

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- August, 2025						
DETAILS						
S/n	DATE	REF. NO.	Receipt =N=	Payment =N=	Cumm Balance =N=	
1	1-Jan-22		Balance b/f	-	-	-
2	25 Apr,2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	60,000,000,000.00
3	23 May,2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
4	21 June,2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
5	21 July,2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
6	23 Aug,2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
7	21 Spt,2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	11 Oct,2022		Distribution of =N=300Billion to the States and LGCs	-	300,000,000,000.00	100,000,000,000.00
9	21 Oct,2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26 Oct,2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16 Nov,2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12 Dec,2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23 Dec,2022		Distribution of =N=225.688 Billion to the States and LGCs	-	225,688,621,775.00	194,314,378,225.00
14	13 Jan,2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	2 Feb,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,803,673,105.00	143,510,705,120.00
16	16 Mar,2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13 Apr,2023		Distribution of =N=240 Billion to the States and LGCs	-	240,000,000,000.00	23,510,705,120.00
18	17 May,2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
19	18 May,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	-
20	20 June,2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
21	19 July,2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	250,000,000,000.00
22	26 July,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	50,000,000,000.00	200,000,000,000.00
23	17 Aug,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	33,473,321,647.86	166,526,678,352.14
24	18 Aug,2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	316,526,678,352.14
25	15 Spt,2023		Distribution of =N=240 Billion to the States and LGCs	-	316,526,678,352.14	-
26	19 Spt,2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
27	18 Oct,2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20 Nov,2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
29	12 Dec,2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
31	29 Dec,2023		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
31	13 Jan,2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
32	17 Jan,2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
33	2 Feb,2024		Reversal of December,2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	100,000,000,000.00
34	2 Feb,2024		Actual Amount Transfer for December,2023 to Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	250,000,000,000.00
35	2 Feb,2024		Part Payment of Consultancy fee	-	25,000,000,000.00	225,000,000,000.00
36	19 Feb,2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	425,000,000,000.00
40	27 Feb,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	65,000,000,000.00	55,000,000,000.00
41	27 Feb,2024		Part Payment of Consultancy fee	-	65,000,000,000.00	-
42	20 Feb,2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	250,000,000,000.00
43	17 Apr,2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	500,000,000,000.00
44	24 Apr,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	140,000,000,000.00
45	24 Apr,2024		Part Payment of Consultancy fee	-	87,254,367,355.19	52,745,632,644.81
46	13 May,2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	302,745,632,644.81
47	10 June,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	502,745,632,644.81	502,745,632,644.81
48	13 June,2024		Part Payment of Consultancy fee	-	86,904,220,820.42	55,841,411,824.39
49	21 June,2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	-	405,841,411,824.39
50	16 July,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	288,000,000,000.00	117,841,411,824.39
51	27 July,2024		Part Payment of Consultancy fee	-	117,841,411,824.39	-
52	27 July,2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	400,000,000,000.00
53	16 Aug,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00	148,000,000,000.00
54	20 Aug,2024		Part Payment of Consultancy fee	-	48,000,000,000.00	100,000,000,000.00
55	20 Aug,2024		Part Payment of Consultancy fee	-	100,000,000,000.00	-
56	20 Aug,2024		Part Payment of Legal Mediation Cost	-	-	-

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- August, 2025						
DETAILS						
S/n	DATE	REF. NO.	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		100,049,659,511.57
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to AJAP		50,000,000,000.00	-
67	13 Dec,2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00		450,000,000,000.00
68	17 Dec,2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		560,966,099.28	449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		90,000,000,000.00	359,439,033,900.72
71	17 Dec,2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		359,439,033,900.72	-
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	150,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	100,000,000,000.00
75	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	-
76	19 Feb,2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
78	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
79	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		61,000,000,000.00	89,000,000,000.00
80	19 Mar,2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
81	19 Mar,2025		Transfer for payment of NLNG to States		50,000,000,000.00	139,000,000,000.00
82	19 Mar,2025		Transfer for payment of NLNG as 13% Diversification to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus	5,715,000,000,000.00		-
			Total		5,715,000,000,000.00	

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Special Intervention Programme for Nigerian Military August, 2025

DETAILS		Receipt	Payment	Cumm Balance
S/N	DATE	REF. NO.	=N=	=N=
1	19-Oct-23		-	-
2	19-Oct-23		100,000,000,000.00	100,000,000,000.00
3	08-Nov-23	FAJF&SA/398/VOL.1	-	-
4	20-Nov-23	FAJF&SA/398/VOL.1	100,000,000,000.00	100,000,000,000.00
5	20-Dec-23		-	-
6	20-Dec-23		100,000,000,000.00	100,000,000,000.00
7	20-Dec-23		-	-
8	17-Jan-24		100,000,000,000.00	100,000,000,000.00
9	02-Feb-24		-	-
10	27-Feb-24	FAJF&SA/418/VOL.1T	100,000,000,000.00	100,000,000,000.00
11	01-Mar-24		-	-
12	20-Mar-24		100,000,000,000.00	100,000,000,000.00
13	12-Apr-24		-	-
14	16-Apr-24		100,000,000,000.00	100,000,000,000.00
15	25-Apr-24		-	-
16	13-May-24		100,000,000,000.00	100,000,000,000.00
17	25-May-24		-	-
18	10-Jun-24		100,000,000,000.00	100,000,000,000.00
19	13-Jun-24		-	-
20	16-Jul-24		100,000,000,000.00	100,000,000,000.00
21	27-Jul-24		-	-
22	16-Aug-24		100,000,000,000.00	100,000,000,000.00
23	27-Aug-24	FAJF&SA/418/Vol.II	-	-
24	16-Sep-24	FAJF&SA/418/Vol.II	100,000,000,000.00	100,000,000,000.00
25	26-Sep-24	FAJF&SA/418/Vol.III	-	-
26	11-Oct-24	FAJF&SA/418/Vol.III	100,000,000,000.00	100,000,000,000.00
27	21-Oct-24	FAJF&SA/418/Vol.III	-	-
28	20-Nov-24	FAJF&SA/418/Vol.III	100,000,000,000.00	100,000,000,000.00
29	27-Nov-24	FAJF&SA/418/Vol.III	-	-
30	13-Dec-24	FAJF&SA/418/Vol.IV	100,000,000,000.00	100,000,000,000.00
31	17-Dec-24	FAJF&SA/418/Vol.IV	-	-
32	17-Jan-25	FAJF&SA/418/Vol.IV	100,000,000,000.00	100,000,000,000.00
33	17-Feb-25	FAJF&SA/418/Vol.IV	-	-
34	19-Feb-25	FAJF&SA/418/Vol.IV	100,000,000,000.00	100,000,000,000.00
35	10-Mar-25	FAJF&SA/418/Vol.V	-	-
36	19-Mar-25	FAJF&SA/418/Vol.V	100,000,000,000.00	100,000,000,000.00
37	28-Mar-25	FAJF&SA/418/Vol.V	-	-
38	15-Apr-25	FAJF&SA/418/Vol.VI	100,000,000,000.00	100,000,000,000.00
39	24-Apr-25	FAJF&SA/418/Vol.VI	-	-
40	16-May-25	FAJF&SA/418/Vol.VI	100,000,000,000.00	100,000,000,000.00
41	03-Jun-25	FAJF&SA/418/Vol.VI	-	-
42	17-Jun-25	FAJF&SA/418/Vol.VI	100,000,000,000.00	100,000,000,000.00
43	19-Jun-25	FAJF&SA/418/Vol.VII	-	-
44	16-Jul-25	FAJF&SA/418/Vol.VII	100,000,000,000.00	100,000,000,000.00
45	16-Jul-25	FAJF&SA/418/Vol.VII	-	-
46	21-Aug-25	FAJF&SA/418/Vol.VII	100,000,000,000.00	100,000,000,000.00
47	01-Sep-25	FAJF&SA/418/Vol.VII	-	-
		Total	2,300,000,000,000.00	2,300,000,000,000.00

Federation Account Department						
Ledger of Savings on Intervention to States Infrastructure & Security : August, 2025						
DETAILS						
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	Cumm Balance ₦
1	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	200,000,000,000.00	-	200,000,000,000.00
2	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12-Apr-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		259,000,000,000.00	41,000,000,000.00
4	12-Apr-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024	100,000,000,000.00		141,000,000,000.00
5	15-May-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024	100,000,000,000.00		241,000,000,000.00
6	25-May-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		222,000,000,000.00	19,000,000,000.00
7	10-Jun-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024	100,000,000,000.00		119,000,000,000.00
8	16-Jul-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2024	100,000,000,000.00		219,000,000,000.00
9	16-Aug-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of August, 2024	100,000,000,000.00		319,000,000,000.00
10	16-Sep-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of September, 2024	100,000,000,000.00		419,000,000,000.00
11	23-Sep-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		370,000,000,000.00	49,000,000,000.00
12	11-Oct-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of October, 2024	100,000,000,000.00		149,000,000,000.00
13	20-Nov-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of November, 2024	200,000,000,000.00		349,000,000,000.00
14	9-Dec-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		333,000,000,000.00	16,000,000,000.00
15	17-Jan-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of December, 2024	100,000,000,000.00		116,000,000,000.00
16	19-Feb-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025	100,000,000,000.00		216,000,000,000.00
17	27-Feb-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		216,000,000,000.00	-
18	19-Mar-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of February, 2025	100,000,000,000.00		100,000,000,000.00
19	15-Apr-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2025	100,000,000,000.00		200,000,000,000.00
20	22-Apr-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		200,000,000,000.00	-
21	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	100,000,000,000.00		100,000,000,000.00
22	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	150,000,000,000.00		250,000,000,000.00
23	26-May-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		250,000,000,000.00	-
24	17-Jun-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2025	250,000,000,000.00		250,000,000,000.00
25	23-Jun-25	FA/F&SA/Vol.VII	Payment for Intervention to States and FCT		250,000,000,000.00	-
26	16-Jul-25	FA/F&SA/Vol.VII	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2025	250,000,000,000.00		250,000,000,000.00
27	21-Jul-25	FA/F&SA/Vol.VII	Payment for Intervention to States and FCT		250,000,000,000.00	-
28	21-Aug-25	FA/F&SA/Vol.VII	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2025	100,000,000,000.00		100,000,000,000.00
29	25-Aug-25	FA/F&SA/Vol.VII	Payment for Intervention to States and FCT		100,000,000,000.00	-
			TOTAL	2,450,000,000,000.00	2,450,000,000,000.00	

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

Office of the Accountant General of the Federation Federation Account Department Ledger of 13% Derivation Refund on JVC and DECA : August, 2025						
S/N	Date	Details	Receipts M	Payments M	Cumm Balance M	
1	20-Nov-23	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00	
2	20-Dec-23	November, 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00	
3	27-Jan-24	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00	
4	20-Feb-24	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00	
5	12-Mar-24	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00	
6	15-Apr-24	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00	
7	14-May-24	April, 2024 Allocation	60,000,000,000.00	-	350,000,000,000.00	
8	10-Jun-24	May, 2024 Allocation	100,000,000,000.00	-	450,000,000,000.00	
9	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	550,000,000,000.00	
10	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	650,000,000,000.00	
11	20-Aug-24	Distribution to Oil Producing State on Refund of 13% Derivation Fund on JVC/Domestic Excess Crude Oil		200,000,000,000.00	450,000,000,000.00	
12	20-Aug-24	Consistency fee and Mediation cost on 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	
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00		200,000,000,000.00	
14	11-Oct-24	September, 2024 Allocation				
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess				
16	21-Oct-24	VAT in favour of FIRS from refund of JVC/DEC to Producing States		61,627,906,976.74	138,372,093,023.26	
17	21-Oct-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		39,372,093,023.26	100,000,000,000.00	
18	21-Oct-24	Consistency 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	
19	20-Nov-24	October, 2024 Allocation				
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00		100,000,000,000.00	
21	17-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess				
22	17-Dec-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess				
23	17-Dec-24	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess				
24	11-Jan-25	December, 2024 Allocation	100,000,000,000.00		100,000,000,000.00	
25	19-Feb-25	January, 2025 Allocation				
26	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
27	25-Feb-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
28	25-Feb-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
29	19-Mar-25	February, 2025 Allocation				
30	15-Apr-25	March, 2025 Allocation				
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
32	22-Apr-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
33	22-Apr-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
34	16-May-25	April, 2025 Allocation	100,000,000,000.00		100,000,000,000.00	
35	17-Jun-25	May, 2025 Allocation				
36	23-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
37	23-Jun-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
38	23-Jun-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
39	18-Jul-25	June, 2025 Allocation				
40	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
41	22-Jul-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
42	22-Jul-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
43	21-Aug-25	July, 2025 Allocation				
44	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
45	21-Aug-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
46	21-Aug-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate				
47	17-Sep-25	August, 2025 Allocation				
<b>Total</b>			1,950,000,000,000.00	1,850,000,000,000.00	100,000,000,000.00	

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

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

		DETAILS					
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	Cumm Balance =N=	
1	16-Aug-24	42730/RS/Vol. 166	Transfer from July,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00	
2	20-Aug-24	FA/F&SA/418/Vol. 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/Vol. 169	Transfer from August,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00	
5	23-Sep-24	FA/F&SA/418/Vol. III	Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00	
6	23-Sep-24	FA/F&SA/418/Vol. III	Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-	
7	11-Oct-24	FA/F&SA/418/Vol. III	Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00	
8	21-Oct-24	FA/F&SA/418/Vol. III	Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00	
9	21-Oct-24	FA/F&SA/418/Vol. III	Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	20,000,000,000.00	10,000,000,000.00	
10	21-Oct-24	FA/F&SA/418/Vol. III	Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	10,000,000,000.00	-	
11	20-Nov-24	FA/F&SA/418/Vol. III	Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	48,788,522,090.24	-	48,788,522,090.24	
12	27-Nov-24	FA/F&SA/418/Vol. III	Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	23,030,817,672.19	25,757,704,418.05	
13	27-Nov-24	FA/F&SA/418/Vol. III	Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	9,757,704,418.05	16,000,000,000.00	
14	27-Nov-24	FA/F&SA/418/Vol. III	Mediation fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	16,000,000,000.00	-	
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	
19	26-Aug-25	FA/F&SA/418/Vol. VII	Payment of 1%to FCT on withdrawals from refund of NLNG Dividend	-	70,000,000,000.00	30,000,000,000.00	
20	26-Aug-25	FA/F&SA/418/Vol. VII	Consultancy fee on refund of 1% to FCT refund of NLNG Dividend	-	20,000,000,000.00	10,000,000,000.00	
21	26-Aug-25	FA/F&SA/418/Vol. VII	Medation Coston refund of 1% to FCT on refund of NLNG Dividend	498,788,522,090.24	-	-	
			<b>TOTAL</b>				

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings on Oil Theft Prevention : August, 2025						
DETAILS						
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	Cumm Balance =N=
1	16 Aug,2024	42730/RS/Vol. 166	Transfer from July,2024 Allocation being savings on Oil Theft Prevention	40,000,000,000.00	-	40,000,000,000.00
2	11 Sept,2024	FA/F&SA/418/Vol I/D(XFA)	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 July 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
6	25 August,2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
7	17 September,2025	FA/F&SA/418/Vol VII	Transfer from August 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 3/12	25,000,000,000.00		25,000,000,000.00
			TOTAL	115,000,000,000.00	90,000,000,000.00	25,000,000,000.00

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

S/n	DATE	REF. NO.	DETAILS	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	FDIFA/258/VOL.2	Payment to the three tiers of Government in July, 2024	-	13,647,077,128.84	10,021,597,663.10
9	16-Aug-24		Receipt form Solid Minerals for July, 2024	1,697,238,975.36	-	11,718,836,638.46
10	16-Sep-24		Receipt form Solid Minerals for August, 2024	2,108,642,980.13	-	13,827,479,618.59
11	16-Oct-24		Receipt form Solid Minerals for September, 2024	3,492,885,776.63	-	17,320,365,395.22
12	21-Nov-24		Receipt form Solid Minerals for October, 2024	3,401,818,820.80	-	20,722,184,216.02
13	13-Dec-24		Receipt form Solid Minerals for November, 2024	2,407,269,880.74	-	23,129,454,096.76
14	17-Jan-25		Receipt form Solid Minerals for December, 2024	5,137,844,542.77	-	28,267,298,639.53
15	19-Feb-25		Receipt form Solid Minerals for January, 2025	4,175,834,877.91	-	32,443,133,517.44
16	19-Mar-25	FDIFA/258/VOL.2	Payment to the three tiers of Government in February, 2025	-	28,218,818,355.40	4,224,315,162.04
17	19-Mar-25		Receipt form Solid Minerals for February, 2025	3,782,483,596.42	-	8,006,798,758.46
18	15-Apr-25		Receipt form Solid Minerals for March, 2025	2,145,558,607.44	-	10,152,357,365.90
19	16-May-25		Receipt form Solid Minerals for April, 2025	7,883,905,297.02	-	18,036,262,662.92
20	17-Jun-25		Receipt form Solid Minerals for May, 2025	9,656,247,898.25	-	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
23	17-Sep-25		Receipt form Solid Minerals for August, 2025	6,231,166,410.20	-	44,512,311,715.39
			<b>Total</b>	<b>86,378,207,199.63</b>	<b>41,865,895,484.24</b>	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings of 13% refund on NLNG : August, 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 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
24	26 August,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
25	26 August,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
26	26 August,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	-
27	17 September,2025	FA/F&SA/418/Vol.VII	August, 2025 Allocation	150,000,000,000.00		150,000,000,000.00
<b>TOTAL</b>				<b>1,300,000,000,000.00</b>	<b>1,150,000,000,000.00</b>	

Office of the Accountant General of the Federation							
Federation Account Department							
Ledger of Savings of refund to States on NLNG : August, 2025							
s/n	DATE	REF. NO.	DETAILS		Receipt ₦	Payment ₦	Cumm Balance =N=
1	19 Feb,2025	FA/F&SA/418/Vol.VI/D(FA)	January, 2025 Allocation for 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				
5	15 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Divided to States			75,000,000,000.00	
6	22 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
7	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG			200,000,000,000.00	
8	23 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
9	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
10	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
11	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
12	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG			50,000,000,000.00	192,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Divided to States			50,000,000,000.00	142,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG			71,000,000,000.00	71,000,000,000.00
15	17 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Divided to States			71,000,000,000.00	
16	25 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
17	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
18	25 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG			30,000,000,000.00	70,000,000,000.00
19	16 July,2025	FA/F&SA/418/Vol.VII	Divided to States			70,000,000,000.00	
20	16 July,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG				
21	22 July,2025	FA/F&SA/418/Vol.VII	Divided to States				
22	22 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
23	21 August,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
24	1 September,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
25	1 September,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG			40,000,000,000.00	110,000,000,000.00
26	1 September,2025	FA/F&SA/418/Vol.VII	Divided to States			110,000,000,000.00	
27	17 September,2025	FA/F&SA/418/Vol.VII	July, 2025 Allocation for refund to States on NLNG		300,000,000,000.00		300,000,000,000.00
			Payment of refund on NLNG Divided to States			150,000,000,000.00	150,000,000,000.00
			Payment of Consultancy fee to Tiaras white on refund of NLNG			100,000,000,000.00	50,000,000,000.00
			Divided to States			50,000,000,000.00	
			Payment of Consultancy fee to Tiaras white on refund of NLNG				
			Divided to States				
			August, 2025 Allocation for refund to States on NLNG		150,000,000,000.00		150,000,000,000.00
			<b>TOTAL</b>		<b>1,750,000,000,000.00</b>		<b>1,750,000,000,000.00</b>

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 : August, 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	-
			<b>TOTAL</b>	<b>450,000,000,000.00</b>	<b>450,000,000,000.00</b>	

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Renewed Hope Ward Development Programme: August, 2025						
DETAILS						
S/n	DATE		Receipts #	Payments #	Cumm Balance #	
1	17-Sep-25	First tranche of Renewed Hope Ward Development Programme: August, 2025	300,000,000.00	-	300,000,000.00	
		Total	300,000,000.00	-	-	

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

S/N	Date	REF. NO	DETAILS		Allocation/Transfer ₦	Cumulative Total ₦
1	01/06/2025	42730/RS/I73/DF	Bal. b/f		62,915,634,688.63	62,915,634,688.63
2	18/06/2025	42730/RS/I74/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
3	18/06/2025	42730/RS/I74/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
4	16/07/2025	42730/RS/I74/DF	June, 2025 Allocation		4,503,181,184.67	66,427,059,530.58
5	16/07/2025	42730/RS/I74/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
6	21/07/2025	42730/RS/I74/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
7	21/07/2025	42730/RS/I74/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
8	20/08/2025	42730/RS/I74/DF	July, 2025 Allocation		5,825,788,120.86	71,638,350,650.39
9	20/08/2025	42730/RS/I74/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
10	21/08/2025	42730/RS/I74/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August,2008 to December,2009 (96th of 117th Instalments). Deduction from statutory Allocation of the State.		28,784,136.55	71,852,635,432.87
11	26/08/2025	42730/RS/I74/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 July, 2025.		(1,502,822,191.70)	70,349,813,241.17
12	16/09/2025	42730/RS/I74/DF	August, 2025 Allocation		6,496,405,981.64	76,846,219,222.81
13	16/09/2025	42730/RS/I74/DF	Distribution of = N=41,284,237,579.08 from Exchange Gain to the three tiers of Govt.		187,917,103.03	77,034,136,325.84
					77,034,136,325.84	

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

S/N	Date	REF. NO	DETAILS		Allocation/Transfer N	Cumulative Total N
				Bal. b/f		
1	01/06/2025	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	76,991,282,593.90	76,991,282,593.90
2	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
3	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.	(1,371,606,404.11)	74,933,872,987.72
4	16/07/2025	FD/FA/124/VOL.XX/D(F)		June, 2025 Allocation	15,130,688,780.48	90,064,561,768.20
5	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.	610,616,362.14	90,675,178,130.34
6	21/07/2025	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.	1,680,000,000.00	92,355,178,130.34
7	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	(871,065,257.13)	91,484,112,873.21
8	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.	(1,742,130,514.26)	89,741,982,358.95
9	20/08/2025	FD/FA/124/VOL.XX/D(F)		July, 2025 Allocation	19,574,648,086.10	109,316,630,445.05
10	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.	623,282,170.32	109,939,912,615.37
11	25/08/2025	FD/FA/124/VOL.XX/D(F)		The transfer represent payment of = N=12.5billion approved by Mr President for expansion of ongoing intervention programs implemented by the Solid Mineral Development Fund to increase the capacity and efficiency of artisan and small-scale miners to support the National Gold purchase program under SMDF	(12,500,000,000.00)	97,439,912,615.37
12	26/08/2025	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	(1,009,896,512.82)	96,430,016,102.55
13	26/08/2025	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 July, 2025.	(2,019,793,025.64)	94,410,223,076.91
14	16/09/2025	FD/FA/124/VOL.XX/D(F)		August, 2025 Allocation	21,827,924,098.32	116,238,147,175.23
15	16/09/2025	FD/FA/124/VOL.XX/D(F)		Distribution of = N=41,284,237,579.08 from Exchange Gain to the three tiers of Govt.	631,401,466.18	116,869,548,641.41
					116,869,548,641.41	

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUALITY 40%	POPULATION 30%	INDICES POPULATION	LANDMA SS (50% OF 10%)	INDICES TERRAI	REV EFFORT (10%)	INDICES V	PRIMARY ENROLLMENT T (24% OF	INDICES pri	DIRECT T SEC (8%)	INDICES snr	INVERS E SE (8% OF	HOSPITAL B (30%)	INDICES hos	WATER SUPPLY SPREAD	INDICES .wat	RAINFALL ALL P(15%)	TOTAL INDICES	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.000021	0.0001	0.006698
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
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
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
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000071	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.000215	0.0001	0.008429
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.000041	0.0001	0.006235
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1362752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.000325	0.0001	0.008755
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	0.000083	0.0001	0.007086
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.000074	0.0001	0.007155
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14828	0.000279	0.02766	0.000028	0.0001	0.006304
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.000085	0.0001	0.006589
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	0.000025	0.0001	0.006300
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.000033	0.0001	0.007086
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	0.000077	0.0001	0.006637
16	IMO	.002969	3934895	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.000022	0.0001	0.007326
17	JIGAWA	.002969	4348649	0.002516	24515.82	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.000106	0.0001	0.007890
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.000197	0.0001	0.009232
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.000092	0.0001	0.011177
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.000108	0.0001	0.008662
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	0.000163	0.0001	0.007440
22	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.000127	0.0001	0.007788
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	0.000182	0.14849	0.000148	0.0001	0.006272
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19801	0.000380	0.01506	0.000015	0.0001	0.009439
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.000117	0.0001	0.008498
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.000319	0.0001	0.008347
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.000073	0.0001	0.006546
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.000068	0.0001	0.006559
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.000039	0.0001	0.006426
30	OYO	.002969	5891589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.000122	0.0001	0.007903
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.000117	0.0001	0.007358
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.000045	0.0001	0.007599
33	SOKOTO	.002969	3686999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.000146	0.0001	0.007766
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.000260	0.0001	0.008788
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	0.000202	0.0001	0.006997
36	ZAMFARA	.002969	3259846	0.001866	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.000152	0.0001	0.007012

Grand Total	0.00	138568341	930309.75	9.152.46	26717696	33964355	420297	4.008			
Indices Total	0.10688	0.08016	0.013360	0.013360	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	3,857,421,507.32	0.001639	2,130,083,052.28	573,648,371.75	874,115,752.44	1,137,465,541.75	8,572,734,225.55
2	ADAMAWA	3,857,421,507.32	0.001833	2,381,199,939.74	1,206,570,905.02	900,424,489.02	774,298,152.79	9,119,914,993.88
3	AKWA IBOM	3,857,421,507.32	0.002268	2,946,496,672.09	608,537,021.54	982,475,823.56	809,734,622.69	9,204,665,647.20
4	ANAMBRA	3,857,421,507.32	0.002419	3,143,288,154.76	572,042,601.60	851,311,247.58	678,766,395.56	9,102,829,906.82
5	BAUCHI	3,857,421,507.32	0.002888	3,492,364,093.82	1,413,980,384.16	1,313,507,110.68	873,836,262.51	10,951,009,358.48
6	BAYELSA	3,857,421,507.32	0.000985	1,280,273,566.70	657,863,608.63	923,053,286.59	1,382,022,326.05	8,100,634,295.30
7	BENUE	3,857,421,507.32	0.002441	3,171,257,342.66	1,065,761,693.00	1,037,348,088.74	1,135,490,579.26	10,267,279,190.98
8	BORNO	3,857,421,507.32	0.002401	3,120,109,024.76	1,891,674,810.79	1,344,190,609.05	1,161,277,946.68	11,374,673,898.60
9	CROSS RIVER	3,857,421,507.32	0.001671	2,171,397,207.70	885,889,127.36	893,649,127.58	1,397,878,453.51	9,206,235,423.46
10	DELTA	3,857,421,507.32	0.002371	3,080,422,121.08	803,840,542.01	897,397,970.51	656,646,815.63	9,295,728,956.54
11	EBONYI	3,857,421,507.32	0.001257	1,633,641,241.30	601,990,233.57	879,930,711.57	1,217,592,591.52	8,190,576,285.28
12	EDO	3,857,421,507.32	0.001862	2,418,954,434.99	851,980,060.81	855,589,147.98	576,519,765.85	8,560,464,916.95
13	EKITI	3,857,421,507.32	0.001379	1,792,015,302.14	592,038,600.87	692,183,476.56	1,252,295,503.93	8,185,964,390.82
14	ENUGU	3,857,421,507.32	0.001884	2,448,241,959.87	625,107,091.72	878,211,688.82	1,398,047,736.01	9,207,029,983.74
15	GOMBE	3,857,421,507.32	0.001362	1,769,216,490.56	817,700,058.74	846,126,292.11	1,332,930,401.19	8,623,394,749.92
16	IMO	3,857,421,507.32	0.002276	2,957,538,683.80	578,882,891.37	998,690,336.96	1,126,180,041.79	9,518,713,461.23
17	JIGAWA	3,857,421,507.32	0.002516	3,268,520,396.52	939,607,979.07	932,940,841.61	1,239,768,598.96	10,238,259,323.48
18	KADUNA	3,857,421,507.32	0.003509	4,559,733,754.96	1,335,090,359.10	1,281,428,540.28	961,637,452.25	11,995,311,513.92
19	KANO	3,857,421,507.32	0.005428	7,052,938,972.88	879,177,396.23	1,553,859,644.66	1,178,262,624.14	14,521,660,145.23
20	KATSINA	3,857,421,507.32	0.003351	4,353,802,604.31	948,109,268.82	1,213,142,398.85	881,397,547.48	11,253,873,326.78
21	KEBBI	3,857,421,507.32	0.001874	2,434,209,262.40	1,186,133,440.24	1,046,655,824.64	1,142,713,299.24	9,667,133,333.85
22	KOGI	3,857,421,507.32	0.001897	2,464,167,981.65	1,034,138,320.66	1,015,282,706.10	1,747,559,670.01	10,118,570,185.74
23	KWARA	3,857,421,507.32	0.001372	1,782,151,826.57	1,125,298,709.35	781,658,363.50	602,927,835.78	8,149,458,242.52
24	LAGOS	3,857,421,507.32	0.005214	6,774,729,283.45	547,417,558.45	1,007,948,596.14	76,967,109.78	12,284,484,055.14
25	NASSARAWA	3,857,421,507.32	0.001078	1,400,469,971.67	991,029,008.40	794,590,194.54	1,399,345,568.51	8,442,856,250.44
26	NIGER	3,857,421,507.32	0.002285	2,969,076,011.39	1,864,949,727.78	1,014,205,895.58	1,138,819,801.75	10,844,472,943.81
27	OGUN	3,857,421,507.32	0.002157	2,802,103,447.12	799,012,969.25	760,766,728.32	286,256,706.68	8,505,561,358.71
28	ONDO	3,857,421,507.32	0.001991	2,586,333,624.29	777,358,768.81	683,473,232.17	617,824,695.74	8,522,411,828.32
29	OSUN	3,857,421,507.32	0.001980	2,573,188,587.01	650,591,369.30	889,638,242.60	378,797,806.42	8,349,637,512.65
30	OYO	3,857,421,507.32	0.003235	4,202,735,768.16	1,009,198,877.94	925,158,365.43	273,899,084.22	10,268,413,603.06
31	PLATEAU	3,857,421,507.32	0.001839	2,389,175,352.31	990,011,734.54	1,035,665,170.60	1,287,957,683.82	9,560,231,448.60
32	RIVERS	3,857,421,507.32	0.003000	3,897,437,034.84	676,831,325.38	830,995,786.39	610,771,258.26	9,873,456,912.19
33	SOKOTO	3,857,421,507.32	0.002139	2,778,728,896.59	1,112,411,686.53	1,066,573,741.70	1,274,640,793.86	10,089,776,625.00
34	TARABA	3,857,421,507.32	0.001331	1,729,273,285.34	1,607,146,371.51	960,442,073.08	664,603,093.10	8,818,866,330.35
35	YOBE	3,857,421,507.32	0.001343	1,744,948,266.89	1,357,454,150.98	1,032,728,811.10	1,098,586,994.36	9,091,139,730.66
36	ZAMFARA	3,857,421,507.32	0.001886	2,450,157,081.09	1,138,416,541.63	721,433,268.87	943,072,804.81	9,110,501,203.72
		<b>138,867,174,263.57</b>	<b>0.080160</b>	<b>104,150,380,697.67</b>	<b>34,716,793,565.89</b>	<b>34,716,793,565.89</b>	<b>34,716,793,565.89</b>	<b>347,167,935,658.92</b>

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

S/NO	STATE	L/MASS 10 % =N=	LAND MASS 50% of 10 % =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
1	ABIA	0.000070	91,470,683.34	482,177,688.42	573,648,371.75	0.000875	1,137,465,541.75	1,137,465,541.75
2	ADAMAWA	0.000558	724,393,216.60	482,177,688.42	1,206,570,905.02	0.000596	774,298,152.79	774,298,152.79
3	AKWA IBOM	0.000087	126,359,333.12	482,177,688.42	608,537,021.54	0.000623	809,734,922.69	809,734,922.69
4	ANAMBRA	0.000069	89,864,913.19	482,177,688.42	572,042,601.61	0.000522	678,766,395.56	678,766,395.56
5	BAUCHI	0.000717	931,702,895.74	482,177,688.42	1,413,880,584.16	0.000673	873,836,262.51	873,836,262.51
6	BAYELSA	0.000135	175,685,920.21	482,177,688.42	657,863,608.63	0.001064	1,382,022,326.05	1,382,022,326.05
7	BENUE	0.000449	583,584,004.59	482,177,688.42	1,065,761,693.00	0.000874	1,135,490,579.26	1,135,490,579.26
8	BORNO	0.001085	1,409,497,122.37	482,177,688.42	1,891,674,810.79	0.000894	1,161,277,946.68	1,161,277,946.68
9	CROSS RIVER	0.000311	403,711,438.94	482,177,688.42	885,889,127.36	0.001076	1,397,878,453.51	1,397,878,453.51
10	DELTA	0.000248	321,652,853.59	482,177,688.42	803,840,542.01	0.000505	656,646,815.63	656,646,815.63
11	EBONYI	0.000092	119,812,945.15	482,177,688.42	601,990,233.57	0.000937	1,217,592,591.52	1,217,592,591.52
12	EDO	0.000285	369,802,372.39	482,177,688.42	851,980,060.81	0.000444	576,519,765.85	576,519,765.85
13	EKITI	0.000085	109,860,912.46	482,177,688.42	592,038,600.87	0.000964	1,252,295,503.93	1,252,295,503.93
14	ENUGU	0.000110	142,929,403.30	482,177,688.42	625,107,091.72	0.001076	1,398,047,736.01	1,398,047,736.01
15	GOMBE	0.000258	335,522,370.32	482,177,688.42	817,700,058.74	0.001026	1,332,930,401.19	1,332,930,401.19
16	IMO	0.000074	96,705,202.95	482,177,688.42	578,882,891.37	0.000867	1,126,180,041.79	1,126,180,041.79
17	JIGAWA	0.000352	457,430,290.65	482,177,688.42	939,607,979.07	0.000954	1,239,768,598.96	1,239,768,598.96
18	KADUNA	0.000656	852,912,670.69	482,177,688.42	1,335,090,359.10	0.000740	981,637,452.25	981,637,452.25
19	KANO	0.000306	386,999,707.81	482,177,688.42	879,177,396.23	0.000907	1,178,262,624.14	1,178,262,624.14
20	KATSINA	0.000359	465,931,580.40	482,177,688.42	948,109,268.82	0.000678	881,397,547.48	881,397,547.48
21	KEBBI	0.000542	703,955,751.82	482,177,688.42	1,186,133,440.24	0.000879	1,142,713,299.24	1,142,713,299.24
22	KOGI	0.000425	551,960,632.24	482,177,688.42	1,034,138,320.66	0.001345	1,747,589,670.01	1,747,589,670.01
23	KWARA	0.000495	643,121,020.93	482,177,688.42	1,125,298,709.35	0.000464	602,927,835.78	602,927,835.78
24	LAGOS	0.000050	65,239,870.04	482,177,688.42	547,417,558.45	0.000059	76,967,109.78	76,967,109.78
25	NASSARAWA	0.000392	508,851,319.98	482,177,688.42	991,029,008.40	0.001077	1,399,345,568.51	1,399,345,568.51
26	NIGER	0.001064	1,382,772,039.36	482,177,688.42	1,864,949,727.78	0.000876	1,138,819,801.75	1,138,819,801.75
27	OGUN	0.000244	316,885,280.84	482,177,688.42	799,012,959.25	0.000220	286,256,706.68	286,256,706.68
28	ONDO	0.000227	295,181,080.39	482,177,688.42	777,358,768.81	0.000476	617,824,695.74	617,824,695.74
29	OSUN	0.000130	168,413,680.89	482,177,688.42	650,591,369.30	0.000292	378,797,806.42	378,797,806.42
30	OYO	0.000406	527,021,189.52	482,177,688.42	1,009,198,877.94	0.000211	273,899,084.22	273,899,084.22
31	PLATEAU	0.000391	507,834,046.12	482,177,688.42	990,011,734.54	0.000991	1,287,957,683.82	1,287,957,683.82
32	RIVERS	0.000150	194,653,636.97	482,177,688.42	676,831,325.38	0.000470	610,771,258.26	610,771,258.26
33	SOKOTO	0.000485	630,233,997.12	482,177,688.42	1,112,411,685.53	0.000981	1,274,640,793.86	1,274,640,793.86
34	TARABA	0.000866	1,124,988,683.09	482,177,688.42	1,607,146,371.51	0.000512	664,603,093.10	664,603,093.10
35	YOBE	0.000674	875,276,462.57	482,177,688.42	1,357,454,150.98	0.000846	1,098,586,994.36	1,098,586,994.36
36	ZAMBEARA	0.000505	656,238,853.22	482,177,688.42	1,138,416,541.63	0.000726	943,072,804.81	943,072,804.81
		<b>0.01336</b>	<b>17,358,396,782.95</b>	<b>17,358,396,782.95</b>	<b>34,716,793,565.89</b>	<b>0.02672</b>	<b>34,716,793,565.89</b>	<b>34,716,793,565.89</b>

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC./COMMERCIAL ENROLMT 8%	INVERSE SEC./COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL		
1	ABIA	0.000192	170.988.384.09	0.000066	85.594.878.91	0.000021	359.833.089.01	0.000011	144.653.306.52	874.115.752.44
2	ADAMAWA	0.000133	173.356.870.82	0.000057	73.614.473.24	0.000167	217.867.400.22	0.000167	144.653.306.52	900.424.489.02
3	AKWA IBOM	0.000322	417.819.337.24	0.000052	67.121.976.95	0.000029	247.851.425.95	0.000029	144.653.306.52	982.475.823.56
4	ANAMBRA	0.000165	213.937.929.22	0.000063	82.043.273.36	0.000021	26.959.473.96	0.000111	144.653.306.52	851.311.247.58
5	BAUCHI	0.000287	373.216.062.85	0.000085	110.584.185.99	0.000227	294.958.560.62	0.000111	144.653.306.52	1,319.507.110.68
6	BAYELSA	0.000142	184.196.688.91	0.000044	58.833.797.09	0.000041	52.705.776.06	0.000111	144.653.306.52	923.053.286.59
7	BENUE	0.000255	331.852.934.15	0.000065	84.160.244.82	0.000135	175.075.201.38	0.000111	144.653.306.52	1,344.190.809.05
8	BORNO	0.000219	284.253.604.40	0.000069	89.197.628.58	0.000242	314.039.304.25	0.000325	144.653.306.52	893.649.127.58
9	CROSS RIVER	0.000157	204.137.764.18	0.000053	69.002.147.00	0.000220	285.740.331.20	0.000093	121.113.451.68	893.649.127.58
10	DELTA	0.000125	162.936.054.00	0.000043	79.871.831.33	0.000077	335.566.091.26	0.000074	144.653.306.52	897.397.870.51
11	EBONYI	0.000174	225.695.232.54	0.000061	55.576.919.99	0.000028	362.484.568.97	0.000085	110.940.711.72	879.930.711.57
12	EDO	0.000105	136.706.279.86	0.000061	79.878.172.36	0.000085	303.532.505.15	0.000085	144.653.306.52	855.589.147.98
13	EKITI	0.000099	129.253.552.28	0.000042	54.261.830.08	0.000213	276.794.683.85	0.000025	32.958.273.74	692.183.476.56
14	ENUGU	0.000184	239.430.280.75	0.000057	73.895.557.99	0.000033	303.458.164.59	0.000033	42.878.870.99	878.211.688.82
15	GOMBE	0.000114	148.239.118.21	0.000066	85.190.195.88	0.000077	282.166.744.52	0.000077	100.656.711.10	846.126.292.11
16	IMO	0.000210	272.261.287.49	0.000075	97.667.385.57	0.000225	357.429.410.91	0.000111	144.653.306.52	998.690.336.96
17	JIGAWA	0.000174	226.377.949.49	0.000038	49.732.665.01	0.000106	325.215.168.39	0.000106	137.229.087.20	932.940.841.61
18	KADUNA	0.000293	380.960.276.91	0.000102	132.524.908.63	0.000197	234.891.388.38	0.000197	258.873.801.21	1,281.428.540.28
19	KANO	0.000341	443.108.321.04	0.000141	182.833.880.52	0.000092	481.330.343.70	0.000092	119.099.912.34	1,553.859.644.66
20	KATSINA	0.000168	218.720.382.29	0.000057	74.493.278.88	0.000163	323.108.852.53	0.000163	199.779.474.12	1,015.282.706.10
21	KEBBI	0.000251	325.522.933.75	0.000059	77.302.255.21	0.000172	223.913.765.74	0.000127	165.588.189.67	1,046.655.824.64
22	KWARA	0.000086	112.248.675.05	0.000032	41.340.040.00	0.000192	249.139.995.65	0.000148	182.936.306.28	1,015.282.706.10
23	LAGOS	0.000108	140.629.142.49	0.000081	104.971.846.71	0.000015	493.150.492.69	0.000015	19.571.961.01	781.658.963.50
24	NASSARAWA	0.000178	231.013.703.05	0.000035	44.953.600.62	0.000136	176.360.587.73	0.000117	152.655.396.00	1,007.948.596.14
25	NIGER	0.000146	190.029.098.33	0.000038	50.001.379.53	0.000127	164.689.119.86	0.000319	414.831.611.81	794.590.194.54
26	OGUN	0.000083	107.775.566.60	0.000041	53.675.543.85	0.000235	305.936.183.25	0.000073	95.050.584.25	1,014.205.895.58
27	ONDO	0.000139	180.045.436.24	0.000042	54.599.256.52	0.000124	161.021.652.25	0.000068	88.554.324.12	760.766.728.32
28	OSUN	0.000170	220.509.969.12	0.000047	61.444.979.86	0.000270	351.060.902.97	0.000039	50.524.104.27	683.473.232.17
29	OYO	0.000210	273.112.782.46	0.000067	87.305.192.27	0.000122	152.350.213.84	0.000111	144.653.306.52	889.638.242.60
30	PLATEAU	0.000199	258.871.890.80	0.000068	88.884.422.84	0.000232	302.020.913.77	0.000117	189.106.356.86	925.158.365.43
31	RIVERS	0.000094	122.731.802.36	0.000074	98.033.684.44	0.000045	96.033.684.44	0.000241	313.147.217.53	1,035.665.170.80
32	SOKOJO	0.000177	230.281.432.08	0.000063	82.333.090.02	0.000260	337.902.623.90	0.000146	189.070.199.13	830.995.786.39
33	TARABA	0.000198	257.519.213.38	0.000021	27.425.409.53	0.000128	165.928.129.19	0.000260	337.490.604.93	1,086.573.741.70
34	YOBE	0.000154	199.512.068.61	0.000048	61.731.989.84	0.000233	302.516.517.50	0.000202	282.589.938.77	960.442.073.08
35	ZAMFARA	0.000078	101.074.735.33	0.000028	37.000.274.48	0.000152	204.833.022.09	0.000152	196.871.655.97	1,032.728.811.10
		0.006413	9,332,030,455.81	0.0021	2,777,343,485.27	0.004008	10,415,038,069.77	0.004008	5,207,519,034.88	34,716,793,565.89

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

FEDERATION ACCOUNT: August, 2025

AMT DEDUCTED

31 August 2025

31 July 2025

**BENEFICIARIES TOTAL NO OF DEDUCTIONS**

**1 MAIN DISTRIBUTION**

1	ABIA	8	866,759,193.94	842,913,093.94
2	ADAMAWA	5	1,313,748,234.57	1,288,401,342.63
3	AKWA IBOM	4	1,476,815,646.32	1,451,255,868.50
4	ANAMBRA	3	796,787,985.01	771,467,359.58
5	BAUCHI	20	4,452,872,571.10	3,927,385,617.56
6	BAYELSA	9	1,809,686,662.66	1,787,153,765.88
7	BENUE	6	650,331,012.91	621,771,330.57
8	BORNO	4	609,912,351.47	578,272,316.44
9	CROSS RIVER	9	3,660,508,925.43	3,634,900,665.01
10	DELTA	7	2,765,893,043.09	2,740,035,845.56
11	EBONYI	8	2,045,533,618.79	2,017,563,387.59
12	EDO	5	2,287,562,889.26	2,263,750,917.83
13	EKITI	9	2,445,711,199.02	2,422,940,974.05
14	ENUGU	3	1,105,004,733.91	1,079,394,263.33
15	GOMBE	9	2,296,232,629.16	2,272,245,610.77
16	IMO	9	2,379,223,888.30	2,352,746,432.32
17	JIGAWA	2	575,581,467.90	547,102,507.83
18	KADUNA	4	4,623,155,503.99	4,589,789,089.87
19	KANO	5	1,883,988,889.17	1,843,595,130.21
20	KATSINA	3	2,106,214,033.70	2,074,910,020.10
21	KEBBI	3	689,479,672.83	662,625,107.48
22	KOGI	7	1,034,244,449.45	1,069,381,811.75
23	KWARA	4	1,316,709,173.80	1,294,040,467.28
24	LAGOS	2	7,268,292,217.05	7,234,177,067.15
25	NASSARAWA	2	568,368,552.32	544,883,723.66
26	NIGER	15	1,901,465,595.39	1,871,313,804.37
27	OGUN	6	4,421,710,065.22	4,398,050,814.70
28	ONDO	5	1,276,209,238.70	1,252,503,116.55
29	OSUN	3	2,066,447,839.18	2,043,222,309.74
30	OYO	6	3,289,774,511.73	3,261,211,673.89
31	PLATEAU	6	1,780,975,922.91	1,754,382,979.62
32	RIVERS	5	5,291,224,298.60	5,263,760,080.69
33	SOKOTO	6	1,358,911,240.22	1,330,845,302.79
34	TARABA	4	829,282,970.70	804,752,168.76
35	YOBE	5	1,123,920,483.65	1,098,732,375.86
36	ZAMFARA	8	1,226,262,618.62	1,201,000,654.54
37	FCT-ABUJA	1	359,874,452.73	359,874,452.73
38	Federal Government	3	107,751,106,005.87	107,425,856,343.39
			<b>183,705,783,788.64</b>	<b>181,978,209,794.53</b>
<b>4 EXCHANGE DIFFERENCE FUNDS</b>				
1	ABIA	1	6,682,032.04	6,596,106.68
2	ADAMAWA	1	7,108,533.00	7,017,123.20
3	AKWA IBOM	1	7,174,592.04	7,082,332.78

		BENEFICIARIES		TOTAL NO OF DEDUCTIONS		31 August 2025		31 July 2025	
4	ANAMBRA	1	7,095,216.00	1	7,003,977.45	4	8,426,019.53	5	8,426,019.53
5	BAUCHI	1	8,535,782.57	1	8,535,782.57	6	6,314,052.96	7	8,899,938.00
6	BAYELSA	1	6,314,052.96	1	6,314,052.96	7	8,899,938.00	8	8,751,999.13
7	BENUE	1	8,002,847.95	1	8,002,847.95	8	8,866,008.60	9	7,899,938.00
8	BORNO	1	8,866,008.60	1	8,866,008.60	9	7,899,938.00	10	8,751,999.13
9	CROSS RIVER	1	7,175,815.61	1	7,175,815.61	10	7,152,399.49	11	7,083,540.61
10	DELTA	1	7,245,571.49	1	7,245,571.49	11	7,152,399.49	12	7,152,399.49
11	EBONYI	1	6,384,158.39	1	6,384,158.39	12	6,302,063.44	13	6,302,063.44
12	EDO	1	6,672,468.70	1	6,672,468.70	13	6,586,666.33	14	6,586,666.33
13	EKITI	1	6,380,555.85	1	6,380,555.85	14	6,298,507.22	15	6,298,507.22
14	ENUGU	1	7,176,434.93	1	7,176,434.93	15	7,084,151.96	16	7,084,151.96
15	GOMBE	1	6,721,519.47	1	6,721,519.47	16	6,635,086.34	17	6,635,086.34
16	IMO	1	7,419,377.13	1	7,419,377.13	17	7,323,970.14	18	7,323,970.14
17	JIGAWA	1	7,980,228.36	1	7,980,228.36	18	7,877,609.29	19	7,877,609.29
18	KADUNA	1	9,349,765.71	1	9,349,765.71	19	9,229,535.53	20	9,229,535.53
19	KANO	1	11,318,932.30	1	11,318,932.30	20	11,173,380.28	21	11,173,380.28
20	KATSINA	1	8,771,850.40	1	8,771,850.40	21	8,659,051.72	22	8,659,051.72
21	KEBBI	1	7,535,063.25	1	7,535,063.25	22	7,438,168.63	23	7,438,168.63
22	KOGI	1	7,886,936.46	1	7,886,936.46	23	7,785,517.04	24	7,785,517.04
23	KWARA	1	6,352,108.86	1	6,352,108.86	24	6,270,426.05	25	6,270,426.05
24	LAGOS	1	9,559,572.62	1	9,559,572.62	25	9,436,644.49	26	9,436,644.49
25	NASSARAWA	1	6,580,798.43	1	6,580,798.43	26	6,496,174.86	27	6,496,174.86
26	NIGER	1	8,452,742.58	1	8,452,742.58	27	8,344,047.37	28	8,344,047.37
27	OGUN	1	6,629,674.03	1	6,629,674.03	28	6,544,421.96	29	6,544,421.96
28	ONDO	1	6,642,808.16	1	6,642,808.16	29	6,557,387.19	30	6,557,387.19
29	OSUN	1	6,508,138.93	1	6,508,138.93	30	6,424,449.70	31	6,424,449.70
30	OYO	1	8,003,732.17	1	8,003,732.17	31	7,900,810.85	32	7,900,810.85
31	PLATEAU	1	7,451,738.40	1	7,451,738.40	32	7,355,915.26	33	7,355,915.26
32	RIVERS	1	7,695,882.51	1	7,695,882.51	33	7,596,919.89	34	7,596,919.89
33	SOKOTO	1	7,864,493.27	1	7,864,493.27	34	7,763,362.45	35	7,763,362.45
34	TARABA	1	6,873,895.71	1	6,873,895.71	35	6,785,503.15	36	6,785,503.15
35	YOBE	1	7,086,104.08	1	7,086,104.08	36	6,994,982.69	37	6,994,982.69
36	ZAMFARA	1	7,101,195.41	1	7,101,195.41	37	7,009,879.96	38	7,009,879.96
<b>6 VAT REVENUE</b>			<b>270,600,628.36</b>		<b>267,120,930.14</b>				
24	LAGOS	10	7,676,422,630.91	10	8,686,025,186.97				
<b>Grand Total</b>			<b>191,652,807,047.92</b>		<b>8,686,025,186.97</b>			<b>190,931,355,911.63</b>	



TOTAL NO AMT DEDUCTED	TYPE OF DEDUCTION	Grand Total
2	34 BOND ISSUANCE PROGRAMME3	7,676,422,630.91
2	35 BOND ISSUANCE PROGRAMME4	1,050,000,000.00
2	36 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2,817,853,446.50
2	37 LOAN FACILITY FROM COMMERCIAL BANKS	1,018,171,740.47
2	38 REFUND BY STATE TO FIRS ON WHT & VAT	790,397,443.94
		191,652,807,047.92





SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
28	ONDO	315,444,540.81	1	ABIA	1,000,000.00
29	OSUN	699,186,662.79			
30	OYO	1,784,632,076.68			
31	PLATEAU	253,322,998.77			
32	RIVERS	3,536,900,512.44			
33	SOKOTO	248,059,055.01			
34	TARABA	365,748,424.86			
35	YOBE	218,154,778.17			
36	ZAMFARA	201,412,138.55			
37	FCT-ABUJA	359,874,452.73			
38	Federal Government	86,540,357,671.76			
<b>123,042,252,772.42</b>					
<i>HEALTH CARE DEDUCTIONS</i>					
1	ABIA	13,542,908.65	1	RIVERS	1,004,597,886.60
2	BAUCHI	27,085,817.31			
3	BAYELSA	27,618,721.57			
4	BENUE	26,338,190.59			
5	BORNO	27,085,817.31			
6	EBONYI	25,973,002.11			
7	EKITI	27,085,817.36			
8	GOMBE	27,085,817.31			
9	IMO	27,085,817.31			
10	KOGI	25,887,291.89			
11	NIGER	32,178,156.52			
12	OYO	28,243,131.84			
13	PLATEAU	27,085,817.31			
14	SOKOTO	26,765,932.33			
15	YOBE	25,205,335.32			
16	ZAMFARA	30,639,785.13			
<b>424,907,359.86</b>					
<i>LOAN FACILITY FROM COMMERCIAL BANKS</i>					
1	BAUCHI	631,997,437.42	1	ABIA	87,401,497.26
2	EBONYI	282,321,633.44	2	ADAMAWA	154,205,582.49
3	KADUNA	174,417,285.23	3	AKWA IBOM	850,814,293.88
4	KANO	252,703,160.00	4	BAUCHI	85,665,758.90
5	NIGER	370,914,372.01	5	BAYELSA	741,156,852.48
6	PLATEAU	278,318,781.31	6	BENUE	143,809,057.60
7	SOKOTO	439,506,098.21	7	CROSS RIVER	444,989,043.29
<b>2,430,178,767.62</b>					
<i>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</i>					
1	Federal Government	3,150,756,901.10	1	RIVERS	1,004,597,886.60
<b>3,150,756,901.10</b>					
<i>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</i>					
22	ZAMFARA	1,000,000.00	1	RIVERS	1,004,597,886.60
21	TARABA	150,436,484.33			
20	RIVERS	306,634,568.54			
19	PLATEAU	334,102,159.05			
18	OYO	120,771,051.72			
17	OSUN	1,142,270,944.01			
16	ONDO	55,289,565.44			
15	OGUN	888,119,936.29			
14	KWARA	211,464,655.14			
13	KOGI	10,759,110.04			
12	IMO	489,166,930.51			
11	ENUGU	78,644,312.34			
10	EKITI	248,153,651.78			
9	EDO	157,343,097.74			
8	DELTA	919,934,176.58			
7	CROSS RIVER	444,989,043.29			
6	BENUE	143,809,057.60			
5	BAYELSA	741,156,852.48			
4	BAUCHI	85,665,758.90			
3	AKWA IBOM	850,814,293.88			
2	ADAMAWA	154,205,582.49			
1	ABIA	87,401,497.26			
<b>114,226</b>					
<i>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS</i>					
<b>1,004,597,886.60</b>					
<i>Refund of Deviation Revenues from Okoro Oil Field to Akwa Ibom W.E.F. July, 2008 to Sept. 2018 (21/56)</i>					
1	RIVERS	1,004,597,886.60			
<b>81,905,762.85</b>					
<i>THE POLICE REFORM PROGRAMME</i>					
<b>503,780,725.02</b>					
<i>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND</i>					
1	ABIA	23,527,585.28	1	ABIA	1,000,000.00
2	BAYELSA	123,347,490.64			
3	CROSS RIVER	5,377,774.75			
4	DELTA	120,079,833.45			
5	EDO	13,450,509.06			
6	IMO	9,376,893.16			
7	ONDO	31,580,541.82			
8	RIVERS	177,040,096.86			
<b>503,780,725.02</b>					
<i>Payment of Arrears of Deviation Revenue to Akwa Ibom state Iro Ekanga Oil Field from July 2023 to April, 2011(8/36)B</i>					
1	ABIA	1,000,000.00			
<b>1,000,000.00</b>					
<i>NATIONAL FADAMA PROJECT</i>					
1	ABIA	1,000,000.00			
<b>1,000,000.00</b>					

35	YOBE	7,086,104.08
34	TARABA	6,873,895.71
33	SOKOTO	7,864,493.27
32	RIVERS	7,695,882.51
31	PLATEAU	7,451,738.40
30	OYO	8,003,732.17
29	OSUN	6,508,138.93
28	ONDO	6,642,808.16
27	OGUN	6,629,674.03
26	NIGER	8,452,742.58
25	NASSARAWA	6,580,798.43
24	LAGOS	9,559,572.62
23	KWARA	6,352,108.86
22	KOGI	7,886,936.46
21	KEBBI	7,535,063.25
20	KATSINA	8,771,850.40
19	KANO	11,318,932.30
18	KADUNA	9,349,765.71
17	JIGAWA	7,980,228.36
16	IMO	7,419,377.13
15	GOMBE	6,721,519.47
14	ENUGU	7,176,434.93
13	EKITI	6,380,555.85
12	EDO	6,672,468.70
11	EBONYI	6,384,158.39
10	DELTA	7,245,571.49
9	CROSS RIVER	7,175,815.61
8	BORNO	8,866,008.60
7	BENUE	8,002,847.95
6	BAYELSA	6,314,052.96
5	BAUCHI	8,535,782.57
4	ANAMBRA	7,095,216.00
3	AKWA IBOM	7,174,592.04
2	ADAMAWA	7,108,533.00
1	ABIA	6,682,032.04

ECOLOGICAL FUNDS DISTRIBUTION STATES

4 EXCHANGE DIFFERENCE FUNDS

183,705,783,788.64

635,164,146.42

635,164,146.42

1 EKITI

TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B

192,704,801.07

192,704,801.07

1 EBONYI

PROJECT - 4/96

SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT

7,864,087,736.94

36 ZAMFARA

7,101,195.41

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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270,600,628.36

270,600,628.36

183,976,384,417.01

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SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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**NET STATUTORY ALLOCATION TO STATE GOVERNMENTS**

FEDERATION ACCOUNT.  
August, 2025

**PAGE 32**

S/N STATE 3) GROSS ALLOCATION 4) ECOLOGY 5) FOREIGN LOANS TO STATES 6) OTHER DEDUCTION 7) TOTAL STATE NET= 3-4-7 STATE NET STATE GROSS

Aug 2025 Jul 2025 Jul 2025

S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL STATE NET= 3-4-7 STATE NET	STATE GROSS
1	ABIA	8,572,734,225.55	231,001,820.45	463,840,668.87	171,916,704.82	635,757,373.49	7,705,975,031.61
2	ADAMAWA	9,119,914,993.88	245,746,212.41	825,432,002.51	242,570,019.65	1,068,002,022.16	7,806,166,759.31
3	AKWA IBOM	9,204,665,647.20	248,029,912.65	294,513,930.90	934,271,802.77	1,228,785,733.67	7,727,850,000.88
4	ANAMBRA	9,102,829,906.82	245,285,835.81	512,961,167.08	38,540,982.12	551,502,149.20	8,306,041,921.81
5	BAUCHI	10,951,009,358.48	295,087,078.52	1,470,683,469.77	2,687,102,022.81	4,157,785,492.58	6,498,136,787.38
6	BAYELSA	8,100,634,295.30	218,280,564.84	289,148,452.84	1,302,257,644.98	1,591,406,097.82	6,290,947,632.63
7	BENUE	10,267,279,190.98	276,663,211.73	184,313,298.01	189,354,505.17	373,667,801.18	9,616,948,178.07
8	BORNO	11,374,673,898.60	306,503,188.88	226,266,346.93	77,142,815.66	303,409,162.59	10,764,761,547.13
9	CROSS RIVER	9,206,235,423.46	248,072,212.01	1,908,417,057.70	1,504,019,655.72	3,412,436,713.42	5,945,726,498.03
10	DELTA	9,295,728,956.54	250,483,714.40	269,399,303.85	2,246,010,024.84	2,515,409,328.69	6,529,835,913.45
11	EBONYI	8,190,576,285.28	220,704,151.40	1,161,877,829.26	662,951,638.13	1,824,829,467.39	6,145,042,666.49
12	EDO	8,560,464,916.95	230,671,210.34	1,375,175,039.71	681,716,639.21	2,056,891,678.92	6,272,902,027.70
13	EKITI	8,185,954,390.82	220,579,609.33	696,903,496.43	1,528,228,093.26	2,225,131,589.69	5,740,243,191.79
14	ENUGU	9,207,029,983.74	248,093,622.32	778,266,799.25	78,644,312.34	856,911,111.59	8,102,025,249.83
15	GOMBE	8,623,394,749.92	232,366,924.40	477,319,532.33	1,588,546,172.43	2,063,865,704.76	6,327,162,120.76
16	IMO	9,518,713,461.23	256,492,278.90	651,911,005.21	1,470,820,604.19	2,122,731,609.40	7,139,489,572.93
17	JIGAWA	10,238,259,323.48	275,881,239.26	299,700,228.64	0.00	299,700,228.64	9,662,677,855.58
18	KADUNA	11,995,311,613.92	323,226,959.66	3,863,744,277.09	436,184,267.24	4,299,928,544.33	7,372,156,109.93
19	KANO	14,521,660,145.23	391,302,219.48	831,259,840.47	661,426,829.22	1,492,686,669.69	12,637,671,256.05
20	KATSINA	11,253,873,326.78	303,248,083.66	952,955,950.04	850,000,000.00	1,802,955,950.04	9,147,659,293.09
21	KEBBI	9,667,133,333.85	260,491,616.78	362,453,051.78	66,535,004.27	428,988,056.05	8,977,653,661.02
22	KOGI	10,118,570,185.74	272,656,082.85	389,159,341.46	372,429,025.14	761,588,366.60	9,084,325,736.29
23	KWARA	8,149,458,242.52	219,596,180.19	326,435,898.26	770,677,095.35	1,097,112,993.61	6,832,749,088.72
24	LAGOS	12,264,484,055.14	330,480,109.27	6,937,812,107.78	0.00	6,937,812,107.78	4,996,191,838.09
25	NASSARAWA	8,442,856,250.44	227,502,114.53	340,866,437.79	0.00	340,866,437.79	7,874,487,698.11
26	NIGER	10,844,472,943.81	292,216,336.81	547,716,532.13	1,061,532,726.45	1,609,249,258.58	8,943,007,348.42
27	OGUN	8,505,561,358.71	229,191,773.14	2,080,616,395.96	2,111,901,896.12	4,192,518,292.08	4,083,851,293.49
28	ONDO	8,522,411,828.32	229,645,827.71	315,444,540.81	731,118,870.18	1,046,563,410.99	7,246,202,589.63
29	OSUN	8,349,637,512.65	224,990,232.38	699,186,662.79	1,142,270,944.01	1,841,457,606.80	6,283,189,673.47
30	OYO	10,268,413,603.06	276,693,779.72	1,784,632,076.68	1,228,448,655.33	3,013,080,732.01	6,978,639,091.33
31	PLATEAU	9,560,231,448.60	257,611,027.06	253,322,998.77	1,270,041,897.08	1,523,364,895.85	7,779,255,525.69
32	RIVERS	9,873,456,912.19	266,051,234.16	3,536,900,512.44	1,488,272,552.00	5,025,173,064.44	4,582,232,613.59
33	SOKOTO	10,089,776,625.00	271,880,208.46	248,059,055.01	838,971,976.75	1,087,031,031.76	8,730,865,364.78
34	TARABA	8,818,886,330.35	237,634,661.60	365,748,424.86	225,899,884.24	591,646,309.10	7,989,603,359.65
35	YOBE	9,091,139,730.66	244,970,831.07	218,154,778.17	660,794,874.41	878,949,652.58	7,967,219,247.01
36	ZAMFARA	9,110,501,203.72	245,492,547.41	201,412,138.55	779,357,932.66	980,770,071.21	7,884,238,585.10
		<b>347,167,935,658.92</b>	<b>9,354,824,613.56</b>	<b>36,142,020,647.93</b>	<b>30,097,958,068.55</b>	<b>66,239,978,716.48</b>	<b>271,573,132,328.87</b>
							<b>237,137,638,180.52</b>
							<b>311,330,117,178.93</b>



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	2,351,463,953.25	1,625,718,577.35	69,913,914.61	293,932,994.16	594,906,022.10	217,051,783.83	293,287,331.21	20,974,176.17	86,179,898.25	5,555,428,650.93
2	ADAMAWA	21	2,904,749,589.31	1,817,375,606.21	553,679,862.95	363,093,698.66	682,890,225.26	220,045,736.83	190,509,107.35	166,103,973.05	108,928,109.60	7,007,375,909.22
3	AKWA IBOM	31	4,287,963,679.46	2,248,820,473.36	96,580,995.85	535,995,459.93	1,121,474,860.97	530,346,000.62	322,458,529.00	28,974,301.22	160,798,637.98	9,333,412,938.38
4	ANAMBRA	21	2,904,749,589.31	2,399,015,353.73	68,686,994.41	363,093,698.66	631,890,899.21	271,554,806.52	276,719,960.03	20,606,100.08	108,928,109.60	7,045,244,511.55
5	BAUCHI	20	2,766,428,180.30	2,665,436,533.15	712,133,975.12	345,803,522.54	526,469,865.87	473,728,994.89	190,364,247.27	213,640,210.75	103,741,056.76	7,997,746,686.65
6	BAYELSA	8	1,106,571,272.12	977,128,342.13	134,283,085.48	136,321,409.01	460,754,511.59	233,802,974.21	122,732,699.32	40,284,929.08	41,496,422.70	3,255,375,645.65
7	BENUE	23	3,181,392,407.34	2,420,361,952.55	446,054,303.49	397,674,050.92	1,237,503,909.28	421,225,988.85	345,455,066.05	133,616,302.45	119,302,215.28	8,702,766,196.21
8	BORNO	27	3,734,678,043.40	2,381,324,615.24	1,077,329,488.55	466,834,755.42	774,264,815.14	360,807,923.92	190,128,848.85	323,198,874.12	140,050,426.63	9,448,617,920.06
9	CROSS RIVER	18	2,489,785,362.27	1,657,250,300.91	308,571,213.90	311,223,170.28	692,273,590.94	259,115,655.78	187,068,860.94	92,571,372.06	93,366,951.08	7,805,032,884.93
10	DELTA	25	3,458,035,225.37	2,351,034,840.15	245,858,520.77	432,254,403.17	667,274,671.77	206,618,474.28	240,322,865.95	73,675,562.52	129,676,320.95	7,095,632,884.93
11	EBONYI	13	1,798,178,317.19	1,246,825,053.07	91,577,049.67	224,772,289.65	565,607,722.60	286,478,486.74	197,552,328.54	27,473,117.24	67,431,686.89	4,505,896,651.61
12	EDO	18	2,489,785,362.27	1,646,190,531.64	285,653,291.30	311,223,170.28	640,943,695.81	173,524,409.12	149,423,168.31	84,795,994.62	93,366,951.08	5,971,906,574.43
13	EKITI	16	2,213,142,544.24	1,367,899,050.26	83,970,657.87	276,642,818.03	415,451,545.53	164,064,264.96	112,755,461.60	25,191,199.51	82,992,845.41	4,741,910,387.40
14	ENUGU	17	2,351,463,953.25	1,868,543,309.49	109,246,088.14	293,932,994.16	728,776,860.90	303,912,652.67	290,716,064.86	32,773,832.24	88,179,898.25	6,067,545,863.97
15	GOMBE	11	1,521,535,499.16	1,350,298,577.78	256,451,848.30	190,191,937.40	400,639,733.76	188,161,927.85	116,213,995.91	76,935,561.35	57,057,581.22	4,197,496,663.72
16	IMO	27	3,734,678,043.40	2,257,247,939.85	74,771,109.54	466,834,755.42	729,921,673.92	345,696,249.62	360,339,438.85	22,431,334.78	140,050,426.63	8,131,861,172.02
17	JIGAWA	27	3,734,678,043.40	2,494,594,904.82	349,630,459.80	466,834,755.42	755,233,359.32	287,345,689.98	210,029,002.88	104,889,149.88	140,050,426.63	8,543,285,801.83
18	KADUNA	23	3,181,392,407.34	3,480,072,697.29	651,911,917.17	397,674,050.92	819,446,582.05	483,559,062.72	278,801,323.62	195,573,591.82	119,302,215.28	9,607,733,848.20
19	KANO	44	6,086,141,996.65	5,382,932,792.62	303,441,195.72	760,767,749.58	1,541,464,995.88	569,435,848.11	332,888,454.47	91,032,366.48	228,230,324.87	15,296,335,724.17
20	KATSINA	34	4,702,927,906.50	3,322,902,254.15	356,128,312.18	587,865,988.31	1,409,782,120.46	561,918,426.03	420,637,445.46	106,838,502.76	176,359,798.49	11,645,360,752.34
21	KEBBI	21	2,904,749,589.31	1,957,833,296.60	538,058,771.48	363,093,698.66	883,662,994.23	277,625,851.93	254,102,660.68	161,417,645.21	108,928,109.60	7,349,472,637.69
22	KOGI	21	2,904,749,589.31	1,880,698,342.34	421,883,419.41	363,093,698.66	1,049,071,127.34	414,460,869.47	326,768,116.26	126,565,036.61	108,928,109.60	7,596,218,309.01
23	KWARA	16	2,213,142,544.24	1,360,171,064.23	491,560,592.47	276,642,818.03	462,891,443.95	142,480,401.62	197,770,218.65	147,468,190.31	82,992,845.41	5,375,120,118.90
24	LAGOS	20	2,766,428,180.30	5,170,598,038.80	49,865,185.75	345,803,522.54	407,631,010.98	178,503,743.74	118,966,337.35	14,959,557.00	103,741,056.76	9,156,496,633.22
25	NASSARAWA	13	1,798,178,317.19	1,068,864,449.92	388,933,417.18	224,772,289.65	693,960,810.67	293,228,659.71	143,483,905.20	116,680,035.10	67,431,686.89	4,795,533,571.52
26	NIGER	25	3,458,035,225.37	2,266,053,440.55	1,056,902,543.68	432,254,403.17	754,774,078.33	241,208,609.59	220,187,315.40	317,070,790.13	129,676,320.95	8,876,162,727.17
27	OGUN	20	2,766,428,180.30	2,138,616,907.34	242,169,773.72	345,803,522.54	415,789,627.37	136,802,322.27	110,220,410.27	72,650,596.03	103,741,056.76	6,332,222,996.59
28	ONDO	18	2,489,785,362.27	1,973,937,408.55	225,616,633.30	311,223,170.28	493,660,512.15	228,534,875.64	163,872,960.89	67,685,065.76	93,366,951.08	6,047,672,929.91
29	OSUN	30	4,149,642,270.44	1,963,904,874.25	126,725,221.13	518,705,283.81	762,318,179.63	279,898,017.82	174,302,886.35	38,617,569.63	155,611,566.14	8,191,725,888.20
30	OYO	33	4,564,606,497.49	3,207,605,265.28	402,821,303.92	570,575,812.19	756,155,110.74	346,667,373.37	192,772,546.03	120,845,401.45	171,172,743.66	10,333,223,054.02
31	PLATEAU	17	2,351,463,953.25	1,823,462,567.83	388,155,878.07	293,932,994.16	854,651,745.33	328,589,128.80	232,663,389.44	116,446,773.35	88,179,898.25	6,477,546,348.18
32	RIVERS	23	3,181,392,407.34	2,120,777,020.30	481,710,575.35	397,674,050.92	799,618,864.83	155,786,132.83	247,493,439.71	44,634,242.46	119,302,215.28	8,029,277,793.65
33	SOKOTO	23	3,181,392,407.34	1,319,513,188.63	859,854,140.00	276,642,818.03	1,089,267,781.89	292,299,802.53	259,788,438.66	144,513,184.93	119,302,215.28	8,086,725,477.18
34	TARABA	16	2,213,142,544.24	1,331,776,622.97	1,331,776,622.97	293,932,994.16	764,017,108.16	253,244,518.62	141,510,186.67	200,701,628.09	88,179,898.25	6,061,027,799.79
35	YOBE	17	2,351,463,953.25	1,870,004,965.24	501,587,024.82	242,062,465.78	464,160,845.56	128,296,880.13	140,478,058.62	150,476,120.27	72,618,739.73	5,506,184,826.37
36	ZAMFARA	14	1,936,499,726.21	806,091,099.75	114,091,170.77	103,741,056.76	302,266,624.47	123,092,103.81	87,332,518.27	34,227,354.15	31,122,317.03	2,431,912,699.10
37	FCT-ABUJA	6	829,928,454.09	80,295,577,933.09	13,382,596,322.18	13,382,596,322.18	26,765,132,644.36	10,706,077,057.75	9,029,557,793.31	4,014,778,896.65	4,014,778,896.65	267,651,926,443.63
774			107,060,770,577.45	80,295,577,933.09	13,382,596,322.18	13,382,596,322.18	26,765,132,644.36	10,706,077,057.75	9,029,557,793.31	4,014,778,896.65	4,014,778,896.65	267,651,926,443.63

FEDERATION ACCOUNT: August, 2025

NET ALLOCATION TO LGCS:

SN	STATES	NO/LGCS	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET	NET	NET	GROSS
1	ABIA	17	5,555,428,650.93	702,157,661.35	4,853,270,989.57	4,836,841,740.08	4,981,946,992.28	240,022,470,579.56
2	ADAMAWA	21	7,007,375,909.22	747,683,144.22	6,259,692,765.00	6,100,981,655.21	6,284,011,104.87	
3	AKWA IBOM	31	9,333,412,938.38	1,063,122,854.67	8,270,290,083.72	8,126,149,054.26	8,369,933,525.89	
4	ANAMBRA	21	7,045,244,511.55	756,316,030.00	6,288,928,481.55	6,133,952,006.90	6,317,970,567.11	
5	BAUCHI	20	7,997,746,686.65	775,572,875.33	7,222,173,811.32	6,963,249,360.45	7,172,146,844.26	
6	BAYELSA	8	3,255,375,645.65	583,826,598.96	2,671,549,046.69	2,834,297,367.84	2,919,326,288.87	
7	BENUE	23	8,702,786,196.21	819,384,940.49	7,883,401,255.72	7,577,092,997.46	7,804,405,787.38	
8	BORNO	27	9,448,617,792.06	817,635,460.86	8,630,982,331.20	8,226,452,321.56	8,473,245,891.21	
9	CROSS RIVER	18	6,091,226,297.77	739,564,013.40	5,351,662,284.37	5,303,334,712.14	5,462,434,753.51	
10	DELTA	25	7,805,032,884.93	935,964,719.17	6,869,068,165.76	6,795,462,818.92	6,999,326,703.49	
11	EBONYI	13	4,505,896,651.61	513,265,961.09	3,992,630,690.52	3,882,657,662.19	4,040,757,191.12	
12	EDO	18	5,971,906,574.43	721,600,912.40	5,250,305,662.03	5,199,448,827.81	5,355,432,292.64	
13	EKITI	16	4,741,910,387.40	592,815,496.43	4,149,094,890.97	4,128,550,923.91	4,252,407,451.63	
14	ENUGU	17	6,067,545,863.97	672,956,891.03	5,394,588,972.93	5,282,171,739.27	5,441,198,828.55	
15	GOMBE	11	4,157,486,663.72	453,500,026.72	3,703,986,637.00	3,619,171,589.90	3,728,313,237.60	
16	IMO	27	8,131,861,172.02	857,312,116.57	7,274,549,055.45	7,080,016,325.07	7,292,416,814.83	
17	JIGAWA	27	8,543,285,801.83	841,311,449.69	7,701,974,352.13	7,438,223,755.57	7,661,370,468.24	
18	KADUNA	23	9,607,733,848.20	838,472,843.32	8,769,261,004.88	8,364,986,938.82	8,615,936,546.98	
19	KANO	44	15,296,335,724.17	1,417,948,515.39	13,878,387,208.78	13,317,776,133.90	13,717,309,417.92	
20	KATSINA	34	11,545,360,752.34	1,057,680,094.18	10,487,680,658.16	10,139,049,658.36	10,443,221,148.11	
21	KEBBI	21	7,349,472,637.69	797,830,472.61	6,551,642,165.08	6,398,828,661.25	6,590,793,510.79	
22	KOGI	21	7,596,218,309.01	765,633,998.85	6,830,584,310.15	6,613,658,115.76	6,812,067,859.24	
23	KWARA	16	5,375,120,118.90	558,178,079.72	4,816,942,039.19	4,679,855,863.99	4,820,251,639.91	
24	LAGOS	20	9,156,496,633.22	994,901,615.94	8,161,515,017.28	7,972,116,625.25	8,211,280,124.01	
25	NASSARAWA	13	4,795,533,571.52	471,169,878.96	4,324,363,692.56	4,175,238,024.31	4,300,495,165.04	
26	NIGER	25	8,876,162,727.17	802,327,009.88	8,073,835,717.29	7,728,043,517.10	7,959,884,822.62	
27	OGUN	20	6,332,222,396.59	769,574,992.44	5,562,647,404.16	5,513,158,303.31	5,678,553,052.41	
28	ONDO	18	6,047,672,929.91	722,294,457.32	5,325,378,472.59	5,265,414,911.39	5,423,377,358.73	
29	OSUN	30	8,191,725,888.20	962,824,532.24	7,228,901,356.96	7,132,137,624.11	7,346,101,752.83	
30	OYO	33	10,333,223,054.02	1,097,698,752.56	9,235,524,301.46	8,996,635,132.53	9,266,534,186.51	
31	PLATEAU	17	6,477,546,348.18	681,046,604.84	5,796,499,743.34	5,639,684,805.41	5,808,875,349.57	
32	RIVERS	23	8,029,277,793.65	876,189,687.95	7,153,088,105.70	6,990,701,962.94	7,200,423,021.83	
33	SOKOTO	23	8,086,725,477.18	777,798,108.21	7,308,927,368.97	7,040,718,869.11	7,251,940,435.19	
34	TARABA	16	6,061,027,799.79	619,596,930.14	5,441,430,869.65	5,277,042,347.56	5,435,353,617.98	
35	YOBE	17	6,093,832,280.07	661,287,270.83	5,432,545,009.23	5,305,603,614.28	5,464,771,722.71	
36	ZAMFARA	14	5,506,184,826.37	559,174,065.25	4,947,010,761.12	4,793,967,535.22	4,937,786,561.28	
37	FCT-ABUJA	6	2,431,912,699.10	331,383,375.55	2,100,529,323.55	2,117,348,199.46	2,180,868,645.44	

**FEDERATION ACCOUNT: August, 2025**

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

<b>LGCNO</b>	<b>TOTAL AMOUNT</b>	<b>LGCNO</b>	<b>TOTAL-AMOUNT</b>
1	STATUTORY REVENUE	18	177,414,358.19
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17	ADAMAWA LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	25	708,633,664.27
17	ADAMAWA LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	25	227,331,054.90
21	ADAMAWA LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	13	336,967,286.27
21	ADAMAWA LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	13	131,239,708.30
31	AKWA BOM LG DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	13	45,058,966.52
31	AKWA BOM LG ECOLOGICAL FUNDS DISTRIBUTION LGCS	13	513,265,961.09
31	ANAMBRA LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	18	547,661,885.96
31	ANAMBRA LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	18	173,939,026.44
21	ANAMBRA LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	18	721,600,912.40
21	ANAMBRA LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	16	454,701,601.65
20	BAUCHI LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	16	138,113,894.78
20	BAUCHI LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	16	592,815,496.43
20	BAUCHI LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	17	496,232,254.22
20	BAUCHI LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	17	176,724,636.81
8	BAYELSA LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	17	672,956,891.03
8	BAYELSA LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	17	260,550,966.84
23	BENUE LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	6	70,832,408.71
23	BENUE LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	6	331,383,375.55
23	BENUE LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	11	332,408,182.15
23	BENUE LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	11	453,500,026.72
27	BORNO LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	11	121,091,844.57
27	BORNO LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	11	620,461,791.17
18	CROSS RIVER LG DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	27	236,850,325.40
18	CROSS RIVER LG ECOLOGICAL FUNDS DISTRIBUTION LGCS	27	857,312,116.57
27	DELTA LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	25	708,633,664.27
27	DELTA LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	25	227,331,054.90
21	EBONYI LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	13	336,967,286.27
21	EBONYI LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	13	131,239,708.30
31	ENUGU LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	17	496,232,254.22
31	ENUGU LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	17	176,724,636.81
8	FCT-ABUJA LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	6	260,550,966.84
8	FCT-ABUJA LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	6	331,383,375.55
6	GOMBE LGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	11	332,408,182.15
6	GOMBE LGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	11	453,500,026.72
27	IMOLGCS DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	27	620,461,791.17
27	IMOLGCS ECOLOGICAL FUNDS DISTRIBUTION LGCS	27	236,850,325.40



TOTAL-AMOUNT

LGCNO

TOTAL AMOUNT

LGCNO

14	DEDUCTION FOR SETTLEMENT OF OUTSTANDING WHT AND VAT FOR THE PERIOD OF 2011 TO 2020 IFO FIRS	398,799,749.92
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	160,374,315.33
		<u>559,174,065.25</u>
		<u>28,357,082,438.57</u>

4 EXCHANGE DIFFERENCE REVENUE

17	ABIA LGCS	4,680,527.01
21	ADAMAWA LGCS	5,903,813.05
31	AKWA IBOM LGCS	7,863,532.06
21	ANAMBRA LGCS	5,935,717.88
20	BAUCHI LGCS	6,738,214.40
8	BAYELSA LGCS	2,742,699.90
23	BENUE LGCS	7,332,220.14
27	BORNO LGCS	7,960,593.78
18	CROSS RIVER LGCS	5,131,944.08
25	DELTA LGCS	6,575,850.31
13	EBONYI LGCS	3,796,281.49
18	EDO LGCS	5,031,415.53
16	EKITI LGCS	3,995,126.39
17	ENUGU LGCS	5,111,992.98
6	FCT-ABUJA LGCS	2,048,920.75
11	GOMBE LGCS	3,502,741.16
27	IMO LGCS	6,851,207.75
27	JIGAWA LGCS	7,197,838.80
23	KADUNA LGCS	8,094,651.30
44	KANO LGCS	12,887,378.62
34	KATSINA LGCS	9,811,380.71
21	KEBBI LGCS	6,192,034.37
21	KOGI LGCS	6,399,921.08
16	KWARA LGCS	4,528,614.52
20	LAGOS LGCS	7,714,477.58
13	NASSARAWA LGCS	4,040,304.68
25	NIGER LGCS	7,478,292.31
20	OGUN LGCS	5,334,986.69
18	ONDO LGCS	5,095,249.75
30	OSUN LGCS	6,901,644.62
33	OYO LGCS	8,705,886.19
17	PLATEAU LGCS	5,457,424.17
23	RIVERS LGCS	6,764,779.81
23	SOKOTO LGCS	6,813,180.29
16	TARABA LGCS	5,106,501.42
17	YOBE LGCS	5,134,139.66
14	ZAMFARA LGCS	4,639,038.39
		<u>225,500,523.64</u>
		<u>28,582,582,962.21</u>

**FEDERATION ACCOUNT: August, 2025**

**FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE**

S/NO STATES TOTAL DEDUCTIONS

**1 STATUTORY REVENUE**

1 (1561 detail records) 28,357,082,438.57

**TOTAL 1 STATUTORY REVENUE**

28,357,082,438.57

**4 EXCHANGE DIFFERENCE REVENUE**

1 (774 detail records)

**TOTAL 4 EXCHANGE DIFFERENCE REVENUE**

225,500,523.64

225,500,523.64

**Grand Total**

28,582,582,962.21

4

1

S/N	STATE	GROSS TOTAL	STATUTORY DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL
1	ABIA	8,572,734,225.55	2,088,885,131.62	10,661,619,357.17	866,759,193.94	9,794,860,163.23	8,955,826,111.94
2	ADAMAWA	9,119,914,993.88	0.00	9,119,914,993.88	1,313,748,234.57	7,806,166,759.31	8,178,474,772.79
3	AKWA IBOM	9,204,665,647.20	36,950,725,956.53	46,155,391,603.73	1,476,815,646.32	44,678,575,957.41	31,992,287,542.09
4	ANAMBRA	9,102,829,908.82	2,715,687,842.50	11,818,517,749.32	796,787,985.01	11,021,729,764.31	10,012,995,701.12
5	BAUCHI	10,951,009,358.48	0.00	10,951,009,358.48	4,452,872,571.10	6,498,136,787.38	9,820,546,993.58
6	BAYELSA	8,100,634,295.30	38,288,671,873.82	46,389,306,169.11	1,809,686,662.66	44,579,619,506.45	33,671,522,151.69
7	BENUE	10,267,279,190.98	0.00	10,267,279,190.98	650,331,012.91	9,616,948,178.07	9,207,997,646.24
8	BORNO	11,374,673,898.60	0.00	11,374,673,898.60	609,912,351.47	10,764,761,547.13	10,200,477,042.91
9	CROSS RIVER	9,206,235,423.46	0.00	9,206,235,423.46	3,660,508,925.43	5,545,726,498.03	8,255,884,425.86
10	DELTA	9,295,728,956.54	54,917,124,200.45	64,212,853,157.00	2,765,893,043.09	61,446,960,113.91	42,972,323,901.04
11	EBONYI	8,190,576,285.28	0.00	8,190,576,285.28	2,045,533,618.79	6,145,042,666.49	7,345,070,822.34
12	EDO	8,560,464,916.95	4,867,654,608.68	13,428,119,525.63	2,287,562,889.26	11,140,556,636.38	11,506,671,731.27
13	EKITI	8,185,954,390.82	0.00	8,185,954,390.82	2,445,711,199.02	5,740,243,191.79	7,340,926,041.68
14	ENUGU	9,207,029,883.74	0.00	9,207,029,883.74	1,105,004,733.91	8,102,025,249.83	8,256,596,964.42
15	GOMBE	8,623,394,749.92	0.00	8,623,394,749.92	2,296,232,629.16	6,327,162,120.76	7,733,209,845.20
16	IMO	9,518,713,461.23	4,514,917,257.75	14,033,630,718.98	2,379,223,888.30	11,654,406,830.68	11,124,906,550.24
17	JIGAWA	10,238,259,323.48	0.00	10,238,259,323.48	575,581,467.90	9,662,677,855.58	9,181,373,472.29
18	KADUNA	11,995,311,613.92	0.00	11,995,311,613.92	4,623,155,503.99	7,372,156,109.93	10,757,046,912.38
19	KANO	14,521,660,145.23	0.00	14,521,660,145.23	1,883,988,889.17	12,637,671,256.05	13,022,602,868.16
20	KATSINA	11,253,873,326.78	0.00	11,253,873,326.78	2,106,214,033.70	9,147,659,293.09	10,092,146,600.16
21	KEBBI	9,667,133,333.85	0.00	9,667,133,333.85	689,479,672.83	8,977,653,661.02	8,669,204,279.76
22	KOGI	10,118,570,185.74	0.00	10,118,570,185.74	1,034,244,449.45	9,084,325,736.29	9,074,039,731.32
23	KWARA	8,149,458,242.52	0.00	8,149,458,242.52	1,316,709,173.80	6,832,749,068.72	7,308,197,356.34
24	LAGOS	12,264,484,055.14	0.00	12,264,484,055.14	7,268,292,217.05	4,996,191,838.09	10,998,432,936.43
25	NASSARAWA	8,442,856,250.44	0.00	8,442,856,250.44	568,368,552.32	7,874,487,698.11	7,571,308,164.69
26	NIGER	10,844,472,943.81	0.00	10,844,472,943.81	1,901,465,595.39	8,943,007,348.42	9,725,008,232.49
27	OGUN	8,505,561,358.71	0.00	8,505,561,358.71	4,421,710,065.22	4,083,851,293.49	7,627,540,283.79
28	ONDO	8,522,411,828.32	4,009,149,801.14	12,531,561,629.46	1,276,209,238.70	11,255,352,390.77	10,953,131,735.42
29	OSUN	8,349,637,512.65	0.00	8,349,637,512.65	2,066,447,839.18	6,283,189,673.47	7,487,712,309.27
30	OYO	10,268,413,603.06	0.00	10,268,413,603.06	3,289,774,511.73	6,978,639,091.33	9,208,414,954.04
31	PLATEAU	9,560,231,448.60	0.00	9,560,231,448.60	1,780,975,922.91	7,779,255,525.69	8,573,337,775.28
32	RIVERS	9,873,456,912.19	30,958,907,195.93	40,832,364,108.11	5,291,224,298.60	35,541,139,809.51	28,939,927,425.24
33	SOKOTO	10,089,776,625.00	0.00	10,089,776,625.00	1,358,911,240.22	8,730,865,384.78	9,048,218,502.69
34	TARABA	8,818,686,330.35	0.00	8,818,686,330.35	829,282,970.70	7,989,603,359.65	7,908,521,014.20
35	YOBE	9,091,139,730.66	0.00	9,091,139,730.66	1,123,920,483.65	7,967,219,247.01	8,152,669,952.84
36	ZAMFARA	9,110,501,203.72	0.00	9,110,501,203.72	1,226,262,618.62	7,884,238,585.10	8,170,032,759.30
		<b>347,167,935,658.92</b>	<b>179,311,723,868.42</b>	<b>526,479,659,527.34</b>	<b>75,594,803,330.05</b>	<b>450,884,856,197.29</b>	<b>429,044,185,510.52</b>

Aug 2025 Jul 2025

**SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS**

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY-C*0.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H-F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	8,572,734,225.55	2,088,885,131.62	231,001,820.45	10,661,619,357.17	635,757,373.49	9,794,860,163.23	5,555,428,650.93	4,853,270,989.57	1
2	ADAMAWA	9,119,914,993.88	0.00	245,746,212.41	9,119,914,993.88	1,068,002,022.16	7,806,166,759.31	7,007,375,909.22	6,259,692,765.00	2
3	AKWA IBOM	9,204,665,647.20	36,950,725,956.53	248,029,912.65	46,155,391,603.73	1,228,785,733.67	44,678,575,957.41	9,333,412,938.38	8,270,290,083.72	3
4	ANAMBRA	9,102,829,906.82	2,715,687,842.50	245,285,835.81	11,818,517,749.32	551,502,149.20	11,021,729,764.31	7,045,244,511.55	6,288,928,481.55	4
5	BAUCHI	10,951,009,358.48	0.00	295,087,078.52	10,951,009,358.48	4,157,785,492.58	6,498,136,787.38	3,255,375,645.65	2,671,549,046.69	5
6	BAYELSA	8,100,634,295.30	38,288,671,873.82	218,280,564.84	45,389,306,169.11	1,591,406,097.82	44,579,619,506.45	8,702,786,196.21	7,883,401,255.72	6
7	BENUE	10,267,279,190.98	0.00	276,663,211.73	10,267,279,190.98	373,667,801.18	9,616,948,178.07	9,448,617,792.06	7,883,401,255.72	7
8	BORNO	11,374,673,898.60	0.00	306,503,185.88	11,374,673,898.60	303,409,162.59	10,764,761,547.13	6,091,226,297.77	8,630,982,331.20	8
9	CROSS RIVER	9,206,235,423.46	0.00	248,072,212.01	9,206,235,423.46	3,412,436,713.42	5,545,728,498.03	6,091,226,297.77	5,351,662,284.37	9
10	DELTA	9,295,728,956.54	54,917,124,200.45	250,483,714.40	64,212,853,157.00	2,515,409,328.69	61,446,960,113.91	7,805,032,884.93	6,869,068,165.76	10
11	EBONYI	8,190,576,285.28	0.00	220,704,151.40	8,190,576,285.28	1,824,829,467.39	6,145,042,665.49	4,505,896,651.61	3,992,630,690.52	11
12	EDO	8,580,464,916.95	4,867,654,608.68	230,671,210.34	13,428,119,525.63	2,056,891,678.92	11,140,566,636.38	5,971,906,574.43	5,250,305,662.03	12
13	EKITI	8,185,954,390.82	0.00	220,579,609.33	8,185,954,390.82	2,225,131,589.69	5,740,243,191.79	4,741,910,387.40	4,149,094,890.97	13
14	ENUGU	9,207,029,983.74	0.00	248,093,622.32	9,207,029,983.74	856,911,111.59	8,102,025,249.83	6,067,545,863.97	5,394,588,972.93	14
15	GOMBE	8,623,394,749.92	0.00	232,366,924.40	8,623,394,749.92	2,063,865,704.76	6,327,162,120.76	4,157,486,663.72	3,703,986,637.00	15
16	IMO	9,518,713,461.23	4,514,917,257.75	256,492,278.90	14,033,630,718.98	2,122,731,609.40	11,654,406,830.68	8,131,861,172.02	7,274,549,055.45	16
17	JIGAWA	10,238,259,323.48	0.00	275,881,239.26	10,238,259,323.48	299,700,228.64	9,662,677,855.58	8,543,285,801.83	7,701,974,352.13	17
18	KADUNA	11,995,311,613.92	0.00	323,226,959.66	11,995,311,613.92	4,299,928,544.33	7,372,156,109.83	9,607,733,848.20	8,769,261,004.88	18
19	KANO	14,521,680,145.23	0.00	391,302,219.48	14,521,680,145.23	1,492,686,669.69	12,637,671,256.05	15,296,335,724.17	13,878,387,208.78	19
20	KATSINA	11,253,873,326.78	0.00	303,248,083.66	11,253,873,326.78	1,802,365,950.04	9,147,659,293.09	11,645,360,752.34	10,587,680,658.16	20
21	KEBBI	9,667,133,333.85	0.00	260,491,616.78	9,667,133,333.85	428,988,056.05	8,977,653,661.02	7,349,472,637.69	6,551,642,165.08	21
22	KOGI	10,118,570,185.74	0.00	272,656,082.85	10,118,570,185.74	761,588,366.60	9,084,325,736.29	7,596,218,309.01	6,830,584,310.15	22
23	KWARA	8,149,458,242.52	0.00	219,596,180.19	8,149,458,242.52	1,097,112,983.61	6,832,749,068.72	5,375,120,118.90	4,816,942,039.19	23
24	LAGOS	12,264,484,055.14	0.00	330,480,109.27	12,264,484,055.14	6,937,812,107.78	4,996,191,838.09	9,156,496,633.22	8,161,515,017.28	24
25	NASSARAWA	8,442,856,250.44	0.00	227,502,114.53	8,442,856,250.44	340,866,437.79	7,874,487,698.11	4,795,533,571.52	4,324,363,692.56	25
26	NIGER	10,844,472,943.81	0.00	292,216,336.81	10,844,472,943.81	1,609,249,258.58	8,943,007,348.42	8,876,162,727.17	8,073,835,717.29	26
27	OGUN	8,505,561,358.71	0.00	229,191,773.14	8,505,561,358.71	4,192,518,282.08	4,083,851,293.49	6,332,222,396.59	5,562,647,404.16	27
28	ONDO	8,522,411,828.32	4,009,149,801.14	229,645,827.71	12,531,561,629.46	1,046,563,410.99	11,255,352,390.77	6,047,672,929.92	5,325,378,472.59	28
29	OSUN	8,349,637,512.65	0.00	224,990,232.38	8,349,637,512.65	1,841,457,606.80	6,283,189,673.47	8,191,725,888.20	7,228,901,355.96	29
30	OYO	10,268,413,603.06	0.00	276,693,779.72	10,268,413,603.06	3,013,080,732.01	6,978,639,091.33	10,333,223,054.02	9,235,524,301.46	30
31	PLATEAU	9,560,231,448.60	0.00	257,611,027.06	9,560,231,448.60	1,523,364,895.85	7,779,255,525.69	6,477,546,348.18	5,796,499,743.34	31
32	RIVERS	9,873,456,912.19	30,958,907,195.93	266,051,234.16	40,832,364,108.11	5,025,173,064.44	35,541,139,809.51	8,029,277,793.65	7,153,088,105.70	32
33	SOKOTO	10,089,776,625.00	0.00	271,860,208.46	10,089,776,625.00	1,087,031,031.76	8,730,865,384.78	8,086,725,477.18	7,308,927,368.97	33
34	TARABA	8,818,886,330.35	0.00	237,634,661.50	8,818,886,330.35	591,648,309.10	7,989,603,359.65	6,061,027,799.79	5,441,430,869.65	34
35	YOBE	9,091,139,730.66	0.00	244,970,831.07	9,091,139,730.66	878,949,652.58	7,967,219,247.01	6,093,832,280.07	5,432,545,009.23	35
36	ZAMFARA	9,110,501,203.72	0.00	245,492,547.41	9,110,501,203.72	980,770,071.21	7,864,238,585.10	5,506,184,826.37	4,947,010,761.12	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	2,431,912,689.10	2,100,529,323.55	37
		347,167,935,658.92	179,311,723,868.42	9,354,824,613.56	526,479,659,527.34	66,239,978,716.48	450,884,856,197.29	267,651,926,443.62	239,294,844,005.06	

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	8,572,734,225.55	8,341,732,405.10	231,001,820.45	5,555,428,650.93	5,393,620,049.44	161,808,601.48	392,810,421.93	1
2	ADAMAWA	9,119,914,993.88	8,874,168,781.47	245,746,212.41	7,007,375,909.22	6,803,277,581.77	204,098,327.45	449,844,539.86	2
3	AKWA IBOM	9,204,665,647.20	8,956,635,734.55	248,029,912.65	9,335,412,938.38	9,061,565,959.60	271,846,978.79	519,876,891.44	3
4	ANAMBRA	9,102,829,906.82	8,857,544,071.01	245,285,835.81	7,045,244,511.55	6,840,043,215.10	205,201,296.45	450,487,132.27	4
5	BAUCHI	10,951,009,358.48	10,655,922,279.96	295,087,078.52	7,997,745,686.65	7,764,802,608.40	232,944,078.25	528,031,166.77	5
6	BAYELSA	8,100,634,295.30	7,882,353,730.45	218,280,564.84	3,255,375,645.65	3,160,558,879.27	94,816,766.38	313,097,331.22	6
7	BENUE	10,267,279,190.98	9,990,615,979.25	276,663,211.73	8,702,786,196.21	8,449,306,986.61	253,479,209.60	530,142,421.33	7
8	BORNO	11,374,673,898.60	11,068,170,709.72	306,503,188.88	9,448,617,792.06	9,173,415,332.10	275,202,459.96	581,705,648.85	8
9	CROSS RIVER	9,206,235,423.46	8,958,163,211.45	248,072,212.01	6,091,226,297.77	5,913,811,939.58	177,414,358.19	425,486,570.20	9
10	DELTA	9,295,728,956.54	9,045,245,242.14	250,483,714.40	7,805,032,884.93	7,577,701,830.03	227,331,054.90	477,814,769.30	10
11	EBONYI	8,190,576,285.28	7,969,872,133.88	220,704,151.40	4,505,896,651.61	4,374,656,943.31	131,239,708.30	351,943,859.70	11
12	EDO	8,560,464,916.95	8,329,793,706.62	230,671,210.34	5,971,906,574.43	5,797,967,547.99	173,939,026.44	404,610,236.78	12
13	EKITI	8,185,954,390.82	7,965,374,781.48	220,579,609.33	4,741,910,387.40	4,603,796,492.62	138,113,894.78	358,693,504.11	13
14	ENUGU	9,207,029,983.74	8,958,936,361.42	248,093,622.32	6,067,545,863.97	5,890,821,227.15	176,724,636.81	424,818,259.13	14
15	GOMBE	8,623,394,749.92	8,391,027,825.52	232,366,924.40	4,157,486,663.72	4,036,394,819.15	121,091,844.57	353,458,768.97	15
16	IMO	9,518,713,461.23	9,262,221,182.33	256,492,278.90	8,131,861,172.02	7,895,010,846.62	236,850,325.40	493,342,604.29	16
17	JIGAWA	10,238,259,323.48	9,962,378,084.22	275,881,239.26	8,543,285,801.83	8,294,452,234.78	248,833,567.04	524,714,806.30	17
18	KADUNA	11,995,311,613.92	11,672,084,654.26	323,226,959.66	9,607,733,848.20	9,327,896,940.00	279,836,908.20	603,063,867.86	18
19	KANO	14,521,660,145.23	14,130,357,925.74	391,302,219.48	15,296,335,724.17	14,850,811,382.69	445,524,341.48	836,826,560.96	19
20	KATSINA	11,253,873,326.78	10,950,625,243.13	303,248,083.66	11,645,360,752.34	11,306,175,487.71	339,185,264.63	642,433,348.29	20
21	KEBBI	9,667,133,333.85	9,406,641,717.07	260,491,616.78	7,349,472,637.69	7,135,410,327.85	214,062,309.84	474,553,926.62	21
22	KOGI	10,118,570,185.74	9,845,914,102.89	272,656,082.85	7,596,218,309.01	7,374,969,232.05	221,249,076.96	493,905,159.81	22
23	KWARA	8,149,458,242.52	7,929,862,052.33	219,596,180.19	5,375,120,118.90	5,218,563,222.24	156,556,896.67	376,153,076.85	23
24	LAGOS	12,264,484,055.14	11,934,003,945.87	330,480,109.27	9,156,496,633.22	8,889,802,556.52	266,694,076.70	597,174,185.97	24
25	NASSARAWA	8,442,856,250.44	8,215,354,135.90	227,502,114.53	4,795,533,571.52	4,655,857,836.43	139,675,735.09	367,177,849.63	25
26	NIGER	10,844,472,943.81	10,552,256,607.00	292,216,336.81	8,876,162,727.17	8,617,633,715.70	258,529,011.47	550,745,348.28	26
27	OGUN	8,505,561,358.71	8,276,369,585.57	229,191,773.14	6,332,222,396.59	6,147,788,734.56	184,433,662.04	413,625,435.18	27
28	ONDO	8,522,411,828.32	8,292,766,000.62	229,645,827.71	6,047,672,929.92	5,871,527,116.42	176,145,813.49	405,791,641.20	28
29	OSUN	8,349,637,512.65	8,124,947,280.27	224,990,232.38	8,191,725,888.20	7,953,131,930.29	238,593,957.91	463,584,190.29	29
30	OYO	10,268,413,603.06	9,991,719,823.34	276,693,779.72	10,333,223,054.02	10,032,255,392.25	300,967,661.77	577,661,441.49	30
31	PLATEAU	9,560,231,448.60	9,302,620,421.54	257,611,027.06	6,477,546,348.18	6,286,879,949.69	188,666,398.49	446,277,425.55	31
32	RIVERS	9,873,456,912.19	9,607,405,678.03	266,051,234.16	8,029,277,793.65	7,795,415,333.64	233,862,460.01	499,913,694.17	32
33	SOKOTO	10,089,776,625.00	9,817,896,416.54	271,880,208.46	8,086,725,477.18	7,851,189,783.67	235,535,693.51	507,415,901.97	33
34	TARABA	8,818,886,330.35	8,581,251,668.75	237,634,661.60	6,061,027,799.79	5,884,493,009.50	176,534,790.29	414,169,451.88	34
35	YOBE	9,091,139,730.66	8,846,168,899.59	244,970,831.07	6,093,832,280.07	5,916,342,019.48	177,490,260.58	422,461,091.65	35
36	ZAMFARA	9,110,501,203.72	8,865,008,656.31	245,492,547.41	5,506,184,826.37	5,345,810,511.04	160,374,315.33	405,866,862.74	36
37	FCT-ABUJA	0.00	0.00	0.00	2,431,912,699.10	2,381,080,290.39	70,832,408.71	70,832,408.71	37
		347,167,935,658.92	337,813,111,045.35	9,354,824,613.56	267,651,926,443.62	259,856,239,265.66	7,795,687,177.97	17,150,511,791.53	