

Office of the Accountant General of the Federation

Federation Account Department

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

s/n	DATE	REF. NO.	DETAILS		Receipt ₦	Payment ₦	Cumul Balance =N=
1	16-Aug-24	42730/RS/IV ol. 166		Transfer from July,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00
2	20-Aug-24	FA/F&SA/418/Vol. IT		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
3	20-Aug-24	FA/F&SA/418/Vol. IT		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-
4	16-Sep-24	42730/RS/IV ol. 169		Transfer from August,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00
5	23-Sep-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
6	23-Sep-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-
7	11-Oct-24	FA/F&SA/418/Vol. III		Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00
8	21-Oct-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
9	21-Oct-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	20,000,000,000.00	10,000,000,000.00
10	21-Oct-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	10,000,000,000.00	-
11	20-Nov-24	FA/F&SA/418/Vol. III		Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	48,788,522,090.24	-	48,788,522,090.24
12	27-Nov-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	23,030,817,672.19	25,757,704,418.05
13	27-Nov-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	9,757,704,418.05	16,000,000,000.00
14	27-Nov-24	FA/F&SA/418/Vol. III		Mediation fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	16,000,000,000.00	-
15	17-Jun-25	FA/F&SA/418/Vol. VI		Transfer from May,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	50,000,000,000.00
16	16-Jul-25	FA/F&SA/418/Vol. VII		Transfer from June,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	100,000,000,000.00
17	16-Jul-25	FA/F&SA/418/Vol. VII		Transfer to Non Oil Excess Revenue (FAAC Withheld Account)	-	50,000,000,000.00	50,000,000,000.00
18	21-Aug-25	FA/F&SA/418/Vol. VII		Transfer from July,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	100,000,000,000.00
				TOTAL	498,788,522,090.24	398,788,522,090.24	

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

Ledger of Savings on Oil Theft Prevention : July, 2025

s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	16 Aug,2024	42730/RS/Vol. 166	Transfer from July,2024 Allocation being savings on Oil Theft Prevention	40,000,000,000.00	-	40,000,000,000.00
2	11 Sept,2024	FA/F&SA/418/Vol I.T/D(FA)	Release to NPC Crude Oil Theft & Prevention e-Collect Account	-	40,000,000,000.00	-
3	16 July,2025	FA/F&SA/418/Vol VII	Transfer from June 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 1/12	25,000,000,000.00	-	25,000,000,000.00
4	21 July,2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
5	21 August,2025	FA/F&SA/418/Vol VII	Transfer from June 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 2/12	25,000,000,000.00	-	25,000,000,000.00
TOTAL				90,000,000,000.00	65,000,000,000.00	25,000,000,000.00

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

S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-24		Balance b/f	14,937,889,619.54	-	14,937,889,619.54
2	31-Jan-24		Receipt form Solid Minerals for January, 2024	945,436,131.53	-	15,883,325,751.07
3	29-Feb-24		Receipt form Solid Minerals for February, 2024	746,163,135.01	-	16,629,488,886.08
4	31-Mar-24		Receipt form Solid Minerals for March, 2024	1,723,003,663.28	-	18,352,492,549.36
5	30-Apr-24		Receipt form Solid Minerals for April, 2024	1,043,333,538.60	-	19,395,826,087.96
6	31-May-24		Receipt form Solid Minerals for May, 2024	1,754,796,569.39	-	21,150,622,657.35
7	12-Jul-24		Receipt form Solid Minerals for June, 2024	2,518,052,134.59	-	23,668,674,791.94
8	9-Jul-24	FD/FA/2568/VOL.2	Payment to the three tiers of Government in July, 2024	-	13,647,077,128.84	10,021,597,663.10
9	16-Aug-24		Receipt form Solid Minerals for July, 2024	1,697,238,975.36	-	11,718,836,638.46
10	16-Sep-24		Receipt form Solid Minerals for August, 2024	2,108,642,980.13	-	13,827,479,618.59
11	16-Oct-24		Receipt form Solid Minerals for September, 2024	3,492,885,776.63	-	17,320,365,395.22
12	21-Nov-24		Receipt form Solid Minerals for October, 2024	3,401,818,820.80	-	20,722,184,216.02
13	13-Dec-24		Receipt form Solid Minerals for November, 2024	2,407,269,880.74	-	23,129,454,096.76
14	17-Jan-25		Receipt form Solid Minerals for December, 2024	5,137,844,542.77	-	28,267,298,639.53
15	19-Feb-25		Receipt form Solid Minerals for January, 2025	4,175,834,877.91	-	32,443,133,517.44
16	19-Mar-25	FD/FA/2568/VOL.2	Payment to the three tiers of Government in February, 2025	-	28,218,818,355.40	4,224,315,162.04
17	19-Mar-25		Receipt form Solid Minerals for February, 2025	3,782,483,596.42	-	8,006,798,758.46
18	15-Apr-25		Receipt form Solid Minerals for March, 2025	2,145,558,607.44	-	10,152,357,365.90
19	16-May-25		Receipt form Solid Minerals for April, 2025	7,883,905,297.02	-	18,036,262,662.92
20	17-Jun-25		Receipt form Solid Minerals for May, 2025	9,656,242,898.25	-	27,692,505,561.17
21	16-Jul-25		Receipt form Solid Minerals for June, 2025	4,747,362,474.02	-	32,439,868,035.19
22	21-Aug-25		Receipt form Solid Minerals for July, 2025	5,841,277,270.00	-	38,281,145,305.19
			Total	80,147,040,789.43	41,865,895,484.24	

Office of the Accountant General of the Federation

Federation Account Department

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

		DETAILS				Cumm Balance
s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	=N=
1	19 Feb,2025	FA/F&SA/418/Vol.VI/D(FA)	January, 2025 Allocation for 13% refund on NLNG	100,000,000,000.00	-	100,000,000,000.00
2	19 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00	-	150,000,000,000.00
3	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
4	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
5	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-
6	15 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	March, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
7	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
8	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		25,000,000,000.00	25,000,000,000.00
9	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		25,000,000,000.00	-
10	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	April, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
11	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		150,000,000,000.00
12	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-
15	17 June,2025	FA/F&SA/418/Vol.VI/D(FA)	May, 2025 Allocation	150,000,000,000.00		150,000,000,000.00
16	23 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
17	23 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
18	23 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-
19	16 July,2025	FA/F&SA/418/Vol.VII	June, 2025 Allocation	300,000,000,000.00		300,000,000,000.00
20	22 July,2025	FA/F&SA/418/Vol.VII	Distribution to Oil Producing States of 13% refund on NLNG		100,000,000,000.00	200,000,000,000.00
21	22 July,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to AJAP on 13% refund on NLNG		100,000,000,000.00	100,000,000,000.00
22	22 July,2025	FA/F&SA/418/Vol.VII	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		100,000,000,000.00	-
23	21 August,2025	FA/F&SA/418/Vol.VII	July, 2025 Allocation	300,000,000,000.00		300,000,000,000.00
TOTAL				1,150,000,000,000.00	850,000,000,000.00	

Office of the Accountant General of the Federation

Federation Account Department

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

DETAILS						
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	Cumm Balance =N=
1	19 Feb,2025	FA/F&SA/418/Vol.VI/D(FA)	January, 2025 Allocation for refund to States on NLNG	150,000,000,000.00	-	150,000,000,000.00
2	19 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00	-	200,000,000,000.00
3	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		125,000,000,000.00	75,000,000,000.00
4	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		75,000,000,000.00	-
5	15 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	March, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
6	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		200,000,000,000.00	-
7	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	April, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
8	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		250,000,000,000.00
9	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Transfer from Non Oil Excess Revenue Account	100,000,000,000.00		350,000,000,000.00
10	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		108,000,000,000.00	242,000,000,000.00
11	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	192,000,000,000.00
12	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	142,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		71,000,000,000.00	71,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		71,000,000,000.00	-
15	17 June,2025	FA/F&SA/418/Vol.VI/D(FA)	May, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00
16	25 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of refund on NLNG Divided to States		150,000,000,000.00	100,000,000,000.00
17	25 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		30,000,000,000.00	70,000,000,000.00
18	25 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		70,000,000,000.00	-
19	16 July,2025	FA/F&SA/418/Vol.VII	June, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00
20	16 July,2025	FA/F&SA/418/Vol.VII	Transfer from FCT 1% of Signature Bonus/ECA/ NLNG	50,000,000,000.00		300,000,000,000.00
21	22 July,2025	FA/F&SA/418/Vol.VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00
22	22 July,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		40,000,000,000.00	110,000,000,000.00
23	21 August,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		110,000,000,000.00	-
			July, 2025 Allocation for refund to States on NLNG	300,000,000,000.00		300,000,000,000.00
			TOTAL	1,600,000,000,000.00	1,300,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings on Part Funding of Military and Para Military Non Regular Allowances : July, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				₦	₦	=N=
1	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of April, 2025	150,000,000,000.00	-	150,000,000,000.00
2	27-May-25	FA/F&SA/Vol.1	Transfer to SUB - RECURRENT ACCOUNT for the month of April, 2025		150,000,000,000.00	-
3	17-Jun-25	FA/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of May, 2025	150,000,000,000.00	-	150,000,000,000.00
4	26-Jun-25	FA/F&SA/Vol.VII	Transfer to SUB - RECURRENT ACCOUNT for the month of May, 2025		150,000,000,000.00	-
5	16-Jul-25	FA/F&SA/Vol.VII	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of June, 2025	150,000,000,000.00		150,000,000,000.00
6	23-Jul-25	FA/F&SA/Vol.VII	Transfer to SUB - RECURRENT ACCOUNT for the month of June, 2025		150,000,000,000.00	-
			TOTAL	450,000,000,000.00	450,000,000,000.00	

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

S/N	Date	REF. NO	DETAILS		Allocation/Transfer ₦	Cumulative Total ₦
1	01/05/2025	42730/RS/173/DF	Bal. b/f		55,460,675,481.14	55,460,675,481.14
2	16/05/2025	42730/RS/173/DF	April, 2025 Allocation		4,093,656,043.98	59,554,331,525.12
3	16/05/2025	42730/RS/173/DF	Distribution of = N=81,168,155,254.84 from Exchange Gain to the three tiers of Govt.		365,028,161.18	59,919,359,686.30
4	20/05/2025	42730/RS/173/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (94th of 117th Instalments). Deduction from statutory Allocation of the State.		28,784,136.55	59,948,143,822.85
5	20/05/2025	42730/RS/173/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 April, 2025.		(1,114,671,051.29)	58,833,472,771.56
6	17/05/2025	42730/RS/173/DF	May, 2025 Allocation		3,734,984,370.61	62,568,457,142.17
7	17/05/2025	42730/RS/173/DF	Distribution of = N=76,614,018,040.06 from Exchange Gain to the three tiers of Govt.		347,177,546.46	62,915,634,688.63
8	18/06/2025	42730/RS/174/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (95th of 117th Instalments). Deduction from statutory Allocation of the State.		28,784,136.55	62,944,418,825.18
9	18/06/2025	42730/RS/174/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 May, 2025.		(1,020,540,479.27)	61,923,878,345.91
10	16/07/2025	42730/RS/174/DF	June, 2025 Allocation		4,503,181,184.67	66,427,059,530.58
11	16/07/2025	42730/RS/174/DF	Distribution of = N=38,848,736,617.56 from Exchange Gain to the three tiers of Govt.		181,731,060.16	66,608,790,590.74
12	21/07/2025	42730/RS/174/DF	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.		500,000,000.00	67,108,790,590.74
13	21/07/2025	42730/RS/174/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 June, 2025.		(1,296,228,061.21)	65,812,562,529.53
14	20/08/2025	42730/RS/174/DF	July, 2025 Allocation		5,825,788,120.86	71,638,350,650.39
15	20/08/2025	42730/RS/174/DF	Distribution of = N=39,745,440,504.29 from Exchange Gain to the three tiers of Govt.		185,500,645.93	71,823,851,296.32
					71,823,851,296.32	

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

S/N	Date	REF. NO	DETAILS	Allocation/Transfer ₦	Cummulative Total ₦
1	01/05/2025	FD/FA/124/VOL.XX/D(F)	Bal. b/f	60,541,216,462.59	60,541,216,462.59
2	16/05/2025	FD/FA/124/VOL.XX/D(F)	April, 2025 Allocation Distribution of = N=81,168,155,254.84 from Exchange Gain to the three tiers of Govt.	13,754,684,307.79	74,295,900,770.38
3	16/05/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	1,226,494,621.58	75,522,395,391.96
4	20/05/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of April, 2025.	(749,058,946.47)	74,773,336,445.49
5	20/05/2025	FD/FA/124/VOL.XX/D(F)	Being 2nd and last tranche of 25Billion of Presidential approval in favour of Solid Mineral Development Fund	(1,498,117,892.94)	73,275,218,552.55
6	20/05/2025	FD/FA/124/VOL.XX/D(F)	May, 2025 Allocation	(10,000,000,000.00)	63,275,218,552.55
7	17/05/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=76,614,018,040.06 from Exchange Gain to the three tiers of Govt.	12,549,547,485.24	75,824,766,037.79
8	17/05/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	1,166,516,556.11	76,991,282,593.90
9	18/06/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of May, 2025.	(685,803,202.07)	76,305,479,391.83
10	18/06/2025	FD/FA/124/VOL.XX/D(F)	June, 2025 Allocation	(1,371,606,404.11)	74,933,872,987.72
11	16/07/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=38,848,736,617.56 from Exchange Gain to the three tiers of Govt.	15,130,688,780.48	90,064,561,768.20
12	16/07/2025	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.	610,616,362.14	90,675,178,130.34
13	21/07/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	1,680,000,000.00	92,355,178,130.34
14	21/07/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of June, 2025.	(871,065,257.13)	91,484,112,873.21
15	21/07/2025	FD/FA/124/VOL.XX/D(F)	July, 2025 Allocation	(1,742,130,514.26)	89,741,982,358.95
16	20/08/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=39,745,440,504.29 from Exchange Gain to the three tiers of Govt.	19,574,648,086.10	109,316,630,445.05
17	20/08/2025	FD/FA/124/VOL.XX/D(F)		623,282,170.32	109,939,912,615.37
				109,939,912,615.37	

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUALITY 40%	POPULATION 30%	INDICES POPULATION	INDICES LANDMA SS (50% OF 10%)	INDICES TERRAI N (50%)	EFFORT (10%)	REV V	INDICESTRE	PRIMARY ENROLMENT T (24% OF	INDICES PIT (8%)	DIREC SEC (8%)	INDICES enr	INVERS E SE (30%)	HOSPI TAL B (30%)	INDICES hos	WATER SUPPLY SPREAD	INDICES wat (8%)	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	0.006898	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	0.002288	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	0.19475	0.00135	0.0001	0.007902	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.000185	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	2888866	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	0.02766	0.00028	0.0001	0.006304	11
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557284	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08639	0.00085	0.0001	0.006589	12
13	EKITI	.002969	2364212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02937	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	0.03900	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353679	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	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	0.007880	17
18	KADUNA	.002969	6066562	0.003509	46711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.008232	18
19	KANO	.002969	9383662	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008862	20
21	KEBBI	.002969	3238628	0.001874	3727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	29681.9	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	0.001076	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	923882	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	9387710	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	0.006897	35
36	ZAMFARA	.002969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36

Grand Total	0.00	138568341	930309.75	6.152.46	33964355	26717696	420297	4.008				
Indices Total	0.10988	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/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	3,459,223,524.21	0.001639	1,910,196,588.31	514,431,191.52	783,881,607.96	1,020,046,046.96	7,687,778,958.96
2	ADAMAWA	3,459,223,524.21	0.001833	2,135,390,916.38	1,082,017,728.77	807,474,518.48	694,368,084.95	8,178,474,772.79
3	AKWA IBOM	3,459,223,524.21	0.002268	2,642,332,600.36	545,718,318.90	881,055,771.16	726,146,481.49	8,254,476,696.11
4	ANAMBRA	3,459,223,524.21	0.002419	2,818,809,483.92	512,991,183.50	763,431,190.61	608,697,980.90	8,163,153,363.15
5	BAUCHI	3,459,223,524.21	0.002688	3,131,850,643.11	1,267,926,845.96	1,177,915,010.81	783,630,969.50	9,820,546,993.58
6	BAYELSA	3,459,223,524.21	0.000985	1,148,112,134.22	589,952,968.94	827,767,366.62	1,239,357,465.14	7,264,413,459.13
7	BENUE	3,459,223,524.21	0.002441	2,843,891,438.94	955,744,118.87	930,263,606.24	1,018,274,957.98	9,207,397,646.24
8	BORNO	3,459,223,524.21	0.002401	2,798,023,113.64	1,696,399,004.68	1,205,431,080.59	1,041,400,319.80	10,200,477,042.91
9	CROSS RIVER	3,459,223,524.21	0.001671	1,947,245,922.44	794,439,628.49	801,398,571.21	1,253,576,779.51	8,255,884,425.86
10	DELTA	3,459,223,524.21	0.002371	2,762,433,051.59	720,860,841.20	804,760,424.62	588,861,784.33	8,336,139,625.95
11	EBONYI	3,459,223,524.21	0.001257	1,465,001,997.14	539,847,349.67	789,096,294.34	1,091,901,656.98	7,345,070,822.34
12	EDO	3,459,223,524.21	0.001862	2,169,248,050.71	764,030,962.89	767,267,487.40	517,006,174.31	7,676,776,199.52
13	EKITI	3,459,223,524.21	0.001379	1,607,027,253.09	530,923,014.63	620,730,029.28	1,123,022,220.47	7,340,926,041.68
14	ENUGU	3,459,223,524.21	0.001884	2,195,512,252.02	560,577,876.36	787,554,724.69	1,253,728,587.14	8,256,596,964.42
15	GOMBE	3,459,223,524.21	0.001362	1,586,581,941.31	733,289,653.09	758,781,473.21	1,195,333,253.37	7,733,209,845.20
16	IMO	3,459,223,524.21	0.002276	2,652,234,755.61	519,125,356.61	895,596,475.64	1,009,925,538.51	8,536,105,650.58
17	JIGAWA	3,459,223,524.21	0.002516	2,931,114,119.51	842,613,133.81	836,634,238.66	1,111,788,456.09	9,181,973,472.29
18	KADUNA	3,459,223,524.21	0.003509	4,089,036,741.08	1,197,270,240.86	1,149,147,880.97	862,368,525.27	10,757,046,912.38
19	KANO	3,459,223,524.21	0.005428	6,324,870,736.45	788,420,743.03	1,393,456,179.45	1,056,631,685.02	13,022,602,868.16
20	KATSINA	3,459,223,524.21	0.003351	3,904,363,668.84	850,236,843.44	1,087,910,853.49	790,411,710.17	10,092,146,600.16
21	KEBBI	3,459,223,524.21	0.001874	2,182,928,136.68	1,063,690,004.20	938,610,531.28	1,024,752,083.39	8,669,204,279.76
22	KOGI	3,459,223,524.21	0.001897	2,209,794,245.60	927,385,197.42	910,476,030.16	1,567,160,733.92	9,074,039,731.32
23	KWARA	3,459,223,524.21	0.001372	1,598,181,974.80	1,009,135,185.19	700,968,508.05	540,688,164.09	7,308,197,356.34
24	LAGOS	3,459,223,524.21	0.005214	6,075,380,370.79	490,908,160.33	903,899,013.46	69,021,867.65	10,998,432,936.43
25	NASSARAWA	3,459,223,524.21	0.001078	1,255,900,777.70	888,726,018.80	712,565,398.38	1,254,892,445.61	7,571,308,164.69
26	NIGER	3,459,223,524.21	0.002285	2,662,581,095.76	1,672,432,726.77	909,510,377.78	1,021,260,507.98	9,725,008,232.49
27	OGUN	3,459,223,524.21	0.002157	2,512,844,951.78	716,531,614.23	682,233,496.67	256,706,696.91	7,627,540,283.79
28	ONDO	3,459,223,524.21	0.001991	2,319,348,844.20	697,112,756.47	612,918,935.20	554,047,235.25	7,642,651,295.33
29	OSUN	3,459,223,524.21	0.001980	2,307,560,756.72	583,431,436.02	797,801,726.10	339,694,866.22	7,487,712,309.27
30	OYO	3,459,223,524.21	0.003235	3,768,891,319.67	905,020,229.85	829,655,140.16	245,624,740.15	9,208,414,954.04
31	PLATEAU	3,459,223,524.21	0.001839	2,142,543,034.64	887,813,757.16	928,754,432.09	1,155,003,027.18	8,573,337,775.28
32	RIVERS	3,459,223,524.21	0.003000	3,495,108,286.57	606,962,666.18	745,212,875.32	547,721,917.47	8,854,229,269.76
33	SOKOTO	3,459,223,524.21	0.002139	2,491,883,334.04	997,578,476.68	956,472,340.55	1,143,060,827.21	9,048,218,502.69
34	TARABA	3,459,223,524.21	0.001331	1,550,762,035.49	1,441,242,167.76	861,296,543.96	595,996,742.79	7,908,521,014.20
35	YOBE	3,459,223,524.21	0.001343	1,564,818,903.49	1,217,325,439.60	926,121,190.20	985,180,895.34	8,152,669,952.84
36	ZAMFARA	3,459,223,524.21	0.001886	2,197,229,677.08	1,020,898,876.02	646,960,393.12	845,720,288.86	8,170,032,759.30
		124,532,046,871.57	0.080160	93,399,035,153.68	31,133,011,717.89	31,133,011,717.89	31,133,011,717.89	311,330,117,178.93

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

STATE	L/MASS	LAND MASS 50% of 10 % =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
ABIA	0.000070	82,028,250.99	432,402,940.53	514,431,191.52	0.000875	1,020,046,046.96	1,020,046,046.96
ADAMAWA	0.000558	649,614,788.25	432,402,940.53	1,082,017,728.77	0.000596	694,368,084.95	694,368,084.95
AKWA IBOM	0.000097	113,315,378.37	432,402,940.53	545,718,318.90	0.000623	726,146,481.49	726,146,481.49
ANAMBRA	0.000069	80,588,242.98	432,402,940.53	512,991,183.50	0.000522	608,697,980.90	608,697,980.90
BAUCHI	0.000177	835,523,905.43	432,402,940.53	1,267,926,845.96	0.000873	783,630,969.50	783,630,969.50
BAYELSA	0.000135	157,550,028.41	432,402,940.53	589,952,968.94	0.001064	1,239,357,465.14	1,239,357,465.14
BENUE	0.000449	523,341,178.35	432,402,940.53	955,744,118.87	0.000874	1,018,274,957.98	1,018,274,957.98
BORNO	0.001085	1,263,996,064.15	432,402,940.53	1,696,399,004.68	0.000894	1,041,400,319.80	1,041,400,319.80
BROSS RIVER	0.000311	362,036,687.96	432,402,940.53	794,439,628.49	0.001076	1,253,576,779.51	1,253,576,779.51
DELTA	0.000248	288,457,900.87	432,402,940.53	720,860,841.20	0.000505	588,881,784.33	588,881,784.33
EBONYI	0.000092	107,444,409.15	432,402,940.53	539,847,349.67	0.000937	1,091,901,656.98	1,091,901,656.98
EDO	0.000285	331,628,022.36	432,402,940.53	764,030,962.89	0.000444	517,006,174.31	517,006,174.31
EKITI	0.000085	98,520,074.11	432,402,940.53	530,923,014.63	0.000984	1,123,022,220.47	1,123,022,220.47
ENUGU	0.000110	128,174,935.84	432,402,940.53	560,577,876.36	0.001076	1,253,728,587.14	1,253,728,587.14
SOIMBE	0.000258	300,886,712.57	432,402,940.53	733,289,653.09	0.001026	1,195,333,253.37	1,195,333,253.37
MO	0.000074	86,722,416.08	432,402,940.53	519,125,356.61	0.000867	1,009,925,538.51	1,009,925,538.51
IGAWA	0.000352	410,210,193.29	432,402,940.53	842,613,133.81	0.000954	1,111,788,456.09	1,111,788,456.09
KADUNA	0.000656	764,867,300.33	432,402,940.53	1,197,270,240.86	0.000740	862,368,525.27	862,368,525.27
SANO	0.000306	356,017,802.51	432,402,940.53	788,420,743.03	0.000907	1,056,631,685.02	1,056,631,685.02
KATSINA	0.000359	417,833,902.92	432,402,940.53	850,236,843.44	0.000678	790,411,710.17	790,411,710.17
SEBBI	0.000542	631,287,063.68	432,402,940.53	1,063,690,004.20	0.000879	1,024,752,083.39	1,024,752,083.39
LOGI	0.000425	494,982,256.90	432,402,940.53	927,385,197.42	0.001345	1,567,160,733.92	1,567,160,733.92
SWARA	0.000495	576,732,244.66	432,402,940.53	1,009,135,185.19	0.000464	540,688,164.09	540,688,164.09
AGOS	0.000050	58,505,219.80	432,402,940.53	490,908,160.33	0.000059	69,021,867.65	69,021,867.65
KASSARAWA	0.000392	456,323,078.27	432,402,940.53	888,726,018.80	0.001077	1,254,892,445.61	1,254,892,445.61
IGER	0.001064	1,240,028,786.24	432,402,940.53	1,672,432,726.77	0.000876	1,021,260,507.98	1,021,260,507.98
OGUN	0.000244	284,128,673.70	432,402,940.53	716,531,614.23	0.000220	256,706,696.91	256,706,696.91
ONDO	0.000227	264,709,815.94	432,402,940.53	697,112,756.47	0.000476	554,047,235.25	554,047,235.25
YO	0.000130	151,028,495.49	432,402,940.53	583,431,436.02	0.000292	339,694,866.22	339,694,866.22
LATEAU	0.000406	472,617,289.32	432,402,940.53	905,020,229.85	0.000211	245,624,740.15	245,624,740.15
RIVERS	0.000391	455,410,816.63	432,402,940.53	887,813,757.16	0.000991	1,155,003,027.18	1,155,003,027.18
OKOTO	0.000485	565,175,536.16	432,402,940.53	606,962,666.18	0.000470	547,721,917.47	547,721,917.47
ARABA	0.000866	1,008,839,227.23	432,402,940.53	997,578,476.68	0.000981	1,143,060,827.21	1,143,060,827.21
OB	0.000674	784,922,499.07	432,402,940.53	1,441,242,127.66	0.000512	595,996,742.79	595,996,742.79
AMFARA	0.000505	588,495,935.50	432,402,940.53	1,217,325,439.60	0.000846	985,180,895.34	985,180,895.34
				1,020,898,876.02	0.000726	845,720,288.86	845,720,288.86
0.01336		15,566,505,858.95	15,566,505,858.95	31,133,011,717.89	0.02672	31,133,011,717.89	31,133,011,717.89

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC./COMERCIAL ENROLMT 8%	INVERSE SEC/COMMERICAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL				
1	ABIA	0.000132	153,346.391.19	0.000066	76,759,000.31	0.000021	322,687,858.70	0.000021	24,608,475.30	0.000111	129,720,882.16	783,881,607.96
2	ADAMAWA	0.000133	155,461,404.59	0.000057	66,015,320.62	0.000167	195,377,154.03	0.000168	194,884,436.47	0.000111	129,720,882.16	807,474,518.48
3	AKWA IBOM	0.000322	374,688,241.22	0.000052	60,193,038.60	0.000029	222,265,957.07	0.000029	33,994,613.51	0.000111	129,720,882.16	881,055,771.16
4	ANAMBRA	0.000165	191,853,318.62	0.000063	73,574,023.65	0.000021	270,532,469.65	0.000021	24,176,472.89	0.000111	129,720,882.16	763,431,190.61
5	BAUCHI	0.000287	334,689,320.77	0.000085	99,168,684.80	0.000215	264,510,266.65	0.000215	250,657,171.63	0.000111	129,720,882.16	1,177,915,010.81
6	BAYELSA	0.000142	165,182,238.48	0.000044	50,966,897.83	0.000041	383,665,441.80	0.000041	47,265,008.52	0.000111	129,720,882.16	827,767,366.62
7	BENUE	0.000255	297,596,068.83	0.000065	75,472,462.15	0.000167	194,999,377.46	0.000135	157,002,353.50	0.000111	129,720,882.16	930,263,606.24
8	BORNO	0.000219	254,910,372.98	0.000069	79,989,841.53	0.000325	299,988,819.24	0.000325	179,198,819.24	0.000111	129,720,882.16	1,205,431,080.59
9	CROSS RIVER	0.000157	183,064,815.37	0.000053	61,879,120.46	0.000093	256,243,626.38	0.000093	285,243,626.38	0.000093	129,720,882.16	804,760,424.62
10	DELTA	0.000125	148,116,318.86	0.000061	71,626,737.53	0.000074	299,132,378.34	0.000074	86,537,370.20	0.000111	129,720,882.16	787,554,724.69
11	EBONYI	0.000174	202,396,926.61	0.000043	49,839,766.97	0.000028	325,065,628.88	0.000028	32,233,322.74	0.000111	129,720,882.16	789,096,294.34
12	EDO	0.000105	122,594,219.56	0.000061	71,632,423.99	0.000234	272,199,130.99	0.000234	99,488,406.71	0.000111	129,720,882.16	767,267,487.40
13	EKITI	0.000099	115,910,830.02	0.000042	48,660,432.55	0.000025	248,221,429.77	0.000025	29,556,022.23	0.000111	129,720,882.16	620,730,029.28
14	ENUGU	0.000184	214,714,118.74	0.000057	66,267,389.25	0.000033	272,132,464.54	0.000033	38,452,480.75	0.000111	129,720,882.16	787,554,724.69
15	IMO	0.000210	244,156,011.63	0.000075	87,585,273.50	0.000022	320,532,310.02	0.000022	26,016,724.83	0.000111	129,720,882.16	895,596,475.64
16	JIGAWA	0.000174	203,009,167.33	0.000038	44,598,808.92	0.000106	291,643,513.36	0.000106	129,063,057.99	0.000111	129,720,882.16	836,634,238.66
17	KADUNA	0.000293	341,634,062.09	0.000102	118,844,487.33	0.000197	210,643,771.96	0.000197	229,460,190.10	0.000111	129,720,882.16	1,149,147,880.97
18	KANO	0.000341	397,366,667.09	0.000141	163,960,111.52	0.000092	163,960,111.52	0.000370	431,643,066.41	0.000092	129,720,882.16	1,393,456,179.45
19	KATSINA	0.000341	395,994,878.80	0.000096	111,433,911.91	0.000108	111,433,911.91	0.000181	291,643,771.96	0.000148	129,720,882.16	1,087,910,853.49
20	KEBBI	0.000168	196,142,083.57	0.000057	66,803,407.97	0.000163	212,977,097.84	0.000108	125,350,170.88	0.000111	129,720,882.16	938,610,531.28
21	KOGI	0.000251	292,816,279.34	0.000059	69,322,416.33	0.000127	200,799,358.94	0.000172	148,494,677.07	0.000111	129,720,882.16	910,476,030.16
22	KWARA	0.000086	108,661,350.22	0.000032	37,072,546.67	0.000148	37,072,546.67	0.000192	173,019,673.40	0.000111	129,720,882.16	700,968,508.05
23	LAGOS	0.000108	126,112,128.78	0.000081	94,135,702.00	0.000015	94,135,702.00	0.000380	442,243,032.57	0.000015	129,720,882.16	903,899,013.46
24	NASSARAWA	0.000178	207,166,376.42	0.000035	40,313,082.84	0.000117	40,313,082.84	0.000136	158,155,050.64	0.000117	129,720,882.16	712,565,398.38
25	NIGER	0.000146	170,412,573.78	0.000038	44,839,784.29	0.0000319	44,839,784.29	0.000127	147,688,417.39	0.0000319	129,720,882.16	909,510,377.78
26	OGUN	0.000083	96,649,996.53	0.000041	48,134,668.10	0.000073	48,134,668.10	0.000235	274,354,679.67	0.000073	129,720,882.16	682,233,496.67
27	ONDO	0.000139	161,459,515.71	0.000042	48,963,026.78	0.000068	48,963,026.78	0.000124	144,399,539.00	0.000068	129,720,882.16	612,918,935.20
28	OSUN	0.000170	197,746,933.03	0.000047	55,102,072.56	0.000039	55,102,072.56	0.000270	314,821,217.14	0.000039	129,720,882.16	928,754,432.09
29	OYO	0.000210	244,919,607.58	0.000067	78,292,759.63	0.000122	78,292,759.63	0.000134	156,643,944.35	0.000122	129,720,882.16	797,801,726.10
30	PLATEAU	0.000199	232,148,789.73	0.000068	79,708,967.72	0.000117	79,708,967.72	0.000241	270,843,579.77	0.000117	129,720,882.16	928,754,432.09
31	RIVERS	0.000094	110,062,314.18	0.000074	86,120,217.80	0.000045	86,120,217.80	0.000232	280,821,325.69	0.000045	129,720,882.16	745,212,875.32
32	SOKOTO	0.000177	208,509,897.10	0.000063	73,833,922.81	0.000146	73,833,922.81	0.000260	303,021,254.82	0.000146	129,720,882.16	956,472,340.55
33	TARABA	0.000198	230,935,747.93	0.000021	24,594,310.37	0.000260	24,594,310.37	0.000128	148,799,524.95	0.000260	129,720,882.16	861,296,543.96
34	YOBE	0.000154	176,916,625.99	0.000048	55,359,454.77	0.000202	55,359,454.77	0.000233	271,288,022.79	0.000202	129,720,882.16	926,121,190.20
35	ZAMFARA	0.000078	90,640,885.76	0.000028	33,180,771.05	0.000152	33,180,771.05	0.000158	183,688,302.46	0.000152	129,720,882.16	646,960,393.12
36		0.006413	7,471,922,812.29	0.0021	2,490,640,937.43	0.004008	2,490,640,937.43	0.0080	9,339,903,515.37	0.004008	4,669,951,757.68	31,133,011,717.89

1 MAIN DISTRIBUTION		4 EXCHANGE DIFFERENCE FUNDS	
1	ABIA	8	842,913,093.94
2	ADAMAWA	5	1,288,401,342.63
3	AKWA IBOM	4	1,451,255,868.50
4	ANAMBRA	3	771,467,359.58
5	BAUCHI	20	3,927,385,617.56
6	BAYELSA	9	1,787,153,765.88
7	BENUE	6	621,771,330.57
8	BORNO	4	578,272,316.44
9	CROSS RIVER	9	3,634,900,665.01
10	DELTA	7	2,740,035,845.56
11	EBONYI	8	2,017,563,387.59
12	EDO	5	2,263,750,917.83
13	EKITI	9	2,422,940,974.05
14	ENUGU	3	1,079,394,263.33
15	GOMBE	9	2,272,245,610.77
16	IMO	9	2,352,746,432.32
17	JIGAWA	2	547,102,507.83
18	KADUNA	4	4,589,789,089.87
19	KANO	5	1,843,595,130.21
20	KATSINA	3	2,074,910,020.10
21	KEBBI	3	662,625,107.48
22	KOGI	9	1,069,381,811.75
23	KWARA	4	1,294,040,467.28
24	LAGOS	2	7,234,177,067.15
25	NASSARAWA	2	544,883,723.66
26	NIGER	15	1,871,313,804.37
27	OGUN	6	4,398,050,814.70
28	ONDO	5	1,252,503,116.55
29	OSUN	3	2,043,222,309.74
30	OYO	6	3,261,211,673.89
31	PLATEAU	6	1,754,382,979.62
32	RIVERS	5	5,263,760,080.69
33	SOKOTO	6	1,330,845,302.79
34	TARABA	4	804,752,168.76
35	YOBE	5	1,098,732,375.86
36	ZAMFARA	8	1,201,000,654.54
37	FCT-ABUJA	1	359,874,452.73
38	Federal Government	3	107,425,856,343.39
			<u>181,978,209,794.53</u>
			<u>182,440,041,980.82</u>
1	ABIA	1	6,596,106.68
2	ADAMAWA	1	7,017,123.20
3	AKWA IBOM	1	7,082,332.78
			<u>6,938,411.65</u>

9	CROSS RIVER	1	0.00	19,093,034.88
8	BORNO	1	0.00	23,590,212.02
7	BENUE	1	0.00	21,293,559.28
6	BAYELSA	1	0.00	16,800,101.89
5	BAUCHI	1	0.00	22,711,563.85
4	ANAMBRA	1	0.00	18,878,579.67
3	AKWA IBOM	1	0.00	19,089,779.28
2	ADAMAWA	1	0.00	18,914,012.85
1	ABIA	1	0.00	17,779,201.38
7 OTHER NON MIN REVENUE				
			8,686,025,186.97	8,686,025,186.97
24	LAGOS	11	8,686,025,186.97	8,686,025,186.97
6 VAT REVENUE				
			267,120,930.14	261,692,726.63
36	ZAMFARA	1	7,009,879.96	6,867,431.17
35	YOBE	1	6,994,982.69	6,852,836.62
34	TARABA	1	6,785,503.15	6,647,613.94
33	SOKOTO	1	7,763,362.45	7,605,602.03
32	RIVERS	1	7,596,919.89	7,442,541.77
31	PLATEAU	1	7,355,915.26	7,206,434.63
30	OYO	1	7,900,810.85	7,740,257.32
29	OSUN	1	6,424,449.70	6,293,897.51
28	ONDO	1	6,557,387.19	6,424,133.57
27	OGUN	1	6,544,421.96	6,411,431.80
26	NIGER	1	8,344,047.37	8,174,486.76
25	NASSARAWA	1	6,496,174.86	6,364,165.14
24	LAGOS	1	9,436,644.49	9,244,881.06
23	KWARA	1	6,270,426.05	6,143,003.80
22	KOGI	1	7,785,517.04	7,627,306.41
21	KEBBI	1	7,438,168.63	7,287,016.52
20	KATSINA	1	8,659,051.72	8,483,089.86
19	KANO	1	11,173,380.28	10,946,324.38
18	KADUNA	1	9,229,535.53	9,041,980.78
17	JIGAWA	1	7,877,609.29	7,717,527.23
16	IMO	1	7,323,970.14	7,175,138.67
15	GOMBE	1	6,635,086.34	6,500,253.78
14	ENUGU	1	7,084,151.96	6,940,193.87
13	EKITI	1	6,298,507.22	6,170,514.34
12	EDO	1	6,586,666.33	6,452,817.72
11	EBONYI	1	6,302,063.44	6,173,998.29
10	DELTA	1	7,152,399.49	7,007,054.53
9	CROSS RIVER	1	7,083,540.61	6,939,594.94
8	BORNO	1	8,751,999.13	8,574,148.48
7	BENUE	1	7,899,938.00	7,739,402.20
6	BAYELSA	1	6,232,859.51	6,106,200.66
5	BAUCHI	1	8,426,019.53	8,254,793.15

11	EBONYI	1	0.00	16,986,634.77
12	EDO	1	0.00	17,753,755.77
13	EKITI	1	0.00	16,977,049.31
14	ENUGU	1	0.00	19,094,682.74
15	GOMBE	1	0.00	17,884,267.47
16	IMO	1	0.00	19,741,090.66
17	JIGAWA	1	0.00	21,233,374.27
18	KADUNA	1	0.00	24,877,367.62
19	KANO	1	0.00	30,116,823.10
20	KATSINA	1	0.00	23,339,680.78
21	KEBBI	1	0.00	20,048,902.23
22	KOGI	1	0.00	20,985,148.07
23	KWARA	1	0.00	16,901,359.06
24	LAGOS	1	0.00	25,435,610.88
25	NASSARAWA	1	0.00	17,509,844.30
26	NIGER	1	0.00	22,490,615.40
27	OGUN	1	0.00	17,639,889.95
28	ONDO	1	0.00	17,674,836.54
29	OSUN	1	0.00	17,316,515.70
30	OYO	1	0.00	21,295,911.96
31	PLATEAU	1	0.00	19,827,195.82
32	RIVERS	1	0.00	20,476,801.70
33	SOKOTO	1	0.00	20,925,432.40
34	TARABA	1	0.00	18,289,702.20
35	YOBE	1	0.00	18,854,335.13
36	ZAMFARA	1	0.00	18,894,489.36
	Grand Total		0.00	720,000,000.00
				190,931,355,911.63
				192,107,759,894.42

1 MAIN DISTRIBUTION		TYPE OF DEDUCTION		TOTAL NO AMT DEDUCTED	
1	8 Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 97/120)	2	128,368,951.00		
2	Abia Counterpart Funding for Various Projects ifo UBA PLC	1	45,444,713.63		
3	ACCCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	1	37,327,563.56		
4	BOND ISSUANCE PROGRAMME1	19	4,597,296,395.89		
5	BOND ISSUANCE PROGRAMME2	11	2,387,742,562.22		
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	6	656,377,914.65		
11	COMMERCIAL AGRICULTURAL CREDIT SCHEME2	1	80,046,438.66		
12	CONTRACTUAL OBLIGATION	1	292,615,190.00		
13	Counterpart fund Contribution ifo 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	1,133,127,396.08		
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	8,389,134,894.04		
20	FEDERAL GOVERNMENT NET OFF WITH STATES (18/96)	1	18,059,991,433.01		
21	FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (15)	4	398,547,666.48		
22	FOREIGN LOANS TO STATE GOVERNMENTS	38	123,042,252,772.42		
23	HEALTH CARE DEDUCTIONS	16	425,041,702.98		
24	LOAN FACILITY FROM COMMERCIAL BANKS	8	2,430,178,767.62		
25	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	2,825,507,238.62		
26	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00		
27	NATIONAL FADAMA PROJECT	1	1,000,000.00		
28	Payment of Arrears of Derivation Revenue to Akwa Ibom state ifo Ekanga Oil Field from July 2023 to April, 2011(7/36)B	8	503,780,725.02		
29	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	73,450,708.22		
30	Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (20/56)	1	1,004,597,886.60		
31	RESTRUCTURED OF COMMERCIAL BANK LOANS INTO EGN BONDS 113/226	22	7,864,087,736.94		
32	SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 3/96	2	195,838,362.71		
33	TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B	1	635,164,146.42		
4 EXCHANGE DIFFERENCE FUNDS					
4 ECOLOGICAL FUNDS DISTRIBUTION STATES					
34		36	267,120,930.14		
					267,120,930.14

35	BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
36	BOND ISSUANCE PROGRAMME4	2	1,050,000,000.00
37	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
38	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
39	LOAN FACILITY FROM COMMERCIAL BANKS	2	1,018,171,740.47
40	REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			8,686,025,186.97
			190,931,355,911.63

Grand Total

28 ONDO	205,939,705.56	28 ONDO	205,939,705.56
29 OSUN	201,764,702.94	29 OSUN	201,764,702.94
30 OYO	248,130,941.88	30 OYO	248,130,941.88
31 PLATEAU	231,018,083.77	31 PLATEAU	231,018,083.77
32 RIVERS	238,587,016.25	32 RIVERS	238,587,016.25
33 SOKOTO	243,814,271.03	33 SOKOTO	243,814,271.03
34 TARABA	213,103,859.66	34 TARABA	213,103,859.66
35 YOBE	219,682,723.28	35 YOBE	219,682,723.28
36 ZAMFARA	220,150,583.33	36 ZAMFARA	220,150,583.33
8,389,134,894.04		8,389,134,894.04	
FEDERAL GOVERNMENT NET OFF WITH STATES (18/96)			
1 Federal Government	18,059,991,433.01	1 Federal Government	18,059,991,433.01
18,059,991,433.01		18,059,991,433.01	
FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (15)			
1 BAYELSA	82,685,290.30	1 BAYELSA	82,685,290.30
2 EKITI	75,620,944.19	2 EKITI	75,620,944.19
3 GOMBE	93,009,093.45	3 GOMBE	93,009,093.45
4 KOGI	147,232,338.54	4 KOGI	147,232,338.54
398,547,666.48		398,547,666.48	
FOREIGN LOANS TO STATE GOVERNMENTS			
1 ABIA	463,840,668.67	1 ABIA	463,840,668.67
2 ADAMAWA	825,432,002.51	2 ADAMAWA	825,432,002.51
3 AKWA IBOM	294,513,930.90	3 AKWA IBOM	294,513,930.90
4 ANAMBRA	512,961,167.08	4 ANAMBRA	512,961,167.08
5 BAUCHI	1,470,683,469.77	5 BAUCHI	1,470,683,469.77
6 BAYELSA	289,148,452.84	6 BAYELSA	289,148,452.84
7 BENUE	184,313,296.01	7 BENUE	184,313,296.01
8 BORNO	226,266,346.93	8 BORNO	226,266,346.93
9 CROSS RIVER	1,908,417,057.70	9 CROSS RIVER	1,908,417,057.70
10 DELTA	269,399,303.85	10 DELTA	269,399,303.85
11 EBONYI	1,161,877,829.26	11 EBONYI	1,161,877,829.26
12 EDO	1,375,175,039.71	12 EDO	1,375,175,039.71
13 EKITI	696,903,496.43	13 EKITI	696,903,496.43
14 ENUGU	778,266,799.25	14 ENUGU	778,266,799.25
15 GOMBE	477,319,532.33	15 GOMBE	477,319,532.33
16 IMO	651,911,005.21	16 IMO	651,911,005.21
17 JIGAWA	299,700,228.64	17 JIGAWA	299,700,228.64
18 KADUNA	3,863,744,277.09	18 KADUNA	3,863,744,277.09
19 KANO	831,259,840.47	19 KANO	831,259,840.47
20 KATSINA	952,965,950.04	20 KATSINA	952,965,950.04
21 KEBBI	362,453,051.78	21 KEBBI	362,453,051.78
22 KOGI	389,159,341.46	22 KOGI	389,159,341.46
23 KWARA	326,435,898.26	23 KWARA	326,435,898.26
24 LAGOS	6,937,812,107.78	24 LAGOS	6,937,812,107.78
1 ADAMAWA	88,385,694.89	1 ADAMAWA	88,385,694.89
2 AKWA IBOM	83,501,624.96	2 AKWA IBOM	83,501,624.96
3 BAUCHI	215,881,080.79	3 BAUCHI	215,881,080.79
4 BORNO	50,056,998.35	4 BORNO	50,056,998.35
5 GOMBE	82,496,643.40	5 GOMBE	82,496,643.40
6 KEBBI	66,570,742.77	6 KEBBI	66,570,742.77
7 NIGER	77,664,610.92	7 NIGER	77,664,610.92
8 YOBE	384,940,000.00	8 YOBE	384,940,000.00
9 ZAMFARA	83,630,000.00	9 ZAMFARA	83,630,000.00
1,133,127,396.08		1,133,127,396.08	
DELTA UTM OFFSHORE FLNG FACILITY 2			
1 DELTA	753,501,346.72	1 DELTA	753,501,346.72
753,501,346.72		753,501,346.72	
DELTA UTM OFFSHORE FLNG FACILITY 1			
1 DELTA	415,167,104.53	1 DELTA	415,167,104.53
415,167,104.53		415,167,104.53	
ECOLOGICAL FUNDS DISTRIBUTION STATES			
1 ABIA	207,155,720.45	1 ABIA	207,155,720.45
2 ADAMAWA	220,378,062.74	2 ADAMAWA	220,378,062.74
3 AKWA IBOM	222,426,018.76	3 AKWA IBOM	222,426,018.76
4 ANAMBRA	219,965,210.38	4 ANAMBRA	219,965,210.38
5 BAUCHI	264,625,517.79	5 BAUCHI	264,625,517.79
6 BAYELSA	195,747,668.06	6 BAYELSA	195,747,668.06
7 BENUE	248,103,529.39	7 BENUE	248,103,529.39
8 BORNO	274,863,153.85	8 BORNO	274,863,153.85
9 CROSS RIVER	222,463,951.59	9 CROSS RIVER	222,463,951.59
10 DELTA	224,626,516.87	10 DELTA	224,626,516.87
11 EBONYI	197,921,070.06	11 EBONYI	197,921,070.06
12 EDO	206,859,238.91	12 EDO	206,859,238.91
13 EKITI	197,809,384.36	13 EKITI	197,809,384.36
14 ENUGU	222,483,151.74	14 ENUGU	222,483,151.74
15 GOMBE	208,379,906.01	15 GOMBE	208,379,906.01
16 IMO	230,014,822.92	16 IMO	230,014,822.92
17 JIGAWA	247,402,279.19	17 JIGAWA	247,402,279.19
18 KADUNA	289,860,545.54	18 KADUNA	289,860,545.54
19 KANO	350,908,460.52	19 KANO	350,908,460.52
20 KATSINA	271,944,070.06	20 KATSINA	271,944,070.06
21 KEBBI	233,601,312.93	21 KEBBI	233,601,312.93
22 KOGI	244,510,052.64	22 KOGI	244,510,052.64
23 KWARA	196,927,473.67	23 KWARA	196,927,473.67
24 LAGOS	296,364,959.37	24 LAGOS	296,364,959.37
25 NASSARAWA	204,017,285.87	25 NASSARAWA	204,017,285.87
26 NIGER	262,051,120.04	26 NIGER	262,051,120.04

1	ABIA	6,596,106.68
2	ADAMAWA	7,017,123.20
3	AKWA IBOM	7,082,332.78
4	ANAMBRA	7,003,977.45
5	BAUCHI	8,426,019.53
6	BAYELSA	6,232,859.51
7	BENUE	7,899,938.00
8	BORNO	8,751,999.13
9	CROSS RIVER	7,083,540.61
10	DELTA	7,152,399.49
11	EBONYI	6,302,063.44
12	EDO	6,586,666.33
13	EKITI	6,298,507.22
14	ENUGU	7,084,151.96
15	GOMBE	6,635,086.34
16	IMO	7,323,970.14
17	JIGAWA	7,877,609.29
18	KADUNA	9,229,535.53
19	KANO	11,173,380.28
20	KATSINA	8,659,051.72
21	KEBBI	7,438,168.63
22	KOGI	7,785,517.04
23	KWARA	6,270,426.05
24	LAGOS	9,436,644.49
25	NASSARAWA	6,496,174.86
26	NIGER	8,344,047.37
27	OGUN	6,544,421.96
28	ONDO	6,557,387.19
29	OSUN	6,424,449.70
30	OYO	7,900,810.85
31	PLATEAU	7,355,915.26
32	RIVERS	7,596,919.89

ECOLOGICAL FUNDS DISTRIBUTION STATES

4 EXCHANGE DIFFERENCE FUNDS

181,978,209,794.53

635,164,146.42

1	EKITI	635,164,146.42
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TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B

195,838,362.71

1	EBONYI	195,838,362.71
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SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 3/96

7,864,087,736.94

21	TARABA	150,436,484.33
22	ZAMFARA	242,955,007.53
34	TARABA	6,785,503.15
35	YOBE	6,994,982.69
36	ZAMFARA	7,009,879.96
		<u>267,120,930.14</u>
		<u>267,120,930.14</u>

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
July, 2025

PAGE 32

S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	Jul 2025	Jun 2025	Jun 2025	
1	ABIA	7,687,778,958.96	207,155,720.45	463,840,668.67	171,916,704.82	635,757,373.49	6,844,865,865.02	5,004,872,523.11	5,942,451,191.44	
2	ADAMAWA	8,178,474,772.79	220,378,062.74	825,432,002.51	242,591,277.38	1,088,023,279.89	6,890,073,430.16	5,054,286,062.75	6,321,746,165.84	
3	AKWA IBOM	8,254,476,696.11	222,426,018.76	294,513,930.90	934,315,918.84	1,228,829,849.74	6,803,220,827.62	4,847,188,289.10	6,380,493,656.14	
4	ANAMBRA	8,163,153,363.15	219,965,210.38	512,961,167.08	38,540,982.12	551,502,149.20	7,391,686,003.56	5,568,285,373.42	6,309,903,118.65	
5	BAUCHI	9,820,546,993.58	264,625,517.79	1,470,683,469.77	2,192,076,630.00	3,662,760,099.77	5,893,161,376.02	3,825,816,436.82	7,591,024,658.29	
6	BAYELSA	7,264,413,459.13	195,747,668.06	289,148,452.84	1,302,257,644.98	1,591,406,097.82	5,477,259,693.25	3,805,317,477.05	5,615,200,781.10	
7	BENUE	9,207,397,646.24	248,103,529.39	184,313,296.01	189,354,505.17	373,667,801.18	8,585,626,315.67	6,508,036,110.87	7,117,076,519.11	
8	BORNO	10,200,477,042.91	274,863,153.85	226,266,346.93	77,142,815.66	303,409,162.59	9,622,204,726.47	7,344,078,553.46	7,884,700,806.36	
9	CROSS RIVER	8,255,884,425.86	222,463,951.59	1,908,417,057.70	1,504,019,655.72	3,412,436,713.42	4,620,983,760.84	3,059,132,271.09	6,381,581,794.25	
10	DELTA	8,336,139,625.95	224,626,516.87	269,399,303.85	2,246,010,024.84	2,515,409,328.69	5,596,103,780.39	3,731,527,641.47	6,443,616,955.77	
11	EBONYI	7,345,070,822.34	197,921,070.06	1,161,877,829.26	687,764,488.26	1,819,642,317.52	5,327,507,434.75	4,267,585,423.60	5,677,546,804.14	
12	EDO	7,676,776,199.52	206,859,238.91	1,375,175,039.71	681,716,639.21	2,056,891,678.92	5,413,025,281.69	3,449,996,172.87	5,933,946,347.40	
13	EKITI	7,340,926,041.68	197,808,384.36	696,903,496.43	1,528,228,093.26	2,225,131,589.69	4,917,985,067.63	3,113,840,097.66	5,674,342,397.56	
14	ENUGU	8,256,596,964.42	222,483,151.74	778,266,799.25	78,644,312.34	856,911,111.59	7,177,202,701.10	5,687,990,231.78	6,382,132,567.85	
15	GOMBE	7,733,209,845.20	208,379,906.01	477,319,532.33	1,586,546,172.43	2,063,865,704.76	5,460,964,234.43	3,924,307,527.79	5,977,568,073.11	
16	IMO	8,536,105,650.58	230,014,822.92	651,911,005.21	1,470,820,604.19	2,122,731,609.40	6,183,359,218.26	4,179,253,310.07	6,598,185,440.07	
17	JIGAWA	9,181,373,472.29	247,402,279.19	299,700,228.64	0.00	299,700,228.64	8,634,270,964.45	6,688,852,570.74	7,096,960,516.25	
18	KADUNA	10,757,046,912.38	289,860,545.54	3,863,744,277.09	436,184,267.24	4,299,928,544.33	6,167,257,822.51	3,519,290,578.40	8,314,914,695.39	
19	KANO	13,022,602,868.16	350,908,460.52	831,259,840.47	661,426,829.22	1,492,866,669.69	11,179,007,737.95	8,237,457,163.25	10,066,129,937.21	
20	KATSINA	10,092,146,600.16	271,944,070.06	952,965,950.04	850,000,000.00	1,802,965,950.04	8,017,236,580.05	6,109,050,927.71	7,800,964,219.75	
21	KEBBI	8,669,204,279.76	233,601,312.93	362,453,051.78	66,570,742.77	429,023,794.55	8,006,579,172.29	6,057,997,240.84	6,701,067,184.17	
22	KOGI	9,074,039,731.32	244,510,052.64	389,159,341.46	435,712,417.65	824,871,759.11	8,004,657,919.57	5,948,507,803.20	7,013,994,353.94	
23	KWARA	7,308,197,356.34	196,927,473.67	326,435,898.26	770,677,095.35	1,097,112,993.61	6,014,156,889.06	4,373,909,422.46	5,649,044,583.52	
24	LAGOS	10,998,432,936.43	296,364,959.36	6,937,812,107.78	0.00	6,937,812,107.78	3,764,255,869.29	-257,784,062.17	8,501,499,751.22	
25	NASSARAWA	7,571,308,164.69	204,017,285.87	340,866,437.79	0.00	340,866,437.79	7,026,424,441.03	5,206,421,834.41	5,852,422,326.94	
26	NIGER	9,725,008,232.49	262,051,120.04	547,716,532.13	1,061,546,152.20	1,609,262,684.33	7,853,694,428.13	5,613,099,551.08	7,517,175,905.60	
27	OGUN	7,627,540,283.79	205,532,522.62	2,080,616,395.96	2,111,901,896.12	4,192,518,292.08	3,229,489,469.09	1,393,286,409.64	5,895,888,277.88	
28	ONDO	7,642,651,295.33	205,939,705.56	315,444,540.81	731,118,870.18	1,046,563,410.99	6,390,148,178.77	4,466,955,724.08	5,907,568,692.86	
29	OSUN	7,487,712,309.27	201,764,702.94	699,186,662.79	1,142,270,944.01	1,841,457,606.80	5,444,489,999.52	3,659,052,913.91	5,787,804,926.60	
30	OYO	9,208,414,954.04	248,130,941.88	1,784,632,076.68	1,228,448,655.33	3,013,080,732.01	5,947,203,280.15	4,176,683,551.57	7,117,862,871.31	
31	PLATEAU	8,573,337,775.28	231,018,083.77	253,322,998.77	1,270,041,897.08	1,523,364,895.85	6,818,954,795.66	4,885,667,398.30	6,626,964,894.44	
32	RIVERS	8,854,229,269.76	238,587,016.25	3,536,900,512.44	1,488,272,552.00	5,025,173,064.44	3,590,469,189.07	616,059,347.90	6,844,086,641.17	
33	SOKOTO	9,048,218,502.69	243,814,271.03	248,059,055.01	838,971,976.75	1,087,031,031.76	7,717,373,199.90	5,662,061,908.77	6,994,035,222.48	
34	TARABA	7,908,521,014.20	213,103,659.66	365,748,424.86	225,899,884.24	591,648,309.10	7,103,768,845.44	5,289,254,992.57	6,113,079,001.64	
35	YOBE	8,152,669,952.84	219,682,723.28	660,894,874.41	660,894,874.41	879,049,652.58	7,053,937,576.98	5,234,245,108.87	6,301,799,717.87	
36	ZAMFARA	8,170,032,759.30	220,150,583.33	201,412,138.55	779,437,932.66	980,850,071.21	6,969,032,104.76	5,114,702,921.02	6,315,220,711.17	
		311,330,117,178.93		8,389,134,894.04	36,142,020,647.93	29,661,323,456.43	65,803,344,104.36	237,137,638,180.52	165,366,286,809.47	240,650,002,508.51

ALLOCATION TO MINERAL PRODUCING STATES

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%) PM	GAS DERIVATION ON 13% DERIVATION	TOTAL MINERAL REVENUE Jul 2025	TOTAL MINERAL REVENUE Jun 2025	S/N
1	ABIA	0.0129034715	1,184,345,807.31	0.003228095713	83,701,345.67	0.0167655283	0.00	0.004782643	0.00	1,268,047,152.98	1,711,847,341.89	1
2	ADAMAWA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.2152702785	19,758,593,757.42	0.153465795812	3,979,217,088.56	0.213394834	0.00	0.160987635	0.00	23,737,810,845.98	24,051,019,703.52	3
4	ANAMBRA	0.0163248734	1,498,379,355.23	0.013554813709	351,462,982.74	0.015997448	0.00	0.015933896	0.00	1,849,842,337.97	1,876,795,001.64	4
5	BAUCHI	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAYELSA	0.2126697379	19,519,903,006.35	0.265617702686	6,887,205,686.22	0.212683395	0.00	0.262436613	0.00	26,407,108,692.57	26,275,190,424.52	6
7	BENUE	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	7
8	BORNO	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	8
9	CROSS RIVER	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	9
10	DELTA	0.3106545706	28,513,445,996.73	0.236134616816	6,122,738,278.37	0.320489042	0.00	0.237174820	0.00	34,638,184,275.10	36,017,181,044.96	10
11	EBO NYI	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.0207253481	1,902,277,157.21	0.074349846828	1,927,818,374.55	0.021469926	0.00	0.075866867	0.00	3,830,095,531.76	3,768,007,005.72	12
13	EKITI	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	13
14	ENUGU	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	14
15	GO MBE	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	15
16	IMO	0.0266915385	2,449,884,252.10	0.005357574963	138,916,647.56	0.023291281	0.00	0.005267913	0.00	2,588,800,899.67	2,347,082,632.06	16
17	JIGAWA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	17
18	KADUNA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	18
19	KANO	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	19
20	KATSINA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	20
21	KEBBI	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	21
22	KOGI	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	22
23	KWARA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	23
24	LAGOS	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	24
25	NASSARAWA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	25
26	NIGER	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	26
27	OGUN	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	27
28	ONDO	0.0307362517	2,821,128,466.22	0.018872755226	489,351,973.88	0.0300012407	0.00	0.018770939	0.00	3,310,480,440.10	3,295,140,103.71	28
29	OSUN	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	29
30	OYO	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	30
31	PLATEAU	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	31
32	RIVERS	0.1540239288	14,137,094,445.02	0.229418798240	5,948,603,710.47	0.145896384	0.00	0.219377273	0.00	20,085,698,155.48	18,913,321,563.83	32
33	SOKOTO	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	33
34	TARABA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	34
35	YO BE	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	35
36	ZAMFARA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	36
37	FC T-ABUJA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	37
40	Escrow (Rivers &	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	40
42	REFUND TO NC	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	42
43	GBETI KUN DE	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	43
44	Delai/Ordo Dispu	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	44
93	MBEDE DERIVA	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	93
94	AKRI DERIVATI	0.0000000000	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	91,785,052,243.58	100%	25,929,016,088.01	100.00000%	0.00	100.00000%	0.00	117,714,068,331.60	118,255,584,821.84	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NO of LGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5% RAINFALL	TOTAL
1	ABIA	17	2,108,724,547.73	1,457,897,182.31	62,696,767.16	263,590,568.47	533,494,434.68	194,645,732.95	263,011,556.70	18,809,031.75	79,077,170.54	4,981,946,992.28
2	ADAMAWA	21	2,604,995,029.55	1,629,769,638.89	496,524,013.04	325,611,878.69	612,396,111.55	197,330,623.01	170,843,031.92	148,957,216.61	97,683,563.61	6,284,011,104.87
3	AKWA IBOM	31	3,845,321,234.09	2,016,676,857.43	86,611,030.76	480,665,154.26	1,005,706,069.07	475,598,883.30	289,171,439.26	25,983,311.44	144,199,546.28	8,369,933,525.89
4	ANAMBRA	21	2,604,995,029.55	2,151,367,262.00	61,596,500.77	325,611,878.69	566,661,397.81	243,522,460.03	248,153,522.84	18,478,951.81	97,683,563.61	6,317,970,567.11
5	BAUCHI	20	2,480,852,409.09	2,390,286,034.40	638,621,056.70	120,106,551.14	472,122,967.97	424,826,397.66	170,713,125.61	191,566,333.34	93,031,965.34	7,172,146,841.26
6	BAYELSA	8	992,340,963.64	876,260,305.20	120,421,169.25	400,008,538.55	1,109,757,548.18	372,543,227.41	309,794,065.49	120,002,571.79	106,986,760.14	2,919,326,288.87
7	BENUE	23	2,852,980,270.45	2,170,510,271.56	400,008,538.55	356,622,623.81	1,109,757,548.18	372,543,227.41	309,794,065.49	120,002,571.79	106,986,760.14	7,804,405,787.38
8	BORNO	27	3,349,150,752.27	2,135,502,721.75	966,117,781.80	418,643,844.03	694,338,188.71	323,667,391.08	170,502,027.87	289,835,359.25	125,593,153.21	8,473,245,891.21
9	CROSS RIVER	18	2,232,767,168.18	1,486,173,915.80	276,717,698.59	279,095,896.02	620,810,841.24	232,367,391.08	167,571,757.13	83,015,316.66	83,728,768.81	5,462,434,753.51
10	DELTA	25	3,101,065,511.36	2,108,339,731.56	220,478,777.62	387,633,188.92	598,392,536.91	185,468,798.29	215,514,563.22	66,143,693.92	116,289,956.68	6,999,326,703.49
11	EBONYI	13	1,612,554,065.91	1,118,116,479.10	82,123,637.23	201,569,258.24	507,220,570.99	256,905,582.82	177,159,726.10	24,637,093.27	60,470,777.47	4,040,757,191.12
12	EDO	18	2,232,767,168.18	1,655,610,024.75	253,475,258.69	279,095,896.02	485,102,588.41	155,611,648.07	133,998,355.61	76,042,584.09	83,728,768.81	5,355,432,292.64
13	EKITI	16	1,984,681,927.27	1,226,512,767.59	75,302,446.07	248,085,240.91	372,564,874.42	147,128,065.67	101,115,821.67	22,590,735.75	74,425,572.27	4,252,407,451.63
14	ENUGU	17	2,108,724,547.73	1,675,655,346.44	97,968,726.49	263,590,568.47	653,545,913.08	272,540,215.60	260,705,719.75	29,390,620.45	79,077,170.54	5,441,198,828.55
15	GOMBE	11	1,364,468,825.00	1,210,908,529.47	229,978,566.83	170,558,603.13	359,282,072.01	168,738,149.55	104,217,334.75	68,993,575.93	51,167,580.94	3,728,313,237.60
16	IMO	27	3,349,150,752.27	2,024,234,364.51	67,052,558.45	418,643,844.03	677,271,332.12	257,683,265.48	188,347,906.78	94,061,541.89	125,593,153.21	7,292,416,814.83
17	JIGAWA	27	3,349,150,752.27	2,237,080,226.20	313,538,446.24	418,643,844.03	677,271,332.12	257,683,265.48	188,347,906.78	94,061,541.89	125,593,153.21	7,661,370,468.24
18	KADUNA	23	2,852,980,270.45	3,120,828,075.85	584,615,664.97	356,622,533.81	734,855,884.45	433,641,716.87	250,020,926.00	175,384,714.44	106,986,760.14	8,615,936,546.98
19	KANO	44	5,457,875,300.00	4,827,257,718.69	272,117,247.35	682,234,412.50	1,382,341,018.39	510,653,222.72	298,524,693.36	81,635,181.16	204,670,323.75	13,717,309,417.92
20	KATSINA	34	4,217,449,095.45	2,979,882,189.27	319,365,522.48	527,181,136.93	1,264,251,642.15	503,912,117.03	377,215,438.79	95,809,664.91	156,154,341.08	10,443,221,148.11
21	KEBBI	21	2,604,995,029.55	1,666,050,918.07	482,515,472.11	325,611,878.69	792,443,296.98	248,966,797.15	227,871,900.67	144,754,653.97	97,683,563.61	6,590,793,510.79
22	KOGI	21	2,604,995,029.55	1,686,555,626.71	378,332,792.03	325,611,878.69	940,776,504.56	371,676,464.92	293,036,151.89	113,499,847.28	97,683,563.61	6,812,067,859.24
23	KWARA	16	1,984,681,927.27	1,219,761,888.45	440,817,256.24	248,085,240.91	415,107,596.88	127,772,284.18	106,685,554.58	13,415,296.04	93,031,965.34	8,211,280,124.01
24	LAGOS	20	2,480,852,409.09	4,636,842,081.20	44,717,649.67	310,106,551.14	365,551,646.28	160,076,970.68	128,672,197.03	104,635,265.15	60,470,777.47	4,300,495,165.04
25	NASSARAWA	13	1,612,554,065.91	958,526,581.12	348,784,187.44	201,569,258.24	622,323,890.87	262,958,941.80	197,457,586.56	284,339,871.59	116,289,956.68	7,959,884,822.62
26	NIGER	25	3,101,065,511.36	2,032,130,881.67	947,799,491.17	387,633,188.92	676,859,462.28	122,680,347.60	98,842,461.30	65,150,943.54	93,031,965.34	5,678,553,052.41
27	OGUN	20	2,480,852,409.09	1,917,849,501.56	217,170,816.44	310,106,551.14	372,868,056.39	122,680,347.60	146,956,509.73	60,697,991.31	83,728,768.81	5,423,377,358.73
28	ONDO	18	2,232,767,168.18	1,770,169,712.08	202,326,620.44	279,095,896.02	442,691,435.49	204,943,256.67	156,309,763.83	34,631,114.35	139,547,948.01	7,346,101,752.83
29	OSUN	30	3,721,278,613.64	1,761,172,826.82	115,437,037.99	465,159,826.70	701,560,211.99	251,004,409.49	172,872,817.97	108,371,541.43	153,502,742.81	9,266,534,186.51
30	OYO	33	4,093,406,475.00	2,876,487,199.80	361,238,440.65	511,675,809.38	678,097,932.01	310,881,227.46	208,645,767.24	104,426,082.79	79,077,170.54	5,808,875,349.57
31	PLATEAU	17	2,108,724,547.73	1,635,228,265.14	348,086,912.96	263,590,568.47	766,426,851.94	139,704,477.31	221,944,925.42	40,026,691.72	106,986,760.14	7,200,423,021.83
32	RIVERS	23	2,852,980,270.45	2,667,530,951.55	133,422,294.36	356,622,533.81	976,823,696.38	262,125,969.67	232,970,723.22	129,595,225.18	106,986,760.14	7,251,940,435.19
33	SOKOTO	23	2,852,980,270.45	1,901,851,209.23	431,984,047.10	356,622,533.81	976,823,696.38	262,125,969.67	169,884,972.91	231,327,682.21	74,425,572.27	5,435,553,617.98
34	TARABA	16	1,984,681,927.27	1,183,570,118.28	771,092,208.31	248,085,240.91	479,156,217.57	293,129,678.25	126,902,223.60	179,983,388.36	79,077,170.54	5,464,771,722.71
35	YOBE	17	2,108,724,547.73	1,194,298,578.57	599,944,576.72	263,590,568.47	685,148,342.86	685,148,342.86	115,052,914.23	134,942,612.34	65,122,375.74	4,937,786,561.28
36	ZAMFARA	14	1,736,596,686.36	1,676,966,116.84	449,808,669.44	217,074,585.80	416,245,959.36	110,385,422.06	78,317,264.80	30,694,096.67	27,909,589.60	2,180,865,645.44
37	FCT-ABUJA	6	744,255,722.73	722,879,075.99	102,313,646.84	93,031,965.34	271,081,861.41	110,385,422.06	78,317,264.80	30,694,096.67	27,909,589.60	2,180,865,645.44
774			96,008,988,231.83	72,006,741,173.87	12,001,123,528.98	12,001,123,528.98	24,002,247,057.96	9,600,998,823.18	7,200,674,117.39	3,600,337,058.69	3,600,337,058.69	240,022,470,579.56

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
17	145,105,252.20	6	63,520,445.98
ADAMAWA LGCS		FCT-ABUJA LGCS	
21	183,029,449.66	11	108,591,647.70
AKWA IBOM LG		IMO LGCS	
31	243,784,471.63	27	212,400,489.75
ANAMBRA LGCS		JIGAWA LGCS	
21	184,018,560.21	27	223,146,712.67
BAUCHI LGCS		KADUNA LGCS	
20	208,897,480.81	23	250,949,608.16
BAVELSA LGCS		KANO LGCS	
8	85,028,921.04	44	399,533,284.02
BENUE LGCS		KATSINA LGCS	
23	227,312,789.92	34	304,171,489.75
BORNO LGCS		KEBBI LGCS	
27	246,793,569.65	21	191,964,859.54
CROSS RIVER LG		KOGI LGCS	
18	159,100,041.36	21	198,409,743.47
DELTA LGCS		KWARA LGCS	
25	203,863,884.57	16	140,395,675.92
EBONYI LGCS		LAGOS LGCS	
13	117,691,957.02	20	239,163,498.76
13	40,407,571.91	20	239,163,498.76
ECOLOGICAL FUNDS DISTRIBUTION LGCS POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LG		NASSARAWA LG	
18	155,983,464.83	13	125,257,140.73
EDO LGCS		NIGER LGCS	
16	123,856,527.72	25	231,841,305.51
ENUGU LGCS		OGUN LGCS	
17	158,481,519.28	20	165,394,749.10
ECOLOGICAL FUNDS DISTRIBUTION LGCS		ONDO LGCS	
17	157,962,447.34	18	157,962,447.34
ECOLOGICAL FUNDS DISTRIBUTION LGCS		TOTAL-AMOUNT	

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE

S/NO STATES TOTAL DEDUCTIONS

1 STATUTORY REVENUE

1 (787 detail records) TOTAL 1 STATUTORY REVENUE

7,031,353,316.95

7,031,353,316.95

4 EXCHANGE DIFFERENCE REVENUE

1 (774 detail records)

TOTAL 4 EXCHANGE DIFFERENCE REVENUE

222,600,775.12

222,600,775.12

2,253,954,092.06

Grand Total

4

1

S/N	STATE	GROSS TOTAL	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL
1	ABIA	7,687,778,958.96	1,268,047,152.98	8,955,826,111.94	842,913,093.94	8,112,913,018.00	7,654,298,533.32
2	ADAMAWA	8,178,474,772.79	0.00	8,178,474,772.79	1,288,401,342.63	6,890,073,430.16	6,321,746,165.84
3	AKWA IBOM	8,254,476,696.11	23,737,810,845.98	31,992,287,542.09	1,451,255,868.50	30,541,031,673.60	30,431,513,359.66
4	ANAMBRA	8,163,153,363.15	1,849,842,337.97	10,012,995,701.12	771,467,359.58	9,241,528,341.53	8,186,698,120.29
5	BAUCHI	9,820,546,993.58	0.00	9,820,546,993.58	3,927,385,617.56	5,893,161,376.02	7,591,024,858.29
6	BAYELSA	7,264,413,459.13	26,407,108,692.57	33,671,522,151.69	1,787,153,765.88	31,884,368,385.81	31,890,391,205.62
7	BENUE	9,207,397,646.24	0.00	9,207,397,646.24	621,771,330.57	8,585,626,315.67	7,117,076,519.11
8	BORNO	10,200,477,042.91	0.00	10,200,477,042.91	578,272,316.44	9,622,204,726.47	7,884,700,806.36
9	CROSS RIVE	8,255,884,425.86	0.00	8,255,884,425.86	3,634,900,665.01	4,620,983,760.84	6,381,581,794.25
10	DELTA	8,336,139,625.95	34,636,184,275.10	42,972,323,901.04	2,740,035,845.56	40,232,288,055.49	42,460,798,000.72
11	EBONYI	7,345,070,822.34	0.00	7,345,070,822.34	2,017,563,387.59	5,327,507,434.75	5,677,546,804.14
12	EDO	7,676,776,199.52	3,830,095,531.76	11,506,871,731.27	2,263,750,917.83	9,243,120,813.44	9,701,953,353.12
13	EKITI	7,340,926,041.68	0.00	7,340,926,041.68	2,422,940,974.05	4,917,985,067.63	5,674,342,997.66
14	ENUGU	8,256,596,964.42	0.00	8,256,596,964.42	1,079,994,263.33	7,177,202,701.10	6,382,132,567.85
15	GOMBE	7,733,209,845.20	0.00	7,733,209,845.20	2,272,245,610.77	5,460,964,234.43	5,977,568,073.11
16	IMO	8,536,105,650.58	2,588,800,899.67	11,124,906,550.24	2,352,746,432.32	8,772,160,117.92	8,945,268,072.12
17	JIGAWA	9,181,373,472.29	0.00	9,181,373,472.29	547,102,507.83	8,634,270,964.45	7,096,960,516.25
18	KADUNA	10,757,046,912.38	0.00	10,757,046,912.38	4,589,789,089.87	6,167,257,822.51	8,314,914,695.39
19	KANO	13,022,602,668.16	0.00	13,022,602,668.16	1,843,595,130.21	11,179,007,737.95	10,066,129,937.21
20	KATSINA	10,092,146,600.16	0.00	10,092,146,600.16	2,074,910,020.10	8,017,236,580.05	7,800,964,219.75
21	KEBBI	8,669,204,279.76	0.00	8,669,204,279.76	662,625,107.48	8,006,579,172.29	6,701,067,184.17
22	KOGI	9,074,039,731.32	0.00	9,074,039,731.32	1,069,381,811.75	8,004,657,919.57	7,013,994,353.94
23	KWARA	7,308,197,356.34	0.00	7,308,197,356.34	1,294,040,467.28	6,014,156,889.06	5,649,044,583.52
24	LAGOS	10,998,432,936.43	0.00	10,998,432,936.43	7,234,177,067.15	3,764,255,869.29	8,501,499,751.22
25	NASSARAWA	7,571,308,164.69	0.00	7,571,308,164.69	544,883,723.66	7,026,424,441.03	5,852,422,326.94
26	NIGER	9,725,008,232.49	0.00	9,725,008,232.49	1,871,313,804.37	7,853,694,428.13	7,517,175,905.60
27	OGUN	7,627,540,283.79	0.00	7,627,540,283.79	4,398,050,814.70	3,229,489,469.09	5,895,888,277.88
28	ONDO	7,642,651,295.33	3,310,480,440.10	10,953,131,735.42	1,252,503,116.55	9,700,628,618.87	9,202,708,796.57
29	OSUN	7,487,712,309.27	0.00	7,487,712,309.27	2,043,222,309.74	5,444,489,999.52	5,787,804,926.60
30	OYO	9,208,414,954.04	0.00	9,208,414,954.04	3,261,211,673.89	5,947,203,280.15	7,117,862,871.31
31	PLATEAU	8,573,337,775.28	0.00	8,573,337,775.28	1,754,382,979.62	6,818,954,795.66	6,626,964,894.44
32	RIVERS	8,854,229,269.76	20,085,698,155.48	28,939,927,425.24	5,263,760,080.69	23,676,167,344.55	25,757,408,205.00
33	SOKOTO	9,048,218,502.69	0.00	9,048,218,502.69	1,330,845,302.79	7,717,373,199.90	6,994,035,222.48
34	TARABA	7,908,521,014.20	0.00	7,908,521,014.20	804,752,168.76	7,103,768,845.44	6,113,079,001.64
35	YOBE	8,152,669,952.84	0.00	8,152,669,952.84	1,098,732,375.86	7,053,937,576.98	6,301,799,717.87
36	ZAMFARA	8,170,032,759.30	0.00	8,170,032,759.30	1,201,000,654.54	6,969,032,104.76	6,315,220,711.17
		311,330,117,178.93	117,714,068,331.59	429,044,185,510.52	74,192,478,998.41	354,851,706,512.12	358,905,587,330.35

Jun 2025

Jul 2025

S/N STATE GROSS TOTAL TOTAL DERIVATION TOTAL

STATE NET PREV. TOTAL

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	7,687,778,968.96	1,268,047,152.98	207,155,720.45	8,955,826,111.94	635,757,373.49	8,112,913,018.00	4,981,946,992.28	4,836,841,740.08	1
2	ADAMAWA	8,178,474,772.79	0.00	220,378,062.74	8,178,474,772.79	1,068,023,279.89	6,890,073,430.16	6,284,011,104.87	6,100,981,655.21	2
3	AKWA IBOM	8,254,476,696.11	23,737,810,845.98	222,426,018.76	31,992,287,542.09	1,228,829,849.74	30,541,031,673.60	8,369,933,525.89	8,126,149,054.26	3
4	ANAMBRA	8,163,153,363.15	1,849,842,337.97	219,965,210.38	10,012,995,701.12	551,502,149.20	9,241,528,341.53	6,317,970,567.11	6,133,952,006.90	4
5	BAUCHI	9,820,546,993.58	0.00	264,625,517.79	9,820,546,993.58	3,662,760,099.77	5,893,161,376.02	7,172,146,841.26	6,963,249,360.45	5
6	BAYELSA	7,264,413,459.13	26,407,108,692.57	195,747,668.06	33,671,522,151.69	1,591,406,097.82	31,884,368,385.81	2,919,326,288.87	2,834,297,367.84	6
7	BENUE	9,207,397,646.24	0.00	248,103,529.39	9,207,397,646.24	373,667,801.18	8,585,626,315.67	7,804,405,787.38	7,577,092,997.46	7
8	BORNO	10,200,477,042.91	0.00	274,863,153.85	10,200,477,042.91	303,409,162.59	9,622,204,726.47	8,473,245,891.21	8,226,452,321.56	8
9	CROSS RIVER	8,255,884,425.86	0.00	222,463,951.59	8,255,884,425.86	3,412,436,713.42	4,620,983,760.84	5,462,434,753.51	5,303,334,712.14	9
10	DELTA	8,336,139,625.95	34,636,184,275.10	224,626,516.87	42,972,323,901.04	2,515,409,328.69	40,232,288,055.49	6,999,326,703.49	6,795,462,818.92	10
11	EBONYI	7,345,070,822.34	0.00	197,921,070.06	7,345,070,822.34	1,819,642,317.52	5,327,507,434.75	4,040,757,191.12	3,882,657,662.19	11
12	EDO	7,676,776,199.52	3,830,095,531.76	206,859,238.91	11,506,871,731.27	2,056,891,678.92	9,243,120,813.44	5,355,432,292.64	5,199,448,827.81	12
13	EKITI	7,340,926,041.68	0.00	197,809,384.36	7,340,926,041.68	2,225,131,589.69	4,917,985,067.63	4,252,407,451.63	4,128,550,923.91	13
14	ENUGU	8,256,596,964.42	0.00	222,483,151.74	8,256,596,964.42	856,911,111.59	7,177,202,701.10	5,441,198,828.55	5,282,717,309.27	14
15	GOMBE	7,733,209,845.20	0.00	208,379,906.01	7,733,209,845.20	2,063,865,704.76	5,460,964,234.43	3,728,313,237.60	3,619,721,589.90	15
16	IMO	8,536,105,650.58	2,588,800,899.67	230,014,822.92	11,124,906,550.24	2,122,731,609.40	8,772,160,117.92	7,292,416,814.83	7,080,016,325.07	16
17	JIGAWA	9,181,373,472.29	0.00	247,402,279.19	9,181,373,472.29	299,700,228.64	8,634,270,964.45	7,661,370,468.24	7,438,223,755.57	17
18	KADUNA	10,757,046,912.38	0.00	289,860,545.54	10,757,046,912.38	4,299,928,544.33	6,167,257,822.51	8,615,936,546.98	8,364,986,938.82	18
19	KANO	13,022,602,868.16	0.00	350,908,460.52	13,022,602,868.16	1,492,686,669.69	11,179,007,737.95	13,717,309,417.92	13,317,776,133.90	19
20	KATSINA	10,092,146,600.16	0.00	271,944,070.06	10,092,146,600.16	1,802,965,950.04	8,017,236,580.05	10,443,221,148.11	10,139,049,658.36	20
21	KEBBI	8,669,204,279.76	0.00	233,601,312.93	8,669,204,279.76	429,023,794.55	8,006,579,172.29	6,590,793,510.79	6,398,828,651.25	21
22	KOGI	9,074,039,731.32	0.00	244,510,052.84	9,074,039,731.32	824,871,759.11	8,004,657,919.57	6,812,067,859.24	6,613,658,115.76	22
23	KWARA	7,308,197,356.34	0.00	196,927,473.67	7,308,197,356.34	1,097,112,993.61	6,014,156,889.06	4,820,251,539.91	4,679,855,863.99	23
24	LAGOS	10,998,432,938.43	0.00	296,364,959.36	10,998,432,938.43	6,937,812,107.78	3,764,255,869.29	8,211,280,124.01	7,972,116,625.25	24
25	NASSARAWA	7,571,308,164.69	0.00	204,017,285.87	7,571,308,164.69	340,866,437.79	7,026,424,441.03	4,300,495,165.04	4,175,238,024.31	25
26	NIGER	9,725,008,232.49	0.00	262,051,120.04	9,725,008,232.49	1,609,262,684.33	7,853,694,428.13	7,959,884,822.62	7,728,043,517.10	26
27	OGUN	7,627,540,283.79	0.00	205,532,522.62	7,627,540,283.79	4,192,518,292.08	3,229,489,469.09	5,678,553,052.41	5,513,158,303.31	27
28	ONDO	7,642,651,295.33	3,310,480,440.10	205,939,705.56	10,953,131,735.42	1,046,563,410.99	9,700,628,618.87	5,423,377,358.73	5,265,414,911.39	28
29	OSUN	7,487,712,309.27	0.00	201,764,702.94	7,487,712,309.27	1,841,457,606.80	5,444,489,999.52	7,346,101,752.83	7,132,137,624.11	29
30	OYO	9,208,414,954.04	0.00	248,130,941.88	9,208,414,954.04	3,013,080,732.01	5,947,203,280.15	9,266,534,186.51	8,996,635,132.53	30
31	PLATEAU	8,573,337,775.28	0.00	231,018,083.77	8,573,337,775.28	1,523,364,895.85	6,818,954,795.66	5,808,875,349.57	5,639,684,805.41	31
32	RIVERS	8,854,229,269.76	20,085,698,155.48	238,587,016.25	28,939,927,425.24	5,025,173,064.44	23,676,167,344.55	7,200,423,021.83	6,990,701,982.94	32
33	SOKOTO	9,048,218,502.69	0.00	243,814,271.03	9,048,218,502.69	1,087,031,031.76	7,717,373,199.90	7,251,940,435.19	7,040,718,869.11	33
34	TARABA	7,908,521,014.20	0.00	213,103,859.66	7,908,521,014.20	591,648,309.10	7,103,768,845.44	5,435,353,617.98	5,277,042,347.56	34
35	YOBE	8,152,669,952.84	0.00	219,682,723.28	8,152,669,952.84	879,049,652.58	7,053,937,576.98	5,464,771,722.71	5,305,603,614.28	35
36	ZAMFARA	8,170,032,759.30	0.00	220,150,583.33	8,170,032,759.30	980,850,071.21	6,969,032,104.76	4,937,786,561.28	4,793,967,535.22	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	2,180,868,645.44	2,117,348,199.46	37
		311,330,117,178.93	117,714,068,331.59	8,389,134,894.04	429,044,185,510.52	65,803,344,104.36	354,851,706,512.12	240,022,470,579.56	232,991,117,262.62	

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	7,687,778,968.96	7,480,623,238.51	207,155,720.45	4,981,946,992.28	4,836,841,740.08	145,105,252.20	352,260,972.65	1
2	ADAMAWA	8,178,474,772.79	7,958,096,710.05	220,378,062.74	6,284,011,104.87	6,100,981,655.21	183,029,449.66	403,407,512.40	2
3	AKWA IBOM	8,254,476,696.11	8,032,050,677.36	222,426,018.76	8,369,933,525.89	8,126,149,054.26	243,784,471.63	466,210,490.39	3
4	ANAMBRA	8,163,153,363.15	7,943,188,152.76	219,965,210.38	6,317,970,567.11	6,133,952,006.90	184,018,560.21	403,983,770.59	4
5	BAUCHI	9,820,546,993.58	9,555,921,475.79	264,625,517.79	7,172,146,841.26	6,963,249,360.45	208,897,480.81	473,522,998.60	5
6	BAYELSA	7,264,413,459.13	7,068,665,791.07	195,747,668.06	2,919,326,288.87	2,834,297,367.84	85,028,921.04	280,776,589.10	6
7	BENUE	9,207,397,646.24	8,959,294,116.85	248,103,529.39	7,804,405,787.38	7,577,092,997.46	227,312,789.92	475,416,319.31	7
8	BORNO	10,200,477,042.91	9,925,613,889.06	274,863,153.85	8,473,245,891.21	8,226,452,321.56	246,793,569.65	521,656,723.50	8
9	CROSS RIVER	8,255,884,425.86	8,033,420,474.26	222,463,951.59	5,462,434,753.51	5,303,334,712.14	159,100,041.36	381,563,992.96	9
10	DELTA	8,336,139,625.95	8,111,513,109.08	224,626,516.87	6,999,326,703.49	6,795,462,818.92	203,863,884.57	428,490,401.43	10
11	EBONYI	7,345,070,822.34	7,147,149,752.28	197,921,070.06	4,040,757,191.12	3,923,065,234.10	117,691,957.02	315,613,027.09	11
12	EDO	7,676,776,199.52	7,469,916,960.61	206,859,238.91	5,355,432,292.64	5,199,448,827.81	155,983,464.83	362,842,703.74	12
13	EKITI	7,340,926,041.68	7,143,116,657.32	197,809,384.36	4,252,407,451.63	4,128,550,923.91	123,856,527.72	321,665,912.07	13
14	ENUGU	8,256,596,964.42	8,034,113,812.69	222,483,151.74	5,441,198,828.55	5,282,717,309.27	158,481,519.28	380,964,671.01	14
15	GOMBE	7,733,209,845.20	7,524,829,939.19	208,379,906.01	3,728,313,237.60	3,619,721,589.90	108,591,647.70	316,971,553.71	15
16	IMO	8,636,105,650.58	8,306,090,827.66	330,014,822.92	7,292,416,814.83	7,080,016,325.07	212,400,489.75	442,415,312.67	16
17	JIGAWA	9,181,373,472.29	8,933,971,193.09	247,402,279.19	7,661,370,468.24	7,438,223,755.57	223,146,712.67	470,548,991.86	17
18	KADUNA	10,757,046,912.38	10,467,186,366.84	289,860,545.54	8,615,936,546.98	8,364,986,938.82	250,949,608.16	540,810,153.71	18
19	KANO	13,022,602,868.16	12,671,694,407.64	350,908,460.52	13,717,309,417.92	13,317,776,133.90	399,533,284.02	750,441,744.54	19
20	KATSINA	10,092,146,600.16	9,820,202,530.09	271,944,070.06	10,443,221,148.11	10,139,049,658.36	304,171,489.75	576,115,559.81	20
21	KEBBI	8,669,204,279.76	8,435,602,966.84	233,601,312.93	6,590,793,510.79	6,398,828,651.25	191,964,859.54	425,566,172.47	21
22	KOGI	9,074,039,731.32	8,829,529,678.68	244,510,052.64	6,812,067,859.24	6,613,658,115.76	198,409,743.47	442,919,796.11	22
23	KWARA	7,308,197,356.34	7,111,269,882.67	196,927,473.67	4,820,251,539.91	4,679,855,863.99	140,395,675.92	337,323,149.59	23
24	LAGOS	10,998,432,936.43	10,702,067,877.07	296,364,959.36	8,211,280,124.01	7,972,116,625.25	239,163,498.76	535,528,458.12	24
25	NASSARAWA	7,571,308,164.69	7,367,290,878.82	204,017,285.87	4,300,495,165.04	4,175,238,024.31	125,257,140.73	329,274,426.60	25
26	NIGER	9,725,008,232.49	9,462,957,112.46	262,051,120.04	7,959,884,822.62	7,728,043,517.10	231,841,305.51	493,892,425.55	26
27	OGUN	7,627,540,283.79	7,422,007,761.17	205,532,522.62	5,678,553,052.41	5,513,158,303.31	165,394,749.10	370,927,271.72	27
28	ONDO	7,642,651,295.33	7,436,711,589.76	205,939,705.56	5,423,377,358.73	5,265,414,911.39	157,962,447.34	363,902,152.90	28
29	OSUN	7,487,712,309.27	7,285,947,606.32	201,764,702.94	7,346,101,752.83	7,132,137,624.11	213,964,128.72	415,728,831.67	29
30	OYO	9,208,414,954.04	8,960,284,012.16	248,130,941.88	9,266,594,186.51	8,996,635,132.53	269,899,053.98	518,029,995.85	30
31	PLATEAU	8,573,337,775.28	8,342,319,691.51	231,018,083.77	5,808,875,349.57	5,639,684,805.41	169,190,544.16	400,208,627.93	31
32	RIVERS	8,854,229,269.76	8,615,642,253.51	238,587,016.25	7,200,423,021.83	6,990,701,962.94	209,721,058.89	448,308,075.14	32
33	SOKOTO	9,048,218,502.69	8,804,404,231.66	243,814,271.03	7,251,940,435.19	7,040,718,869.11	211,221,566.07	455,035,837.10	33
34	TARABA	7,908,521,014.20	7,695,417,154.54	213,103,859.66	5,435,353,617.98	5,277,042,347.56	158,311,270.43	371,415,130.09	34
35	YOBE	8,152,669,952.84	7,932,987,229.56	219,682,723.28	5,464,771,722.71	5,305,603,614.28	159,168,108.43	378,850,831.71	35
36	ZAMFARA	8,170,032,759.30	7,949,882,175.97	220,150,583.33	4,793,967,535.22	4,793,967,535.22	143,819,026.06	363,969,609.39	36
37	FCT-ABUJA	0.00	0.00	0.00	2,180,668,645.44	2,117,348,199.46	63,520,445.98	63,520,445.98	37
		311,330,117,178.93	302,940,982,284.88	8,389,134,894.04	240,022,470,579.56	233,031,524,834.53	6,990,945,745.04	15,380,080,639.08	

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF JULY, 2025

	=N=
BALANCE AS AT 31ST JULY, 2025	687,939,893,231.51
GRAND TOTAL	687,939,893,231.51


ZANNA-IBRAHIM, AMSA

BANKING SERVICES DEPARTMENT



YAHAYA, HALIDU SAYUTI

BANKING SERVICES DEPARTMENT



DANIELLA ANGYU

BANKING SERVICES DEPARTMENT

40

Jun 2025 Jul 2025

SN	STATE	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS
1	ABIA	920,930,641.21	0.1742	1,238,821,720.70
2	ADAMAWA	2,948,654,674.37	0.5578	9,088,725,200.78
3	AKWA IBOM	10,052,974,560.20	1.9018	7,822,079,767.52
4	ANAMBRA	4,857,831,141.39	0.9190	4,615,179,675.81
5	BAUCHI	2,305,696,258.57	0.4362	2,121,568,450.12
6	BAYELSA	21,691,957,766.10	4.1035	11,898,868,587.34
7	BENUE	3,635,942,251.31	0.6878	2,828,842,278.52
8	BORNO	2,157,834,790.79	0.4082	3,880,482,381.27
9	CROSS RIVER	2,471,911,927.62	0.4676	2,137,043,135.31
10	DELTA	11,406,428,590.00	2.1578	3,694,217,569.93
11	EBONYI	3,846,935,748.16	0.7277	3,695,464,334.23
12	EDO	8,138,621,751.18	1.5396	9,438,656,257.62
13	EKITI	3,170,061,501.62	0.5997	2,670,025,724.27
14	ENUGU	1,518,463,996.13	0.2873	2,745,687,106.84
15	GOMBE	5,306,527,007.99	1.0039	3,645,567,806.30
16	IMO	2,356,602,947.19	0.4458	548,501,112.85
17	JIGAWA	3,979,522,252.67	0.7528	5,378,576,721.45
18	KADUNA	2,468,649,002.65	0.4670	1,944,290,932.12
19	KANO	10,572,214,905.20	2.0000	9,255,109,759.46
20	KATSINA	1,044,990,788.11	0.1977	1,121,166,972.19
21	KEBBI	1,663,193,088.13	0.3146	659,991,458.10
22	KOGI	2,132,472,504.47	0.4034	2,179,615,811.77
23	KWARA	4,312,306,465.61	0.8158	5,554,345,441.64
24	LAGOS	253,323,479,298.05	47.9219	267,664,160,372.73
25	NASSARAWA	4,037,267,123.79	0.7637	3,334,349,871.49
26	NIGER	1,788,766,836.73	0.3384	2,225,477,764.30
27	OGUN	6,252,086,330.93	1.1827	2,366,880,942.56
28	ONDO	3,098,781,741.40	0.5862	3,686,336,410.42
29	OSUN	1,349,452,647.76	0.2553	887,990,832.68
30	OYO	33,395,758,602.43	6.3176	35,200,131,421.19
31	PLATEAU	3,365,207,937.46	0.6366	3,347,257,729.04
32	RIVERS	66,747,788,246.88	12.6269	76,755,495,428.32
33	SOKOTO	4,905,078,113.11	0.9279	2,746,221,090.77
34	TARABA	852,135,745.34	0.1612	1,181,713,038.42
35	YOBE	4,038,633,617.36	0.7640	1,563,674,675.14
36	ZAMFARA	4,632,799,565.78	0.8764	1,198,417,969.02
37	FCT-ABUJA	27,869,050,624.44	5.2721	24,547,945,831.39
Grand Total		528,617,010,992.13	100.00	524,868,881,583.61

SOURCE: FEDERAL INLAND REVENUE SERVICE- VAT DIRECTORATE

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE					
S/N	MONTH	VATACT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
		₦	₦	₦	₦
1	January	649,560,925,265.91	625,133,000,000.00	24,427,925,265.91	24,427,925,265.91
2	February	771,886,314,511.10	625,133,000,000.00	146,753,314,511.10	171,181,239,777.01
3	March	654,455,847,385.22	625,133,000,000.00	29,322,847,385.22	200,504,087,162.23
4	April	637,617,636,174.63	625,133,000,000.00	12,484,636,174.63	212,988,723,336.86
5	May	642,264,589,877.19	625,133,000,000.00	17,131,589,877.19	230,120,313,214.05
6	June	742,820,459,960.75	625,133,000,000.00	117,687,459,960.75	347,807,773,174.80
7	July	678,165,183,460.17	625,133,000,000.00	53,032,183,460.17	400,839,956,634.97
8	August	687,939,893,231.51	625,133,000,000.00	62,806,893,231.51	463,646,849,866.48
	TOTAL	5,464,710,849,866.48	5,001,064,000,000.00	463,646,849,866.48	

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	920,930,641.21	0.1
2	ADAMAWA	2,948,654,674.37	0.5
3	AKWA IBOM	10,052,974,560.20	1.9
4	ANAMBRA	4,857,831,141.39	0.5
5	BAUCHI	2,305,696,258.57	0.4
6	BAYELSA	21,691,957,766.10	4.1
7	BENUE	3,635,942,251.31	0.1
8	BORNO	2,157,834,790.79	0.4
9	CROSS RIVER	2,471,911,927.62	0.4
10	DELTA	11,406,428,590.00	2.1
11	EBONYI	3,846,935,748.16	0.7
12	EDO	8,138,621,751.18	1.5
13	EKITI	3,170,061,501.62	0.6
14	ENUGU	1,518,463,996.13	0.2
15	GOMBE	5,306,527,007.99	1.1
16	IMO	2,356,602,947.19	0.4
17	JIGAWA	3,979,522,252.67	0.7
18	KADUNA	2,468,649,002.65	0.4
19	KANO	10,572,214,905.20	2.1
20	KATSINA	1,044,990,788.11	0.2
21	KEBBI	1,663,193,088.13	0.3
22	KOGI	2,132,472,504.47	0.4
23	KWARA	4,312,306,465.61	0.8
24	LAGOS	253,323,479,298.05	47.4
25	ONDO	3,098,781,741.40	0.6
26	NASARAWA	4,037,267,123.79	0.7
27	NIGER	1,788,766,836.73	0.3
28	OGUN	6,252,086,330.93	1.1
29	OSUN	1,349,452,647.76	0.2
30	OYO	33,395,758,602.43	6.1
31	PLATEAU	3,365,207,937.46	0.6
32	RIVERS	66,747,788,246.88	12.2
33	SOKOTO	4,905,078,113.11	0.9
34	TARABA	852,135,745.34	0.1
35	YOBE	4,038,633,617.36	0.7
36	ZAMFARA	4,632,799,565.78	0.8
37	FCT	27,869,050,624.44	5.1
		528,617,010,992.17	100

Research & Statistics Dept: Revenue Accounting & Refunds Dept:

Prepared by: MATA T. ALI
 Signature:

Checked by: SYDNEY D. LAWAL
 Signature:

Approved By: Executive Chairman FIRS
 Signature:

Date: 11-08-2025
 Date: 12/08/25

Checked by: HAKIMA M. SHAYI
 Signature:

Date: 11/8/25
 Date: 18/8/2025