852.48
4	BAUCHI				85,665,758.90
3	AKWA IBOM				850,814,293.88
2	ADAMAWA				154,205,582.49
1	ABIA				87,401,497.26
<b>RESTRICTED OF COMMERCIAL BANK LOANS INTO FGN BONDS</b>					
1	RIVERS				1,004,597,886.60
<b>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (17/56)</b>					
1	EBONYI				51,612,233.30
<b>THE POLICE REFORM PROGRAMME</b>					
<b>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND</b>					
1	ABIA				23,527,585.28
2	BAYELSA				123,347,490.64
3	CROSS RIVER				5,377,774.75
4	DELTA				120,079,833.45
5	EDO				13,450,509.06
6	IMO				9,376,893.16
7	ONDO				31,580,541.82
8	RIVERS				177,040,096.86
<b>Payment of Arrears of Derivation Revenue to Akwa Ibom state fro Ekanga Oil Field from July 2023 to April, 2011(4/36)B</b>					
1	ABIA				1,000,000.00
<b>NATIONAL FADAMA PROJECT</b>					
1	ABIA				1,000,000.00
<b>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</b>					
1	ABIA				1,000,000.00

30	OYO	15,547,215.17
29	OSUN	12,642,031.77
28	ONDO	12,903,626.17
27	OGUN	12,878,113.18
26	NIGER	16,419,415.97
25	NASSARAWA	12,783,172.54
24	LAGOS	18,569,428.53
23	KWARA	12,338,944.04
22	KOGI	15,320,340.02
21	KEBBI	14,636,827.83
20	KATSINA	17,039,281.52
19	KANO	21,986,977.11
18	KADUNA	18,161,879.52
17	JIGAWA	15,501,559.13
16	IMO	14,412,108.05
15	GOMBE	13,056,522.54
14	ENUGU	13,940,193.86
13	EKITI	12,394,202.18
12	EDO	12,961,241.64
11	EBONYI	12,401,200.11
10	DELTA	14,074,491.33
9	CROSS RIVER	13,938,990.83
8	BORNO	17,222,183.43
7	BENUE	15,545,497.58
6	BAYELSA	12,265,020.60
5	BAUCHI	16,580,720.78
4	ANAMBRA	13,782,426.45
3	AKWA IBOM	13,936,614.06
2	ADAMAWA	13,808,294.66
1	ABIA	12,979,818.38

ECOLOGICAL FUNDS DISTRIBUTION STATES

4 EXCHANGE DIFFERENCE FUNDS

1	EKITI	635,164,146.42
		<u>635,164,146.42</u>
		<u>182,224,577,836.45</u>

TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP (PPP) B

1	EBONYI	198,020,388.88
		<u>198,020,388.88</u>

PROJECT - I/96

SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT

18	OYO	120,771,051.72
19	PLATEAU	334,102,159.05
20	RIVERS	306,634,568.54
21	TARABA	150,436,484.33
22	ZAMFARA	242,955,007.53
		<u>7,864,087,736.94</u>

525,640,552.11

525,640,552.10

31	PLATEAU	14,474,969.66
32	RIVERS	14,949,218.55
33	SOKOTO	15,276,744.22
34	TARABA	13,352,512.73
35	YOBE	13,764,726.57
36	ZAMFARA	13,794,041.42
		<u>525,640,552.11</u>

182,750,218,388.56

SNO STATE AMTDEDUCTED SNO STATE AMTDEDUCTED

**NET STATUTORY ALLOCATION TO STATE GOVERNMENTS**

FEDERATION ACCOUNT:  
April, 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**

						Apr 2025	Mar 2025	Mar 2025	
1	ABIA	5,402,036,968.61	145,563,870.41	605,536,033.20	171,916,704.85	777,452,738.05	4,479,020,360.15	4,371,496,223.90	5,291,535,240.90
2	ADAMAWA	5,746,838,365.84	154,854,926.03	854,501,279.28	242,654,071.72	1,097,155,351.00	4,494,828,088.81	4,380,433,857.82	5,629,283,530.14
3	AKWA IBOM	5,800,243,283.13	156,293,980.68	427,016,190.76	934,446,306.38	1,361,462,497.14	4,282,486,805.31	4,166,993,806.67	5,681,596,019.58
4	ANAMBRA	5,736,072,340.73	154,564,823.55	533,049,433.57	38,540,982.12	571,590,415.69	5,009,917,101.48	4,895,744,201.99	5,618,737,730.17
5	BAUCHI	6,900,687,206.86	185,946,661.26	1,368,583,217.45	2,595,480,827.05	3,964,064,044.50	2,750,676,501.10	3,420,131,071.87	6,759,529,739.19
6	BAYELSA	5,104,547,135.26	137,947,677.30	356,317,853.59	1,302,257,644.98	1,658,575,498.57	3,308,423,959.39	3,206,821,170.51	5,000,130,730.69
7	BENUUE	6,469,840,344.68	174,337,015.28	227,908,392.08	189,354,505.17	417,262,897.25	5,878,240,432.15	5,749,462,343.68	6,337,496,093.75
8	BORNO	7,167,655,883.11	193,140,427.99	251,017,439.46	77,142,815.66	328,160,255.12	6,646,355,200.00	6,503,687,533.67	7,021,037,419.86
9	CROSS RIVER	5,801,232,464.55	156,320,635.27	1,646,471,076.58	1,504,019,655.72	3,150,490,732.30	2,494,421,096.98	2,378,951,226.35	5,682,564,966.73
10	DELTA	5,857,626,067.97	157,840,223.39	292,448,892.45	2,246,010,024.84	2,538,458,917.29	3,161,326,927.29	3,044,734,577.58	5,737,805,007.04
11	EBONYI	5,161,223,330.06	139,074,880.15	622,119,864.22	638,511,068.85	1,260,630,933.07	3,761,517,516.84	3,857,728,427.31	5,055,647,581.80
12	EDO	5,394,305,566.13	145,355,539.21	1,642,336,777.46	681,716,639.21	2,324,053,416.67	2,924,896,610.25	2,817,526,362.70	5,283,961,988.64
13	EKITI	5,158,310,881.81	138,996,401.01	879,373,348.63	1,528,228,093.26	2,407,601,441.89	2,611,713,038.91	2,509,040,116.59	5,052,794,709.33
14	ENUGU	5,801,733,150.08	156,334,126.80	443,524,391.66	78,644,312.34	522,168,704.00	5,123,230,319.28	5,007,750,482.82	5,683,055,410.46
15	GOMBE	5,433,960,275.49	146,424,079.28	305,842,179.30	1,586,546,172.43	1,892,188,351.73	3,395,347,844.48	3,287,188,294.96	5,322,805,538.45
16	IMO	5,998,137,893.73	161,626,470.19	770,316,109.76	1,470,820,604.19	2,241,136,713.95	3,595,374,709.59	3,475,985,560.67	5,875,442,583.76
17	JIGAWA	6,451,553,717.22	173,844,261.84	216,872,482.49	73,251,016.37	290,123,498.86	5,987,585,956.52	5,859,171,851.82	6,319,583,529.62
18	KADUNA	7,558,745,562.79	203,678,772.65	4,135,385,262.15	436,184,267.24	4,571,569,529.39	2,783,497,260.75	2,633,045,201.19	7,404,127,138.50
19	KANO	9,150,703,017.97	246,575,829.83	896,002,922.48	661,426,829.22	1,557,429,751.70	7,346,697,436.45	7,164,558,468.55	8,963,520,201.73
20	KATSINA	7,091,534,410.35	191,089,250.58	631,707,669.36	850,000,000.00	1,481,707,669.36	5,418,737,490.41	5,277,584,973.96	6,946,473,054.98
21	KEBBI	6,091,663,438.51	164,146,619.60	395,896,049.47	66,678,369.19	462,574,418.66	5,464,942,400.25	5,343,658,997.53	5,967,065,010.53
22	KOGI	6,376,132,605.38	171,811,956.43	440,774,285.23	435,712,417.65	876,486,702.88	5,327,833,946.07	5,200,921,050.99	6,245,705,199.37
23	KWARA	5,135,313,138.37	138,376,701.33	352,238,301.48	770,677,095.35	1,122,915,396.83	3,874,021,040.20	3,771,805,873.45	5,030,267,397.77
24	LAGOS	7,728,362,331.50	208,249,284.38	8,530,201,484.76	0.00	8,530,201,484.76	-1,010,088,437.64	-1,163,916,611.92	7,570,274,300.09
25	NASSARAWA	5,320,195,445.88	143,358,559.92	488,300,489.70	0.00	488,300,489.70	4,688,536,396.26	4,582,641,263.87	5,211,367,832.90
26	NIGER	6,833,554,173.76	184,137,687.32	621,252,539.52	1,080,329,842.36	1,701,582,381.88	4,947,834,104.56	4,811,784,669.73	6,693,769,950.33
27	OGUN	5,359,708,546.84	144,423,284.20	2,231,828,731.10	2,111,901,896.12	4,343,730,627.22	871,554,635.42	764,873,019.70	5,250,072,670.99
28	ONDO	5,370,326,729.72	144,709,402.90	505,308,115.86	731,118,870.18	1,236,426,986.04	3,989,190,340.79	3,837,297,376.83	5,260,473,652.92
29	OSUN	5,261,454,435.78	141,775,718.33	830,522,253.29	1,142,270,944.01	1,972,793,197.30	3,146,885,520.15	3,042,159,590.49	5,153,828,403.45
30	OYO	6,470,555,184.99	174,356,277.44	1,520,931,964.28	1,365,442,737.81	2,886,374,702.09	3,409,824,205.46	3,281,031,888.54	6,338,196,311.60
31	PLATEAU	6,024,300,107.17	162,331,440.01	292,684,688.73	1,270,041,897.08	1,562,726,585.81	4,299,242,081.35	4,179,332,190.09	5,901,069,634.31
32	RIVERS	6,221,676,520.50	167,649,966.12	4,555,333,244.95	1,488,272,552.00	6,043,605,796.95	10,420,757.43	-113,417,786.76	6,094,408,601.24
33	SOKOTO	6,357,988,583.24	171,323,045.66	304,539,310.01	838,971,976.75	1,143,511,286.76	5,043,154,250.82	4,916,602,501.06	6,227,932,323.48
34	TARABA	5,557,147,664.34	149,743,499.94	433,200,439.16	225,899,884.24	659,100,323.40	4,748,303,841.00	4,637,692,324.26	5,443,473,059.44
35	YOBE	5,728,705,873.72	154,366,325.94	236,750,760.15	661,204,874.41	897,955,634.56	4,676,383,913.22	4,562,257,638.61	5,611,521,948.43
36	ZAMFARA	5,740,906,344.48	154,695,081.14	250,909,239.53	779,527,932.66	1,030,437,172.19	4,555,774,091.15	4,441,464,973.87	5,623,472,851.64
		<b>218,764,978,990.54</b>	<b>5,894,864,703.34</b>	<b>39,096,802,713.15</b>	<b>30,275,203,831.41</b>	<b>69,372,006,544.56</b>	<b>143,498,107,742.64</b>	<b>140,104,224,714.95</b>	<b>214,290,017,363.80</b>

ALLOCATION TO MINERAL PRODUCING STATES

SIN	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%) PM	GAS DERIVATION ON USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Apr 2025	TOTAL MINERAL REVENUE Mar 2025	SIN
1	ABIA	0.0178915745	2,219,736,581.51	0.004641367176	93,228,418.87	0.018780197	0.00	0.003010794	0.00	2,312,960,000.38	1,972,066,551.73	1
2	ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.2123926020	26,350,706,432.37	0.164892036241	3,311,108,525.47	0.208501187	0.00	0.154240654	0.00	29,661,814,957.84	26,186,286,074.73	3
4	ANAMBRA	0.0158806024	1,970,243,254.42	0.007916809304	159,011,774.31	0.018267909	0.00	0.006954227	0.00	2,129,255,028.73	1,969,975,027.98	4
5	BAUCHI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAYELSA	0.1836450014	22,784,105,822.03	0.279339322535	5,610,624,129.58	0.211624983	0.00	0.286439406	0.00	28,394,729,951.62	28,449,169,310.80	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	GROSS RIVER	0.3185271501	39,518,398,212.62	0.231831726940	4,656,418,113.17	0.309466679	0.00	0.228171683	0.00	44,174,816,325.79	38,855,796,170.19	9
10	DELTA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	10
11	EBONYI	0.0246261096	3,055,263,594.64	0.07615987764	1,529,696,726.24	0.017623163	0.00	0.070520946	0.00	4,584,960,320.88	3,041,190,372.89	11
12	EDO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	12
13	EKITI	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	0.0258702103	3,209,614,225.36	0.006131891289	123,161,096.58	0.026891909	0.00	0.005444698	0.00	3,332,775,321.74	3,169,359,738.12	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	0.0279233324	3,464,336,934.39	0.01993779827	400,457,375.81	0.027071500	0.00	0.018774595	0.00	3,864,794,310.20	3,381,963,005.95	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	0.1732434172	21,493,622,581.37	0.209189170605	4,201,634,763.02	0.165773422	0.00	0.226442998	0.00	25,695,257,344.39	22,314,987,593.55	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	FCT-ABUJA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	Escrow (Rivers & REFUND TO NC	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	GBETIOKUN DE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	Delta/Ondo Dispu	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
93	IMBEDE DERIVA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	AKKRI DERIVATI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	124,066,027,638.72	20,085,335,922.85	100%	100.00000%	100.00000%	100.00000%	0.00	144,151,363,561.57	129,340,793,845.95	

**GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:**

1.5%RAINFALL TOTAL

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	1,481,755,397.01	1,024,433,001.69	44,055,670.15	185,219,424.63	374,875,067.83	136,773,371.19	184,812,565.51	13,216,702.17	55,565,827.39	3,500,707,027.56
2	ADAMAWA	21	1,830,403,725.71	1,145,204,079.85	348,896,747.50	228,800,465.71	430,317,579.59	138,659,985.70	120,047,724.99	104,669,033.17	68,640,139.71	4,415,639,481.94
3	AKWA IBOM	31	2,702,024,547.48	1,417,075,464.28	60,859,708.97	337,753,068.44	706,688,029.62	334,193,108.77	203,194,552.48	18,257,914.25	101,325,920.53	5,881,372,314.81
4	ANAMBRA	21	1,830,403,725.71	1,511,719,515.40	43,282,536.62	228,800,465.71	398,180,779.65	171,117,996.34	174,372,144.60	12,984,762.09	68,640,139.71	4,439,502,065.85
5	BAUCHI	20	1,743,241,643.54	1,679,602,599.44	448,745,284.64	217,905,205.44	331,750,657.80	298,516,374.84	119,956,442.62	134,623,596.87	65,371,561.63	5,039,713,366.84
6	BAYELSA	8	697,296,657.41	615,729,274.74	84,617,366.28	87,162,082.18	290,340,612.41	147,328,994.09	77,338,986.79	25,385,212.05	26,148,624.65	2,051,347,810.61
7	BENUE	23	2,004,727,890.07	1,525,170,896.60	281,077,398.88	250,590,986.26	779,802,766.64	265,432,043.51	217,685,628.50	84,323,226.85	75,177,295.88	5,483,988,133.18
8	BORNO	27	2,353,376,218.77	1,500,571,844.10	678,870,191.40	294,172,027.35	487,896,515.26	227,360,103.83	119,808,108.77	203,661,074.78	88,251,608.20	5,953,967,692.46
9	CROSS RIVER	18	1,568,917,479.18	1,044,302,454.29	1,481,484,994.96	194,443,576.70	196,114,684.90	436,230,429.20	163,279,569.25	117,879,768.74	58,834,405.47	3,838,335,445.72
10	DELTA	25	2,179,052,054.42	1,851,113,613.95	57,706,514.02	141,638,383.54	356,412,988.76	180,522,028.96	124,486,330.16	17,311,955.68	42,491,515.06	2,839,353,192.14
11	EBONYI	13	1,133,107,068.30	785,676,407.65	1,163,361,564.77	178,111,613.95	196,114,684.90	340,871,158.00	103,383,728.14	94,157,763.20	53,433,488.74	3,763,147,117.28
12	EDO	18	1,568,917,479.18	1,177,446,981.30	68,840,517.54	52,913,409.67	174,324,164.35	261,793,326.21	183,192,303.46	20,852,157.02	52,297,249.31	2,988,075,279.20
13	EKITI	16	1,394,593,314.83	861,844,148.79	1,177,446,981.30	68,840,517.54	185,219,424.63	459,232,660.30	191,508,149.23	15,874,024.25	58,834,405.47	3,823,413,417.88
14	ENUGU	17	1,481,755,397.01	1,177,446,981.30	1,177,446,981.30	68,840,517.54	185,219,424.63	459,232,660.30	191,508,149.23	15,874,024.25	52,297,249.31	3,823,413,417.88
15	GOMBE	11	958,782,903.95	850,879,386.19	161,600,993.82	119,847,862.99	252,459,786.57	118,568,669.41	73,231,280.20	48,480,302.28	35,954,358.90	2,619,805,544.30
16	IMO	27	2,353,376,218.77	1,422,385,962.00	47,116,391.03	294,172,027.35	459,954,180.70	217,768,292.73	227,064,891.87	14,134,918.51	88,251,608.20	5,124,224,491.17
17	JIGAWA	27	2,353,376,218.77	1,571,948,172.31	220,316,724.34	294,172,027.35	475,904,002.11	181,068,489.84	132,348,024.16	66,095,022.84	88,251,608.20	5,383,480,290.02
18	KADUNA	23	2,004,727,890.07	2,192,938,783.54	410,796,857.12	250,590,986.26	516,367,422.82	304,710,210.10	175,684,328.65	123,239,067.64	75,177,295.88	6,054,233,348.07
19	KANO	44	3,835,131,615.78	3,392,010,201.20	191,210,938.53	479,391,451.97	971,341,309.95	358,825,250.13	209,766,883.02	57,363,286.45	143,817,435.59	9,638,858,372.62
20	KATSINA	34	2,963,510,794.01	2,093,899,139.72	224,411,285.52	370,438,849.25	888,362,444.47	354,088,209.30	160,120,684.80	101,715,982.77	68,640,139.71	4,786,693,608.74
21	KEBBI	21	1,830,403,725.71	1,170,698,156.00	339,053,247.00	228,800,465.71	661,063,420.78	261,169,059.96	205,910,202.95	79,753,902.17	68,640,139.71	3,387,087,110.02
22	KOGI	21	1,830,403,725.71	1,185,106,373.86	265,846,317.89	228,800,465.71	661,063,420.78	261,169,059.96	124,623,253.72	92,925,850.12	52,297,249.31	4,786,693,608.74
23	KWARA	16	1,394,593,314.83	857,100,451.18	309,752,807.33	174,324,164.35	291,687,182.51	112,482,645.25	74,965,645.20	9,426,640.07	65,371,561.63	5,769,889,980.74
24	LAGOS	20	1,743,241,643.54	3,258,209,227.13	31,422,130.88	217,905,205.44	256,865,281.59	112,482,645.25	184,775,594.15	73,524,950.91	42,491,515.06	3,021,865,481.42
25	NASSARAWA	13	1,133,107,068.30	673,536,017.91	245,083,148.81	141,638,383.54	437,293,616.64	184,775,594.15	90,415,186.09	138,749,200.26	199,799,513.77	5,593,239,908.06
26	NIGER	25	2,179,052,054.42	1,427,934,674.82	665,998,322.46	272,381,506.80	475,614,590.03	151,995,593.46	138,749,200.26	69,454,472.20	45,780,167.13	3,990,197,127.29
27	OGUN	20	1,743,241,643.54	1,347,631,606.34	152,601,263.02	217,905,205.44	262,006,365.66	86,204,842.34	103,263,179.47	42,651,173.34	58,834,405.47	3,810,890,654.24
28	ONDO	18	1,568,917,479.18	1,243,860,193.75	142,170,565.67	196,114,684.90	311,069,752.78	144,009,219.69	109,835,510.01	24,334,539.40	98,057,342.45	5,161,947,742.75
29	OSUN	30	2,614,862,465.30	1,237,538,275.93	81,115,124.42	326,857,808.16	492,971,275.72	176,375,401.35	109,835,510.01	76,150,351.91	107,863,076.69	6,511,394,319.95
30	OYO	33	2,876,348,711.84	2,021,245,703.86	253,834,484.74	359,543,588.98	476,484,836.08	218,449,553.84	121,474,012.00	24,334,539.40	65,371,561.63	4,081,771,803.26
31	PLATEAU	17	1,481,755,397.01	1,149,039,740.55	244,593,189.03	185,219,424.63	538,551,668.83	207,057,698.62	146,610,894.25	73,377,962.96	55,565,827.39	4,081,771,803.26
32	RIVERS	23	2,004,727,890.07	1,336,389,950.32	93,752,977.35	250,590,986.26	478,667,485.53	98,167,332.22	155,955,926.74	28,125,895.60	75,177,295.88	5,095,782,609.53
33	SOKOTO	23	2,004,727,890.07	1,336,389,950.32	303,545,901.20	250,590,986.26	666,393,007.37	184,190,282.55	163,703,517.77	91,063,778.12	75,177,295.88	5,095,782,609.53
34	TARABA	16	1,394,593,314.83	831,669,272.49	541,829,914.43	174,324,164.35	336,692,771.07	205,975,921.91	119,374,517.52	162,548,988.19	52,297,249.31	3,819,306,114.10
35	YOBE	17	1,481,755,397.01	839,207,930.85	421,568,153.80	185,219,424.63	481,439,008.18	159,579,921.14	89,171,463.82	126,470,456.92	55,565,827.39	3,839,977,583.73
36	ZAMFARA	14	1,220,269,150.48	1,178,368,031.48	316,070,880.04	152,533,643.81	292,487,085.35	80,845,208.91	88,521,076.94	94,821,272.10	45,760,093.14	3,469,676,442.25
37	FCT-ABUJA	6	522,972,493.06	507,951,583.05	71,893,599.65	65,371,561.63	190,483,395.09	77,565,462.52	55,031,857.96	21,568,081.73	19,611,468.49	1,532,449,503.20
774			67,463,451,604.87	50,597,588,703.65	8,432,931,450.61	16,865,862,901.22	6,746,345,160.49	5,059,756,870.37	2,529,879,435.18	2,529,879,435.18	168,658,629,012.17	

FEDERATION ACCOUNT: April, 2025

NET ALLOCATION TO LGCS:

SN	STATES	NO/LGCS	GROSS	TOT- DEDUCTN+ ECOLOGICAL	NET	NET	GROSS
1	ABIA	17	3,500,707,027.56	101,962,340.61	3,398,744,686.95	3,329,221,438.19	3,429,998,081.34
2	ADAMAWA	21	4,415,639,481.94	128,610,858.70	4,287,028,623.24	4,199,335,023.15	4,325,315,073.85
3	AKWA IBOM	31	5,881,372,314.81	171,302,106.26	5,710,070,208.56	5,593,267,486.35	5,761,065,510.94
4	ANAMBRA	21	4,439,502,065.85	129,305,885.41	4,310,196,180.43	4,222,028,674.83	4,348,689,535.07
5	BAUCHI	20	5,039,713,366.84	146,787,767.97	4,892,925,598.87	4,792,838,032.76	4,936,623,173.74
6	BAYELSA	8	2,051,347,810.61	59,747,994.48	1,991,599,816.12	1,950,860,513.18	2,009,386,328.57
7	BENUE	23	5,483,988,133.18	159,727,809.70	5,324,260,323.47	5,215,349,561.12	5,371,810,047.95
8	BORNO	27	5,953,967,692.46	173,416,634.73	5,780,551,157.73	5,662,306,707.76	5,832,175,908.99
9	CROSS RIVER	18	3,838,335,445.72	111,796,178.03	3,726,539,267.69	3,650,310,795.01	3,759,820,118.86
10	DELTA	25	4,918,276,372.07	143,250,768.12	4,775,025,603.96	4,677,349,749.06	4,817,670,241.53
11	EBONYI	13	2,839,353,192.14	111,093,139.46	2,728,260,052.68	2,672,451,947.11	2,781,272,613.44
12	EDO	18	3,763,147,117.28	109,606,226.72	3,653,540,890.57	3,578,805,641.07	3,686,169,810.30
13	EKITI	16	2,988,075,279.20	87,031,318.81	2,901,043,960.39	2,841,701,462.06	2,926,952,505.93
14	ENUGU	17	3,823,413,417.88	111,361,555.86	3,712,051,862.02	3,636,119,737.43	3,745,203,329.56
15	GOMBE	11	2,619,805,544.30	76,305,015.85	2,543,500,528.45	2,491,471,783.65	2,566,215,937.16
16	IMO	27	5,124,224,491.17	149,249,257.02	4,974,975,234.14	4,873,209,296.24	5,019,405,575.13
17	JIGAWA	27	5,383,480,290.02	156,800,396.80	5,226,679,893.22	5,119,765,193.87	5,273,358,149.69
18	KADUNA	23	6,054,233,348.07	176,336,893.63	5,877,896,454.44	5,757,660,751.26	5,930,390,573.80
19	KANO	44	9,638,858,372.62	280,743,447.75	9,358,114,924.87	9,166,689,380.52	9,441,690,061.94
20	KATSINA	34	7,338,226,946.24	213,734,765.42	7,124,492,180.82	6,978,756,655.57	7,188,119,355.24
21	KEBBI	21	4,631,208,882.02	134,889,579.09	4,496,319,302.93	4,404,344,543.37	4,536,474,879.67
22	KOGI	21	4,786,693,608.74	139,418,260.45	4,647,275,348.29	4,552,212,697.27	4,688,779,078.19
23	KWARA	16	3,387,087,110.02	98,653,022.62	3,288,434,087.40	3,221,167,304.48	3,317,802,323.61
24	LAGOS	20	5,769,889,980.74	168,055,047.98	5,601,834,932.76	5,487,246,224.46	5,651,863,611.19
25	NASSARAWA	13	3,021,865,481.42	88,015,499.46	2,933,849,981.96	2,873,836,417.87	2,960,051,510.40
26	NIGER	25	5,593,239,908.06	162,909,900.23	5,430,330,007.83	5,319,249,529.96	5,478,827,015.86
27	OGUN	20	3,990,197,127.29	116,219,333.80	3,873,977,793.49	3,794,733,382.21	3,908,575,383.67
28	ONDO	18	3,810,890,654.24	110,996,815.17	3,699,893,839.07	3,624,210,413.74	3,732,936,726.15
29	OSUN	30	5,161,947,742.75	150,347,992.51	5,011,599,750.24	4,909,084,637.10	5,056,357,176.22
30	OYO	38	6,511,394,319.95	189,652,261.75	6,321,742,058.20	6,192,427,241.65	6,378,200,058.90
31	PLATEAU	17	4,081,771,803.26	118,886,557.38	3,962,885,245.89	3,881,822,182.28	3,998,276,847.75
32	RIVERS	23	5,059,582,430.92	147,366,478.57	4,912,215,952.35	4,811,733,791.12	4,956,085,804.86
33	SOKOTO	23	5,095,782,609.53	148,420,852.70	4,947,361,756.83	4,846,160,668.26	4,991,545,488.30
34	TARABA	16	3,819,306,114.10	111,241,925.65	3,708,064,188.45	3,632,213,633.99	3,741,180,043.01
35	YOBE	17	3,839,977,583.73	111,844,007.29	3,728,133,576.44	3,651,872,491.27	3,761,428,666.01
36	ZAMFARA	14	3,469,676,442.25	101,058,537.15	3,368,617,905.09	3,299,710,916.74	3,398,702,244.24
37	FCT-ABUJA	6	1,532,449,503.20	44,634,451.55	1,487,815,051.65	1,457,380,951.57	1,501,102,380.12
774			168,658,629,012.17	4,940,780,784.70	163,717,848,227.47	160,368,906,857.55	165,208,621,171.20



OSUN LGCS		TOTAL AMOUNT	
30	ECOLOGICAL FUNDS DISTRIBUTION LGCS	150,347,992.51	150,347,992.51
<b>OXO LGCS</b>		<u>150,347,992.51</u>	
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	189,652,261.75	189,652,261.75
<b>PLATEAU LGCS</b>		<u>189,652,261.75</u>	
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	118,886,557.38	118,886,557.38
<b>RIVERS LGCS</b>		<u>118,886,557.38</u>	
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	147,366,478.57	147,366,478.57
<b>RIVERS LGCS</b>		<u>147,366,478.57</u>	
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	148,420,852.70	148,420,852.70
<b>SOKOTO LGCS</b>		<u>148,420,852.70</u>	
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	148,420,852.70	148,420,852.70
<b>TARABA LGCS</b>		<u>148,420,852.70</u>	
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	111,241,925.65	111,241,925.65
<b>YOBE LGCS</b>		<u>111,241,925.65</u>	
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	111,844,007.29	111,844,007.29
<b>ZAMFARA LGCS</b>		<u>111,844,007.29</u>	
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	101,058,537.15	101,058,537.15
<b>4 EXCHANGE DIFFERENCE REVENUE</b>		<u>101,058,537.15</u>	
		<u>4,940,780,784.70</u>	
<b>ABIA LGCS</b>			
17	ABIA LGCS	9,091,903.50	9,091,903.50
21	ADAMAWA LGCS	11,468,131.36	11,468,131.36
31	AKWA IBOM LGCS	15,274,877.07	15,274,877.07
21	ANAMBRA LGCS	11,530,106.36	11,530,106.36
20	BAUCHI LGCS	13,088,952.38	13,088,952.38
8	BAYELSA LGCS	5,327,682.72	5,327,682.72
23	BENUE LGCS	14,242,805.95	14,242,805.95
27	BORNO LGCS	15,463,419.03	15,463,419.03
18	CROSS RIVER LGCS	9,968,779.22	9,968,779.22
25	DELTA LGCS	12,773,560.83	12,773,560.83
13	EBONYI LGCS	7,374,260.40	7,374,260.40
18	EDO LGCS	9,773,502.94	9,773,502.94
16	EKITI LGCS	7,760,515.77	7,760,515.77
17	ENUGU LGCS	9,930,024.29	9,930,024.29
6	FCT-ABUJA LGCS	3,980,019.72	3,980,019.72
11	GOMBE LGCS	6,804,059.58	6,804,059.58
27	IMO LGCS	13,308,441.47	13,308,441.47
27	JIGAWA LGCS	13,981,770.79	13,981,770.79
23	KADUNA LGCS	15,723,825.19	15,723,825.19
44	KANO LGCS	25,033,677.33	25,033,677.33
34	KATSINA LGCS	19,058,564.66	19,058,564.66
21	KEBBI LGCS	12,028,000.03	12,028,000.03
<b>TOTAL AMOUNT</b>		<u>4,940,780,784.70</u>	
<b>LGCNO</b>			
21	KOGI LGCS	12,431,819.06	12,431,819.06
16	KWARA LGCS	8,796,814.16	8,796,814.16
20	LAGOS LGCS	14,985,339.38	14,985,339.38
13	NASSARAWA LGCS	7,848,274.40	7,848,274.40
25	NIGER LGCS	14,526,550.52	14,526,550.52
20	OGUN LGCS	10,363,188.62	10,363,188.62
18	ONDO LGCS	9,897,500.65	9,897,500.65
30	OSUN LGCS	13,406,414.87	13,406,414.87
33	OYO LGCS	16,911,146.33	16,911,146.33
17	PLATEAU LGCS	10,601,022.89	10,601,022.89
23	RIVERS LGCS	13,140,555.56	13,140,555.56
23	SOKOTO LGCS	13,234,573.29	13,234,573.29
16	TARABA LGCS	9,919,356.96	9,919,356.96
17	YOBE LGCS	9,973,044.12	9,973,044.12
14	ZAMFARA LGCS	9,011,312.04	9,011,312.04
<b>TOTAL-AMOUNT</b>		<u>438,033,793.42</u>	
		<u>438,033,793.42</u>	

LGCNO

TOTAL AMOUNT  
5,378,814,578.12

LGCNO

TOTAL-AMOUNT

FEDERATION ACCOUNT: April, 2025

**FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE**

S/NO STATES TOTAL DEDUCTIONS

1 STATUTORY REVENUE

4,940,780,784.70

4,940,780,784.70

4 EXCHANGE DIFFERENCE REVENUE

438,033,793.42

438,033,793.42

5,378,814,578.12

1 (787 detail records)

TOTAL 1 STATUTORY REVENUE

1 (774 detail records)

TOTAL 4 EXCHANGE DIFFERENCE REVENUE

Grand Total

4

1

**SUMMARY OF STATUTORY REVENUE ALLOCATION - STATES**

S/N	STATE	GROSS TOTAL	STATUTORY DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL
1	ABIA	5,402,036,668.61	2,312,960,000.38	7,714,996,668.99	923,016,608.46	6,791,980,360.53	7,263,601,792.63
2	ADAMAWA	5,746,838,365.84	0.00	5,746,838,365.84	1,252,010,277.03	4,494,828,088.81	5,629,283,530.14
3	AKWA IBOM	5,800,243,283.13	29,661,814,957.84	35,462,058,240.97	1,517,756,477.82	33,944,301,763.15	31,667,882,094.32
4	ANAMBRA	5,736,072,340.73	2,129,255,028.73	7,865,327,369.45	726,155,239.24	7,139,172,130.21	7,588,712,758.15
5	BAUCHI	6,900,687,206.86	0.00	6,900,687,206.86	4,150,010,705.76	2,750,676,501.10	6,759,529,739.19
6	BAYELSA	5,104,547,135.26	28,394,729,951.62	33,499,277,086.87	1,796,123,176.87	31,703,153,911.00	33,449,300,041.49
7	BENUE	6,469,840,344.68	0.00	6,469,840,344.68	591,599,912.53	5,878,240,432.15	6,337,496,093.75
8	BORNO	7,167,655,883.11	0.00	7,167,655,883.11	521,300,683.11	6,646,355,200.00	7,021,037,419.86
9	CROSS RIVE	5,801,232,464.55	0.00	5,801,232,464.55	3,306,811,367.57	2,494,421,096.98	5,682,564,966.73
10	DELTA	5,857,626,067.97	44,174,816,325.79	50,032,442,393.76	2,696,299,140.68	47,336,143,253.08	44,593,601,177.23
11	EBONYI	5,161,223,330.06	0.00	5,161,223,330.06	1,999,705,813.22	3,161,517,516.84	5,055,647,581.80
12	EDO	5,394,305,666.13	4,584,960,320.88	9,979,265,887.01	2,469,408,955.88	7,509,856,931.14	8,325,152,361.53
13	EKITI	5,158,310,881.81	0.00	5,158,310,881.81	2,546,597,842.90	2,611,713,038.91	5,052,794,709.33
14	ENUGU	5,801,733,150.08	0.00	5,801,733,150.08	678,502,830.80	5,123,230,319.28	5,683,055,410.46
15	GOMBE	5,433,960,275.49	0.00	5,433,960,275.49	2,038,612,431.01	3,395,347,844.48	5,322,805,538.45
16	IMO	5,998,137,893.73	3,332,775,321.74	9,330,913,215.47	2,402,763,184.14	6,928,150,031.33	9,044,802,321.88
17	JIGAWA	6,451,553,717.22	0.00	6,451,553,717.22	463,967,760.70	5,987,585,956.52	6,319,583,529.62
18	KADUNA	7,558,745,662.79	0.00	7,558,745,662.79	4,775,248,302.04	2,783,497,260.75	7,404,127,138.50
19	KANO	9,150,703,017.97	0.00	9,150,703,017.97	1,804,005,581.53	7,346,697,436.45	8,963,520,201.73
20	KATSINA	7,091,534,410.35	0.00	7,091,534,410.35	1,672,796,919.94	5,418,737,490.41	6,946,473,054.98
21	KEBBI	6,091,663,438.51	0.00	6,091,663,438.51	626,721,038.26	5,464,942,400.25	5,967,055,010.53
22	KOGI	6,376,132,605.88	0.00	6,376,132,605.88	1,048,298,659.31	5,327,833,946.07	6,245,705,199.37
23	KWARA	5,135,313,138.37	0.00	5,135,313,138.37	1,261,292,098.16	3,874,021,040.20	5,030,267,397.77
24	LAGOS	7,728,362,331.50	0.00	7,728,362,331.50	8,738,450,769.14	-1,010,088,437.64	7,570,274,300.09
25	NASSARAWA	5,320,195,445.88	0.00	5,320,195,445.88	631,659,049.62	4,688,536,396.26	5,211,367,832.90
26	NIGER	6,833,554,173.76	0.00	6,833,554,173.76	1,885,720,069.20	4,947,834,104.56	6,693,769,950.33
27	OGUN	5,359,708,546.84	0.00	5,359,708,546.84	4,488,153,911.42	871,554,635.42	6,250,072,670.99
28	ONDO	5,370,326,729.72	3,864,794,310.20	9,235,121,039.92	1,381,136,988.94	7,853,984,650.99	8,642,436,658.88
29	OSUN	5,261,454,435.78	0.00	5,261,454,435.78	2,114,568,915.63	3,146,885,520.15	5,153,828,403.45
30	OYO	6,470,555,184.99	0.00	6,470,555,184.99	3,060,730,979.53	3,409,824,205.46	6,338,196,311.60
31	PLATEAU	6,024,300,107.17	0.00	6,024,300,107.17	1,725,058,025.82	4,299,242,081.35	5,901,069,634.31
32	RIVERS	6,221,676,520.50	25,695,257,344.39	31,916,933,664.89	6,211,255,763.07	25,705,678,101.82	28,409,396,194.79
33	SOKOTO	6,357,988,583.24	0.00	6,357,988,583.24	1,314,834,332.42	5,043,154,250.82	6,227,932,323.48
34	TARABA	6,557,147,664.34	0.00	6,557,147,664.34	808,843,823.34	4,748,303,841.00	5,443,473,059.44
35	YOBE	6,728,705,873.72	0.00	6,728,705,873.72	1,052,321,960.50	4,676,383,913.22	5,611,521,948.43
36	ZAMFARA	5,740,906,344.48	0.00	5,740,906,344.48	1,185,132,253.33	4,555,774,091.15	5,623,472,861.64
		<b>218,764,978,990.54</b>	<b>144,151,363,561.57</b>	<b>362,916,342,552.11</b>	<b>75,266,871,247.90</b>	<b>287,649,471,304.21</b>	<b>343,630,811,209.75</b>

Mar 2025  
Apr 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	5,402,036,968.61	2,312,960,000.38	145,563,870.41	7,714,996,968.99	777,452,738.05	6,791,980,360.53	3,500,707,027.56	3,398,744,666.95	1
2	ADAMAWA	5,746,838,365.84	0.00	154,854,926.03	5,746,838,365.84	1,097,155,351.00	4,494,828,088.81	4,415,639,481.94	4,287,028,623.24	2
3	AKWA IBOM	5,800,243,283.13	29,661,814,957.84	156,293,980.68	35,462,058,240.97	1,361,462,497.14	33,944,301,763.15	5,881,372,314.81	5,710,070,208.56	3
4	ANAMBRA	5,736,072,340.73	2,129,255,028.73	154,564,823.55	7,865,327,369.45	571,590,415.89	7,139,172,130.21	4,439,502,065.85	4,310,196,180.43	4
5	BAUCHI	6,900,687,206.86	0.00	185,946,661.26	6,900,687,206.86	3,964,064,044.50	2,750,676,501.10	5,039,713,366.84	4,892,925,598.87	5
6	BAYELSA	5,104,547,135.26	28,394,729,951.62	137,547,677.30	33,499,277,086.87	1,658,575,498.57	31,703,153,911.00	2,051,347,810.61	1,991,599,816.12	6
7	BENUE	6,469,840,344.68	0.00	174,337,015.28	6,469,840,344.68	417,262,897.25	5,878,240,432.15	5,483,988,133.18	5,324,260,323.47	7
8	BORNO	7,167,655,883.11	0.00	193,140,427.99	7,167,655,883.11	328,160,255.12	6,646,355,200.00	5,953,967,692.46	5,780,551,157.73	8
9	CROSS RIVER	5,801,232,464.55	0.00	156,320,635.27	5,801,232,464.55	3,150,490,732.30	2,494,421,096.98	3,838,335,445.72	3,726,539,267.69	9
10	DELTA	5,857,626,067.97	44,174,816,325.79	157,840,223.39	50,032,442,393.76	2,538,458,917.29	47,336,143,253.08	4,918,276,372.07	4,775,025,603.96	10
11	EBONYI	5,161,223,330.06	0.00	139,074,880.15	5,161,223,330.06	1,260,630,933.07	3,761,517,516.84	2,839,353,192.14	2,728,260,052.68	11
12	EDO	5,394,305,566.13	4,584,960,320.88	145,355,539.21	9,979,265,887.01	2,324,053,416.67	7,509,856,931.14	3,763,147,117.28	3,653,540,890.57	12
13	EKITI	5,158,310,881.81	0.00	138,996,401.01	5,158,310,881.81	2,407,601,441.89	2,611,713,038.91	2,988,075,279.21	2,901,043,960.39	13
14	ENUGU	5,801,733,150.08	0.00	156,334,126.80	5,801,733,150.08	522,168,704.00	5,123,230,319.28	3,922,413,417.88	3,712,051,862.02	14
15	GOMBE	5,433,960,275.49	0.00	146,424,079.28	5,433,960,275.49	1,892,188,351.73	3,395,347,844.48	2,619,805,544.30	2,543,500,528.45	15
16	IMO	5,998,137,893.73	3,332,775,321.74	161,626,470.19	9,330,913,215.47	2,241,136,713.95	6,928,150,031.33	5,124,224,491.17	4,974,975,234.14	16
17	JIGAWA	6,451,553,717.22	0.00	173,844,261.84	6,451,553,717.22	290,123,498.86	5,987,585,956.52	5,383,480,290.02	5,226,679,893.22	17
18	KADUNA	7,558,745,562.79	0.00	203,678,772.65	7,558,745,562.79	4,571,569,529.39	2,783,497,260.75	6,054,233,348.08	5,877,896,454.44	18
19	KANO	9,150,703,017.97	0.00	246,575,829.83	9,150,703,017.97	1,557,429,751.70	7,346,687,436.45	9,638,658,372.62	9,358,114,924.87	19
20	KATSINA	7,091,534,410.35	0.00	191,089,250.58	7,091,534,410.35	1,481,707,669.36	5,418,737,490.41	7,338,226,946.24	7,124,492,180.82	20
21	KEBBI	6,091,663,438.51	0.00	164,146,619.60	6,091,663,438.51	462,574,418.66	5,464,942,400.25	4,631,208,882.02	4,496,319,302.93	21
22	KOGI	6,376,132,605.38	0.00	171,811,956.43	6,376,132,605.38	876,486,702.88	5,327,833,946.07	4,786,693,608.74	4,647,275,348.29	22
23	KWARA	5,135,313,138.37	0.00	138,376,701.33	5,135,313,138.37	1,122,915,396.83	3,874,021,040.20	3,387,087,110.02	3,288,434,087.40	23
24	LAGOS	7,728,362,331.50	0.00	208,249,284.38	7,728,362,331.50	8,530,201,484.76	-1,010,088,437.64	5,769,889,980.74	5,601,834,932.76	24
25	NASSARAWA	5,320,195,445.88	0.00	143,358,559.92	5,320,195,445.88	488,300,489.70	4,688,536,396.26	3,021,865,481.42	2,933,849,981.96	25
26	NIGER	6,833,554,173.76	0.00	184,137,687.32	6,833,554,173.76	1,701,582,381.88	4,947,834,104.56	5,593,239,908.06	5,430,330,007.83	26
27	OGUN	5,359,708,546.84	0.00	144,423,284.20	5,359,708,546.84	4,343,730,627.22	871,554,635.42	3,990,197,127.29	3,873,977,793.49	27
28	ONDO	5,370,326,729.72	3,864,794,310.20	144,709,402.90	9,235,121,039.92	1,236,426,986.04	7,853,984,650.99	3,810,890,684.24	3,699,893,839.07	28
29	OSUN	5,261,454,435.78	0.00	141,775,718.33	5,261,454,435.78	1,972,793,197.30	3,146,885,520.15	5,161,947,742.75	5,011,599,750.24	29
30	OYO	6,470,555,184.99	0.00	174,356,277.44	6,470,555,184.99	2,886,374,702.09	3,409,824,205.46	6,511,394,319.95	6,321,742,058.20	30
31	PLATEAU	6,024,300,107.17	0.00	162,331,440.01	6,024,300,107.17	1,562,726,585.81	4,299,242,081.35	4,081,771,803.26	3,962,885,245.89	31
32	RIVERS	6,221,676,520.50	25,695,257,344.39	167,649,966.12	31,916,933,864.89	6,043,605,796.95	25,705,678,101.82	5,059,582,430.92	4,912,215,952.35	32
33	SOKOTO	6,357,988,583.24	0.00	171,323,045.66	6,357,988,583.24	1,143,511,286.76	5,043,154,250.82	5,095,782,609.53	4,947,361,756.83	33
34	TARABA	5,557,147,664.34	0.00	149,743,499.94	5,557,147,664.34	659,100,323.40	4,748,303,841.00	3,819,306,114.10	3,708,064,188.45	34
35	YOBE	5,728,705,873.72	0.00	154,366,325.94	5,728,705,873.72	897,955,634.56	4,676,383,913.22	3,839,977,583.73	3,728,133,576.44	35
36	ZAMFARA	5,740,906,344.48	0.00	154,695,081.14	5,740,906,344.48	1,030,437,172.19	4,555,774,091.15	3,469,676,442.25	3,368,617,905.09	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	1,532,449,503.20	1,487,815,051.65	37
		218,764,978,990.54	144,151,363,561.57	5,894,864,703.34	362,916,342,552.11	69,372,006,544.56	287,649,471,304.21	168,658,629,012.17	163,717,848,227.47	

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

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	5,402,036,968.61	5,256,473,098.20	145,563,870.41	3,500,707,027.56	3,398,744,686.95	101,962,340.61	247,526,211.02	1
2	ADAMAWA	5,746,838,365.84	5,591,983,439.81	154,854,926.03	4,415,639,481.94	4,287,028,623.24	128,610,858.70	283,465,784.72	2
3	AKWA IBOM	5,800,243,283.13	5,643,949,302.45	156,293,980.68	5,881,372,314.81	5,710,070,208.56	171,302,106.26	327,596,086.94	3
4	ANAMBRA	5,736,072,340.73	5,581,507,517.17	154,564,823.55	4,439,502,065.85	4,310,196,180.43	129,305,885.41	283,870,708.97	4
5	BAUCHI	6,900,687,206.86	6,714,740,545.60	185,946,661.26	5,039,713,366.84	4,892,925,598.87	146,787,767.97	332,734,429.23	5
6	BAYELSA	5,104,547,135.26	4,966,999,457.96	137,547,677.30	2,051,347,810.61	1,991,599,816.12	59,747,994.48	197,295,671.78	6
7	BENUE	6,469,840,344.68	6,295,503,329.40	174,337,015.28	5,483,988,133.18	5,324,260,323.47	159,727,809.70	334,064,824.98	7
8	BORNO	7,167,655,883.11	6,974,515,455.12	193,140,427.99	5,953,967,692.46	5,780,551,157.73	173,416,534.73	366,556,962.72	8
9	CROSS RIVER	5,801,232,464.55	5,644,911,829.28	156,320,635.27	3,838,335,445.72	3,726,539,267.69	111,796,178.03	268,116,813.30	9
10	DELTA	5,857,626,067.97	5,699,785,844.58	157,840,223.39	4,918,276,372.07	4,775,025,603.96	143,250,768.12	301,090,991.51	10
11	EBONYI	5,161,223,330.06	5,022,148,449.91	139,074,880.15	2,839,353,192.14	2,756,653,584.60	82,699,607.54	221,774,487.69	11
12	EDO	5,394,305,566.13	5,248,950,026.92	145,355,539.21	3,763,147,117.28	3,653,540,890.57	109,606,226.72	254,961,765.92	12
13	EKITI	5,158,310,881.81	5,019,314,480.80	138,996,401.01	2,988,075,279.21	2,901,043,960.39	87,031,318.81	226,027,719.82	13
14	ENUGU	5,801,733,150.08	5,645,399,023.28	156,334,126.80	3,823,413,417.88	3,712,051,862.02	111,361,555.86	267,695,682.66	14
15	GOMBE	5,433,960,275.49	5,287,536,196.21	146,424,079.28	2,619,805,544.30	2,543,500,528.45	76,305,015.85	222,729,095.13	15
16	IMO	5,998,137,893.73	5,836,511,423.54	161,626,470.19	5,124,224,491.17	4,974,975,234.14	149,249,257.02	310,875,727.21	16
17	JIGAWA	6,451,553,717.22	6,277,709,455.38	173,844,261.84	5,383,480,290.02	5,226,679,893.22	156,800,396.80	330,644,658.64	17
18	KADUNA	7,558,745,562.79	7,355,066,790.14	203,678,772.65	6,054,233,348.08	5,877,896,454.44	176,336,893.63	380,015,666.28	18
19	KANO	9,150,703,017.97	8,904,127,188.15	246,575,829.83	9,638,858,372.62	9,358,114,924.87	280,743,447.75	527,319,277.57	19
20	KATSINA	7,091,534,410.35	6,900,445,159.77	191,089,250.58	7,338,226,946.24	7,124,492,180.82	213,734,765.42	404,824,016.00	20
21	KEBBI	6,091,663,438.51	5,927,516,818.91	164,146,619.60	4,631,208,882.02	4,496,319,302.93	134,889,579.09	299,036,198.69	21
22	KOGI	6,376,132,605.38	6,204,320,648.95	171,811,956.43	4,786,693,608.74	4,647,275,348.29	139,418,260.45	311,230,216.88	22
23	KWARA	5,135,313,138.37	4,996,936,437.03	138,376,701.33	3,387,087,110.02	3,288,434,087.40	98,653,022.62	237,029,723.96	23
24	LAGOS	7,728,362,331.50	7,520,113,047.12	208,249,284.38	5,769,889,980.74	5,601,834,932.76	168,055,047.98	376,304,332.36	24
25	NASSARAWA	5,320,195,445.88	5,176,836,885.96	143,358,559.92	3,021,865,481.42	2,933,849,981.96	88,015,499.46	231,374,059.38	25
26	NIGER	6,833,554,173.76	6,649,416,486.44	184,137,687.32	5,593,239,908.06	5,430,330,007.83	162,909,900.23	347,047,587.55	26
27	OGUN	5,359,708,546.84	5,215,285,262.64	144,423,284.20	3,990,197,127.29	3,873,977,793.49	116,219,333.80	260,642,618.00	27
28	ONDO	5,370,326,729.72	5,225,617,326.83	144,709,402.90	3,810,890,654.24	3,699,893,839.07	110,996,815.17	255,706,218.07	28
29	OSUN	5,261,454,435.78	5,119,678,717.45	141,775,718.33	5,161,947,742.75	5,011,599,750.24	150,347,992.51	292,123,710.84	29
30	OYO	6,470,555,184.99	6,296,198,907.55	174,356,277.44	6,511,394,319.95	6,321,742,058.20	189,652,261.75	364,008,539.19	30
31	PLATEAU	6,024,300,107.17	5,861,988,667.16	162,331,440.01	4,081,771,803.26	3,962,885,245.89	118,886,557.38	281,217,997.39	31
32	RIVERS	6,221,676,520.50	6,054,026,554.38	167,649,966.12	5,059,582,430.92	4,912,215,952.35	147,366,478.57	315,016,444.69	32
33	SOKOTO	6,357,988,583.24	6,186,665,537.58	171,323,045.66	5,095,782,609.53	4,947,361,756.83	148,420,852.70	319,743,898.36	33
34	TARABA	5,557,147,664.34	5,407,404,164.40	149,743,499.94	3,819,306,114.10	3,708,064,188.45	111,241,925.65	260,985,425.59	34
35	YOBE	5,728,705,873.72	5,574,339,547.78	154,366,325.94	3,839,977,583.73	3,728,133,576.44	111,844,007.29	266,210,333.23	35
36	ZAMFARA	5,740,906,344.48	5,586,211,263.34	154,695,081.14	3,469,676,442.25	3,368,617,905.09	101,058,537.15	255,753,618.29	36
37	FCT-ABUJA	0.00	0.00	0.00	1,532,449,503.20	1,487,815,051.65	44,634,451.55	44,634,451.55	37
		<u>218,764,978,990.54</u>	<u>212,870,114,287.20</u>	<u>5,894,864,703.34</u>	<u>168,658,629,012.17</u>	<u>163,746,241,759.39</u>	<u>4,912,387,252.78</u>	<u>10,807,251,956.12</u>	