

**Office of the Accountant General of the Federation**  
**Federation Account Department**  
**Ledger of 13% Derivation Refund on JVC and DECA : December, 2024**

S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦
1	20/11/2023	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00
2	20/12/2023	November, 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00
3	27/01/2024	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00
4	20/02/2024	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00
5	12/03/2024	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00
6	15/04/2024	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00
7	14/05/2024	April, 2024 Allocation	60,000,000,000.00	-	350,000,000,000.00
8	10/06/2024	May, 2024 Allocation	100,000,000,000.00	-	450,000,000,000.00
9	16/07/2024	June, 2024 Allocation	100,000,000,000.00	-	550,000,000,000.00
10	16/08/2024	July, 2024 Allocation	100,000,000,000.00	-	650,000,000,000.00
11	20/08/2024	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	20/08/2024	Consultancy 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	16/09/2024	August, 2024 Allocation	100,000,000,000.00		100,000,000,000.00
14	11/10/2024	September, 2024 Allocation	100,000,000,000.00		200,000,000,000.00
15	21/10/2024	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	21/10/2024	VAT in favour of FIRS from refund of JVC/DEC to Producing States		38,372,093,023.26	100,000,000,000.00
17	21/10/2024	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	21/10/2024	Consultancy 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	20/11/2024	October, 2024 Allocation	100,000,000,000.00		100,000,000,000.00
20	13/12/2024	November, 2024 Allocation	100,000,000,000.00		200,000,000,000.00
21	17/12/2024	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	17/12/2024	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	17/12/2024	Consultancy 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	17/01/2025	December, 2024 Allocation	100,000,000,000.00		100,000,000,000.00
		<b>Total</b>	<b>1,150,000,000,000.00</b>	<b>1,050,000,000,000.00</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: December 2024					
S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦
1	07/06/2024	Refund due to States from the net off with States from the withdrawals made from ECA, 1/4	200,000,000,000.00	-	200,000,000,000.00
2	13/07/2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-
3	11/10/2024	Refund due to States from the net off with States from the withdrawals made from ECA, 2/4	200,000,000,000.00		200,000,000,000.00
4	21/10/2024	Transfer to Signature Bonus		100,000,000,000.00	100,000,000,000.00
5	21/10/2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-
6	20/11/2024	Refund due to States from the net off with States from the withdrawals made from ECA, 3/4 Transfer from October, 2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00
7	27/11/2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-
8	13/12/2024	Refund due to States from the net off with States from the withdrawals made from ECA, 4/4 Transfer from November, 2024 Allocation for Refund to States Net off	200,000,000,000.00		200,000,000,000.00
9	17/12/2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-
10	17/01/2025	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from December, 2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00
		Total	800,000,000,000.00	700,000,000,000.00	

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

Ledger of Funding for Presidential Metering Initiative: December, 2024

S/n	DATE	DETAILS	Receipts #	Payments #	Cumm Balance #
1	13/05/2024	First tranche of funding for Presidential Metering Initiative May, 2024	120,000,000,000.00	-	120,000,000,000.00
2	10/06/2024	Second tranche of funding for Presidential Metering Initiative May, 2024	100,000,000,000.00	-	220,000,000,000.00
3	16/07/2024	Third tranche of funding for Presidential Metering Initiative June, 2024	100,000,000,000.00	-	320,000,000,000.00
4	16/08/2024	Fourth tranche of funding for Presidential Metering Initiative July, 2024	100,000,000,000.00	-	420,000,000,000.00
5	20/08/2024	Part Payment to State House: Smart Grid Development Ltd.e -Collection Account		420,000,000,000.00	-
6	16/09/2024	Fifth tranche of funding for Presidential Metering Initiative August, 2024	100,000,000,000.00		100,000,000,000.00
7	11/10/2024	Sixth tranche of funding for Presidential Metering Initiative September, 2024	100,000,000,000.00		200,000,000,000.00
8	20/11/2024	Seventh tranche of funding for Presidential Metering Initiative October, 2024	80,000,000,000.00		280,000,000,000.00
9	17/12/2024	Final Payment to State House: Smart Grid Development Ltd.e -Collection Account		280,000,000,000.00	-
		<b>Total</b>	<b>700,000,000,000.00</b>	<b>700,000,000,000.00</b>	

## Office of the Accountant General of the Federation

## Federation Account Department

## Ledger of Savings on FCT 1% of Signature Bonus/ECA : December, 2024

s/n	DATE	REF. NO.	DETAILS		Receipt	Payment	Cumm Balance
					₦	₦	=N=
1	16/08/2024	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	20/08/2024	FA/F&SSA/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	20/08/2024	FA/F&SSA/418/Vol. 1T	Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA			30,000,000,000.00	-
4	16/09/2024	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	23/09/2024	FA/F&SSA/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	23/09/2024	FA/F&SSA/418/Vol. III	Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA			30,000,000,000.00	-
7	11/10/2024	FA/F&SSA/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	21/10/2024	FA/F&SSA/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	21/10/2024	FA/F&SSA/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	21/10/2024	FA/F&SSA/418/Vol. III	Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA			10,000,000,000.00	-
11	20/11/2024	FA/F&SSA/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	27/11/2024	FA/F&SSA/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	27/11/2024	FA/F&SSA/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	27/11/2024	FA/F&SSA/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 : December, 2024						
s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	16/08/2024	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	11/09/2024	FA/F&SA/418/Vol11(TD/FA)	Release to NPC Crude Oil Theft & Prevention e-Collect Account		40,000,000.000.00	-
			TOTAL	40,000,000.000.00	40,000,000.000.00	-

Office of the Accountant-General of the Federation  
Federation Account Department  
LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR DECEMBER, 2024

Sl/n	DATE	REF. NO.	DETAILS	Receipt		Payment		Currm Balance	
				=N=		=N=		=N=	
1	1-Jan-24		Balance b/f						
2	31-Jan-24		Receipt form Solid Minerals for January, 2024	14,937,889,619.54				14,937,889,619.54	
3	29-Feb-24		Receipt form Solid Minerals for February, 2024	945,436,131.53				15,883,325,751.07	
4	31-Mar-24		Receipt form Solid Minerals for March, 2024	746,163,135.01				16,629,488,886.08	
5	30-Apr-24		Receipt form Solid Minerals for April, 2024	1,723,003,663.28				18,352,492,549.36	
6	31-May-24		Receipt form Solid Minerals for May, 2024	1,043,333,538.60				19,395,826,087.96	
7	12-Jul-24		Receipt form Solid Minerals for June, 2024	1,754,796,569.39				21,150,622,657.35	
8	9-Jul-24	FD/FA/258NOL.2	Receipt form Solid Minerals for July, 2024	2,518,052,134.59				23,668,674,791.94	
9	16-Aug-24		Payment to the three tiers of Government in July, 2024		13,647,077,128.84			10,021,597,663.10	
10	16-Sep-24		Receipt form Solid Minerals for August, 2024	1,697,238,975.36				11,718,836,638.46	
11	16-Oct-24		Receipt form Solid Minerals for September, 2024	2,108,642,980.13				13,827,479,618.59	
12	21-Nov-24		Receipt form Solid Minerals for October, 2024	3,492,885,776.63				17,320,365,395.22	
13	13-Dec-24		Receipt form Solid Minerals for November, 2024	3,401,818,820.80				20,722,184,216.02	
14	17-Jan-25		Receipt form Solid Minerals for December, 2024	2,407,269,880.74				23,129,454,096.76	
			<b>Total</b>	<b>41,914,375,768.37</b>	<b>13,647,077,128.84</b>			<b>28,267,298,639.53</b>	

## STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT DECEMBER, 2024.

S/N	Date	REF. NO	DETAILS	Allocation/Transfer ₦	Cumulative Total ₦
1	01/10/2024	42730/RS/170/DF	Bal. b/f	55,360,937,683.67	55,360,937,683.67
2	16/10/2024	42730/RS/170/DF	<b>September, 2024 Allocation</b> Distribution of = N=462,190,641,740.28 from Exchange Gain to the three tiers of Govt.	408,475,621.23	55,769,413,304.90
3	16/10/2024	42730/RS/170/DF	Distribution of = N=150,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	2,073,983,538.50	57,843,396,843.40
4	16/10/2024	42730/RS/170/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of September, 2024.	750,000,000.00	58,593,396,843.40
5	17/10/2024	42730/RS/170/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (87th of 117th Instalments). Deduction from statutory Allocation of the State.	(808,114,789.93)	57,785,282,053.47
6	17/10/2024	42730/RS/170/DF	Being payment approved by Honourable Minister of Finance in favour of FAAC Committee on ISAS	28,784,136.55	57,814,066,190.02
7	23/10/2024	42730/RS/170/DF	<b>October, 2024 Allocation</b>	(2,200,000,000.00)	55,614,066,190.02
8	20/11/2024	42730/RS/171/DF	Distribution of = N=566,000,180,842.35 from Exchange Gain to the three tiers of Govt.	236,163,433.34	55,850,229,623.36
9	20/11/2024	42730/RS/171/DF	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	2,463,412,983.77	58,313,642,607.13
10	20/11/2024	42730/RS/171/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (88th of 117th Instalments). Deduction from statutory Allocation of the State.	500,000,000.00	58,813,642,607.13
11	22/11/2024	42730/RS/171/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of October, 2024.	28,784,136.55	58,842,426,743.68
12	25/11/2024	42730/RS/171/DF	Being payment approved by Mr. President in favour of Osun State Government to address economic challenges	(799,894,104.28)	58,042,532,639.40
13	25/11/2024	42730/RS/171/DF	<b>November, 2024 Allocation</b>	(5,000,000,000.00)	53,042,532,639.40
14	12/12/2024	42730/RS/171/DF	Distribution of = N=671,392,032,058.65 from Exchange Gain to the three tiers of Govt.	1,667,527,781.95	54,710,060,421.35
15	12/12/2024	42730/RS/171/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (89th of 117th Instalments). Deduction from statutory Allocation of the State.	2,999,751,771.81	57,709,812,193.16
16	19/12/2024	42730/RS/171/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of November, 2024.	28,784,136.55	57,738,596,329.71
17	19/12/2024	42730/RS/171/DF	<b>December, 2024 Allocation</b>	(1,166,819,888.44)	56,571,776,441.27
18	17/01/2025	42730/RS/171/DF	Distribution of = N=402,714,392,696.28 from Exchange Gain to the three tiers of Govt.	1,591,589,165.67	58,163,365,606.94
19	17/01/2025	42730/RS/171/DF		1,785,216,389.98	59,948,581,996.92

## STATEMENT OF 168% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT DECEMBER, 2024.

S/N	Date	REF. NO	DETAILS	Allocation/Transfer N	Cumulative Total N
1	01/10/2024	FD/FA/124/VOL.XX/D(F)	Bal. b/f	5,016,683,128.70	5,016,683,128.70
2	16/10/2024	FD/FA/124/VOL.XX/D(F)	September, 2024 Allocation	1,372,478,087.35	6,389,161,216.05
3	16/10/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=462,190,641,740.28 from Exchange Gain to the three tiers of Govt.	6,968,584,689.37	13,357,745,905.42
4	16/10/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=150,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	2,520,000,000.00	15,877,745,905.42
5	23/10/2024	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(553,026,422.80)	15,324,719,482.62
6	23/10/2024	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of September, 2024.	(1,106,052,845.60)	14,218,666,637.02
7	20/11/2024	FD/FA/124/VOL.XX/D(F)	October, 2024 Allocation	793,509,136.01	15,012,175,773.03
8	20/11/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=566,000,180,842.35 from Exchange Gain to the three tiers of Govt.	8,277,067,625.47	23,289,243,398.50
9	20/11/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	1,680,000,000.00	24,969,243,398.50
10	25/11/2024	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(537,528,838.07)	24,431,714,560.43
11	25/11/2024	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of October, 2024.	(1,075,057,676.15)	23,356,656,884.28
12	25/11/2024	FD/FA/124/VOL.XX/D(F)	Being payment approved by Mr. President in favour of Osun State Government to address economic challenges	(6,968,080,000.00)	16,388,576,884.28
13	12/12/2024	FD/FA/124/VOL.XX/D(F)	November, 2024 Allocation	5,602,893,347.35	21,991,470,231.63
14	12/12/2024	FD/FA/124/VOL.XX/D(F)	Distribution of = N=671,392,032,058.65 from Exchange Gain to the three tiers of Govt.	10,079,165,953.27	32,070,636,184.90
15	19/12/2024	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(784,102,965.03)	31,286,533,219.87
16	19/12/2024	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of November, 2024.	(1,568,205,930.06)	29,718,327,289.81
17	23/12/2024	FD/FA/124/VOL.XX/D(F)	Being 15,000,000,000.00 as part- payment of 25billion approved by Mr. President in favour of Solid Mineral Development Fund.	(15,000,000,000.00)	14,718,327,289.81
18	17/01/2025	FD/FA/124/VOL.XX/D(F)	December, 2024 Allocation	5,347,739,596.65	20,066,066,886.46
19	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
				26,064,393,956.79	

# 2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUAL ITY	POPULA TION	Indices pop	LANDMA SS (50% OF 10%)	Indices an	TERRAI N	REV EFFORT (10%)	Indices v	PRIMARY ENROLMEN T (24% OF	Indices pri	DIREC T SEC (8%)	Indices enr	INVERS ESE (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	0.00021	0.0001	0.006598	1	
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2	
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	0.000052	10002	0.000191	0.02918	0.00029	0.0001	0.007084	3	
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006	4	
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.00215	0.0001	0.008429	5	
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6	
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902	7	
8	BORNO	.002969	4151193	0.002401	75540.9	0.0001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.00325	0.0001	0.008755	8	
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9	
10	DELTA	.002969	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	0.00074	0.0001	0.007155	10	
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02756	0.00028	0.0001	0.006304	11	
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12	
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300	13	
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14	
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15	
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16	
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.009232	17	
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18	
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806289	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19	
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662	20	
21	KEBBI	.002969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21	
22	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22	
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23	
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24	
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498	25	
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347	26	
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27	
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28	
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29	
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30	
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31	
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923332	0.000074	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007766	33	
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.00260	0.0001	0.006788	34	
35	YOBE	.002969	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.00202	0.0001	0.006997	35	
36	ZAMFARA	.002969	32359846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36	
Grand Total		0.00	138568341	930309.75	6152.46	33964355	26777696	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									

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/N/O	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	945,050,277.93	0.001639	521,860,412.91	140,541,175.53	214,154,282.39	278,673,752.49	2,100,279,901.24
2	ZADAMAWA	945,050,277.93	0.001833	583,382,879.10	295,604,244.17	220,599,800.15	189,699,436.04	2,234,336,637.38
3	3AKWA IBOM	945,050,277.93	0.002268	721,877,941.93	149,088,732.00	240,701,994.41	198,381,205.88	2,255,100,152.16
4	4ANAMBRA	945,050,277.93	0.002419	770,090,937.33	140,147,769.33	208,567,285.06	166,294,601.08	2,230,150,870.74
5	5BAUCHI	945,050,277.93	0.002688	855,612,914.28	346,394,099.65	321,803,115.80	214,085,808.66	2,662,946,216.32
6	6BAYELSA	945,050,277.93	0.000985	313,661,052.53	161,173,515.78	226,143,750.01	338,589,024.00	1,984,617,620.25
7	7BENUE	945,050,277.93	0.002441	776,943,257.92	261,106,643.98	254,145,438.55	278,189,995.89	2,515,435,514.26
8	8BORNO	945,050,277.93	0.002401	764,412,158.59	463,451,505.70	329,320,429.79	284,507,680.63	2,766,742,052.64
9	9CROSS RIVER	945,050,277.93	0.001671	531,982,188.29	217,038,704.33	218,939,868.20	342,473,701.28	2,255,484,740.02
10	10DELTA	945,050,277.93	0.002371	754,689,052.29	196,937,183.61	219,858,317.23	160,875,407.17	2,277,410,238.22
11	11EBONYI	945,050,277.93	0.001257	400,234,484.67	147,484,799.49	215,578,920.26	298,304,505.96	2,006,652,988.30
12	12EDO	945,050,277.93	0.001862	592,632,554.35	208,731,141.18	209,615,360.71	141,244,653.69	2,097,273,977.86
13	13EKITI	945,050,277.93	0.001379	439,035,390.90	145,046,695.89	169,581,723.35	306,806,557.64	2,005,520,645.71
14	14ENUGU	945,050,277.93	0.001884	599,807,861.34	153,148,321.91	215,157,767.70	342,515,174.70	2,255,679,403.58
15	15GOMBE	945,050,277.93	0.001362	433,449,788.40	200,332,700.56	207,296,995.16	326,561,731.38	2,112,691,493.43
16	16IMO	945,050,277.93	0.002276	724,583,183.30	141,823,608.42	244,674,474.57	275,908,857.63	2,332,040,401.85
17	17JIGAWA	945,050,277.93	0.002516	800,772,252.47	230,199,572.45	228,566,154.87	303,737,524.35	2,508,325,782.07
18	18KADUNA	945,050,277.93	0.003509	1,117,113,502.95	327,090,911.00	313,944,015.67	235,596,690.64	2,938,795,398.18
19	19KANO	945,050,277.93	0.005428	1,727,937,152.80	215,394,361.51	380,688,365.60	288,668,847.39	3,557,739,005.23
20	20KATSINA	945,050,277.93	0.003351	1,066,661,331.52	232,282,348.79	297,214,229.51	215,938,288.21	2,757,146,475.97
21	21KEBBI	945,050,277.93	0.001874	596,369,915.91	290,597,160.62	256,425,795.34	279,959,428.59	2,368,402,578.40
22	22KOGI	945,050,277.93	0.001897	603,709,662.40	275,692,935.29	248,739,527.62	428,143,968.37	2,479,002,501.57
23	23KWARA	945,050,277.93	0.001372	436,618,885.39	134,114,748.62	246,942,704.89	18,856,582.91	1,996,579,259.60
24	24LAGOS	945,050,277.93	0.005214	1,659,777,076.49	343,108,611.14	194,670,891.62	342,833,137.61	3,004,741,390.83
25	25MASSARAWA	945,050,277.93	0.001078	343,108,611.14	242,797,484.81	248,475,714.07	279,005,539.87	2,656,845,291.62
26	26NIGER	945,050,277.93	0.002285	727,409,774.75	456,903,985.01	186,384,300.15	70,131,558.01	2,083,822,862.17
27	27OGUN	945,050,277.93	0.002157	686,502,275.28	195,754,450.80	167,447,754.10	151,364,168.86	2,087,951,148.63
28	28ONDO	945,050,277.93	0.001991	633,639,675.05	190,449,272.69	167,447,754.10	92,803,695.82	2,045,622,247.13
29	29OSUN	945,050,277.93	0.001980	630,419,202.23	159,391,851.06	217,957,220.08	67,103,998.14	2,515,713,439.93
30	30OYO	945,050,277.93	0.003235	1,029,650,661.25	247,249,018.10	226,659,484.51	315,543,625.38	2,342,212,115.11
31	31PLATEAU	945,050,277.93	0.001839	585,336,817.98	242,548,257.46	253,733,136.36	149,636,109.58	2,418,950,892.78
32	32RIVERS	945,050,277.93	0.003000	954,853,895.53	165,820,517.92	203,590,091.82	312,281,049.45	2,471,948,213.48
33	33SOKOTO	945,050,277.93	0.002139	660,775,619.42	272,535,674.57	261,305,592.12	162,824,658.04	2,160,586,018.84
34	34TARABA	945,050,277.93	0.001331	423,663,889.42	393,743,365.14	253,303,828.31	269,148,689.71	2,227,286,832.10
35	35YOBE	945,050,277.93	0.001343	427,504,186.79	332,569,935.70	253,013,741.98	231,048,438.60	2,232,030,302.70
36	36ZAMFARA	945,050,277.93	0.001886	600,277,057.11	278,906,743.02	176,747,786.04	231,048,438.60	2,232,030,302.70
		<b>34,021,810,005.35</b>	<b>0.080160</b>	<b>25,516,357,504.01</b>	<b>8,505,452,501.34</b>	<b>8,505,452,501.34</b>	<b>8,505,452,501.34</b>	<b>85,054,525,013.38</b>

FEDERATION ACCOUNT

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

S/NO	STATE	L/M/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	LABIA	0.000070	22,409,890.79	118,131,284.74	140,541,175.53	0.000875	278,673,752.49	278,673,752.49
2	2ADAMAWA	0.000558	177,472,959.43	118,131,284.74	295,604,244.17	0.000595	189,699,436.04	189,699,436.04
3	3AKWA IBOM	0.000097	30,957,447.26	118,131,284.74	149,088,732.00	0.000623	198,381,205.88	198,381,205.88
4	4ANAMBRA	0.000069	22,016,484.59	118,131,284.74	140,147,769.33	0.000522	166,294,601.08	166,294,601.08
5	5BAUCHI	0.000717	228,262,814.91	118,131,284.74	346,394,099.65	0.000873	214,085,808.66	214,085,808.66
6	6BAVELSA	0.000135	43,042,231.04	118,131,284.74	161,173,515.78	0.001064	338,589,024.00	338,589,024.00
7	7BENUE	0.000449	142,975,359.24	118,131,284.74	261,106,643.98	0.000874	278,189,895.89	278,189,895.89
8	8BORNO	0.001085	345,320,220.96	118,131,284.74	463,451,505.70	0.000894	284,507,680.63	284,507,680.63
9	9CROSS RIVER	0.000311	98,907,419.89	118,131,284.74	217,038,704.33	0.001076	342,473,701.28	342,473,701.28
10	10DELTA	0.000248	78,805,898.86	118,131,284.74	196,937,183.61	0.000505	160,875,407.17	160,875,407.17
11	11EBONYI	0.000092	29,353,514.75	118,131,284.74	147,484,799.49	0.000937	298,304,505.96	298,304,505.96
12	12EDO	0.000285	90,599,856.44	118,131,284.74	208,731,141.18	0.000444	141,244,653.69	141,244,653.69
13	13EKITI	0.000085	28,915,411.15	118,131,284.74	145,046,695.89	0.000964	306,806,557.64	306,806,557.64
14	14ENUGU	0.000110	35,017,037.17	118,131,284.74	153,148,321.91	0.001076	342,515,174.70	342,515,174.70
15	15GOMBE	0.000258	82,201,415.82	118,131,284.74	200,332,700.56	0.001028	326,561,731.38	326,561,731.38
16	16IMO	0.000074	23,692,323.68	118,131,284.74	141,823,608.42	0.000867	275,908,857.63	275,908,857.63
17	17JIGAWA	0.000322	112,068,287.71	118,131,284.74	230,199,572.45	0.000954	303,737,524.35	303,737,524.35
18	18KADUNA	0.000656	208,959,626.26	118,131,284.74	327,090,911.00	0.000740	235,596,690.64	235,596,690.64
19	19KANO	0.000306	97,263,076.77	118,131,284.74	215,394,361.51	0.000907	288,668,847.39	288,668,847.39
20	20KATSINA	0.000359	114,151,064.05	118,131,284.74	232,282,348.79	0.000879	279,959,428.59	279,959,428.59
21	21KEBBI	0.000542	172,465,875.88	118,131,284.74	290,597,160.62	0.000829	428,143,968.37	428,143,968.37
22	22KOGI	0.000425	135,227,780.51	118,131,284.74	253,359,065.25	0.001345	279,959,428.59	279,959,428.59
23	23KWARA	0.000050	15,983,463.87	118,131,284.74	134,114,748.62	0.000464	147,714,507.66	147,714,507.66
24	24LAGOS	0.000050	15,983,463.87	118,131,284.74	134,114,748.62	0.000059	18,856,582.91	18,856,582.91
25	25NASSARAWA	0.000392	124,668,200.07	118,131,284.74	242,797,484.81	0.001077	342,833,137.61	342,833,137.61
26	26NIGER	0.001064	338,772,700.27	118,131,284.74	456,903,985.01	0.000876	279,008,539.87	279,008,539.87
27	27OGUN	0.000244	77,623,166.06	118,131,284.74	195,764,450.80	0.000220	70,131,558.01	70,131,558.01
28	28ONDO	0.000227	72,317,987.95	118,131,284.74	190,449,272.69	0.000476	151,364,168.86	151,364,168.86
29	29OSUN	0.000130	41,260,566.32	118,131,284.74	159,391,851.06	0.000292	92,803,695.82	92,803,695.82
30	30OYO	0.000406	129,117,733.36	118,131,284.74	247,249,018.10	0.000211	67,103,998.14	67,103,998.14
31	31PLATEAU	0.000391	124,416,972.72	118,131,284.74	242,548,257.46	0.000991	315,543,625.38	315,543,625.38
32	32RIVERS	0.000150	47,689,233.17	118,131,284.74	165,820,517.92	0.000470	149,636,109.58	149,636,109.58
33	33SOKOTO	0.000485	154,404,389.82	118,131,284.74	272,536,674.57	0.000961	312,281,049.45	312,281,049.45
34	34TARABA	0.000866	275,612,080.40	118,131,284.74	393,743,365.14	0.000512	162,824,658.04	162,824,658.04
35	35YOBE	0.000674	214,438,650.96	118,131,284.74	332,569,935.70	0.000846	268,148,689.71	268,148,689.71
36	36ZAMFARA	0.000505	160,775,458.28	118,131,284.74	278,906,743.02	0.000726	231,048,438.60	231,048,438.60
		<b>0.01336</b>	<b>4,252,726,250.67</b>	<b>4,252,726,250.67</b>	<b>8,505,452,501.34</b>	<b>0.02672</b>	<b>8,505,452,501.34</b>	<b>8,505,452,501.34</b>

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLLMENT 24%	DIRECT SEC/COMMERCIAL ENROLLMENT 8%	INVERSE SEC/COMMERCIAL ENROLLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL						
1	ABIA	0.000132	41,893,809.00	0.000066	20,970,346.11	0.000021	88,157,428.51	0.000021	6,722,967.24	0.000111	35,439,385.42	214,154,282.39		
2	ADAMAWA	0.000133	42,471,624.80	0.000057	18,035,202.60	0.000167	18,035,202.60	0.000168	53,376,496.90	0.000167	53,241,887.83	0.000111	35,439,385.42	220,599,800.15
3	AKWA IBOM	0.000322	102,363,788.88	0.000052	16,444,571.29	0.000029	16,444,571.29	0.000191	60,722,443.36	0.000029	9,287,234.18	0.000111	35,439,385.42	240,701,994.41
4	ANAMBRA	0.000165	52,413,794.83	0.000063	20,100,219.31	0.000021	20,100,219.31	0.000232	72,908,720.80	0.000021	6,604,945.38	0.000111	35,439,385.42	208,667,285.06
5	BAUCHI	0.000287	91,436,194.68	0.000045	27,092,609.79	0.000215	27,092,609.79	0.000227	72,283,471.63	0.000215	68,478,844.47	0.000111	35,439,385.42	321,803,115.80
6	BAYELSA	0.000142	45,127,329.67	0.000044	13,924,015.21	0.000021	13,924,015.21	0.000329	104,816,335.19	0.000041	12,912,669.31	0.000111	35,439,385.42	226,143,750.01
7	BENUE	0.000255	81,302,421.07	0.000065	20,618,867.45	0.000135	20,618,867.45	0.000167	53,273,289.39	0.000135	42,892,607.77	0.000111	35,439,385.42	329,320,429.79
8	BORNO	0.000219	69,640,807.29	0.000069	21,853,002.98	0.000325	21,853,002.98	0.000242	76,938,164.83	0.000325	103,596,066.29	0.000111	35,439,385.42	218,939,868.20
9	CROSS RIVER	0.000157	50,012,800.11	0.000053	16,905,204.18	0.000093	16,905,204.18	0.000220	70,005,048.43	0.000093	29,672,228.88	0.000111	35,439,385.42	219,858,317.23
10	DELTA	0.000125	39,918,573.28	0.000051	19,568,226.15	0.000074	19,568,226.15	0.000257	81,722,136.58	0.000074	23,664,178.66	0.000111	35,439,385.42	215,578,920.26
11	EBONYI	0.000174	55,294,279.51	0.000043	13,616,086.18	0.000028	13,616,086.18	0.000279	88,807,028.74	0.000028	8,806,054.42	0.000111	35,439,385.42	209,615,350.71
12	EDO	0.000105	33,492,400.96	0.000061	18,569,779.67	0.000085	18,569,779.67	0.000234	74,364,048.06	0.000085	27,179,956.93	0.000111	35,439,385.42	169,581,723.35
13	EKITI	0.000099	31,666,517.46	0.000042	13,293,895.29	0.000025	13,293,895.29	0.000213	67,813,406.55	0.000025	8,074,623.35	0.000111	35,439,385.42	215,157,767.70
14	ENUGU	0.000184	58,659,302.06	0.000057	18,104,067.05	0.000033	18,104,067.05	0.000234	74,345,834.97	0.000033	10,505,111.15	0.000111	35,439,385.42	215,157,767.70
15	GOMBE	0.000114	36,317,892.56	0.000066	20,871,200.66	0.000077	20,871,200.66	0.000217	69,136,891.12	0.000077	24,660,424.75	0.000111	35,439,385.42	207,296,996.16
16	IMO	0.000214	66,702,745.58	0.000075	23,928,053.94	0.000075	23,928,053.94	0.000275	87,568,538.59	0.000075	7,107,697.10	0.000111	35,439,385.42	244,674,274.57
17	JIGAWA	0.000174	55,461,541.78	0.000038	12,184,270.97	0.000106	12,184,270.97	0.000250	79,676,199.42	0.000106	33,620,486.31	0.000111	35,439,385.42	228,566,154.87
18	KADUNA	0.000293	93,333,478.76	0.000102	32,467,964.51	0.000197	32,467,964.51	0.000181	57,547,294.60	0.000197	62,687,887.88	0.000111	35,439,385.42	313,944,015.67
19	KANO	0.000341	108,559,471.96	0.000141	44,793,447.97	0.000092	44,793,447.97	0.000370	117,923,689.24	0.000092	29,178,923.03	0.000111	35,439,385.42	380,688,366.60
20	KATSINA	0.000341	108,457,900.43	0.000096	30,443,435.84	0.000108	30,443,435.84	0.000183	58,184,752.76	0.000108	34,245,319.22	0.000111	35,439,385.42	287,214,229.51
21	KEBBI	0.000168	53,585,473.53	0.000057	18,250,505.88	0.000163	18,250,505.88	0.000249	79,160,161.86	0.000163	51,739,762.76	0.000111	35,439,385.42	256,425,795.34
22	KOGI	0.000251	79,996,595.84	0.000059	18,938,691.98	0.000127	18,938,691.98	0.000172	54,857,828.25	0.000127	40,568,334.15	0.000111	35,439,385.42	248,739,527.62
23	KWARA	0.000086	27,500,401.85	0.000032	10,128,116.99	0.000148	10,128,116.99	0.000192	61,038,136.92	0.000148	47,268,495.17	0.000111	35,439,385.42	191,502,653.33
24	LAGOS	0.000108	34,453,484.00	0.000081	25,717,612.85	0.000015	25,717,612.85	0.000380	120,819,570.61	0.000015	4,795,039.16	0.000111	35,439,385.42	246,942,704.89
25	NASSARAWA	0.000178	56,597,279.78	0.000035	11,013,422.48	0.000117	11,013,422.48	0.000136	43,207,521.43	0.000117	37,399,860.02	0.000111	35,439,385.42	194,670,891.62
26	NIGER	0.000146	46,556,242.78	0.000031	12,250,104.77	0.000019	12,250,104.77	0.000127	40,348,066.24	0.000019	101,631,810.08	0.000111	35,439,385.42	248,475,714.07
27	OGUN	0.000083	26,404,511.14	0.000041	13,150,267.90	0.000073	13,150,267.90	0.000235	74,957,937.98	0.000073	23,286,949.82	0.000111	35,439,385.42	186,384,300.15
28	ONDO	0.000139	44,110,292.13	0.000042	13,376,563.19	0.000068	13,376,563.19	0.000124	39,449,553.78	0.000068	21,696,396.38	0.000111	35,439,385.42	167,447,754.10
29	OSUN	0.000170	54,023,913.95	0.000047	15,053,733.48	0.000039	15,053,733.48	0.000270	86,008,283.66	0.000039	12,378,169.90	0.000111	35,439,385.42	217,957,220.08
30	OYO	0.000210	66,911,357.88	0.000067	21,389,364.91	0.000122	21,389,364.91	0.000134	42,794,691.38	0.000122	38,735,320.01	0.000111	35,439,385.42	226,659,484.51
31	PLATEAU	0.000199	63,422,405.84	0.000068	21,776,269.03	0.000117	21,776,269.03	0.000232	73,993,715.22	0.000117	37,325,091.81	0.000111	35,439,385.42	253,733,136.36
32	RIVERS	0.000094	30,068,719.14	0.000074	23,627,804.78	0.000045	23,627,804.78	0.000241	76,719,607.75	0.000045	14,306,769.95	0.000111	35,439,385.42	203,590,091.82
33	SOKOTO	0.000177	56,417,876.81	0.000063	20,171,223.05	0.000146	20,171,223.05	0.000260	82,784,566.86	0.000146	46,321,316.95	0.000111	35,439,385.42	261,305,592.12
34	TARABA	0.000198	63,091,006.19	0.000021	6,719,097.42	0.000260	6,719,097.42	0.000128	40,651,617.75	0.000260	82,683,824.12	0.000111	35,439,385.42	235,309,828.31
35	YOBE	0.000154	48,879,526.27	0.000048	15,124,049.59	0.000202	15,124,049.59	0.000233	74,115,135.82	0.000202	64,331,595.29	0.000111	35,439,385.42	233,013,741.98
36	ZAMFARA	0.000078	24,762,838.73	0.000028	9,064,894.67	0.000152	9,064,894.67	0.000158	50,183,135.05	0.000152	48,232,637.48	0.000111	35,439,385.42	176,747,786.04
		0.0006413	2,041,308,600.32	0.00021	680,436,200.11	0.000408	680,436,200.11	0.00080	2,551,635,750.40	0.000408	1,275,817,875.20	0.000408	1,275,817,875.20	8,505,452,501.34

# STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: December,2024

**AMTDEDUCTED**

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 December 2024	30 November 2024	
<b><u>1 MAIN DISTRIBUTION</u></b>				
1 ABIA	7	976,148,335.53	978,848,591.43	1
2 ADAMAWA	5	1,400,063,427.78	1,402,936,035.71	2
3 AKWA IBOM	4	1,520,408,288.09	1,523,307,590.94	3
4 ANAMBRA	3	833,372,761.15	836,239,987.58	4
5 BAUCHI	20	3,551,588,891.54	3,555,038,261.01	5
6 BAYELSA	8	1,680,395,269.63	1,682,946,822.61	6
7 BENUE	6	560,412,111.83	563,646,118.69	7
8 BORNO	5	451,938,728.57	455,521,544.68	8
9 CROSS RIVER	4	2,638,768,730.40	2,641,668,527.70	9
10 DELTA	6	2,568,238,800.82	2,571,166,786.96	10
11 EBONYI	6	1,292,574,220.12	1,296,111,526.48	11
12 EDO	4	2,695,039,082.76	2,697,735,474.05	12
13 EKITI	9	2,594,669,300.39	2,597,247,727.66	13
14 ENUGU	3	1,185,289,268.51	1,188,189,316.08	14
15 GOMBE	9	2,223,017,857.27	2,225,734,070.32	15
16 IMO	8	2,649,221,108.84	2,652,219,331.05	16
17 JIGAWA	3	446,489,056.24	449,713,922.36	17
18 KADUNA	4	4,311,935,078.33	4,315,713,384.07	18
19 KANO	5	1,854,433,022.98	1,859,007,082.73	19
20 KATSINA	3	1,776,517,623.09	1,780,062,389.21	20
21 KEBBI	3	613,338,944.00	616,383,915.79	21
22 KOGI	9	1,075,294,991.79	1,078,482,158.00	22
23 KWARA	4	1,278,253,186.71	1,280,820,118.35	23
24 LAGOS	2	7,012,733,051.00	7,016,596,141.19	24
25 NASSARAWA	2	516,471,662.06	519,131,008.76	25
26 NIGER	16	1,949,458,761.54	1,952,874,573.97	26
27 OGUN	6	3,574,745,291.36	3,577,424,389.03	27
28 ONDO	5	1,452,417,380.63	1,455,101,785.89	28
29 OSUN	3	2,288,948,320.56	2,291,578,305.04	29
30 OYO	7	3,550,575,677.12	3,553,810,041.29	30
31 PLATEAU	10	2,084,411,464.72	2,087,422,764.35	31
32 RIVERS	4	4,942,835,256.96	4,945,945,216.94	32
33 SOKOTO	6	1,254,319,887.99	1,257,497,984.75	33
34 TARABA	4	584,411,811.86	587,189,601.22	34
35 YOBE	5	993,725,555.98	996,589,100.23	35
36 ZAMFARA	8	1,143,223,774.37	1,146,093,417.13	36
37 FCT-ABUJA	1	510,027,869.05	510,027,869.05	37
38 Federal Government	3	105,372,269,850.12	105,409,100,079.02	38
		<b><u>177,407,983,701.69</u></b>	<b><u>177,555,122,961.31</u></b>	
<b><u>4 EXCHANGE DIFFERENCE FUNDS</u></b>				
1 ABIA	1	63,479,443.43	106,666,381.71	1
2 ADAMAWA	1	67,531,211.47	113,474,687.11	2
3 AKWA IBOM	1	68,158,773.72	114,529,198.46	3

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTIONS</i>	<i>31 December 2024</i>	<i>30 November 2024</i>	
4 ANAMBRA	1	67,404,699.70	113,262,105.64	4
5 BAUCHI	1	81,090,112.06	136,258,107.81	5
6 BAYELSA	1	59,983,634.50	100,792,270.83	6
7 BENUE	1	76,027,222.05	127,750,784.35	7
8 BORNO	1	84,227,266.26	141,529,560.58	8
9 CROSS RIVER	1	68,170,397.61	114,548,730.42	9
10 DELTA	1	68,833,079.96	115,662,255.13	10
11 EBONYI	1	60,649,637.59	101,911,375.47	11
12 EDO	1	63,388,591.56	106,513,720.64	12
13 EKITI	1	60,615,413.35	101,853,867.48	13
14 ENUGU	1	68,176,281.17	114,558,616.75	14
15 GOMBE	1	63,854,574.84	107,296,726.09	15
16 IMO	1	70,484,237.20	118,436,743.37	16
17 JIGAWA	1	75,812,335.53	127,389,704.18	17
18 KADUNA	1	88,822,968.84	149,251,855.20	18
19 KANO	1	107,530,092.43	180,685,986.92	19
20 KATSINA	1	83,332,761.33	140,026,497.55	20
21 KEBBI	1	71,583,257.73	120,283,459.99	21
22 KOGI	1	74,926,060.55	125,900,470.19	22
23 KWARA	1	60,345,166.41	101,399,763.57	23
24 LAGOS	1	90,816,138.85	152,601,037.58	24
25 NASSARAWA	1	62,517,722.07	105,050,372.94	25
26 NIGER	1	80,301,230.46	134,932,526.78	26
27 OGUN	1	62,982,041.30	105,830,582.25	27
28 ONDO	1	63,106,815.78	106,040,244.48	28
29 OSUN	1	61,827,455.30	103,890,497.32	29
30 OYO	1	76,035,622.15	127,764,899.29	30
31 PLATEAU	1	70,791,669.89	118,953,331.59	31
32 RIVERS	1	73,111,044.04	122,850,644.39	32
33 SOKOTO	1	74,712,849.79	125,542,205.85	33
34 TARABA	1	65,302,152.28	109,729,133.18	34
35 YOBE	1	67,318,136.20	113,116,650.44	35
36 ZAMFARA	1	67,461,504.17	113,357,555.87	36
		<b>2,570,711,601.57</b>	<b>4,319,642,551.40</b>	
	<b>6 VAT REVENUE</b>			
24 LAGOS	9	7,667,853,446.50	7,667,853,446.50	1
		<b>7,667,853,446.50</b>	<b>7,667,853,446.50</b>	
<i>Grand Total</i>		<b>187,646,548,749.76</b>	<b>189,542,618,959.21</b>	

# STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: December, 2024

TYPE OF DEDUCTION	TOTAL NO	AMT DEDUCTED
<b>MAIN DISTRIBUTION</b>		
1 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 90/120)	2	128,368,951.00
2 Abia Counterpart Funding for Various Projects ifo UBA PLC	1	45,444,713.63
3 ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	3	105,792,659.96
4 BOND ISSUANCE PROGRAMME1	23	4,998,160,679.45
5 BOND ISSUANCE PROGRAMME2	7	1,875,394,790.94
6 BOND ISSUANCE PROGRAMME3	5	1,401,795,229.88
7 CBN ANCHOR BORROWERS	1	41,516,710.45
8 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	13	3,862,693,612.48
9 CBN POWER INTERVENTION FUNDS	1	116,108,479.22
10 COMMERCIAL AGRICULTURAL CREDIT SCHEME	8	866,623,013.50
11 COMMERCIAL AGRICULTURAL CREDIT SCHEME2	1	80,046,438.66
12 CONTRACTUAL OBLIGATION	1	292,615,190.00
13 Counterpart fund Contribution iro UBEC project ifo UBA PLC	1	27,249,977.66
14 COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	2	78,081,666.78
15 DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	6	74,174,500.03
16 DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	11	1,153,673,764.37
17 DELTA UTM OFFSHORE FLNG FACILITY 2	1	753,501,346.72
18 DELTA UTM OFFSHORE FLNG FACILITY 1	1	415,167,104.53
19 ECOLOGICAL FUNDS DISTRIBUTION STATES	36	2,291,888,398.56
20 FEDERAL GOVERNMENT NET OFF WITH STATES (11/96)	1	18,059,991,433.01
21 FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (8)	4	398,547,666.48
22 FOREIGN LOANS TO STATE GOVERNMENTS	38	127,142,149,456.79
23 HEALTH CARE DEDUCTIONS	16	425,982,104.78
24 LOAN FACILITY FROM COMMERCIAL BANKS	8	2,430,178,767.62
25 MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	771,920,745.35
26 NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
27 NATIONAL FADAMA PROJECT	1	1,000,000.00
28 OIL PALM VALUE CHAIN (RED GOLD PROJECT)	1	45,000,000.00
29 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	20,066,529.88
30 Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (13/56)	1	1,004,597,886.60
31 RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 106/226	22	7,864,087,736.94
32 TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP)	1	635,164,146.42
		<b>177,407,983,701.69</b>
<b>EXCHANGE DIFFERENCE FUNDS</b>		
33 ECOLOGICAL FUNDS DISTRIBUTION STATES	36	2,570,711,601.57
		<b>2,570,711,601.57</b>
<b>VAT REVENUE</b>		
34 BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
35 BOND ISSUANCE PROGRAMME4	2	1,050,000,000.00

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

36 BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
37 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
38 REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00

**7,667,853,446.50****187,646,548,749.76*****Grand Total***

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

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<b><u>1 MAIN DISTRIBUTION</u></b>					<b><u>41,516,710.45</u></b>
<b><u>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Privatization Indices of (Inst. 90/120)</u></b>			<b><u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u></b>		
1	BAYELSA	128,368,951.00	1	BAUCHI	253,351,547.50
		<b><u>128,368,951.00</u></b>	2	EKITI	146,490,204.30
<b><u>via Counterpart Funding for Various Projects ifo UBA PLC</u></b>			3	GOMBE	192,027,492.28
1	ABIA	45,444,713.63	4	IMO	945,190,963.21
		<b><u>45,444,713.63</u></b>	5	KOGI	146,502,032.74
<b><u>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</u></b>			6	OGUN	723,781,959.83
1	BORNO	31,137,532.84	7	OYO	1,037,917,761.32
2	DELTA	37,327,563.56	8	SOKOTO	166,682,112.21
3	NIGER	37,327,563.56	9	YOBE	250,749,539.09
		<b><u>105,792,659.96</u></b>			<b><u>3,862,693,612.48</u></b>
<b><u>OND ISSUANCE PROGRAMME1</u></b>			<b><u>CBN POWER INTERVENTION FUNDS</u></b>		
			1	KANO	116,108,479.22
1	BAUCHI	201,255,000.00			<b><u>116,108,479.22</u></b>
2	CROSS RIVER	541,305,066.40	<b><u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u></b>		
3	EDO	510,923,032.41	1	ANAMBRA	38,540,982.12
4	EKITI	345,000,000.00	2	BAYELSA	199,080,338.99
5	GOMBE	164,916,320.90	3	EKITI	50,713,329.21
6	KATSINA	850,000,000.00	4	JIGAWA	73,251,016.37
7	KWARA	559,212,440.21	5	KADUNA	261,766,982.01
8	NIGER	296,453,561.97	6	NIGER	30,812,882.41
9	OGUN	500,000,000.00	7	OYO	136,994,082.48
10	PLATEAU	400,864,283.56	8	TARABA	75,463,399.91
11	SOKOTO	206,017,834.00			<b><u>866,623,013.50</u></b>
12	ZAMFARA	422,213,140.00	<b><u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u></b>		
		<b><u>4,998,160,679.45</u></b>			
<b><u>OND ISSUANCE PROGRAMME2</u></b>			1	EBONYI	80,046,438.66
					<b><u>80,046,438.66</u></b>
1	BAUCHI	757,567,872.40	<b><u>CONTRACTUAL OBLIGATION</u></b>		
2	GOMBE	473,578,155.62			
3	ONDO	644,248,762.92	1	KANO	292,615,190.00
		<b><u>1,875,394,790.94</u></b>			<b><u>292,615,190.00</u></b>
<b><u>OND ISSUANCE PROGRAMME3</u></b>			<b><u>Counterpart fund Contribution iro UBEC project ifo UBA PLC</u></b>		
1	GOMBE	553,432,649.47	1	KOGI	27,249,977.66
2	NIGER	217,827,441.00			<b><u>27,249,977.66</u></b>
3	PLATEAU	630,535,139.41	<b><u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u></b>		
		<b><u>1,401,795,229.88</u></b>			
<b><u>CBN ANCHOR BORROWERS</u></b>			1	KOGI	78,081,666.78
					<b><u>78,081,666.78</u></b>
1	OYO	41,516,710.45	<b><u>DEDUCTION OF CBN MICRO SMALL &amp; MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u></b>		

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
1	BAUCHI	19,272,115.68	23	KWARA	53,800,039.93
2	BENUE	19,207,256.98	24	LAGOS	80,966,085.38
3	NIGER	35,695,127.37	25	NASSARAWA	55,736,956.97
		<b><u>74,174,500.03</u></b>	26	NIGER	71,591,639.59
<b><u>REDUCTIONS IFO FAMILY HOMES FUNDS LTD</u></b>			27	OGUN	56,150,915.45
1	ADAMAWA	88,530,252.99	28	ONDO	56,262,156.70
2	AKWA IBOM	83,801,377.70	29	OSUN	55,121,557.56
3	BAUCHI	215,881,080.79	30	OYO	67,788,685.51
4	BORNO	50,056,998.35	31	PLATEAU	63,113,500.11
5	GOMBE	82,496,643.40	32	RIVERS	65,181,311.48
6	KEBBI	66,813,572.93	33	SOKOTO	66,609,383.00
7	NIGER	96,573,838.21	34	TARABA	58,219,383.74
8	YOBE	385,640,000.00	35	YOBE	60,016,711.04
9	ZAMFARA	83,880,000.00	36	ZAMFARA	60,144,529.11
		<b><u>1,153,673,764.37</u></b>			<b><u>2,291,888,398.56</u></b>
<b><u>ELTA UTM OFFSHORE FLNG FACILITY 2</u></b>			<b><u>FEDERAL GOVERNMENT NET OFF WITH STATES (11/96)</u></b>		
1	DELTA	753,501,346.72	1	Federal Government	18,059,991,433.01
		<b><u>753,501,346.72</u></b>			<b><u>18,059,991,433.01</u></b>
<b><u>ELTA UTM OFFSHORE FLNG FACILITY 1</u></b>			<b><u>FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (8)</u></b>		
1	DELTA	415,167,104.53	1	BAYELSA	82,685,290.30
		<b><u>415,167,104.53</u></b>	2	EKITI	75,620,944.19
<b><u>COLOGICAL FUNDS DISTRIBUTION STATES</u></b>			3	GOMBE	93,009,093.45
1	ABIA	56,594,368.60	4	KOGI	147,232,338.54
2	ADAMAWA	60,206,675.86			<b><u>398,547,666.48</u></b>
3	AKWA IBOM	60,766,171.76	<b><u>FOREIGN LOANS TO STATE GOVERNMENTS</u></b>		
4	ANAMBRA	60,093,885.74	1	ABIA	771,164,847.39
5	BAUCHI	72,294,957.92	2	ADAMAWA	1,097,120,916.44
6	BAYELSA	53,477,720.31	3	AKWA IBOM	525,026,444.75
7	BENUE	67,781,196.49	4	ANAMBRA	734,737,893.29
8	BORNO	75,091,851.72	5	BAUCHI	1,287,217,303.62
9	CROSS RIVER	60,776,534.91	6	BAYELSA	448,007,394.98
10	DELTA	61,367,341.75	7	BENUE	303,276,410.17
11	EBONYI	54,071,487.71	8	BORNO	268,566,528.35
12	EDO	56,513,370.66	9	CROSS RIVER	1,591,698,085.80
13	EKITI	54,040,975.48	10	DELTA	380,941,267.68
14	ENUGU	60,781,780.34	11	EBONYI	829,020,383.40
15	GOMBE	56,928,812.70	12	EDO	1,970,259,581.95
16	IMO	62,839,412.03	13	EKITI	1,012,400,231.65
17	JIGAWA	67,589,616.88	14	ENUGU	1,045,863,175.83
18	KADUNA	79,189,097.56	15	GOMBE	579,542,872.14
19	KANO	95,867,218.70	16	IMO	1,124,937,985.78
20	KATSINA	74,294,366.12	17	JIGAWA	305,648,422.99
21	KEBBI	63,819,231.15	18	KADUNA	3,796,561,713.53
22	KOGI	66,799,468.61	19	KANO	1,097,138,975.06
			20	KATSINA	852,223,256.97

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
21	KEBBI	482,706,139.92	<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>		
22	KOGI	572,783,105.53			
23	KWARA	453,776,051.43	1	Federal Government	771,920,745.35
24	LAGOS	6,931,766,965.62			<u>771,920,745.35</u>
25	NASSARAWA	460,734,705.09	<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>		
26	NIGER	760,084,178.90			
27	OGUN	1,406,692,479.79	1	ABIA	1,000,000.00
28	ONDO	651,616,895.57			<u>1,000,000.00</u>
29	OSUN	1,091,555,818.99	<u>NATIONAL FADAMA PROJECT</u>		
30	OYO	2,117,344,253.80			
31	PLATEAU	350,391,783.98	1	ABIA	1,000,000.00
32	RIVERS	3,566,421,490.34			<u>1,000,000.00</u>
33	SOKOTO	348,738,528.24	<u>OIL PALM VALUE CHAIN (RED GOLD PROJECT)</u>		
34	TARABA	300,292,543.88			
35	YOBE	272,113,970.53	1	ONDO	45,000,000.00
36	ZAMFARA	303,391,312.60			<u>45,000,000.00</u>
37	FCT-ABUJA	510,027,869.05	<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</u>		
38	Federal Government	86,540,357,671.76	1	EBONYI	20,066,529.88
		<u>127,142,149,456.79</u>			<u>20,066,529.88</u>
<u>HEALTH CARE DEDUCTIONS</u>			<u>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (13/56)</u>		
1	ABIA	13,542,908.65	1	RIVERS	1,004,597,886.60
2	BAUCHI	27,085,817.31			<u>1,004,597,886.60</u>
3	BAYELSA	27,618,721.57	<u>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS</u>		
4	BENUE	26,338,190.59			<u>106/226</u>
5	BORNO	27,085,817.31	1	ABIA	87,401,497.26
6	EBONYI	27,047,747.03	2	ADAMAWA	154,205,582.49
7	EKITI	27,085,817.36	3	AKWA IBOM	850,814,293.88
8	GOMBE	27,085,817.31	4	BAUCHI	85,665,758.90
9	IMO	27,085,817.31	5	BAYELSA	741,156,852.48
10	KOGI	25,887,291.89	6	BENUE	143,809,057.60
11	NIGER	32,178,156.52	7	CROSS RIVER	444,989,043.29
12	OYO	28,243,131.84	8	DELTA	919,934,176.58
13	PLATEAU	27,085,817.31	9	EDO	157,343,097.74
14	SOKOTO	26,765,932.33	10	EKITI	248,153,651.78
15	YOBE	25,205,335.32	11	ENUGU	78,644,312.34
16	ZAMFARA	30,639,785.13	12	IMO	489,166,930.51
		<u>425,982,104.78</u>	13	KOGI	10,759,110.04
<u>QAN FACILITY FROM COMMERCIAL BANKS</u>			14	KWARA	211,464,655.14
1	BAUCHI	631,997,437.42	15	OGUN	888,119,936.29
2	EBONYI	282,321,633.44	16	ONDO	55,289,565.44
3	KADUNA	174,417,285.23	17	OSUN	1,142,270,944.01
4	KANO	252,703,160.00	18	OYO	120,771,051.72
5	NIGER	370,914,372.01	19	PLATEAU	334,102,159.05
6	PLATEAU	278,318,781.31	20	RIVERS	306,634,568.54
7	SOKOTO	439,506,098.21	21	TARABA	150,436,484.33
		<u>2,430,178,767.62</u>	22	ZAMFARA	242,955,007.53
					<u>7,864,087,736.94</u>

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

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176,772,819,555.214 EXCHANGE DIFFERENCE FUNDSLOGICAL FUNDS DISTRIBUTION STATES

1 ABIA	63,479,443.43
2 ADAMAWA	67,531,211.47
3 AKWA IBOM	68,158,773.72
4 ANAMBRA	67,404,699.70
5 BAUCHI	81,090,112.06
6 BAYELSA	59,983,634.50
7 BENUE	76,027,222.05
8 BORNO	84,227,266.26
9 CROSS RIVER	68,170,397.61
10 DELTA	68,833,079.96
11 EBONYI	60,649,637.59
12 EDO	63,388,591.56
13 EKITI	60,615,413.35
14 ENUGU	68,176,281.17
15 GOMBE	63,854,574.84
16 IMO	70,484,237.20
17 JIGAWA	75,812,335.53
18 KADUNA	88,822,968.84
19 KANO	107,530,092.43
20 KATSINA	83,332,761.33
21 KEBBI	71,583,257.73
22 KOGI	74,926,060.55
23 KWARA	60,345,166.41
24 LAGOS	90,816,138.85
25 NASSARAWA	62,517,722.07
26 NIGER	80,301,230.46
27 OGUN	62,982,041.30
28 ONDO	63,106,815.78
29 OSUN	61,827,455.30
30 OYO	76,035,622.15
31 PLATEAU	70,791,669.89
32 RIVERS	73,111,044.04
33 SOKOTO	74,712,849.79
34 TARABA	65,302,152.28
35 YOBE	67,318,136.20
36 ZAMFARA	67,461,504.17

2,570,711,601.572,570,711,601.57179,343,531,156.84

**NET STATUTORY ALLOCATION TO STATE GOVERNMENTS**

FEDERATION ACCOUNT:  
December 2024

**PAGE 32**

S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	STATE NET=3-4-7	STATE NET	STATE GROSS
							Dec 2024	Nov 2024	Nov 2024
1	ABIA	2,100,279,901.24	56,564,368.60	771,164,847.39	148,389,119.54	919,553,966.93	1,124,131,565.72	1,221,640,806.67	2,200,489,398.10
2	ADAMAWA	2,234,336,637.38	60,206,675.86	1,097,120,916.44	242,735,836.48	1,339,856,751.92	834,273,209.60	938,056,795.13	2,340,942,309.38
3	AKWA IBOM	2,255,100,152.16	60,766,171.76	525,026,444.75	934,615,671.58	1,459,642,116.33	734,691,864.06	839,347,355.08	2,362,696,502.29
4	ANAMBRA	2,230,150,870.74	60,093,865.74	734,737,893.29	38,540,982.12	773,278,875.41	1,396,778,109.59	1,500,316,841.97	2,336,556,829.56
5	BAUCHI	2,682,946,216.32	72,294,957.92	1,287,217,303.62	2,182,076,630.00	3,479,293,933.62	-868,642,675.23	-744,082,111.22	2,810,956,149.79
6	BAYELSA	1,984,617,620.25	53,477,720.31	448,007,394.98	1,178,910,154.34	1,626,917,549.32	304,222,350.62	396,361,763.86	2,079,308,586.47
7	BENUE	2,515,435,514.26	67,781,196.49	303,276,410.17	189,364,505.17	492,630,915.34	1,955,023,402.43	2,071,806,983.29	2,635,453,101.97
8	BORNO	2,786,742,052.64	75,091,851.72	268,566,528.35	108,280,348.50	376,846,876.95	2,334,803,324.07	2,464,182,794.93	2,919,704,339.62
9	CROSS RIVER	2,255,484,740.02	60,776,534.91	1,591,698,085.80	986,294,109.69	2,577,992,195.49	-383,283,990.38	-278,569,087.92	2,363,099,439.78
10	DELTA	2,277,410,238.22	61,367,341.75	380,941,267.68	2,125,930,191.39	2,506,871,459.07	-290,828,562.60	-185,095,729.78	2,386,071,057.18
11	EBONYI	2,006,652,988.30	54,071,487.71	829,020,383.40	409,482,349.01	1,238,502,732.41	714,078,768.17	806,149,446.30	2,102,395,315.88
12	EDO	2,097,273,977.86	56,513,370.66	1,970,259,581.95	668,266,130.15	2,638,525,712.10	-597,765,104.90	-500,395,419.30	2,197,340,054.76
13	EKITI	2,005,520,645.71	54,040,975.48	1,012,400,231.65	893,063,946.84	1,905,464,178.49	46,015,491.74	139,125,365.22	2,101,208,946.46
14	ENUGU	2,255,679,403.58	60,781,780.34	1,045,863,175.83	78,644,312.34	1,124,507,488.17	1,070,380,135.08	1,175,114,075.14	2,363,303,391.21
15	GOMBE	2,112,691,493.43	56,928,812.70	579,542,872.14	1,586,546,172.43	2,166,089,044.57	-110,326,363.84	-12,240,892.57	2,213,493,177.74
16	IMO	2,332,040,401.85	62,839,412.03	1,124,937,985.78	1,461,443,711.03	2,566,381,696.81	-317,180,706.99	-208,911,571.37	2,443,307,759.69
17	JIGAWA	2,508,325,782.07	67,589,616.88	305,648,422.99	73,251,016.37	378,899,439.36	2,061,836,725.83	2,178,290,224.69	2,628,004,147.05
18	KADUNA	2,938,795,398.18	79,189,097.56	3,796,561,713.53	436,184,267.24	4,232,745,980.77	-1,373,139,680.15	-1,236,700,861.48	3,079,012,522.60
19	KANO	3,557,739,005.23	95,867,218.70	1,097,138,975.06	661,426,629.22	1,758,565,804.28	1,703,305,982.24	1,868,480,361.96	3,727,487,444.69
20	KATSINA	2,757,146,475.97	74,294,366.12	852,223,256.97	850,000,000.00	1,702,223,256.97	980,628,852.88	1,108,634,296.30	2,888,696,685.52
21	KEBBI	2,368,402,578.40	63,819,231.15	482,706,139.92	66,813,572.93	549,519,712.85	1,755,063,634.39	1,864,987,284.14	2,481,404,884.71
22	KOGI	2,479,002,501.57	66,799,468.61	572,783,105.53	435,712,417.65	1,008,495,523.18	1,403,707,509.78	1,518,799,623.04	2,597,281,781.03
23	KWARA	1,996,679,259.60	53,800,039.93	453,776,051.43	770,677,095.35	1,224,453,146.78	718,326,072.89	811,020,826.57	2,091,840,944.92
24	LAGOS	3,004,741,390.83	80,966,085.38	6,931,766,965.62	0.00	6,931,766,965.62	-4,007,991,650.17	-3,868,491,181.15	3,148,104,960.04
25	NASSARAWA	2,068,460,403.10	55,736,956.97	460,734,705.09	0.00	460,734,705.09	1,551,988,741.04	1,648,020,705.04	2,167,151,713.79
26	NIGER	2,656,845,291.62	71,591,639.59	760,084,178.90	1,117,782,943.05	1,877,867,121.95	707,366,530.07	900,332,777.70	2,783,609,886.07
27	OGUN	2,083,822,862.17	56,150,915.45	1,406,692,479.79	2,111,901,896.12	3,518,594,375.91	-1,490,922,429.19	-1,394,177,235.63	2,183,247,153.39
28	ONDO	2,087,951,148.63	56,262,156.70	651,616,895.57	744,538,328.36	1,396,155,223.93	635,533,768.00	777,470,624.62	2,187,572,410.51
29	OSUN	2,045,622,247.13	55,121,557.56	1,091,555,818.99	1,142,270,944.01	2,233,826,763.00	-243,326,073.43	-148,354,411.57	2,143,223,893.47
30	OYO	2,515,713,439.93	67,788,685.51	2,117,344,253.80	1,365,442,737.81	3,482,786,991.61	-1,034,862,237.19	-918,065,753.14	2,635,744,288.16
31	PLATEAU	2,342,212,115.11	63,113,500.11	350,391,783.98	1,670,906,180.64	2,021,291,964.62	257,800,650.39	366,542,025.94	2,453,964,780.29
32	RIVERS	2,418,960,892.78	65,181,311.48	3,566,421,490.34	1,311,232,455.14	4,877,653,945.48	-2,523,884,364.18	-2,411,580,253.99	2,534,364,962.95
33	SOKOTO	2,471,948,213.48	66,609,383.00	348,738,528.24	838,971,976.75	1,187,710,504.99	1,217,628,325.49	1,232,852,761.34	2,589,890,915.59
34	TARABA	2,160,586,018.84	58,219,383.74	300,292,543.88	225,899,884.24	526,192,428.12	1,576,174,206.98	1,676,483,267.02	2,263,672,868.24
35	YOBE	2,227,286,832.10	60,016,711.04	272,113,970.53	661,594,874.41	933,708,844.94	1,233,561,276.12	1,336,767,040.40	2,333,566,140.62
36	ZAMFARA	2,232,030,302.70	60,144,529.11	303,391,312.60	779,687,932.66	1,083,079,245.26	1,088,806,528.32	1,192,382,516.69	2,338,525,933.82
		<b>85,054,525,013.38</b>	<b>2,291,888,398.56</b>	<b>40,091,763,915.98</b>	<b>28,506,869,521.56</b>	<b>68,598,633,437.54</b>	<b>14,164,003,177.27</b>	<b>18,126,502,053.94</b>	<b>89,112,684,667.35</b>

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM INDICES	GAS DERIVATION INDICES (13%) PM	GROSS DERIVATION ON GAS USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Dec 2024	TOTAL MINERAL REVENUE Nov 2024	S/N
1	ABIA	0.0149270601	255,128,422.81	0.005962970144	302,408,649.74	0.014000153	0.00	0.003351928	0.00	557,537,072.55	1,658,229,960.11	1
2	ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.2124190936	3,630,597,584.45	0.154442149198	7,832,446,025.58	0.20252056	0.00	0.131847072	0.00	11,463,043,610.03	24,360,522,408.15	3
4	ANAMBRA	0.0178675102	305,385,632.18	0.008959730141	454,387,633.79	0.018788681	0.00	0.009814256	0.00	759,773,266.97	2,249,202,439.57	4
5	BAUCHI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAVELSA	0.2188109540	3,739,845,169.75	0.243982774823	12,373,448,083.26	0.209860653	0.00	0.268643227	0.00	16,113,293,253.01	25,834,540,043.06	6
7	BENUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	BORNO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	CROSS RIVER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	DELTA	0.2618540136	4,475,523,047.48	0.245102431668	12,430,230,846.34	0.306184417	0.00	0.257120218	0.00	16,905,753,893.82	37,088,630,729.92	10
11	EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.0159525941	272,656,514.52	0.052546547914	2,664,868,382.79	0.018464161	0.00	0.050605759	0.00	2,937,524,897.31	2,393,754,956.80	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	0.0270219847	461,850,913.38	0.004683035496	237,497,489.83	0.025630885	0.00	0.000837170	0.00	699,348,403.21	3,012,089,007.79	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	0.0280743155	479,837,007.20	0.019323839576	979,997,567.19	0.0221899	0.00	0.019064048	0.00	1,459,834,574.39	2,689,824,747.99	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	0.2030724742	3,470,848,225.53	0.264996521021	13,439,148,306.60	0.182360589	0.00	0.258716321	0.00	16,909,996,532.13	22,562,363,414.25	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 &	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	REFUND TO NG	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	GBETIOKUN DE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	Delta/Ondo Disou	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
93	MBEDE DERIVA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	AKRI DERIVATI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	17,091,672,517.29	50,714,432,985.12	100.00000%	0.00	100.00000%	0.00	67,806,105,502.41	121,849,157,706.64		

**GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:**

SN	STATES	NOOPLGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	576,097,701.10	398,293,468.95	17,128,582.99	72,012,212.64	145,749,200.72	53,176,674.69	71,854,028.23	5,138,575.34	21,603,663.79	1,361,054,108.45
2	ADAMAWA	21	711,650,101.36	445,248,547.11	135,648,984.01	88,956,282.67	167,304,920.13	53,910,179.21	46,673,842.75	40,694,698.67	26,686,878.80	1,716,774,414.72
3	AKWAIBOM	31	1,050,531,102.01	550,950,527.27	23,661,893.52	131,316,387.75	274,756,110.28	129,932,296.57	79,000,835.63	7,098,568.66	39,394,916.33	2,286,642,638.01
4	ANAMBRA	21	711,650,101.36	587,747,572.44	16,827,993.27	88,956,282.67	154,810,323.11	66,529,661.04	67,794,854.56	5,048,398.41	26,686,878.80	1,726,052,045.66
5	BAUCHI	20	677,762,001.30	653,019,518.78	174,469,502.45	84,720,250.16	128,982,688.13	116,061,394.23	46,638,352.70	52,340,855.20	25,416,075.05	1,959,410,636.01
6	BAYELSA	8	271,104,800.52	239,391,886.41	32,898,729.63	33,888,100.06	112,982,706.34	57,280,638.20	30,066,938.90	9,869,619.73	10,166,430.02	797,551,849.81
7	BENUE	23	779,426,301.49	592,977,389.59	109,281,223.92	97,428,287.69	303,182,685.94	103,198,402.63	84,634,879.95	32,784,369.97	29,228,486.31	2,132,142,027.48
8	BORNO	27	914,978,701.75	583,413,424.02	263,940,699.93	114,372,337.72	189,691,268.47	88,396,256.52	46,580,681.39	79,182,216.73	34,311,701.32	2,314,867,289.84
9	CROSS RIVER	18	609,985,801.17	406,018,594.16	75,598,508.20	76,248,225.15	169,603,800.95	63,482,127.13	50,666,561.58	58,877,981.27	22,679,554.39	1,912,196,653.42
10	DELTA	25	847,202,501.62	575,992,570.39	60,234,190.88	105,900,312.70	163,479,182.35	70,185,893.09	48,399,546.09	6,730,785.59	31,770,093.81	1,482,322,032.91
11	EBONYI	13	440,545,300.84	305,466,322.70	22,435,950.05	55,068,162.61	136,571,253.99	42,512,670.90	36,607,979.31	20,774,623.19	22,874,467.54	1,463,089,257.22
12	EDO	18	609,985,801.17	452,309,069.45	69,248,738.05	76,248,225.15	132,528,682.46	42,512,670.90	36,607,979.31	27,624,562.19	20,774,623.19	1,611,745,928.21
13	EKITI	16	542,209,601.04	335,079,888.24	20,572,419.53	67,776,200.13	101,783,690.95	40,194,979.71	27,624,562.19	6,171,726.39	20,332,860.04	1,161,745,928.21
14	ENUGU	17	576,097,701.10	457,784,395.77	26,764,784.51	72,012,212.64	178,546,931.84	74,457,231.43	71,224,079.97	8,029,436.04	21,603,663.79	1,486,520,437.08
15	GOMBE	11	372,769,100.71	330,816,853.64	62,829,506.96	46,596,137.59	98,154,866.15	46,098,794.72	28,477,888.96	18,848,853.70	13,978,841.28	1,018,564,841.71
16	IMO	27	914,978,701.75	553,015,217.25	18,318,573.10	114,372,337.72	178,827,454.69	84,667,019.31	88,281,481.86	5,495,572.40	34,311,701.32	1,992,268,059.40
17	JIGAWA	27	914,978,701.75	611,164,116.66	85,657,834.39	114,372,337.72	185,028,650.56	70,398,553.84	51,456,126.04	25,697,352.51	34,311,701.32	2,093,065,174.78
18	KADUNA	23	779,426,301.49	852,601,579.46	159,715,379.13	97,428,287.69	200,760,590.63	118,469,715.00	66,305,023.93	47,914,617.82	29,228,486.31	2,353,849,981.46
19	KANO	44	1,491,076,402.86	1,318,793,427.70	74,341,677.67	186,384,550.36	377,651,734.41	139,509,126.89	81,556,118.72	22,302,505.20	55,915,365.11	3,747,530,908.91
20	KATSINA	34	1,152,195,402.21	814,095,553.95	87,249,775.47	144,024,425.28	345,390,044.16	137,667,393.54	103,054,212.25	26,174,934.87	43,207,327.58	2,853,059,089.29
21	KEEBI	21	711,650,101.36	455,160,492.56	131,821,889.46	88,956,282.67	216,493,312.10	68,017,038.85	62,253,971.61	39,546,570.21	26,686,878.80	1,800,586,517.62
22	KOGI	21	711,650,101.36	460,762,322.12	103,359,470.05	88,956,282.67	257,017,533.23	101,540,979.94	80,056,664.41	31,007,843.66	26,686,878.80	1,861,038,056.25
23	KWARA	16	542,209,601.04	333,235,566.77	120,430,052.47	67,776,200.13	113,406,244.80	34,907,033.85	48,452,781.15	36,129,018.82	20,332,860.04	1,316,879,359.08
24	LAGOS	20	677,762,001.30	1,286,772,403.36	12,216,737.93	84,720,250.16	99,867,696.46	43,732,584.66	29,146,197.78	3,665,021.69	25,416,075.05	2,243,298,968.40
25	NASSARAWA	13	440,545,300.84	261,866,804.95	95,286,873.19	55,068,162.61	170,017,161.92	71,339,653.98	35,152,887.55	28,586,064.39	16,520,448.78	1,174,883,358.21
26	NIGER	25	847,202,501.62	555,172,523.85	258,936,193.71	105,900,312.70	184,916,128.86	59,094,984.33	53,944,865.30	77,680,864.74	31,770,093.81	2,174,618,468.92
27	OGUN	20	677,762,001.30	523,951,167.59	59,330,465.06	84,720,250.16	101,866,519.42	33,515,930.90	27,003,486.44	17,799,057.18	25,416,075.05	1,551,364,953.10
28	ONDO	18	609,985,801.17	483,605,458.47	55,275,071.86	76,248,225.15	120,942,073.04	55,989,929.62	40,148,111.10	16,582,522.97	22,874,467.54	1,481,651,660.93
29	OSUN	30	1,016,643,001.95	481,147,534.36	31,537,078.79	127,080,375.24	191,664,305.21	68,573,708.90	42,703,394.19	9,461,124.44	36,124,112.57	2,006,934,635.65
30	OYO	33	1,118,307,302.14	785,848,329.43	98,689,340.64	139,788,412.77	185,254,475.35	84,931,889.59	47,228,374.67	29,606,804.72	41,936,523.83	2,531,591,453.14
31	PLATEAU	17	576,097,701.10	446,739,829.22	95,096,379.73	72,012,212.64	209,385,691.43	80,502,803.91	57,001,445.25	28,528,916.35	21,603,663.79	1,586,968,643.43
32	RIVERS	23	779,426,301.49	728,762,061.63	36,450,600.98	97,428,287.69	186,103,076.50	38,166,875.94	60,634,738.40	10,935,181.23	35,405,056.28	1,967,135,610.16
33	SOKOTO	23	779,426,301.49	519,580,478.47	118,016,844.22	97,428,287.69	266,865,526.12	71,612,088.31	63,646,955.79	63,199,081.55	20,332,860.04	1,484,923,541.76
34	TARABA	16	542,209,601.04	323,348,075.49	210,660,253.86	67,776,200.13	130,904,628.05	80,082,125.55	46,412,103.68	34,669,335.72	21,603,663.79	1,492,960,466.42
35	YOBE	17	576,097,701.10	326,279,061.10	163,903,195.33	72,012,212.64	187,180,628.05	62,043,725.91	34,669,335.72	49,170,962.79	21,603,663.79	1,348,989,601.11
36	ZAMFARA	14	474,433,400.91	458,142,494.61	122,886,481.63	59,304,175.11	113,717,242.27	31,432,137.24	34,416,469.16	36,865,947.63	17,791,252.53	1,348,989,601.11
37	FCT-ABUJA	6	203,328,600.39	197,488,559.76	27,951,804.71	25,416,075.05	74,058,813.10	30,156,991.32	21,396,059.65	8,385,542.13	7,624,822.51	595,807,268.62
774			26,229,389,450.23	19,672,042,087.67	3,278,673,681.28	3,278,673,681.28	6,557,347,362.56	2,622,938,945.02	1,967,204,208.77	983,602,104.38	983,602,104.38	65,573,473,625.58

**FEDERATION ACCOUNT: December,2024**

**NET ALLOCATION TO LGCs:**

<i>SN</i>	<i>STATES</i>	<i>NOofLGCs</i>	<i>GROSS</i>	<i>TOT- DEDUCTN + ECOLOGICAL</i>	<i>NET Dec 2024</i>	<i>NET Nov 2024</i>	<i>GROSS Nov 2024</i>	
1	ABIA	17	1,361,054,108.45	39,642,352.67	1,321,411,755.78	1,384,459,546.27	1,425,993,332.66	1
2	ADAMAWA	21	1,716,774,414.72	50,003,138.29	1,666,771,276.42	1,746,297,015.30	1,798,685,925.76	2
3	AKWA IBOM	31	2,286,642,638.01	66,601,241.88	2,220,041,396.13	2,325,965,007.16	2,395,743,957.37	3
4	ANAMBRA	21	1,726,052,045.66	50,273,360.55	1,675,778,685.11	1,755,734,189.51	1,808,406,215.20	4
5	BAUCHI	20	1,959,410,636.01	57,070,212.70	1,902,340,423.31	1,993,105,743.00	2,052,898,915.29	5
6	BAYELSA	8	797,551,849.81	23,229,666.53	774,322,184.29	811,266,991.71	835,605,001.46	6
7	BENUE	23	2,132,142,027.48	62,101,224.10	2,070,040,803.38	2,168,807,518.84	2,233,871,744.40	7
8	BORNO	27	2,314,867,289.84	67,423,319.12	2,247,443,970.71	2,354,675,025.68	2,425,315,276.45	8
9	CROSS RIVER	18	1,492,322,032.91	43,465,690.28	1,448,856,342.64	1,517,984,826.43	1,563,524,371.22	9
10	DELTA	25	1,912,196,653.42	55,695,048.16	1,856,501,605.26	1,945,079,842.70	2,003,432,237.98	10
11	EBONYI	13	1,103,923,663.73	43,192,353.06	1,060,731,310.67	1,111,341,398.82	1,156,594,564.81	11
12	EDO	18	1,463,089,257.22	42,614,250.21	1,420,475,007.01	1,488,249,347.78	1,532,896,828.22	12
13	EKITI	16	1,161,745,928.21	33,837,260.05	1,127,908,668.16	1,181,723,952.53	1,217,175,671.11	13
14	ENUGU	17	1,486,520,437.08	43,296,711.76	1,443,223,725.32	1,512,083,463.15	1,557,445,967.05	14
15	GOMBE	11	1,018,564,841.71	29,666,937.14	988,897,904.58	1,036,080,645.03	1,067,163,064.38	15
16	IMO	27	1,992,268,059.40	58,027,225.03	1,934,240,834.37	2,026,528,200.78	2,087,324,046.81	16
17	JIGAWA	27	2,093,065,174.78	60,963,063.34	2,032,102,111.44	2,129,058,679.00	2,192,930,439.37	17
18	KADUNA	23	2,353,849,981.46	68,558,737.32	2,285,291,244.13	2,394,328,085.19	2,466,157,927.74	18
19	KANO	44	3,747,530,908.91	109,151,385.70	3,638,379,523.21	3,811,975,519.25	3,926,334,784.83	19
20	KATSINA	34	2,853,059,069.29	83,098,807.84	2,769,960,261.45	2,902,121,848.08	2,989,185,503.53	20
21	KEBBI	21	1,800,586,517.62	52,444,267.50	1,748,142,250.12	1,831,550,397.39	1,886,496,909.31	21
22	KOGI	21	1,861,038,056.25	54,204,991.93	1,806,833,064.32	1,893,041,494.05	1,949,832,738.87	22
23	KWARA	16	1,316,879,359.08	38,355,709.49	1,278,523,649.59	1,339,525,143.52	1,379,710,897.83	23
24	LAGOS	20	2,243,298,968.40	65,338,804.90	2,177,960,163.49	2,281,875,975.88	2,350,332,255.15	24
25	NASSARAWA	13	1,174,883,358.21	34,219,903.64	1,140,663,454.58	1,195,087,301.04	1,230,939,920.07	25
26	NIGER	25	2,174,618,468.92	63,338,402.01	2,111,280,066.91	2,212,014,408.61	2,278,374,840.87	26
27	OGUN	20	1,551,364,953.10	45,185,386.98	1,506,179,566.12	1,578,043,081.27	1,625,384,373.70	27
28	ONDO	18	1,481,651,660.93	43,154,902.75	1,438,496,758.18	1,507,130,960.84	1,552,344,889.66	28
29	OSUN	30	2,006,934,635.85	58,454,406.86	1,948,480,228.79	2,041,446,991.57	2,102,690,401.32	29
30	OYO	33	2,531,591,453.14	73,735,673.39	2,457,855,779.74	2,575,126,097.33	2,652,379,880.25	30
31	PLATEAU	17	1,586,968,643.43	46,222,387.67	1,540,746,255.76	1,614,259,032.31	1,662,686,803.28	31
32	RIVERS	23	1,967,135,610.16	57,295,211.95	1,909,840,398.21	2,000,963,560.07	2,060,992,466.87	32
33	SOKOTO	23	1,981,210,024.68	57,705,146.35	1,923,504,878.33	2,015,280,005.99	2,075,738,406.17	33
34	TARABA	16	1,484,923,541.76	43,250,200.25	1,441,673,341.51	1,510,459,106.74	1,555,772,879.94	34
35	YOBE	17	1,492,960,486.42	43,484,286.01	1,449,476,200.41	1,518,634,259.14	1,564,193,286.91	35
36	ZAMFARA	14	1,348,989,601.11	39,290,959.26	1,309,698,641.86	1,372,187,571.00	1,413,353,198.13	36
37	FCT-ABUJA	6	595,807,268.62	17,353,609.77	578,453,658.85	606,053,099.32	624,234,692.30	37
		<b>774</b>	<b>65,573,473,625.58</b>	<b>1,920,946,235.44</b>	<b>63,652,527,390.14</b>	<b>66,689,545,332.31</b>	<b>68,702,144,616.30</b>	

# FEDERATION ACCOUNT: December, 2024

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

<b>LGCNO</b>	<b>TOTAL AMOUNT</b>	<b>LGCNO</b>	<b>TOTAL-AMOUNT</b>
<b><u>STATUTORY REVENUE</u></b>		<b><u>FCT-ABUJA LGCS</u></b>	
<b><u>ABIA LGCS</u></b>		6	ECOLOGICAL FUNDS DISTRIBUTION LGCS 17,353,609.77
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 39,642,352.67		<u>17,353,609.77</u>
	<u>39,642,352.67</u>	<b><u>GOMBE LGCS</u></b>	
<b><u>ADAMAWA LGCS</u></b>		11	ECOLOGICAL FUNDS DISTRIBUTION LGCS 29,666,937.14
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 50,003,138.29		<u>29,666,937.14</u>
	<u>50,003,138.29</u>	<b><u>IMO LGCS</u></b>	
<b><u>AKWA IBOM LG</u></b>		27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 58,027,225.03
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS 66,601,241.88		<u>58,027,225.03</u>
	<u>66,601,241.88</u>	<b><u>JIGAWA LGCS</u></b>	
<b><u>ANAMBRA LGCS</u></b>		27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 60,963,063.34
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 50,273,360.55		<u>60,963,063.34</u>
	<u>50,273,360.55</u>	<b><u>KADUNA LGCS</u></b>	
<b><u>BAUCHI LGCS</u></b>		23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 68,558,737.32
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 57,070,212.70		<u>68,558,737.32</u>
	<u>57,070,212.70</u>	<b><u>KANO LGCS</u></b>	
<b><u>BAYELSA LGCS</u></b>		44	ECOLOGICAL FUNDS DISTRIBUTION LGCS 109,151,385.70
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS 23,229,665.53		<u>109,151,385.70</u>
	<u>23,229,665.53</u>	<b><u>KATSINA LGCS</u></b>	
<b><u>BENUE LGCS</u></b>		34	ECOLOGICAL FUNDS DISTRIBUTION LGCS 83,098,807.84
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 62,101,224.10		<u>83,098,807.84</u>
	<u>62,101,224.10</u>	<b><u>KEBBI LGCS</u></b>	
<b><u>BORNO LGCS</u></b>		21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 52,444,267.50
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 67,423,319.12		<u>52,444,267.50</u>
	<u>67,423,319.12</u>	<b><u>KOGI LGCS</u></b>	
<b><u>CROSS RIVER LG</u></b>		21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 54,204,991.93
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 43,465,690.28		<u>54,204,991.93</u>
	<u>43,465,690.28</u>	<b><u>KWARA LGCS</u></b>	
<b><u>DELTA LGCS</u></b>		16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 38,355,709.49
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS 55,695,048.16		<u>38,355,709.49</u>
	<u>55,695,048.16</u>	<b><u>LAGOS LGCS</u></b>	
<b><u>EBONYI LGCS</u></b>		20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 65,338,804.90
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS 32,153,116.42		<u>65,338,804.90</u>
13	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC 11,039,236.64	<b><u>NASSARAWA LG</u></b>	
	<u>43,192,353.06</u>	13	ECOLOGICAL FUNDS DISTRIBUTION LGCS 34,219,903.64
			<u>34,219,903.64</u>
<b><u>EDO LGCS</u></b>		<b><u>NIGER LGCS</u></b>	
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 42,614,250.21	25	ECOLOGICAL FUNDS DISTRIBUTION LGCS 63,338,402.01
	<u>42,614,250.21</u>		<u>63,338,402.01</u>
<b><u>EKITI LGCS</u></b>		<b><u>OGUN LGCS</u></b>	
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 33,837,260.05	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 45,185,386.98
	<u>33,837,260.05</u>		<u>45,185,386.98</u>
<b><u>ENUGU LGCS</u></b>		<b><u>ONDO LGCS</u></b>	
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 43,296,711.76	18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 43,154,902.75
	<u>43,296,711.76</u>		<u>43,154,902.75</u>

<b>LGCNO</b>	<b>TOTAL AMOUNT</b>	<b>LGCNO</b>	<b>TOTAL-AMOUNT</b>
<b><u>OSUN LGCS</u></b>			
30	ECOLOGICAL FUNDS DISTRIBUTION LGCS	58,454,406.86	
		<b><u>58,454,406.86</u></b>	
<b><u>OYO LGCS</u></b>			
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	73,735,673.39	
		<b><u>73,735,673.39</u></b>	
<b><u>PLATEAU LGCS</u></b>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	46,222,387.67	
		<b><u>46,222,387.67</u></b>	
<b><u>RIVERS LGCS</u></b>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,295,211.95	
		<b><u>57,295,211.95</u></b>	
<b><u>SOKOTO LGCS</u></b>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,705,146.35	
		<b><u>57,705,146.35</u></b>	
<b><u>TARABA LGCS</u></b>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,250,200.25	
		<b><u>43,250,200.25</u></b>	
<b><u>YOBE LGCS</u></b>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,484,286.01	
		<b><u>43,484,286.01</u></b>	
<b><u>ZAMFARA LGCS</u></b>			
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	39,290,959.26	
		<b><u>39,290,959.26</u></b>	
		<b><u>1,920,946,235.44</u></b>	
<b><u>EXCHANGE DIFFERENCE REVENUE</u></b>			
<b><u>ABIA LGCS</u></b>			
17	ABIA LGCS	44,465,103.97	
21	ADAMAWA LGCS	56,086,346.88	
31	AKWA IBOM LGCS	74,703,718.25	
21	ANAMBRA LGCS	56,389,443.44	
20	BAUCHI LGCS	64,013,177.07	
8	BAYELSA LGCS	26,055,706.16	
23	BENUE LGCS	69,656,243.89	
27	BORNO LGCS	75,625,806.56	
18	CROSS RIVER LGCS	48,753,575.58	
25	DELTA LGCS	62,470,714.78	
13	EBONYI LGCS	36,064,753.18	
18	EDO LGCS	47,798,552.27	
16	EKITI LGCS	37,953,783.88	
17	ENUGU LGCS	48,564,039.72	
6	FCT-ABUJA LGCS	19,464,789.81	
11	GOMBE LGCS	33,276,113.94	
27	IMO LGCS	65,086,616.21	
27	JIGAWA LGCS	68,379,618.44	
23	KADUNA LGCS	76,899,355.81	
44	KANO LGCS	122,430,365.16	
34	KATSINA LGCS	93,208,320.94	
21	KEBBI LGCS	58,824,455.41	
21	KOGI LGCS	60,799,383.47	
16	KWARA LGCS	43,021,932.23	
20	LAGOS LGCS	73,287,697.56	
13	NASSARAWA LGCS	38,382,978.57	
25	NIGER LGCS	71,043,932.58	
20	OGUN LGCS	50,682,484.63	
18	ONDO LGCS	48,404,978.72	
30	OSUN LGCS	65,565,767.50	
33	OYO LGCS	82,706,099.98	
17	PLATEAU LGCS	51,845,643.23	
23	RIVERS LGCS	64,265,548.95	
23	SOKOTO LGCS	64,725,354.55	
16	TARABA LGCS	48,511,869.78	
17	YOBE LGCS	48,774,433.61	
14	ZAMFARA LGCS	44,070,961.25	
		<b><u>2,142,259,667.97</u></b>	
		<b><u>2,142,259,667.97</u></b>	

LGCNO

*TOTAL AMOUNT*

LGCNO

*TOTAL-AMOUNT*

4,063,205,903.41

FEDERATION ACCOUNT: December, 2024

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

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>	
			<u>1 STATUTORY REVENUE</u>
			1
1	(787 detail records)	1,920,946,235.44	
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>1,920,946,235.44</u>	
			<u>4 EXCHANGE DIFFERENCE REVENUE</u>
			4
1	(774 detail records)	2,142,259,667.97	
<u>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</u>		<u>2,142,259,667.97</u>	
<u>Grand Total</u>		<u>4,063,205,903.41</u>	

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Dec 2024	Nov 2024	
1	ABIA	2,100,279,901.24	557,537,072.55	2,657,816,973.79	976,148,335.53	1,681,668,638.26	3,858,719,358.21	1
2	ADAMAWA	2,234,336,637.38	0.00	2,234,336,637.38	1,400,063,427.78	834,273,209.60	2,340,942,309.38	2
3	AKWA IBOM	2,255,100,152.16	11,463,043,610.03	13,718,143,762.19	1,520,408,288.09	12,197,735,474.09	26,723,218,910.43	3
4	ANAMBRA	2,230,150,870.74	759,773,265.97	2,989,924,136.71	833,372,761.15	2,156,551,375.56	4,585,759,269.13	4
5	BAUCHI	2,682,946,216.32	0.00	2,682,946,216.32	3,551,588,891.54	-868,642,675.23	2,810,956,149.79	5
6	BAYELSA	1,984,617,620.25	16,113,293,253.01	18,097,910,873.26	1,680,395,269.63	16,417,515,603.63	27,913,848,629.52	6
7	BENUE	2,515,435,514.26	0.00	2,515,435,514.26	560,412,111.83	1,955,023,402.43	2,635,453,101.97	7
8	BORNO	2,786,742,052.64	0.00	2,786,742,052.64	451,938,728.57	2,334,803,324.07	2,919,704,339.62	8
9	CROSS RIVE	2,255,484,740.02	0.00	2,255,484,740.02	2,638,766,730.40	-383,283,990.38	2,363,099,439.78	9
10	DELTA	2,277,410,238.22	16,905,753,893.82	19,183,164,132.04	2,568,238,800.82	16,614,925,331.22	39,474,701,787.10	10
11	EBONYI	2,006,652,988.30	0.00	2,006,652,988.30	1,292,574,220.12	714,078,768.17	2,102,395,315.88	11
12	EDO	2,097,273,977.86	2,937,524,897.31	5,034,798,875.17	2,695,039,082.76	2,339,759,792.41	4,591,095,010.56	12
13	EKITI	2,005,520,645.71	0.00	2,005,520,645.71	1,959,505,153.97	46,015,491.74	2,101,208,946.46	13
14	ENUGU	2,255,679,403.58	0.00	2,255,679,403.58	1,185,289,268.51	1,070,390,135.08	2,363,303,391.21	14
15	GOMBE	2,112,691,493.43	0.00	2,112,691,493.43	2,223,017,857.27	-110,326,363.84	2,213,493,177.74	15
16	IMO	2,332,040,401.85	699,348,403.21	3,031,388,805.06	2,649,221,108.84	382,167,696.23	5,455,396,767.48	16
17	JIGAWA	2,508,325,782.07	0.00	2,508,325,782.07	446,489,056.24	2,061,836,725.83	2,628,004,147.05	17
18	KADUNA	2,938,795,398.18	0.00	2,938,795,398.18	4,311,935,078.33	-1,373,139,680.15	3,079,012,522.60	18
19	KANO	3,557,739,005.23	0.00	3,557,739,005.23	1,854,433,022.98	1,703,305,982.24	3,727,487,444.69	19
20	KATSINA	2,757,146,475.97	0.00	2,757,146,475.97	1,776,517,623.09	980,628,852.88	2,888,686,685.52	20
21	KEBBI	2,368,402,578.40	0.00	2,368,402,578.40	613,338,944.00	1,755,063,634.39	2,481,404,864.71	21
22	KOGI	2,479,002,501.57	0.00	2,479,002,501.57	1,075,294,991.79	1,403,707,509.78	2,597,281,781.03	22
23	KWARA	1,996,579,259.60	0.00	1,996,579,259.60	1,278,253,186.71	718,326,072.89	2,091,840,944.92	23
24	LAGOS	3,004,741,390.83	0.00	3,004,741,390.83	7,012,733,051.00	-4,007,991,660.17	3,148,104,960.04	24
25	NASSARAW	2,068,460,403.10	0.00	2,068,460,403.10	516,471,662.06	1,551,988,741.04	2,167,151,713.79	25
26	NIGER	2,656,845,291.62	0.00	2,656,845,291.62	1,949,458,761.54	707,386,530.07	2,783,609,886.07	26
27	OGUN	2,083,822,862.17	0.00	2,083,822,862.17	3,574,745,291.36	-1,490,922,429.19	2,183,247,153.39	27
28	ONDO	2,087,951,148.83	1,459,834,574.39	3,547,785,723.02	1,452,417,380.63	2,095,368,342.39	4,877,397,158.51	28
29	OSUN	2,045,622,247.13	0.00	2,045,622,247.13	2,288,948,320.56	-243,326,073.43	2,143,223,893.47	29
30	OYO	2,515,713,439.93	0.00	2,515,713,439.93	3,550,575,677.12	-1,034,862,237.19	2,635,744,288.16	30
31	PLATEAU	2,342,212,115.11	0.00	2,342,212,115.11	2,084,411,464.72	257,800,650.39	2,453,964,790.29	31
32	RIVERS	2,418,950,892.78	16,909,996,532.13	19,328,947,424.91	4,942,835,256.96	14,386,112,167.94	25,096,728,377.20	32
33	SOKOTO	2,471,948,213.48	0.00	2,471,948,213.48	1,254,319,887.99	1,217,628,325.49	2,589,890,915.59	33
34	TARABA	2,160,586,018.84	0.00	2,160,586,018.84	584,411,811.86	1,576,174,206.98	2,263,672,868.24	34
35	YOBE	2,227,286,832.10	0.00	2,227,286,832.10	993,725,555.98	1,233,561,276.12	2,333,556,140.62	35
36	ZAMFARA	2,232,030,302.70	0.00	2,232,030,302.70	1,143,223,774.37	1,088,806,528.32	2,338,525,933.82	36
		<b>85,054,525,013.38</b>	<b>67,806,105,502.41</b>	<b>152,860,630,515.79</b>	<b>70,890,521,836.10</b>	<b>81,970,108,679.68</b>	<b>210,961,842,373.99</b>	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E-ECOLOGY-C*0.72	TOTAL F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	2,100,279,901.24	557,537,072.55	56,594,368.60	2,657,816,973.79	919,553,966.93	1,681,668,638.26	1,361,054,108.45	1,321,411,755.78	1
2	ADAMAWA	2,234,336,637.38	0.00	60,206,675.86	2,234,336,637.38	1,339,856,751.92	834,273,209.60	1,716,774,414.72	1,666,771,276.42	2
3	AKWA IBOM	2,255,100,152.16	11,463,043,610.03	60,766,171.76	13,718,143,762.19	1,459,642,116.33	12,197,735,474.09	2,286,642,638.01	2,220,041,396.13	3
4	ANAMBRA	2,230,150,870.74	759,773,266.97	60,093,885.74	2,989,924,136.71	773,278,875.41	2,156,551,375.56	1,726,052,045.66	1,675,778,665.11	4
5	BAUCHI	2,662,946,216.32	0.00	72,294,957.92	2,682,946,216.32	3,479,293,933.62	-868,642,675.23	1,959,410,636.01	1,902,340,423.31	5
6	BAYELSA	1,984,617,620.25	16,113,293,253.01	53,477,720.31	18,097,910,873.26	1,626,917,549.32	16,417,515,603.63	2,132,142,027.48	2,070,040,803.38	6
7	BENUE	2,515,435,514.26	0.00	67,781,196.49	2,515,435,514.26	492,630,915.34	1,955,023,402.43	2,314,867,289.84	2,247,443,970.71	7
8	BORNO	2,766,742,052.64	0.00	75,091,851.72	2,786,742,052.64	376,846,876.85	2,334,803,324.07	1,492,322,032.92	1,448,856,342.64	8
9	CROSS RIVER	2,255,484,740.02	0.00	60,776,534.91	2,255,484,740.02	2,577,992,195.49	-383,283,990.38	1,492,322,032.92	1,448,856,342.64	9
10	DELTA	2,277,410,238.22	16,905,753,893.82	61,367,341.75	19,183,164,132.04	2,506,871,459.07	16,614,925,331.22	1,912,136,653.42	1,856,501,605.26	10
11	EBONYI	2,006,652,988.30	0.00	54,071,487.71	2,006,652,988.30	1,238,502,732.41	714,078,768.17	1,103,923,663.73	1,060,731,310.67	11
12	EDO	2,097,273,977.86	2,937,524,897.31	56,513,370.66	5,034,798,875.17	2,638,525,712.10	2,339,759,792.41	1,463,089,257.22	1,420,475,007.01	12
13	EKITI	2,005,520,645.71	0.00	54,040,975.48	2,005,520,645.71	1,905,464,178.49	46,015,491.74	1,161,745,928.21	1,127,908,668.16	13
14	ENUGU	2,255,679,403.58	0.00	60,781,780.34	2,255,679,403.58	1,124,507,488.17	1,070,390,135.08	1,486,520,437.08	1,443,223,725.32	14
15	GOMBE	2,112,691,493.43	0.00	56,928,812.70	2,112,691,493.43	2,166,089,044.57	-110,326,363.84	1,018,564,841.71	988,897,904.58	15
16	IMO	2,332,040,401.85	699,348,403.21	62,839,412.03	3,031,388,805.06	2,586,381,696.81	382,167,696.23	1,992,268,059.40	1,934,240,834.37	16
17	JIGAWA	2,508,325,782.07	0.00	67,589,616.88	2,508,325,782.07	378,899,439.36	2,061,836,725.83	2,093,065,174.78	2,032,102,111.44	17
18	KADUNA	2,938,795,398.18	0.00	79,189,097.36	2,938,795,398.18	4,232,745,980.77	-1,373,139,680.15	2,353,849,981.46	2,285,291,244.13	18
19	KANO	3,557,739,005.23	0.00	95,867,218.70	3,557,739,005.23	1,758,565,804.28	1,703,305,982.24	3,747,530,908.91	3,638,379,523.21	19
20	KATSINA	2,757,146,475.97	0.00	74,294,366.12	2,757,146,475.97	1,702,223,256.97	980,628,652.88	2,853,059,069.29	2,769,960,261.45	20
21	KEBBI	2,368,402,578.40	0.00	63,819,231.15	2,368,402,578.40	549,519,712.85	1,755,063,634.39	1,800,586,517.62	1,748,142,250.12	21
22	KOGI	2,479,002,501.57	0.00	66,799,468.61	2,479,002,501.57	1,008,495,523.18	1,403,707,509.78	1,861,038,056.25	1,806,833,064.32	22
23	KWARA	1,996,579,259.60	0.00	53,800,039.93	1,996,579,259.60	1,224,453,146.78	718,326,072.89	1,316,879,359.08	1,278,523,649.59	23
24	LAGOS	3,004,741,390.83	0.00	80,966,085.38	3,004,741,390.83	6,931,766,965.62	-4,007,991,660.17	2,243,298,968.40	2,177,960,163.49	24
25	NASSARAWA	2,068,460,403.10	0.00	55,736,956.97	2,068,460,403.10	460,734,705.09	1,551,988,741.04	1,174,883,358.21	1,140,663,454.58	25
26	NIGER	2,656,845,291.62	0.00	71,591,639.59	2,656,845,291.62	1,877,867,121.95	707,386,530.07	2,174,618,468.92	2,111,280,066.91	26
27	OGUN	2,083,822,862.17	0.00	56,150,915.45	2,083,822,862.17	3,518,594,375.91	-1,490,922,429.19	1,551,364,953.10	1,506,179,566.12	27
28	ONDO	2,087,951,148.63	1,459,834,574.39	56,262,156.70	3,547,785,723.02	2,233,826,763.00	-243,326,073.43	2,006,934,635.65	1,948,480,228.79	28
29	OSUN	2,045,622,247.13	0.00	55,121,557.56	2,045,622,247.13	3,482,786,991.61	-1,034,862,237.19	2,531,591,453.14	2,457,855,779.74	29
30	OYO	2,515,713,439.93	0.00	67,788,665.51	2,515,713,439.93	3,482,786,991.61	-1,034,862,237.19	2,531,591,453.14	2,457,855,779.74	30
31	PLATEAU	2,342,212,115.11	0.00	63,113,500.11	2,342,212,115.11	2,021,297,964.62	257,800,650.39	1,586,968,643.43	1,540,746,255.76	31
32	RIVERS	2,418,950,892.78	16,909,996,532.13	65,181,311.48	19,328,947,424.91	4,877,653,945.48	14,386,112,167.94	1,967,135,610.16	1,909,840,398.21	32
33	SOKOTO	2,471,948,213.48	0.00	66,809,383.00	2,471,948,213.48	1,187,710,504.99	1,217,628,325.49	1,981,210,024.68	1,923,504,878.33	33
34	TARABA	2,160,566,018.84	0.00	58,219,383.74	2,160,566,018.84	526,192,428.12	1,576,174,206.98	1,484,923,541.76	1,441,673,341.51	34
35	YOBE	2,227,286,832.10	0.00	60,016,711.04	2,227,286,832.10	933,708,844.94	1,233,561,276.12	1,492,960,486.42	1,449,476,200.41	35
36	ZAMFARA	2,232,030,302.70	0.00	60,144,529.11	2,232,030,302.70	1,083,079,245.26	1,088,806,528.32	1,348,989,601.11	1,309,698,641.86	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	595,807,268.62	578,453,658.85	37
		85,054,525,013.38	67,806,105,502.41	2,291,888,398.56	152,860,650,515.79	68,598,633,437.54	81,970,108,679.68	65,573,473,625.58	63,652,527,390.14	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,100,279,901.24	2,043,688,532.65	56,594,368.60	1,361,054,108.45	1,321,411,755.78	39,642,352.67	96,236,721.27	1
2	ADAMAWA	2,234,336,637.38	2,174,129,961.52	60,206,675.86	1,716,774,414.72	1,666,771,276.42	50,003,138.29	110,209,814.15	2
3	AKWA IBOM	2,255,100,152.16	2,194,333,980.39	60,766,171.76	2,286,642,638.01	2,220,041,396.13	66,601,241.88	127,367,413.65	3
4	ANAMBRA	2,230,150,870.74	2,170,056,985.00	60,093,885.74	1,726,052,045.66	1,675,778,685.11	50,273,360.55	110,367,246.29	4
5	BAUCHI	2,682,946,216.32	2,610,651,258.39	72,294,957.92	1,959,410,636.01	1,902,340,423.31	57,070,212.70	129,365,170.62	5
6	BAYELSA	1,984,617,820.25	1,931,139,899.94	53,477,920.31	797,551,849.81	774,322,184.29	23,229,665.53	76,707,385.83	6
7	BENUE	2,515,435,514.26	2,447,654,317.77	67,781,196.49	2,132,142,027.48	2,070,040,803.38	62,101,224.10	142,515,170.84	7
8	BORNO	2,786,742,052.64	2,711,650,200.92	75,091,851.72	2,314,867,289.84	2,247,443,970.71	67,423,319.12	104,242,225.19	8
9	CROSS RIVER	2,255,484,740.02	2,194,708,205.11	60,776,534.91	1,492,322,032.92	1,448,856,342.64	43,465,690.28	86,224,604.13	9
10	DELTA	2,277,410,238.22	2,216,042,896.47	61,367,341.75	1,912,196,653.42	1,856,501,605.26	55,695,048.16	117,062,389.91	10
11	EBONYI	2,006,652,988.30	1,952,581,500.59	54,071,487.71	1,103,923,663.73	1,071,770,547.31	32,153,116.42	86,224,604.13	11
12	EDO	2,097,273,977.86	2,040,760,607.20	56,513,370.66	1,463,089,257.22	1,420,475,007.01	42,614,250.21	99,127,620.87	12
13	EKITI	2,005,520,645.71	1,951,479,670.23	54,040,975.48	1,161,745,928.21	1,127,906,668.16	33,837,260.04	87,878,235.53	13
14	ENUGU	2,255,679,403.58	2,194,897,623.25	60,781,780.34	1,486,520,437.08	1,443,228,725.32	43,296,711.76	104,078,492.10	14
15	GOMBE	2,112,691,493.43	2,055,782,680.73	56,928,812.70	1,018,564,841.71	988,897,904.58	29,666,937.14	86,595,749.83	15
16	IMO	2,332,040,401.85	2,269,200,989.82	62,839,412.03	1,992,266,059.40	1,934,240,834.37	58,027,225.03	120,866,637.06	16
17	JIGAWA	2,508,325,782.07	2,440,736,165.19	67,589,616.88	2,093,065,174.78	2,032,102,111.44	60,963,063.34	128,552,680.23	17
18	KADUNA	2,938,795,398.18	2,859,606,300.62	79,189,097.56	2,353,849,981.46	2,285,291,244.13	68,558,737.32	147,747,834.88	18
19	KANO	3,557,739,005.23	3,461,871,786.52	95,867,218.70	3,747,530,908.91	3,639,379,523.21	109,151,385.70	205,018,604.40	19
20	KATSINA	2,757,146,475.97	2,682,852,109.85	74,294,366.12	2,853,059,069.29	2,769,960,261.45	83,098,807.84	157,393,173.96	20
21	KEBBI	2,368,402,578.40	2,304,583,347.24	63,819,231.15	1,800,586,577.62	1,746,142,250.12	52,444,267.50	116,263,498.66	21
22	KOGI	2,479,002,501.57	2,412,203,032.96	66,799,468.61	1,861,038,056.25	1,806,833,064.32	54,204,991.93	121,004,460.53	22
23	KWARA	1,996,579,259.60	1,942,779,219.67	53,800,039.93	1,316,879,359.08	1,276,523,649.59	38,355,709.49	92,155,749.42	23
24	LAGOS	3,004,741,390.83	2,923,775,305.45	80,966,085.38	2,243,298,968.40	2,177,960,163.49	65,338,804.90	146,304,990.29	24
25	NASSARAWA	2,068,480,403.10	2,012,723,446.13	55,736,956.97	1,174,883,358.21	1,140,663,454.58	34,219,903.64	89,956,860.61	25
26	NIGER	2,656,845,291.62	2,585,253,652.02	71,591,639.59	2,174,618,468.92	2,111,280,066.91	63,338,402.01	134,930,041.60	26
27	OGUN	2,083,822,862.17	2,027,671,946.72	56,150,915.45	1,551,364,953.10	1,506,179,566.12	45,185,386.98	101,336,302.43	27
28	ONDO	2,087,951,148.63	2,031,688,991.93	56,262,156.70	1,481,651,660.93	1,438,486,758.18	43,154,902.75	99,417,059.45	28
29	OSUN	2,045,622,247.13	1,990,500,689.57	55,121,557.56	2,006,934,635.65	1,948,480,228.79	58,454,406.86	113,575,964.42	29
30	OYO	2,515,713,439.93	2,447,924,754.42	67,788,686.51	2,531,591,453.14	2,457,855,779.74	73,735,673.39	141,524,356.90	30
31	PLATEAU	2,342,212,115.11	2,279,098,615.00	63,113,500.11	1,586,968,643.43	1,540,746,255.76	46,222,387.67	109,335,887.78	31
32	RIVERS	2,418,950,892.78	2,353,769,581.30	65,181,311.48	1,967,135,610.16	1,909,840,398.21	57,295,211.95	122,476,523.43	32
33	SOKOTO	2,471,948,213.48	2,405,338,830.48	66,609,383.00	1,981,210,024.68	1,923,504,878.33	57,705,146.35	124,314,529.35	33
34	TARABA	2,180,586,018.84	2,102,366,635.10	58,219,383.74	1,484,923,541.76	1,441,673,341.51	43,250,200.25	101,469,583.99	34
35	YOBE	2,227,286,832.10	2,167,270,121.06	60,016,711.04	1,492,960,486.42	1,449,476,200.41	43,484,286.01	103,500,997.06	35
36	ZAMFARA	2,232,030,302.70	2,171,885,773.58	60,144,529.11	1,348,989,601.11	1,309,698,641.66	39,290,959.26	99,435,488.37	36
37	FCT-ABUJA	0.00	0.00	0.00	595,807,288.62	578,453,658.65	17,353,609.77	17,353,609.77	37
		85,054,525,013.38	82,762,636,614.81	2,291,888,398.56	65,573,473,625.58	63,663,566,626.78	1,909,906,998.80	4,201,795,397.37	

**CENTRAL BANK OF NIGERIA, ABUJA**  
**VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT**  
**FOR THE MONTH OF DECEMBER, 2024**

	=N=
<b>Balance as at 31st December, 2024</b>	<b>649,560,925,265.91</b>
<b>GRAND TOTAL</b>	<b>649,560,925,265.91</b>

HUSSAINI M. BELLO  
  
BANKING SERVICES DEPARTMENT

H. S. YAHAYA  
  
BANKING SERVICES DEPARTMENT

HUSSAINI SANI KAGARA  
  
BANKING SERVICES DEPARTMENT



## TOTAL VALUE ADDED TAX (VAT)



<i>DESCRIPTION</i>	<u>Dec 2024</u>	<u>Nov 2024</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	649,560,925,265.91	628,972,553,700.28	20,588,371,565.63
VAT DEDUCTIONS AT SOURCE	-44,689,791,658.30	-43,273,311,694.58	-1,416,479,963.72
	<b><u>604,871,133,607.61</u></b>	<b><u>585,699,242,005.70</u></b>	<b><u>19,171,891,601.91</u></b>

## Distribution of Value Added Tax (VAT)

		<u>Dec 2024</u>	<u>Nov 2024</u>	<i>INCREASE/DECREASE</i>
Federal Government	15.00%	90,730,670,041.14	87,854,886,300.86	2,875,783,740.29
State Governments	50.00%	302,435,566,803.81	292,849,621,002.85	9,585,945,800.96
Local Governments	35.00%	211,704,896,762.66	204,994,734,702.00	6,710,162,060.67
	<b><u>100.00%</u></b>	<b><u>604,871,133,607.61</u></b>	<b><u>585,699,242,005.70</u></b>	<b><u>19,171,891,601.91</u></b>
FIRS -VAT Cost of Collections	0.00%	23,326,340,980.10	21,899,660,335.49	1,426,680,644.60
NCS -IMPORT VAT Cost of Collections	0.00%	2,656,096,030.54	3,259,241,812.52	-603,145,781.97
	<b><u>0.00%</u></b>	<b><u>25,982,437,010.64</u></b>	<b><u>25,158,902,148.01</u></b>	<b><u>823,534,862.63</u></b>
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	18,707,354,647.66	18,114,409,546.57	592,945,101.09
	<b><u>0.00%</u></b>	<b><u>18,707,354,647.66</u></b>	<b><u>18,114,409,546.57</u></b>	<b><u>592,945,101.09</u></b>
		<b><u>649,560,925,265.91</u></b>	<b><u>628,972,553,700.28</u></b>	<b><u>20,588,371,565.63</u></b>

## Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Dec 2024</u>	<u>Nov 2024</u>	<i>INCREASE/DECREASE</i>
Federal Government	14	84,681,958,705.07	81,997,893,880.80	2,684,064,824
FCT-ABUJA	1	6,048,711,336.08	5,856,992,420.06	191,718,916
	<b><u>15.00</u></b>	<b><u>90,730,670,041.14</u></b>	<b><u>87,854,886,300.86</u></b>	<b><u>2,875,783,740</u></b>

**NON IMPORT VAT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Dec 2024		Nov 2024	
1	ABIA	1,471,398,791.29	0.2847	705,397,649.74	1
2	ADAMAWA	5,408,000,283.10	1.0465	2,136,105,922.51	2
3	AKWA IBOM	5,150,331,613.52	0.9967	2,636,678,154.47	3
4	ANAMBRA	1,780,488,856.40	0.3446	5,622,458,954.50	4
5	BAUCHI	2,307,743,235.87	0.4466	976,003,103.37	5
6	BAYELSA	7,677,341,738.77	1.4857	2,396,946,846.60	6
7	BENUE	6,434,593,506.73	1.2452	357,507,087.41	7
8	BORNO	2,281,122,571.67	0.4414	3,652,626,215.13	8
9	CROSS RIVER	1,258,294,229.69	0.2435	933,700,052.00	9
10	DELTA	5,609,294,566.84	1.0855	2,533,805,406.43	10
11	EBONYI	2,580,128,704.52	0.4993	545,358,374.82	11
12	EDO	1,149,069,821.78	0.2224	2,605,675,283.03	12
13	EKITI	2,331,628,991.21	0.4512	1,844,510,531.88	13
14	ENUGU	1,190,275,593.89	0.2303	1,210,792,659.85	14
15	GOMBE	1,453,348,472.81	0.2812	1,156,763,712.68	15
16	IMO	448,510,955.41	0.0868	600,301,219.04	16
17	JIGAWA	3,122,391,132.00	0.6042	3,830,293,305.80	17
18	KADUNA	4,910,975,773.37	0.9503	2,465,738,827.98	18
19	KANO	8,988,258,827.40	1.7394	9,780,006,035.61	19
20	KATSINA	3,598,035,683.49	0.6963	3,098,763,590.65	20
21	KEBBI	901,596,564.68	0.1745	413,848,266.87	21
22	KOGI	2,779,241,628.95	0.5378	1,235,610,788.92	22
23	KWARA	1,970,796,976.41	0.3814	2,567,852,385.86	23
24	LAGOS	291,463,403,272.13	56.4025	242,629,161,963.59	24
25	NASSARAWA	1,747,791,662.24	0.3382	1,487,269,763.68	25
26	NIGER	4,464,114,265.24	0.8639	1,047,064,578.21	26
27	OGUN	5,288,280,725.73	1.0234	1,856,264,240.73	27
28	ONDO	952,824,642.36	0.1844	931,275,014.83	28
29	OSUN	1,206,590,193.64	0.2335	502,836,687.01	29
30	OYO	25,426,276,874.82	4.9204	32,436,733,642.15	30
31	PLATEAU	1,721,397,369.17	0.3331	1,333,069,759.66	31
32	RIVERS	82,439,566,801.42	15.9533	78,617,694,647.65	32
33	SOKOTO	995,301,233.93	0.1926	3,885,728,508.55	33
34	TARABA	2,581,683,385.53	0.4996	1,213,051,774.84	34
35	YOBE	1,922,337,302.43	0.3720	1,250,816,212.10	35
36	ZAMFARA	1,703,279,093.73	0.3296	1,822,661,782.99	36
37	FCT-ABUJA	20,040,408,396.62	3.8781	43,690,090,117.30	37
<b>Grand Total</b>		<b>516,756,123,738.79</b>	<b>100.00</b>	<b>466,010,463,068.44</b>	
		<b>516,756,123,738.79</b>	<b>100.00</b>	<b>466,010,463,068.44</b>	