

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- November, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	1-Jan-22		Balance b/f	-	-	-
2	25 Apr,2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	60,000,000,000.00
3	23 May,2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
4	21 June,2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
5	21 July,2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
6	23 Aug,2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
7	21 Spt,2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	11 Oct,2022		Distribution of =N=300Billion to the States and LGCS	-	300,000,000,000.00	100,000,000,000.00
9	21 Oct,2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26 Oct,2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16 Nov,2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12 Dec,2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23 Dec,2022		Distribution of =N=225.685 Billion to the States and LGCS	-	225,685,621,775.00	194,314,378,225.00
14	13 Jan,2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	2 Feb,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,883,673,105.00	143,510,705,120.00
16	16 Mar,2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13 Apr,2023		Distribution of =N=240 Billion to the States and LGCS	-	240,000,000,000.00	23,510,705,120.00
18	17 May,2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
19	18 May,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	-
20	20 June,2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
21	19 July,2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	250,000,000,000.00
22	26 July,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	50,000,000,000.00	200,000,000,000.00
23	17 Aug,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	33,473,321,647.86	166,526,678,352.14
24	18 Aug,2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	316,526,678,352.14
25	15 Spt,2023		Distribution of =N=240 Billion to the States and LGCS	-	316,526,678,352.14	-
26	19 Spt,2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
27	18 Oct,2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20 Nov,2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
29	12 Dec,2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
31	29 Dec,2023		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
31	3 Jan,2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
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	-	360,000,000,000.00	65,000,000,000.00
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		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	502,745,632,644.81
48	13 June,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	142,745,632,644.81
49	21 June,2024		Part Payment of Consultancy fee	-	85,904,220,820.42	55,841,411,824.39
50	16 July,2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	-	405,841,411,824.39
51	27 July,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	288,000,000,000.00	117,841,411,824.39
52	27 July,2024		Part Payment of Consultancy fee	-	117,841,411,824.39	-
53	16 Aug,2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	400,000,000,000.00
54	20 Aug,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00	148,000,000,000.00
55	20 Aug,2024		Part Payment of Consultancy fee	-	48,000,000,000.00	100,000,000,000.00
56	20 Aug,2024		Part Payment of Legal Mediation Cost	-	100,000,000,000.00	-

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- November, 2025						
Sl#	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		100,049,659,511.57
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to 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			449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		560,966,099.28	359,439,033,900.72
71	17 Dec,2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		90,000,000,000.00	
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)		389,439,033,900.72	200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus	200,000,000,000.00		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% Diverivation to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	
			Total	5,715,000,000,000.00	5,715,000,000,000.00	

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

Ledger of Special Intervention Programme for Nigerian Military November, 2025

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	19-Oct-23		Balance b/f	-	-	-
2	19-Oct-23		Transfer from September, 2023 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
3	08-Nov-23	FAJF&SA/398/VOL.1	Payment to Military	-	100,000,000,000.00	-
4	20-Nov-23	FAJF&SA/398/VOL.1	Transfer from October, 2023 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
5	20-Dec-23		Payment to Military	-	100,000,000,000.00	-
6	20-Dec-23		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
7	20-Dec-23		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
8	17-Jan-24		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
9	10-Feb-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
10	27-Feb-24		Transfer from January, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
11	01-Mar-24	FAJF&SA/418/VOL.1T	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
12	20-Mar-24		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
13	12-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
14	16-Apr-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
15	25-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
16	13-May-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
17	25-May-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
18	10-Jun-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
19	13-Jun-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
20	16-Jul-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
21	27-Jul-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
22	16-Aug-24		Second Phase, Transfer from July, 2024 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
23	27-Aug-24	FAJF&SA/418/Vol.II	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
24	16-Sep-24	FAJF&SA/418/Vol.II	Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
25	26-Sep-24	FAJF&SA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
26	11-Oct-24	FAJF&SA/418/Vol.III	Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
27	21-Oct-24	FAJF&SA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
28	20-Nov-24	FAJF&SA/418/Vol.III	Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
29	27-Nov-24	FAJF&SA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
30	13-Dec-24	FAJF&SA/418/Vol.IV	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
31	17-Dec-24	FAJF&SA/418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
32	17-Jan-25	FAJF&SA/418/Vol.IV	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
33	17-Feb-25	FAJF&SA/418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
34	19-Feb-25	FAJF&SA/418/Vol.IV	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
35	10-Mar-25	FAJF&SA/418/Vol.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
36	19-Mar-25	FAJF&SA/418/Vol.V	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
37	28-Mar-25	FAJF&SA/418/Vol.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
38	15-Apr-25	FAJF&SA/418/Vol.VI	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
39	24-Apr-25	FAJF&SA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
40	16-May-25	FAJF&SA/418/Vol.VI	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
41	03-Jun-25	FAJF&SA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
42	17-Jun-25	FAJF&SA/418/Vol.VI	Third Phase, Transfer from ,2025 May Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
43	19-Jun-25	FAJF&SA/418/Vol.VIT	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
44	16-Jul-25	FAJF&SA/418/Vol.VII	Third Phase, Transfer from ,2025 June Allocation 02/10	100,000,000,000.00	-	100,000,000,000.00
45	16-Jul-25	FAJF&SA/418/Vol.VII	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
46	21-Aug-25	FAJF&SA/418/Vol.VII	Third Phase, Transfer from ,2025 July Allocation 03/10	100,000,000,000.00	-	100,000,000,000.00
47	01-Sep-25	FAJF&SA/418/Vol.VII	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
			Total	2,300,000,000,000.00	2,300,000,000,000.00	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Intervention to States Infrastructure & Security : November, 2025

s/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance N
1	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	200,000,000,000.00	-	200,000,000,000.00
2	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12-Apr-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT for the month of April, 2024	100,000,000,000.00	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 for the month of May, 2024	100,000,000,000.00	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 for the month of September, 2024	100,000,000,000.00	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 for the month of November, 2024	100,000,000,000.00	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	216,000,000,000.00
17	27-Feb-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT for the month of January, 2025	100,000,000,000.00		100,000,000,000.00
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		200,000,000,000.00
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		300,000,000,000.00
20	22-Apr-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT for the month of March, 2025	100,000,000,000.00	200,000,000,000.00	100,000,000,000.00
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		200,000,000,000.00
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		350,000,000,000.00
23	26-May-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT for the month of April, 2025	100,000,000,000.00	250,000,000,000.00	100,000,000,000.00
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		350,000,000,000.00
25	23-Jun-25	FA/F&SA/Vol.VII	Payment for Intervention to States and FCT for the month of May, 2025	250,000,000,000.00	250,000,000,000.00	100,000,000,000.00
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		350,000,000,000.00
27	21-Jul-25	FA/F&SA/Vol.VII	Payment for Intervention to States and FCT for the month of June, 2025	100,000,000,000.00	250,000,000,000.00	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		350,000,000,000.00
29	25-Aug-25	FA/F&SA/Vol.VII	Payment for Intervention to States and FCT for the month of July, 2025	2,450,000,000,000.00	100,000,000,000.00	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: November, 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 Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00	
4	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	150,000,000,000.00	-	150,000,000,000.00	
5	20-Mar-24	February, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
6	12-Apr-24	March, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
7	14-May-24	April, 2024 Allocation	-	-	385,000,000,000.00	
8	21-May-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	150,000,000,000.00	235,000,000,000.00	
9	21-May-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00	
10	21-May-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	-	
11	10-Jun-24	May, 2024 Allocation	200,000,000,000.00	-	200,000,000,000.00	
12	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	64,093,653,515.66	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	-	-	-	
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	24-Mar-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
31	15-Apr-25	March, 2024 Allocation	47,708,976,562.32	-	47,708,976,562.32	
32	22-Apr-2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	47,708,976,562.32	-	
		Total	1,632,708,976,562.32	1,632,708,976,562.32	-	

Office of the Accountant General of the Federation Federation Account Department Ledger of 13% Derivation Fund on JVC and DECA - November, 2025						
S/N	Date	Details	Receipts M	Payments M	Comm Balance M	
1	20-Nov-23	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00	
2	20-Nov-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	50,000,000,000.00	-	340,000,000,000.00	
8	15-Jun-24	May, 2024 Allocation	50,000,000,000.00	-	390,000,000,000.00	
9	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	490,000,000,000.00	
10	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	590,000,000,000.00	
11	20-Aug-24	Declaration to Oil Producing State on Refund of 13% Derivation Fund on JVC/Domestic Excess Crude Oil	-	200,000,000,000.00	390,000,000,000.00	
12	20-Aug-24	Consultancy fee and Mediation cost on refund of 13% Derivation Fund in favour of oil Producing States with excess from JVC/Domestic Excess	100,000,000,000.00	-	290,000,000,000.00	
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	390,000,000,000.00	
14	11-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	490,000,000,000.00	
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	61,627,906,976.74	428,372,093,023.26	
16	21-Oct-24	WAT in favour of FIRS from refund of JVC/DECA to Producing States	-	38,372,093,023.26	390,000,000,000.00	
17	21-Oct-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
18	21-Oct-24	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	290,000,000,000.00	
19	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	390,000,000,000.00	
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	490,000,000,000.00	
21	12-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	100,000,000,000.00	390,000,000,000.00	
22	12-Dec-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
23	12-Dec-24	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	290,000,000,000.00	
24	11-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	390,000,000,000.00	
25	19-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	490,000,000,000.00	
26	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	100,000,000,000.00	390,000,000,000.00	
27	25-Feb-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	340,000,000,000.00	
28	25-Feb-25	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	290,000,000,000.00	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	390,000,000,000.00	
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00	-	490,000,000,000.00	
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	92,362,841,448.55	397,637,158,551.45	
32	22-Apr-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	57,637,158,551.45	340,000,000,000.00	
33	22-Apr-25	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	290,000,000,000.00	
34	16-May-25	April, 2025 Allocation	100,000,000,000.00	-	390,000,000,000.00	
35	12-Jun-25	May, 2025 Allocation	100,000,000,000.00	-	490,000,000,000.00	
36	23-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	100,000,000,000.00	390,000,000,000.00	
37	23-Jun-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	340,000,000,000.00	
38	23-Jun-25	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	290,000,000,000.00	
39	16-Jul-25	June, 2025 Allocation	100,000,000,000.00	-	390,000,000,000.00	
40	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	34,000,000,000.00	356,000,000,000.00	
41	22-Jul-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	33,000,000,000.00	323,000,000,000.00	
42	22-Jul-25	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	33,000,000,000.00	290,000,000,000.00	
43	21-Aug-25	July, 2025 Allocation	100,000,000,000.00	-	390,000,000,000.00	
44	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	34,000,000,000.00	356,000,000,000.00	
45	21-Aug-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	33,000,000,000.00	323,000,000,000.00	
46	21-Aug-25	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	33,000,000,000.00	290,000,000,000.00	
47	17-Sep-25	August, 2025 Allocation	100,000,000,000.00	-	390,000,000,000.00	
48	17-Sep-25	Reversal of August, 2025 Allocation	-	100,000,000,000.00	290,000,000,000.00	
49	17-Sep-25	August, 2025 Allocation	150,000,000,000.00	-	440,000,000,000.00	
50	22-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	390,000,000,000.00	
51	22-Sep-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	340,000,000,000.00	
52	22-Sep-25	Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Condensate	-	50,000,000,000.00	290,000,000,000.00	
		Total	2,100,000,000,000.00	2,100,000,000,000.00		

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: November,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	-
		Total	863,417,515,339.90	863,417,515,339.90	

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Funding for Presidential Metering Initiative: November, 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	-
Total			700,000,000,000.00	700,000,000,000.00	

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

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

s/n	DATE	REF. NO.	DETAILS		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 (EAAC 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		Mediation Coston refund of 1% to FCT on refund of NLNG Dividend	-	10,000,000,000.00	-
				TOTAL	498,788,522,090.24	498,788,522,090.24	

Office of the Accountant General of the Federation
Federation Account Department

Ledger of Savings on Oil Theft Prevention : November, 2025

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

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

LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR NOVEMBER, 2025

S/n	DATE	REF. NO.	DETAILS			
			Receipt =N=	Payment =N=	Cumm Balance =N=	
1	1-Jan-24		14,937,889,619.54	-	14,937,889,619.54	
2	31-Jan-24		945,436,131.53	-	15,883,325,751.07	
3	29-Feb-24		746,163,135.01	-	16,629,488,886.08	
4	31-Mar-24		1,723,003,663.28	-	18,352,492,549.36	
5	30-Apr-24		1,043,333,538.60	-	19,395,826,087.96	
6	31-May-24		1,754,796,569.39	-	21,150,622,657.35	
7	12-Jul-24		2,518,052,134.59	-	23,668,674,791.94	
8	9-Jul-24	FD/FA/258/VOL.2	-	13,647,077,128.84	10,021,597,663.10	
9	16-Aug-24		1,697,238,975.36	-	11,718,836,638.46	
10	16-Sep-24		2,108,642,980.13	-	13,827,479,618.59	
11	16-Oct-24		3,492,885,776.63	-	17,320,365,395.22	
12	21-Nov-24		3,401,818,820.80	-	20,722,184,216.02	
13	13-Dec-24		2,407,269,880.74	-	23,129,454,096.76	
14	17-Jan-25		5,137,844,542.77	-	28,267,298,639.53	
15	19-Feb-25		4,175,834,877.91	-	32,443,133,517.44	
16	19-Mar-25	FD/FA/258/VOL.2	-	28,218,818,355.40	4,224,315,162.04	
17	19-Mar-25		3,782,483,596.42	-	8,006,798,758.46	
18	15-Apr-25		2,145,558,607.44	-	10,152,357,365.90	
19	16-May-25		7,883,905,297.02	-	18,036,262,662.92	
20	17-Jun-25		9,656,242,898.25	-	27,692,505,561.17	
21	16-Jul-25		4,747,362,474.02	-	32,439,868,035.19	
22	21-Aug-25		5,841,277,270.00	-	38,281,145,305.19	
23	17-Sep-25		6,231,166,410.20	-	44,512,311,715.39	
24	16-Oct-25		7,323,620,919.48	-	51,835,932,634.87	
25	18-Nov-25		6,856,944,406.42	-	58,692,877,041.29	
26	11-Dec-25		5,277,190,149.82	-	63,970,067,191.11	
			105,835,962,675.35	41,865,895,484.24		

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings of 13% refund on NLNG : November, 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 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
28	22 September,2025	FA/F&SA/418/Vol.VIII	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
29	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
30	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-
			TOTAL	1,300,000,000,000.00	1,300,000,000,000.00	

Office of the Accountant General of the Federation Federation Account Department						
Ledger of Savings of refund to States on NLNG : November, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumun Balance =N=
1	19 Feb,2025	FA/F&SA/418/Vol. VII/D(EA)	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. VII/D(EA)	FIRS Tax Refund (Reversed)	50,000,000,000.00	-	200,000,000,000.00
3	25 Mar,2025	FA/F&SA/418/Vol. VII/D(EA)	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. VII/D(EA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		75,000,000,000.00	-
5	15 Apr,2025	FA/F&SA/418/Vol. VII/D(EA)	March, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
6	22 Apr,2025	FA/F&SA/418/Vol. VII/D(EA)	Distribution to States from refund to States on NLNG		200,000,000,000.00	-
7	16 May,2025	FA/F&SA/418/Vol. VII/D(EA)	April, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
8	23 May,2025	FA/F&SA/418/Vol. VII/D(EA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		250,000,000,000.00
9	23 May,2025	FA/F&SA/418/Vol. VII/D(EA)	Transfer from Non Oil Excess Revenue Account	100,000,000,000.00		350,000,000,000.00
10	23 May,2025	FA/F&SA/418/Vol. VII/D(EA)	Distribution to States from refund to States on NLNG		108,000,000,000.00	242,000,000,000.00
11	23 May,2025	FA/F&SA/418/Vol. VII/D(EA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	192,000,000,000.00
12	23 May,2025	FA/F&SA/418/Vol. VII/D(EA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	142,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol. VII/D(EA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		71,000,000,000.00	71,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol. VII/D(EA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		71,000,000,000.00	-
15	17 June,2025	FA/F&SA/418/Vol. VII/D(EA)	May, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00
16	25 June,2025	FA/F&SA/418/Vol. VII/D(EA)	Payment of refund on NLNG Divided to States		150,000,000,000.00	100,000,000,000.00
17	25 June,2025	FA/F&SA/418/Vol. VII/D(EA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		30,000,000,000.00	70,000,000,000.00
18	25 June,2025	FA/F&SA/418/Vol. VII/D(EA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		70,000,000,000.00	-
19	16 July,2025	FA/F&SA/418/Vol. VII	June, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00
20	16 July,2025	FA/F&SA/418/Vol. VII	Transfer from FCT 1% of Signature Bonus/ECA/ NLNG	50,000,000,000.00		300,000,000,000.00
21	22 July,2025	FA/F&SA/418/Vol. VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00
22	22 July,2025	FA/F&SA/418/Vol. VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		40,000,000,000.00	110,000,000,000.00
23	22 July,2025	FA/F&SA/418/Vol. VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		110,000,000,000.00	-
24	21 August,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
25	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
26	1 September,2025	FA/F&SA/418/Vol. VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		100,000,000,000.00	50,000,000,000.00
27	1 September,2025	FA/F&SA/418/Vol. VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	-
28	17 September,2025	FA/F&SA/418/Vol. VII	August, 2025 Allocation for refund to States on NLNG	150,000,000,000.00		150,000,000,000.00
29	22 September,2025	FA/F&SA/418/Vol. VIII	Payment of refund on NLNG Divided to States		75,000,000,000.00	75,000,000,000.00
30	22 September,2025	FA/F&SA/418/Vol. VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	25,000,000,000.00
31	22 September,2025	FA/F&SA/418/Vol. VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		25,000,000,000.00	-
			TOTAL	1,750,000,000,000.00	1,750,000,000,000.00	

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

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Renewed Hope Ward Development Programme: November, 2025						
S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Cumm Balance ₦	
1	17-Sep-25	First tranche of Renewed Hope Ward Development Programme: August, 2025	300,000,000,000.00	-	300,000,000,000.00	
2	18-Sep-25	Payment to Renewed Hope Ward Development Programme		300,000,000,000.00	-	
3	16-Oct-25	Second tranche of Renewed Hope Ward Development Programme: September, 2025	400,000,000,000.00		400,000,000,000.00	
4	20-Oct-25	Payment to Renewed Hope Ward Development Programme		400,000,000,000.00	-	
5	18-Nov-25	Third tranche of Renewed Hope Ward Development Programme: October, 2025	200,000,000,000.00		200,000,000,000.00	
6	19-Nov-25	Payment to Renewed Hope Ward Development Programme		200,000,000,000.00	-	
		Total	900,000,000,000.00	900,000,000,000.00		

Office of the Accountant-General of the Federation					
Federation Account Department					
Ledger of Funding Security: November, 2025					
DETAILS					
S/n	DATE		Receipts ₦	Payments ₦	Cumm Balance ₦
1	17-Sep-25	First tranche of Funding Security: August, 2025	40,000,000,000.00	-	40,000,000,000.00
2	30-Sep-25	Payment of Funding of Security to Office of the National Security Adviser		40,000,000,000.00	-
		Total	40,000,000,000.00	40,000,000,000.00	

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

S/N	Date	REF. NO	DETAILS		Allocation/Transfer	Cumulative Total
				N		
1	01/06/2025	42730/RS/173/DF		Bot. b/f	62,915,634,686.63	62,915,634,686.63
2	18/06/2025	42730/RS/174/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (95th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	62,944,418,825.18
3	18/06/2025	42730/RS/174/DF		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/174/DF		June, 2025 Allocation	4,503,181,184.67	66,427,059,530.58
5	16/07/2025	42730/RS/174/DF		Distribution of = N=38,848,736,617.56 from Exchange Gain to the three tiers of Govt.	181,731,060.16	66,608,790,590.74
6	21/07/2025	42730/RS/174/DF		Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	500,000,000.00	67,108,790,590.74
7	21/07/2025	42730/RS/174/DF		Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of June, 2025.	(1,296,228,061.21)	65,812,562,529.53
8	20/08/2025	42730/RS/174/DF		July, 2025 Allocation	5,825,788,120.86	71,638,350,650.39
9	20/08/2025	42730/RS/174/DF		Distribution of = N=39,745,440,504.29 from Exchange Gain to the three tiers of Govt.	185,500,645.93	71,823,851,296.32
10	21/08/2025	42730/RS/174/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. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	71,852,635,432.87
11	26/08/2025	42730/RS/174/DF		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/174/DF		August, 2025 Allocation	6,496,405,981.64	76,846,219,222.81
13	16/09/2025	42730/RS/174/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
14	17/09/2025	42730/RS/174/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (97th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	77,062,920,462.39
15	17/09/2025	42730/RS/174/DF		approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of August, 2025.	(1,671,080,771.17)	75,391,839,691.22
16	16/10/2025	42730/RS/175/DF		September, 2025 Allocation	5,320,805,199.84	80,912,644,891.06
17	20/10/2025	42730/RS/175/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (98th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	80,941,429,027.61
18	20/10/2025	42730/RS/175/DF		approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of September, 2025.	(1,380,201,299.96)	79,561,227,727.65
19	13/11/2025	42730/RS/175/DF		The transfer represent the amount approved by Mr. President for the Funding of the obligations of Government under the Defence Support and Supply Services Agreement.	(20,000,000,000.00)	59,561,227,727.65
20	18/11/2025	42730/RS/175/DF		October, 2025 Allocation	6,175,776,463.98	65,737,004,191.63
21	18/11/2025	42730/RS/176/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (99th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	65,765,788,328.18
22	18/11/2025	42730/RS/176/DF		approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of October, 2025.	(1,543,944,116.00)	64,221,844,212.18
23	10/12/2025	42730/RS/176/DF		November, 2025 Allocation	6,343,351,733.05	70,565,195,945.23
					70,565,195,945.23	

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

S/N	Date	REF. NO	DETAILS	Allocation/Transfer N	Cumulative Total N
1	01/06/2025	FD/FA/124/VOL-XX/D(F)	Bal. b/f	76,991,282,593.90	76,991,282,593.90
2	18/06/2025	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	(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
16	17/09/2025	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	(1,122,966,278.23)	115,746,582,363.18
17	17/09/2025	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 August, 2025.	(2,245,932,556.45)	113,500,649,806.73
18	16/10/2025	FD/FA/124/VOL-XX/D(F)	September, 2025 Allocation	18,549,905,471.47	132,050,555,278.20
19	20/10/2025	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	(927,495,273.57)	131,123,060,004.63
20	20/10/2025	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 August, 2025.	(1,854,990,547.15)	129,268,069,457.48
21	13/11/2025	FD/FA/124/VOL-XX/D(F)	The transfer represent the amount approved by Mr. President for the Funding of the obligations of Government under the Defence Support and Supply Services Agreement.	(80,000,000,000.00)	49,268,069,457.48
22	18/11/2025	FD/FA/124/VOL-XX/D(F)	October, 2025 Allocation	20,750,608,918.97	70,018,678,376.45
23	18/11/2025	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	(1,037,530,445.95)	68,981,147,930.50
24	18/11/2025	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 August, 2025.	(2,075,060,891.90)	66,906,087,038.60
25	10/12/2025	FD/FA/124/VOL-XX/D(F)	November, 2025 Allocation	21,313,661,823.06	88,219,748,861.66

S/NO	STATE	EQUALITY 40%	POPULATION 30%	POPULATION 30%	INDICES	LANDMASS 50%	REV. EFFORT 10%	INDICES	PRIMARY ENROLLMENT 24%	INDICES	DIRECT TAX 8%	INDICES	INVESTMENT 8%	HOSPITALS 30%	INDICES	WATER SUPPLY SPREAD 8%	INDICES	RAINFALL ALL 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	0.02969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.000021	0.0001	0.006598
2	ADAMAWA	0.02969	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	0.02969	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	0.02969	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	0.02969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000065	0.000065	11903	0.000227	0.21513	0.000215	0.0001	0.008429
6	BAYELSA	0.02969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750952	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235
7	BENUE	0.02969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902
8	BORNO	0.02969	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	0.02969	2889666	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086
10	DELTA	0.02969	4096391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155
11	EBONYI	0.02969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304
12	EDO	0.02969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589
13	EKITI	0.02969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300
14	ENUGU	0.02969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086
15	GOMBE	0.02969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637
16	IMO	0.02969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326
17	JIGAWA	0.02969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880
18	KADUNA	0.02969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232
19	KANO	0.02969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09187	0.00092	0.0001	0.011177
20	KATSINA	0.02969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662
21	KEBBI	0.02969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440
22	KOGI	0.02969	3278487	0.001897	29561.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788
23	KWARA	0.02969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397886	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272
24	LAGOS	0.02969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439
25	NASSARAWA	0.02969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498
26	NIGER	0.02969	3950249	0.002285	74108.59	0.001084	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	0.02969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546
28	ONDO	0.02969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	739390	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559
29	OSUN	0.02969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	7049	0.000134	0.12189	0.00122	0.0001	0.007903
30	OYO	0.02969	5591589	0.003235	28245.29	0.000406	0.000371	282.25	0.000991	1055255	0.000199	839865	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358
31	PLATEAU	0.02969	3178712	0.001839	27216.97	0.000391	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12189	0.00122	0.0001	0.007358
32	RIVERS	0.02969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923632	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599
33	SOKOTO	0.02969	3696999	0.002139	33776.9	0.000485	0.000371	255.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007766
34	TARABA	0.02969	2300738	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.00260	0.0001	0.006788
35	YOBE	0.02969	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.00202	0.0001	0.006997
36	ZAMFARA	0.02969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012

Grand Total	0.00	138568341	930309.75	6.152.46	33964355	0.006413	0.02672	26717696	420297	4.008	0.00816	0.002138	0.0021376	0.008016	0.004008	0.004008	0.2672
Indices Total	0.10688	0.08016	0.013360	0.01336	0.02672	0.006413	0.02672	26717696	420297	4.008	0.00816	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	3,766,541,295.72	0.001639	2,079,898,648.49	560,133,311.16	853,521,730.14	1,110,667,042.05	8,370,762,027.55
2	ADAMAWA	3,766,541,295.72	0.001833	2,325,099,263.68	1,178,144,294.40	879,210,637.24	756,055,816.60	8,905,051,307.64
3	AKWA IBOM	3,766,541,295.72	0.002268	2,877,077,898.68	594,199,990.13	959,328,855.93	790,657,409.14	8,987,805,249.60
4	ANAMBRA	3,766,541,295.72	0.002419	3,069,232,806.62	568,565,372.69	831,254,495.63	662,774,771.74	8,888,368,742.39
5	BAUCHI	3,766,541,295.72	0.002688	3,410,084,574.39	1,380,569,996.56	1,282,561,100.78	853,248,824.94	10,693,005,392.38
6	BAYELSA	3,766,541,295.72	0.000985	1,250,110,533.59	642,364,451.00	901,306,304.09	1,349,462,109.03	7,909,784,693.43
7	BENUE	3,766,541,295.72	0.002441	3,096,543,045.09	1,040,652,524.09	1,012,908,320.11	1,108,738,609.34	10,025,383,794.35
8	BORNO	3,766,541,295.72	0.002401	3,046,599,773.08	1,847,107,265.66	1,312,521,701.01	1,133,918,430.66	11,106,688,466.13
9	CROSS RIVER	3,766,541,295.72	0.001671	2,120,239,449.25	865,017,726.29	874,594,902.19	1,364,944,668.75	8,989,338,042.19
10	DELTA	3,766,541,295.72	0.002371	3,007,847,886.28	784,902,192.02	876,255,423.01	641,176,325.44	9,076,723,122.46
11	EBONYI	3,766,541,295.72	0.001257	1,595,152,924.32	587,807,443.40	859,199,689.79	1,188,906,311.80	7,997,607,665.04
12	EDO	3,766,541,295.72	0.001862	2,361,964,269.28	831,907,551.73	835,431,609.41	562,937,055.69	8,358,781,781.83
13	EKITI	3,766,541,295.72	0.001379	1,749,795,718.53	578,090,269.53	675,875,748.54	1,222,791,629.34	7,993,094,661.64
14	ENUGU	3,766,541,295.72	0.001884	2,390,561,784.93	610,379,672.20	857,521,166.94	1,365,109,962.98	8,990,113,882.76
15	GOMBE	3,766,541,295.72	0.001362	1,727,534,043.17	798,435,180.83	826,191,696.86	1,301,526,781.79	8,420,228,998.36
16	IMO	3,766,541,295.72	0.002276	2,887,859,562.42	565,244,506.36	975,161,358.08	1,099,647,426.59	9,294,454,149.16
17	JIGAWA	3,766,541,295.72	0.002516	3,191,514,597.51	917,470,970.76	910,960,909.95	1,210,559,856.18	9,997,047,630.12
18	KADUNA	3,766,541,295.72	0.003509	4,452,307,183.16	1,303,635,851.44	1,251,238,296.18	938,981,433.21	11,712,704,059.70
19	KANO	3,766,541,295.72	0.005428	6,866,772,899.22	868,464,122.44	1,517,250,968.88	1,150,502,951.93	14,179,532,238.18
20	KATSINA	3,766,541,295.72	0.003351	4,251,227,736.30	925,771,971.53	1,184,560,964.93	860,631,967.30	10,988,733,935.77
21	KEBBI	3,766,541,295.72	0.001874	2,376,859,695.49	1,158,188,332.91	1,021,996,786.83	1,115,791,163.24	9,439,377,274.17
22	KOGI	3,766,541,295.72	0.001897	2,406,112,592.27	1,009,774,193.16	991,362,813.75	1,706,387,453.73	9,880,178,348.63
23	KWARA	3,766,541,295.72	0.001372	1,740,164,624.81	1,098,786,858.20	763,242,621.96	588,722,955.86	7,957,458,356.55
24	LAGOS	3,766,541,295.72	0.005214	6,615,117,783.98	534,520,491.47	984,201,494.21	75,153,777.43	11,975,534,842.80
25	NASSARAWA	3,766,541,295.72	0.001078	1,367,475,131.17	967,680,529.16	775,869,781.21	1,366,377,218.76	8,243,943,956.01
26	NIGER	3,766,541,295.72	0.002285	2,899,125,072.48	1,821,011,821.18	980,311,372.72	1,111,989,395.90	10,586,978,957.99
27	OGUN	3,766,541,295.72	0.002157	2,736,086,354.17	780,189,356.08	742,843,190.25	279,512,546.10	8,305,171,742.32
28	ONDO	3,766,541,295.72	0.001991	2,525,400,032.61	759,044,325.01	667,370,716.06	603,268,848.27	8,321,625,217.66
29	OSUN	3,766,541,295.72	0.001980	2,512,564,690.23	635,263,544.43	868,678,513.00	369,673,392.86	8,152,921,436.24
30	OYO	3,766,541,295.72	0.003235	4,103,720,009.78	985,422,319.58	903,367,787.62	267,446,067.17	10,026,491,479.87
31	PLATEAU	3,766,541,295.72	0.001839	2,332,866,776.86	966,687,222.10	1,011,265,070.78	1,257,613,614.18	9,334,993,979.63
32	RIVERS	3,766,541,295.72	0.003000	3,805,614,064.04	660,885,291.49	811,417,663.34	596,381,588.61	9,640,839,903.19
33	SOKOTO	3,766,541,295.72	0.002139	2,713,262,504.17	1,086,203,450.53	1,041,445,441.05	1,244,610,467.94	9,852,063,159.41
34	TARABA	3,766,541,295.72	0.001331	1,688,531,893.24	1,569,282,269.27	937,814,216.97	648,945,154.34	8,611,114,829.54
35	YOBE	3,766,541,295.72	0.001343	1,703,837,574.83	1,325,472,756.09	1,008,397,891.41	1,072,704,466.79	8,676,953,864.84
36	ZAMFARA	3,766,541,295.72	0.001866	2,392,431,786.21	1,111,595,636.53	704,436,420.58	920,954,165.78	8,895,859,304.81
		135,595,486,645.74	0.080160	101,696,614,984.31	33,898,871,661.44	33,898,871,661.44	33,898,871,661.44	338,988,716,614.35

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

S/NO	STATE	L/MASS	LAND MASS 50% of 10% =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
1	ABIA	0.000070	89,315,649.19	470,817,661.96	560,133,311.16	0.000875	1,110,667,042.05	1,110,667,042.05
2	ADAMAWA	0.000558	707,326,632.44	470,817,661.96	1,178,144,294.40	0.000596	756,055,816.60	756,055,816.60
3	AKWA IBOM	0.000097	123,382,328.17	470,817,661.96	594,199,990.13	0.000623	790,697,409.14	790,697,409.14
4	ANAMBRA	0.000069	87,747,110.72	470,817,661.96	558,565,372.69	0.000522	662,774,771.74	662,774,771.74
5	BAUCHI	0.000717	909,751,934.60	470,817,661.96	1,380,569,596.56	0.000873	853,248,824.94	853,248,824.94
6	BAYELSA	0.000135	171,546,789.04	470,817,661.96	642,364,451.00	0.001064	1,349,462,109.03	1,349,462,109.03
7	BENUE	0.000449	589,834,862.13	470,817,661.96	1,040,652,524.09	0.000874	1,108,738,609.34	1,108,738,609.34
8	BORNO	0.001085	1,376,289,603.70	470,817,661.96	1,847,107,265.66	0.000894	1,133,918,430.66	1,133,918,430.66
9	CROSS RIVER	0.000311	394,200,064.33	470,817,661.96	865,017,726.29	0.001076	1,364,944,668.75	1,364,944,668.75
10	DELTA	0.000248	314,084,530.05	470,817,661.96	784,902,192.02	0.000505	641,176,325.44	641,176,325.44
11	EBONYI	0.000092	116,989,781.44	470,817,661.96	587,807,443.40	0.000937	1,188,906,311.80	1,188,906,311.80
12	EDO	0.000285	381,089,889.77	470,817,661.96	831,907,551.73	0.000444	562,937,055.69	562,937,055.69
13	EKITI	0.000085	107,272,607.56	470,817,661.96	578,090,269.53	0.000964	1,222,791,629.34	1,222,791,629.34
14	ENUGU	0.000110	138,562,010.24	470,817,661.96	610,379,672.20	0.001076	1,365,109,962.98	1,365,109,962.98
15	GOMBE	0.000258	327,617,518.87	470,817,661.96	798,435,180.83	0.001026	1,301,526,781.79	1,301,526,781.79
16	IMO	0.000074	94,426,844.39	470,817,661.96	565,244,506.36	0.000867	1,099,647,426.59	1,099,647,426.59
17	JIGAWA	0.000352	446,653,308.79	470,817,661.96	917,470,970.76	0.000954	1,210,559,856.18	1,210,559,856.18
18	KADUNA	0.000656	832,818,189.48	470,817,661.96	1,303,635,851.44	0.000740	938,981,433.21	938,981,433.21
19	KANO	0.000542	387,646,460.47	470,817,661.96	858,464,122.44	0.000907	1,150,502,951.93	1,150,502,951.93
20	KATSINA	0.000359	454,954,309.57	470,817,661.96	925,771,971.53	0.000878	860,631,967.30	860,631,967.30
21	KEBBI	0.000542	687,370,670.94	470,817,661.96	1,158,188,332.91	0.000879	1,115,791,163.24	1,115,791,163.24
22	KOGI	0.000425	538,956,531.20	470,817,661.96	1,009,774,193.16	0.001345	1,706,387,453.73	1,706,387,453.73
23	KWARA	0.000495	627,989,196.23	470,817,661.96	1,098,786,858.20	0.000464	588,722,955.86	588,722,955.86
24	LAGOS	0.000050	63,702,829.81	470,817,661.96	534,820,491.47	0.000059	75,153,777.43	75,153,777.43
25	NASSARAWA	0.000392	496,862,867.19	470,817,661.96	967,680,529.16	0.001077	1,366,377,218.76	1,366,377,218.76
26	NIGER	0.001064	1,350,194,159.21	470,817,661.96	1,821,011,821.18	0.000876	1,111,989,395.90	1,111,989,395.90
27	OGUN	0.000244	309,370,694.12	470,817,661.96	780,188,356.08	0.000220	279,512,546.10	279,512,546.10
28	ONDO	0.000227	288,226,663.05	470,817,661.96	759,044,325.01	0.000476	603,268,848.27	603,268,848.27
29	OSUN	0.000130	184,445,882.47	470,817,661.96	635,263,544.43	0.000292	369,873,392.86	369,873,392.86
30	OYO	0.000406	514,604,657.82	470,817,661.96	985,422,319.58	0.000211	267,446,067.17	267,446,067.17
31	PLATEAU	0.000391	495,889,560.13	470,817,661.96	966,687,222.10	0.000991	1,257,613,614.18	1,257,613,614.18
32	RIVERS	0.000150	190,067,629.53	470,817,661.96	660,885,281.49	0.000470	596,381,588.61	596,381,588.61
33	SOKOTO	0.000485	615,385,788.56	470,817,661.96	1,086,203,450.53	0.000981	1,244,610,467.94	1,244,610,467.94
34	TARABA	0.000866	1,088,464,607.31	470,817,661.96	1,569,282,289.27	0.000812	648,945,154.34	648,945,154.34
35	YOBE	0.000674	854,655,094.13	470,817,661.96	1,325,472,756.09	0.000846	1,072,704,466.79	1,072,704,466.79
36	ZAMFARA	0.000505	640,777,974.56	470,817,661.96	1,111,595,636.53	0.000726	920,854,165.78	920,854,165.78
0.01336			16,949,435,830.72	16,949,435,830.72	33,898,871,661.44	0.02672	33,898,871,661.44	33,898,871,661.44

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC/COMMERCIAL ENROLMENT 8%	INVERSE SEC/COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL		
1	ABIA	0.000132	166,959,700.26	0.000066	83,578,277.75	0.000021	26,794,694.76	0.000111	141,245,298.59	853,521,730.14
2	ADAMAWA	0.000133	169,272,611.66	0.000057	71,880,128.45	0.000167	212,734,480.37	0.000111	141,245,298.59	879,210,637.24
3	AKWA IBOM	0.000322	407,975,582.88	0.000052	65,540,594.30	0.000029	242,012,087.42	0.000111	141,245,298.59	959,328,855.93
4	ANAMBRA	0.000165	208,897,587.06	0.000063	80,110,347.43	0.000021	36,014,698.45	0.000111	141,245,298.59	831,254,495.63
5	BAUCHI	0.000287	364,423,154.24	0.000085	107,978,840.89	0.000227	288,009,395.78	0.000111	141,245,298.59	1,282,561,100.78
6	BAYELSA	0.000142	179,657,045.43	0.000044	55,494,802.24	0.000041	41,750,318.87	0.000111	141,245,298.59	901,306,304.09
7	BENUE	0.000255	324,034,534.00	0.000065	82,177,443.40	0.000135	170,950,458.64	0.000111	141,245,298.59	1,012,908,320.11
8	BORNO	0.000219	277,556,636.57	0.000069	87,096,147.23	0.000242	306,640,590.27	0.000111	141,245,298.59	1,312,521,701.01
9	CROSS RIVER	0.000157	199,328,312.28	0.000053	67,376,467.84	0.000093	418,260,019.30	0.000111	141,245,298.59	872,594,902.19
10	DELTA	0.000125	159,097,307.56	0.000061	77,990,064.21	0.000074	94,225,359.02	0.000111	141,245,298.59	876,255,423.01
11	EBONYI	0.000174	220,377,890.26	0.000043	54,267,536.97	0.000279	353,944,492.58	0.000111	141,245,298.59	859,199,689.79
12	EDO	0.000105	133,485,502.56	0.000061	77,996,255.86	0.000234	296,381,329.62	0.000111	141,245,298.59	835,431,609.41
13	EKITI	0.000099	126,208,360.00	0.000042	52,983,430.36	0.000025	270,273,446.96	0.000111	141,245,298.59	875,875,748.54
14	ENUGU	0.000184	233,789,343.00	0.000057	72,154,590.88	0.000234	296,308,740.51	0.000111	141,245,298.59	857,521,166.94
15	GOMBE	0.000114	144,746,629.14	0.000066	83,183,128.98	0.000077	98,285,255.66	0.000111	141,245,298.59	826,191,696.86
16	IMO	0.000210	265,846,856.66	0.000075	95,366,358.15	0.000022	28,328,093.32	0.000111	141,245,298.59	975,161,358.08
17	JIGAWA	0.000174	221,044,522.50	0.000038	48,560,971.66	0.000106	133,995,992.64	0.000111	141,245,298.59	910,960,909.95
18	KADUNA	0.000293	371,984,867.09	0.000102	129,402,643.74	0.000181	239,357,386.19	0.000111	141,245,298.59	1,251,238,296.18
19	KANO	0.000341	432,668,762.42	0.000141	178,526,344.59	0.000370	469,990,280.55	0.000111	141,245,298.59	1,517,250,988.88
20	KATSINA	0.000341	432,668,762.42	0.000096	121,333,712.04	0.000183	231,898,004.98	0.000111	141,245,298.59	1,184,560,964.93
21	KEBBI	0.000168	213,567,366.32	0.000057	72,738,229.57	0.000249	315,496,461.50	0.000111	141,245,298.59	1,021,996,786.83
22	KOGI	0.000251	318,830,107.53	0.000059	75,481,026.88	0.000172	218,638,394.52	0.000111	141,245,298.59	991,362,813.75
23	KWARA	0.000096	109,604,114.86	0.000032	40,366,075.50	0.000148	243,270,298.63	0.000111	141,245,298.59	763,242,621.96
24	LAGOS	0.000108	137,315,943.19	0.000081	102,498,727.39	0.000380	481,531,948.79	0.000111	141,245,298.59	984,201,494.21
25	NASSARAWA	0.000178	225,571,058.48	0.000035	43,894,501.24	0.000136	172,205,561.51	0.000111	141,245,298.59	775,869,781.21
26	NIGER	0.000146	185,552,044.25	0.000038	48,823,355.31	0.000127	160,809,071.49	0.000111	141,245,298.59	990,311,372.72
27	OGUN	0.000093	105,236,392.10	0.000041	52,410,956.93	0.000073	92,811,208.24	0.000111	141,245,298.59	742,843,190.25
28	ONDO	0.000139	175,803,595.59	0.000042	53,312,907.08	0.000068	86,467,998.91	0.000111	141,245,298.59	667,370,716.06
29	OSUN	0.000170	215,314,790.78	0.000047	59,997,346.32	0.000039	49,333,764.74	0.000111	141,245,298.59	868,678,513.00
30	OYO	0.000210	266,678,280.56	0.000067	85,248,296.40	0.000122	154,381,397.28	0.000111	141,245,298.59	903,361,787.62
31	PLATEAU	0.000199	252,772,911.94	0.000068	86,790,320.56	0.000117	148,760,888.04	0.000111	141,245,298.59	1,011,265,070.78
32	RIVERS	0.000094	119,840,261.43	0.000074	93,771,146.75	0.000241	305,769,520.97	0.000045	57,020,288.86	811,417,663.34
33	SOKOTO	0.000177	224,856,039.70	0.000063	80,393,336.06	0.000260	329,941,694.07	0.000111	141,245,298.59	1,041,445,441.05
34	TARABA	0.000198	251,452,103.38	0.000021	26,779,271.42	0.000128	162,018,889.96	0.000111	141,245,298.59	937,814,216.97
35	YOBE	0.000154	194,811,597.33	0.000048	60,277,594.39	0.000202	256,396,528.24	0.000111	141,245,298.59	1,008,397,891.41
36	ZAMFARA	0.000078	98,693,431.31	0.000028	36,128,554.14	0.000152	200,007,190.03	0.000152	192,233,392.37	704,436,420.58
		0.006413	8,135,729,198.74	0.0021	2,711,909,732.92	0.0080	10,169,651,498.43	0.004008	5,084,830,749.22	33,898,871,661.4

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: November, 2025

AMT DEDUCTED

31 October 2025

30 November 2025

BENEFICIARIES TOTAL NO OF DEDUCTIONS

1	2	3	4	5	6	7	8
1	ABIA	8	861,316,829.32	855,358,120.41			
2	ADAMAWA	5	1,307,893,722.84	1,301,576,439.63			
3	AKWA IBOM	4	1,470,837,759.28	1,464,484,925.63			
4	ANAMBRA	3	791,009,091.36	784,681,925.22			
5	BAUCHI	26	4,646,837,487.22	4,639,225,694.38			
6	BAYELSA	9	1,804,544,008.72	1,798,913,445.53			
7	BENUE	6	643,812,873.48	636,676,325.63			
8	BORNO	4	602,691,187.13	594,784,914.87			
9	CROSS RIVER	9	3,654,664,385.22	3,648,265,344.30			
10	DELTA	6	2,722,664,124.72	2,753,530,442.48			
11	EBONYI	8	2,037,949,780.15	2,028,788,552.29			
12	EDO	5	2,282,128,313.76	2,276,178,132.96			
13	EKITI	9	2,440,514,379.97	2,434,824,512.76			
14	ENUGU	3	1,099,159,689.27	1,092,760,096.07			
15	GOMBE	9	2,290,758,103.01	2,284,764,181.14			
16	IMO	9	2,373,180,972.70	2,366,564,735.54			
17	JIGAWA	2	569,081,751.61	561,965,374.79			
18	KADUNA	4	4,615,540,330.37	4,607,202,667.22			
19	KANO	5	1,874,769,873.71	1,864,676,204.24			
20	KATINA	3	2,099,069,559.09	2,091,247,252.51			
21	KEBBI	3	650,270,250.38	709,550,850.01			
22	KOGI	8	1,509,326,891.04	1,581,186,882.30			
23	KWARA	4	1,311,535,524.18	1,305,871,024.59			
24	LAGOS	2	7,260,506,160.43	7,251,981,401.76			
25	NASSARAWA	2	563,008,640.20	557,140,206.46			
26	NIGER	13	1,858,845,015.12	1,887,016,130.74			
27	OGUN	6	4,416,310,345.02	4,410,398,326.41			
28	ONDO	5	1,270,798,821.05	1,264,875,090.07			
29	OSUN	3	2,061,147,106.58	2,055,343,467.02			
30	OYO	6	3,283,255,652.13	3,276,118,315.77			
31	PLATEAU	6	1,774,906,649.79	1,768,261,554.44			
32	RIVERS	5	5,284,956,175.60	5,278,093,364.49			
33	SOKOTO	6	1,352,505,787.55	1,345,492,617.62			
34	TARABA	4	823,684,337.44	817,554,533.90			
35	YOBE	5	1,117,829,011.45	1,111,619,970.89			
36	ZAMFARA	8	1,220,338,854.87	1,214,056,356.60			
37	FCT-ABUJA	1	359,874,452.73	359,874,452.73			
38	Federal Government	3	107,676,874,695.30	107,595,600,689.80			
6 VAT REVENUE							
9	24 LAGOS	9	10,886,025,186.97	8,886,025,186.97			
			10,886,025,186.97	8,886,025,186.97			
			194,870,423,780.76	192,762,529,710.20			
Grand Total							

Grand Total

36 LOAN FACILITY FROM COMMERCIAL BANKS

TYPE OF DEDUCTION

2

1,018,171,740.47

194,870,423,780.76

10,886,025,186.97

TOTAL NO AMT DEDUCTED

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
34	TARABA	33,462,721.15	34	TARABA	232,036,028.34
7	NIGER	77,610,300.75	35	YOBE	239,199,358.87
8	YOBE	384,520,000.00	36	ZAMFARA	239,708,783.66
9	ZAMFARA	83,410,000.00			9,134,426,495.60
		<u>1,099,060,575.51</u>			<u>FEDERAL GOVERNMENT NET OFF WITH STATES (2/96)</u>
		753,501,346.72	1		Federal Government
					<u>18,059,991,433.01</u>
		<u>753,501,346.72</u>			<u>FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (19)</u>
1	DELTA	415,167,104.53	1	DELTA	82,685,290.30
		<u>415,167,104.53</u>	2	EKITI	75,620,944.19
			3	GOMBE	93,009,093.45
			4	KOGI	147,232,338.54
					<u>398,547,666.48</u>
1	ABIA	225,559,455.83	<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>		
2	ADAMAWA	239,956,472.36	1	ABIA	463,840,668.67
3	AKWA IBOM	242,186,369.00	2	ADAMAWA	825,432,002.51
4	ANAMBRA	239,506,942.16	3	AKWA IBOM	294,513,930.90
5	BAUCHI	288,134,675.84	4	ANAMBRA	512,961,167.08
6	BAYELSA	213,137,910.90	5	BAUCHI	1,470,683,469.77
7	BENUE	270,145,072.30	6	BAYELSA	289,148,452.84
8	BORNO	299,262,024.54	7	BENUE	184,313,296.01
9	CROSS RIVER	242,227,671.80	8	BORNO	226,266,346.93
10	DELTA	244,582,359.59	9	CROSS RIVER	1,908,417,057.70
11	EBONYI	215,504,398.16	10	DELTA	269,399,303.85
12	EDO	225,236,634.84	11	EBONYI	1,161,877,829.26
13	EKITI	215,382,790.28	12	EDO	1,375,175,039.71
14	ENUGU	242,248,577.68	13	EKITI	696,903,496.43
15	GOMBE	226,892,398.16	14	ENUGU	778,266,799.25
16	IMO	250,449,363.30	15	GOMBE	477,319,532.33
17	JIGAWA	269,381,522.97	16	IMO	651,911,005.21
18	KADUNA	315,611,786.04	17	JIGAWA	299,700,228.64
19	KANO	382,083,204.02	18	KADUNA	3,863,744,277.09
20	KATSINA	296,103,609.05	19	KANO	831,259,840.47
21	KEBBI	254,354,477.45	20	KATSINA	952,965,950.04
22	KOGI	266,232,350.71	21	KEBBI	362,453,051.78
23	KWARA	214,422,530.57	22	KOGI	389,159,341.46
24	LAGOS	322,694,052.65	23	KWARA	326,435,898.26
25	NASSARAWA	222,142,202.41	24	LAGOS	6,937,812,107.78
26	NIGER	285,331,768.33	25	NASSARAWA	340,866,437.79
27	OGUN	223,792,052.94	26	NIGER	547,716,532.13
28	ONDO	224,235,410.06	27	OGUN	2,080,616,395.96
29	OSUN	219,689,499.78	28	ONDO	315,444,540.81
30	OYO	270,174,920.12	29	OSUN	699,186,662.79
31	PLATEAU	251,541,753.94	30	OYO	1,784,632,076.68
32	RIVERS	259,783,111.16	31	PLATEAU	253,322,998.77
33	SOKOTO	265,474,755.79			

183,984,398,593.79

183,984,398,593.75

635,164,146.42

635,164,146.42

1 EKITI

OLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B

192,653,431.21

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

FEDERATION ACCOUNT:

November, 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

Nov 2025

Oct 2025

Oct 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	8,370,762,027.55	225,559,455.83	463,840,668.67	171,916,704.82	635,757,373.49	7,509,445,198.23	7,294,269,598.63	8,149,627,719.04
2	ADAMAWA	8,905,051,307.64	239,956,472.36	825,432,002.51	242,505,247.97	1,067,937,250.48	7,597,157,584.79	7,368,225,991.42	8,669,802,431.05
3	AKWA IBOM	8,987,805,249.60	242,186,369.00	294,513,930.90	934,137,459.38	1,228,651,390.28	7,516,967,490.32	7,285,885,298.06	8,750,370,223.69
4	ANAMBRA	8,888,368,742.39	239,506,942.16	512,961,167.08	38,540,982.12	551,502,149.20	8,097,359,651.03	7,868,878,651.66	8,653,560,576.88
5	BAUCHI	10,693,005,392.38	288,134,875.84	1,470,683,469.77	2,888,019,141.61	4,358,702,611.38	6,046,167,905.16	5,771,297,607.90	10,410,523,302.28
6	BAYELSA	7,909,784,693.43	213,137,910.90	289,148,452.84	1,302,257,644.98	1,591,406,097.82	6,105,240,684.71	5,901,914,791.74	7,700,828,237.27
7	BENUE	10,025,383,794.35	270,145,072.30	184,313,296.01	189,354,505.17	373,667,801.18	9,381,570,920.87	9,123,862,248.46	9,760,538,574.09
8	BORNO	11,106,688,466.13	299,282,024.54	226,266,346.93	77,142,815.66	303,409,162.59	10,503,997,279.00	10,218,493,003.24	10,813,277,918.12
9	CROSS RIVER	8,989,338,042.19	242,227,671.80	1,908,417,057.70	1,504,019,655.72	3,412,436,713.42	5,334,673,656.98	5,103,597,179.49	8,751,862,523.79
10	DELTA	9,076,723,122.46	244,582,359.59	269,399,303.85	2,208,882,461.28	2,478,081,765.13	6,354,058,997.75	6,083,408,669.33	8,836,939,111.81
11	EBONYI	7,997,607,665.04	215,504,398.16	1,161,877,829.26	660,567,552.73	1,822,445,381.99	5,959,657,884.89	5,757,542,596.35	7,786,331,148.64
12	EDO	8,358,781,781.83	225,236,634.84	1,375,175,039.71	681,716,639.21	2,056,891,678.92	6,076,653,468.07	5,881,785,828.07	8,137,983,961.03
13	EKITI	7,993,094,661.64	215,382,790.28	686,903,496.43	1,528,228,093.26	2,225,131,589.69	5,552,580,281.66	5,347,112,854.59	7,781,937,367.35
14	ENUGU	8,990,113,882.76	242,248,577.68	778,266,799.25	78,844,312.34	856,911,111.59	7,890,954,193.49	7,659,857,772.54	8,752,617,868.62
15	GOMBE	8,420,228,998.36	226,892,398.16	477,319,632.33	1,586,546,172.52	2,063,865,704.85	6,129,470,895.35	5,913,023,716.76	8,197,787,897.91
16	IMO	9,294,454,149.16	250,449,363.30	651,911,005.21	1,470,820,604.19	2,122,731,605.40	6,921,273,176.46	6,662,353,501.30	9,048,918,236.84
17	JIGAWA	9,997,047,630.12	269,381,522.97	299,700,228.64	0.00	299,700,228.64	9,427,965,878.51	9,170,985,604.68	9,732,950,978.47
18	KADUNA	11,712,704,059.70	315,611,786.04	3,863,744,277.09	436,184,267.24	4,299,928,544.33	7,097,163,729.33	6,796,081,449.05	11,403,284,116.28
19	KANO	14,179,532,238.18	382,083,204.02	831,259,840.47	661,426,829.22	1,492,686,669.69	12,304,762,364.47	11,940,266,744.74	13,804,944,948.98
20	KATSINA	10,988,733,935.77	296,103,609.05	952,965,950.04	850,000,000.00	1,802,965,950.04	8,889,684,376.68	8,607,192,194.86	10,698,439,447.37
21	KEBBI	9,439,377,274.17	254,354,477.45	362,453,051.78	33,462,721.15	395,915,772.93	8,789,107,023.80	8,480,462,010.34	9,190,012,860.35
22	KOGI	9,880,178,348.63	266,232,350.71	389,159,341.46	853,935,198.87	1,243,094,540.33	8,370,851,457.59	8,037,982,205.77	9,619,169,088.08
23	KWARA	7,957,458,356.55	214,422,530.57	326,435,898.26	770,677,095.35	1,097,112,993.61	6,645,922,832.37	6,441,371,458.49	7,747,242,483.08
24	LAGOS	11,975,534,842.80	322,694,052.65	6,937,812,107.78	0.00	6,937,812,107.78	4,715,028,682.37	4,407,190,174.74	11,659,171,676.50
25	NASSARAWA	8,243,943,956.01	222,142,202.41	340,866,437.79	0.00	340,866,437.79	7,680,935,315.81	7,469,019,652.94	8,026,159,859.40
26	NIGER	10,988,978,957.99	285,331,768.33	547,716,532.13	1,025,796,714.66	1,573,513,246.79	8,730,133,942.87	8,422,228,851.79	10,309,244,982.52
27	OGUN	8,306,171,742.32	223,792,052.94	2,080,616,395.96	2,111,901,896.12	4,192,518,292.08	3,888,861,397.30	3,675,371,836.43	8,085,770,162.84
28	ONDO	8,321,625,217.66	224,235,410.06	315,444,540.81	731,118,870.18	1,046,563,410.99	7,050,826,396.61	6,836,913,889.01	8,101,788,978.08
29	OSUN	8,152,921,436.24	219,689,499.78	699,186,662.79	1,142,270,944.01	1,841,457,606.80	6,091,774,329.66	5,882,198,456.79	7,937,541,923.81
30	OYO	10,026,491,479.87	270,174,920.12	1,784,632,076.68	1,228,448,655.33	3,013,080,732.01	6,743,235,827.74	6,485,498,681.60	9,761,616,997.37
31	PLATEAU	9,334,993,979.63	251,541,753.94	253,322,998.77	1,270,041,897.08	1,523,364,895.85	7,560,087,329.84	7,320,125,553.34	9,088,387,107.78
32	RIVERS	9,640,839,903.19	259,783,111.16	3,536,900,512.44	1,488,272,552.00	5,025,173,064.44	4,355,883,727.59	4,108,059,993.03	9,386,153,357.52
33	SOKOTO	9,852,063,159.41	265,474,755.79	248,059,055.01	838,571,976.75	1,087,031,031.76	8,499,557,371.86	8,246,304,013.25	9,591,796,630.87
34	TARABA	8,611,114,829.54	232,036,028.34	365,748,424.86	225,899,884.24	591,648,306.10	7,787,430,492.10	7,566,076,475.52	8,383,631,009.42
35	YOBE	8,676,953,984.84	239,199,358.87	218,154,778.17	660,474,874.41	878,629,652.58	7,759,124,973.39	7,530,827,397.40	8,642,447,368.28
36	ZAMFARA	8,895,859,304.81	239,708,783.66	201,412,138.55	779,217,932.66	980,630,071.21	7,675,520,449.94	7,446,796,901.04	8,660,853,257.63
		338,988,716,614.35	9,134,426,495.60	36,142,020,647.93	30,671,202,302.23	66,813,222,950.16	263,041,067,168.60	254,112,464,854.35	330,033,494,235.05

FEDERATION ACCOUNT: Nove ALLOCATION TO MINERAL PRODUCING STATES Page 33 (1 of 1)

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION INDICES	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%) PM	GAS DERIVATION ON USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Nov 2025	TOTAL MINERAL REVENUE Oct 2025	S/N					
1	ABIA	0.0174965824	2,173,634,530.78	0.005043048922	51,053,592.31	0.014150571	0.00	0.003575666	0.00	2,224,688,123.08	1,882,415,142.45	1					
2	ADAMAWA	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2					
3	AKWA IBOM	0.2186943144	27,168,820,890.07	0.202288514808	2,047,828,249.95	0.197357142	0.00	0.153858613	0.00	29,216,649,140.03	27,418,255,054.51	3					
4	ANAMBRA	0.0078082485	970,033,928.85	0.011518534878	116,608,519.21	0.015067916	0.00	0.011791791	0.00	1,086,642,448.05	2,093,844,858.48	4					
5	BAUCHI	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5					
6	BAYELSA	0.1924498613	23,908,421,334.32	0.207935696027	2,105,048,416.34	0.204440988	0.00	0.249511372	0.00	26,013,459,750.66	29,406,340,168.01	6					
7	BENUE	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7					
8	BORNO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8					
9	CROSS RIVER	0.3136728142	38,968,185,019.85	0.267582066082	2,708,881,713.00	0.33163166	0.00	0.245168730	0.00	41,677,066,732.84	45,922,929,721.64	9					
10	DELTA	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10					
11	EBONYI	0.0241341403	2,998,231,282.85	0.064913684453	657,157,242.68	0.023292671	0.00	0.082265201	0.00	3,655,388,525.52	3,953,759,160.49	11					
12	EDO	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12					
13	EKITI	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13					
14	ENUGU	0.00	0.00	1.42408347E-05	144,167.87	0.00	0.00	0.00	0.00	144,167.87	0.00	14					
15	GOMBE	0.0279590971	3,473,413,127.75	0.008256641671	83,586,564.53	0.025470164	0.00	0.006675096	0.00	3,556,999,692.28	3,390,909,631.09	15					
16	IMO	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16					
17	JIGAWA	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17					
18	KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18					
19	KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19					
20	KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20					
21	KEBBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21					
22	KOGI	0.00	0.00	1.42408347E-05	144,167.87	0.00	0.00	0.00	0.00	144,167.87	0.00	22					
23	KWARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23					
24	LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24					
25	NASARRAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25					
26	NIGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26					
27	OGUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27					
28	ONDO	0.0321380085	3,992,567,429.63	0.026484296194	268,115,224.21	0.030522056	0.00	0.022727871	0.00	4,260,682,653.85	4,228,395,389.31	28					
29	OSUN	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29					
30	OYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30					
31	PLATEAU	0.1656469333	20,578,641,349.35	0.205954034296	2,084,986,955.18	0.158106827	0.00	0.224425559	0.00	22,663,628,304.53	23,098,044,308.67	31					
32	RIVERS	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32					
33	SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33					
34	TARABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34					
35	YOBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35					
36	ZAMFARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36					
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37					
40	Escrow Rivers &	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40					
42	REFUND TO NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42					
43	GBETIOKUN DE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43					
44	Delta/Ono Dispu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44					
93	IMBEDE DERIVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93					
94	AKRI DERIVATI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94					
											100%	124,231,948,893.44	10,123,554,813.15	100.000000%	100.000000%	0.00	141,394,893,434.65
												0.00	100.000000%	100.000000%	0.00	134,355,503,706.59	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NO of L.GCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABIA	17	2,296,063,852.11	1,587,416,977.02	68,266,754.36	287,007,981.51	580,890,134.79	211,838,079.76	286,377,530.28	20,480,028.05	86,102,394.45	5,424,543,672.35
2	ADAMAWA	21	2,836,314,170.25	1,774,589,538.03	540,635,257.12	354,539,271.28	666,801,444.70	214,861,495.73	186,020,744.34	162,190,590.96	108,361,781.38	6,842,283,293.80
3	AKWA IBOM	31	4,186,939,965.61	2,195,838,635.59	94,305,563.59	523,367,495.70	1,095,053,099.05	517,851,136.71	314,861,459.48	28,291,671.49	157,010,248.71	9,113,519,275.94
4	ANAMBRA	21	2,836,314,170.25	2,342,494,948.48	67,068,740.20	384,539,271.28	617,003,654.32	265,157,020.27	270,199,507.18	20,120,623.78	108,361,781.38	6,879,259,718.13
5	BAUCHI	20	2,701,251,590.72	2,602,639,290.04	695,358,216.66	337,656,448.84	514,066,420.70	462,568,018.26	185,879,297.14	208,606,882.78	101,296,934.65	7,809,321,099.80
6	BAYELSA	8	1,080,500,636.29	954,107,360.29	131,119,398.23	135,062,579.54	449,899,211.63	228,294,614.88	119,841,137.26	39,335,822.82	40,518,773.86	3,178,679,534.80
7	BENUE	23	3,106,439,329.32	2,363,338,625.96	433,545,338.00	388,304,916.17	1,208,348,522.21	411,301,974.35	337,316,201.93	130,663,612.54	116,491,474.85	8,497,749,995.33
8	BORNO	27	3,646,689,647.47	2,325,221,001.85	1,051,947,784.29	455,836,205.93	756,023,264.37	352,307,349.02	185,649,445.45	315,584,362.19	136,750,861.78	9,226,009,922.35
9	CROSS RIVER	18	2,431,126,431.64	1,618,205,758.40	301,301,327.22	303,890,803.96	675,963,739.84	253,010,333.86	182,861,373.42	90,390,405.87	91,167,241.19	5,947,718,015.40
10	DELTA	25	3,376,564,488.40	2,295,644,848.84	240,066,134.76	422,070,561.05	651,553,791.06	201,945,865.29	234,660,899.05	72,019,846.57	126,621,168.31	7,621,147,603.32
11	EBONYI	13	1,755,813,533.97	1,217,450,061.40	89,419,509.56	219,476,691.76	552,282,098.36	279,729,101.06	192,898,614.27	26,825,855.15	65,845,007.52	4,399,738,473.04
12	EDO	18	2,431,126,431.64	1,802,684,588.60	275,994,026.58	303,890,803.96	528,199,151.96	169,436,202.79	145,902,783.22	82,798,215.03	91,167,241.19	5,831,209,444.97
13	EKITI	16	2,161,001,272.57	1,335,476,287.24	81,992,323.08	270,125,159.07	405,663,575.95	160,198,938.06	110,098,361.80	24,597,699.02	87,037,547.72	4,630,191,764.33
14	ENUGU	17	2,296,063,852.11	1,824,520,738.71	108,672,278.17	287,007,981.51	711,606,998.81	296,752,716.22	283,866,842.84	32,001,696.18	86,102,394.45	5,924,595,488.70
15	GOMBE	11	1,485,688,374.89	1,318,485,767.01	250,409,886.22	185,711,046.86	391,200,728.01	183,728,964.00	113,476,013.42	75,122,972.27	55,713,314.06	4,059,536,966.75
16	IMO	27	3,646,689,647.47	2,204,057,552.38	73,009,514.59	455,836,205.93	712,725,035.50	337,444,294.84	351,949,901.38	21,902,856.24	136,750,861.78	7,940,275,870.11
17	JIGAWA	27	3,646,689,647.47	2,435,822,662.17	341,393,233.86	455,836,205.93	737,440,186.50	280,575,873.13	205,080,754.07	102,417,978.89	136,750,861.78	8,342,007,403.81
18	KADUNA	23	3,106,439,329.32	3,398,082,761.13	636,552,980.41	388,304,916.17	800,140,556.34	472,166,491.32	272,232,101.63	190,965,910.40	116,491,474.85	9,381,377,230.57
19	KANO	44	5,942,753,499.58	5,256,111,787.88	296,292,171.42	742,844,187.45	1,506,148,335.77	566,020,033.87	325,045,657.63	88,887,659.00	222,853,256.23	14,935,956,588.84
20	KATSINA	34	4,592,127,704.22	3,244,615,227.58	347,737,988.15	574,016,963.03	1,376,567,887.28	548,879,721.01	410,727,296.93	104,321,465.34	172,204,788.91	11,370,997,992.45
21	KEBBI	21	2,836,314,170.25	1,814,063,051.94	525,382,195.97	354,539,271.28	862,844,040.49	271,085,032.85	246,116,063.82	157,614,672.23	106,361,781.38	7,176,320,280.02
22	KOGI	21	2,836,314,170.25	1,836,389,400.89	411,943,915.95	270,125,159.07	1,024,355,185.39	404,696,240.06	319,069,513.58	123,583,186.32	108,361,781.38	7,417,262,564.21
23	KWARA	16	2,161,001,272.57	1,328,125,659.31	479,979,508.35	270,125,159.07	451,985,798.22	139,123,586.96	193,110,785.07	143,993,864.18	81,037,547.72	5,248,483,179.46
24	LAGOS	20	2,701,251,590.72	5,048,779,605.69	48,690,370.23	337,656,448.84	398,027,291.90	174,298,225.12	116,163,510.15	14,607,112.32	101,296,934.65	8,940,771,089.61
25	NASSARAWA	13	1,755,813,533.97	1,043,682,180.57	379,770,210.31	219,476,691.75	677,611,208.95	286,320,241.07	140,103,448.17	113,931,072.81	65,843,007.52	4,682,551,695.11
26	NIGER	25	3,376,564,488.40	2,212,665,596.93	1,032,002,094.86	422,070,561.05	736,991,726.10	235,525,774.71	214,999,338.73	309,600,654.85	126,621,168.31	8,667,041,803.94
27	OGUN	20	2,701,251,590.72	2,088,231,447.33	236,464,293.98	337,656,448.84	405,993,692.64	133,579,282.22	107,623,635.66	70,938,960.03	101,296,934.65	6,183,036,286.07
28	ONDO	18	2,431,126,431.64	1,927,431,770.25	220,301,338.08	303,890,803.96	482,020,187.87	223,150,436.54	160,012,141.08	66,090,407.06	91,167,241.19	5,905,190,757.68
29	OSUN	30	4,051,877,386.07	1,917,635,600.79	125,692,476.25	506,484,673.26	763,886,892.94	273,303,666.89	170,196,339.23	37,707,746.09	151,945,401.98	7,998,730,183.50
30	OYO	33	4,457,065,124.88	3,132,034,616.67	393,330,900.64	557,133,140.59	738,340,221.61	338,499,947.49	188,230,856.79	117,999,280.25	167,139,942.18	10,089,774,030.90
31	PLATEAU	17	2,296,063,852.11	1,780,502,111.37	379,010,989.90	287,007,981.51	834,516,291.81	320,847,623.07	227,181,878.53	113,703,366.66	86,102,394.45	6,324,956,429.43
32	RIVERS	23	3,106,439,329.32	2,804,514,673.97	145,275,544.63	388,304,916.17	741,722,360.47	152,115,837.36	241,862,636.28	43,592,667.11	116,491,474.85	7,840,109,339.14
33	SOKOTO	23	3,106,439,329.32	2,070,811,865.07	470,361,554.01	388,304,916.17	1,063,604,813.42	285,413,267.61	253,667,866.08	141,108,478.23	116,491,474.85	7,896,203,564.77
34	TARABA	16	2,161,001,272.57	1,288,718,608.58	839,596,118.92	270,125,159.07	521,174,504.82	319,171,348.83	184,977,571.27	251,878,657.15	85,102,394.45	5,918,230,989.03
35	YOBE	17	2,296,063,852.11	1,300,400,186.38	653,243,714.25	287,007,981.51	748,016,991.67	247,278,119.71	138,176,230.11	195,973,130.98	86,102,394.45	5,950,262,601.19
36	ZAMFARA	14	1,890,876,113.50	1,825,947,958.09	483,765,717.62	236,359,514.19	453,225,521.94	125,274,226.89	137,168,418.84	146,930,927.81	70,907,854.26	5,376,460,024.14
37	FCT-ABUJA	6	810,375,477.21	787,099,727.00	111,403,201.69	101,296,934.65	295,164,801.69	120,192,074.23	85,274,978.61	33,420,963.36	30,389,080.40	2,374,617,238.84
774			104,538,436,560.72	78,403,827,420.54	13,067,304,570.09	13,067,304,570.09	26,134,609,140.18	10,453,843,656.07	7,840,382,742.05	3,920,191,371.03	3,920,191,371.03	261,346,091,401.78

FEDERATION ACCOUNT: November, 2025

NET ALLOCATION TO LGCS:

SN	STATES	NO/LGCS	GROSS	TOT- ECOLOGICAL DEDUCTN +	NET	NET	NET	GROSS
1	ABIA	17	5,424,543,672.35	157,996,417.64	5,266,547,254.70	5,127,418,429.69	5,281,240,982.58	5,281,240,982.58
2	ADAMAWA	21	6,842,283,293.80	199,269,804.67	6,642,993,489.12	6,467,502,444.60	6,661,527,517.94	6,661,527,517.94
3	AKWA IBOM	31	9,113,519,275.94	265,442,309.01	8,848,076,966.93	8,614,333,207.96	8,872,763,204.20	8,872,763,204.20
4	ANAMBRA	21	6,879,259,718.13	200,366,787.91	6,678,892,930.23	6,502,453,513.49	6,697,527,118.90	6,697,527,118.90
5	BAUCHI	20	7,809,321,099.80	227,455,954.36	7,581,865,145.44	7,381,571,492.29	7,603,018,637.05	7,603,018,637.05
6	BAYELSA	8	3,178,679,534.80	92,582,899.07	3,086,096,635.73	3,004,569,787.48	3,094,706,881.10	3,094,706,881.10
7	BENUE	23	8,497,749,995.33	247,507,281.42	8,250,242,713.91	8,032,292,220.09	8,273,260,986.69	8,273,260,986.69
8	BORNO	27	9,226,009,922.35	268,718,735.60	8,957,291,186.75	8,720,662,265.01	8,982,282,132.96	8,982,282,132.96
9	CROSS RIVER	18	5,947,718,016.40	173,234,505.30	5,774,483,510.10	5,621,936,297.09	5,790,594,386.01	5,790,594,386.01
10	DELTA	25	7,621,147,603.32	221,975,172.91	7,399,172,430.41	7,203,705,055.57	7,419,816,207.24	7,419,816,207.24
11	EBONYI	13	4,399,738,473.04	128,147,722.52	4,271,590,750.52	4,158,746,153.61	4,283,508,538.22	4,283,508,538.22
12	EDO	18	5,831,209,444.97	169,841,051.80	5,661,368,393.18	5,511,809,394.76	5,677,163,676.60	5,677,163,676.60
13	EKITI	16	4,630,191,764.33	134,859,954.30	4,495,331,810.02	4,376,576,541.62	4,507,873,837.87	4,507,873,837.87
14	ENUGU	17	5,924,595,488.70	172,561,033.65	5,752,034,455.04	5,600,080,289.16	5,768,082,697.83	5,768,082,697.83
15	GOMBE	11	4,059,536,966.75	118,238,940.78	3,941,298,025.97	3,837,178,925.38	3,952,294,293.14	3,952,294,293.14
16	IMO	27	7,940,275,870.11	231,270,170.97	7,709,005,699.14	7,505,353,314.93	7,730,513,914.38	7,730,513,914.38
17	JIGAWA	27	8,342,007,403.81	242,971,089.43	8,099,036,314.38	7,885,080,310.24	8,121,632,719.66	8,121,632,719.66
18	KADUNA	23	9,381,377,230.57	273,243,997.01	9,108,133,233.56	8,867,519,447.41	9,133,545,030.83	9,133,545,030.83
19	KANO	44	14,935,956,588.84	435,027,861.81	14,500,928,727.03	14,117,850,957.50	14,541,386,486.22	14,541,386,486.22
20	KATSINA	34	11,370,997,982.45	331,194,115.99	11,039,803,866.45	10,748,160,239.98	11,070,605,047.18	11,070,605,047.18
21	KEBBI	21	7,176,320,280.02	209,019,037.28	6,967,301,242.74	6,783,242,809.66	6,986,740,093.95	6,986,740,093.95
22	KOGI	21	7,417,252,664.21	216,036,485.37	7,201,216,178.84	7,010,978,306.24	7,221,307,655.43	7,221,307,655.43
23	KWARA	16	5,248,483,179.46	152,868,442.12	5,095,614,737.34	4,961,001,516.03	5,109,831,561.51	5,109,831,561.51
24	LAGOS	20	8,940,771,089.61	260,410,808.44	8,680,360,281.17	8,451,047,171.80	8,704,578,586.95	8,704,578,586.95
25	NASSARAWA	13	4,682,551,595.11	136,384,997.92	4,546,166,597.20	4,426,068,402.61	4,558,850,454.69	4,558,850,454.69
26	NIGER	25	8,667,041,803.94	262,438,110.79	8,414,603,693.15	8,192,311,199.00	8,438,080,534.97	8,438,080,534.97
27	OGUN	20	6,183,036,286.07	180,088,435.52	6,002,947,850.55	5,844,365,188.95	6,019,696,144.62	6,019,696,144.62
28	ONDO	18	5,905,190,757.68	171,995,847.31	5,733,194,910.37	5,581,738,437.48	5,749,190,590.61	5,749,190,590.61
29	OSUN	30	7,998,730,183.50	232,972,723.79	7,765,757,459.71	7,560,605,837.88	7,787,424,013.01	7,787,424,013.01
30	OYO	33	10,089,774,030.90	293,876,913.52	9,795,897,117.37	9,537,114,353.25	9,823,227,783.85	9,823,227,783.85
31	PLATEAU	17	6,324,936,429.43	184,222,144,49.40	6,140,714,980.03	5,978,492,860.18	6,157,847,645.99	6,157,847,645.99
32	RIVERS	23	7,840,109,339.14	228,352,699.20	7,611,756,639.95	7,410,673,329.30	7,632,993,529.18	7,632,993,529.18
33	SOKOTO	23	7,896,203,564.77	229,986,511.60	7,666,217,053.17	7,463,695,036.50	7,687,605,887.59	7,687,605,887.59
34	TARABA	16	5,918,230,989.03	172,375,659.87	5,745,855,329.15	5,594,064,400.10	5,761,886,332.11	5,761,886,332.11
35	YOBE	17	5,950,262,601.19	173,308,619.45	5,776,953,981.73	5,624,341,508.14	5,793,037,1750.29	5,793,037,1750.29
36	ZAMFARA	14	5,376,460,024.14	156,595,923.03	5,219,864,101.11	5,081,968,526.64	5,234,427,582.44	5,234,427,582.44
37	FCT-ABUJA	6	2,374,617,238.84	69,163,608.90	2,305,453,629.94	2,244,549,390.57	2,311,885,872.28	2,311,885,872.28

FEDERATION ACCOUNT: November, 2025

FAAC LGS DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

TGCNO	TOTAL AMOUNT	TGCNO	TOTAL-AMOUNT
17	157,996,417.64	11	118,238,940.78
ADAMAWA LGS		GOMBE LGS	
21	199,289,804.67	27	231,270,170.97
AKWA IBOM LG		JIGAWA LGS	
31	265,442,309.01	27	242,971,089.43
ANAMBRA LGS		KADUNA LGS	
21	200,366,787.91	23	273,243,997.01
BAUCHI LGS		KANO LGS	
20	227,455,954.36	44	435,027,861.81
BAYELSA LGS		KATSINA LGS	
8	92,582,899.07	34	331,194,115.99
BENUE LGS		KEBBI LGS	
23	247,507,281.42	21	209,019,037.28
BORNO LGS		KOGI LGS	
27	268,718,735.60	21	216,036,485.37
CROSS RIVER LG		KWARA LGS	
18	173,234,505.30	16	152,868,442.12
DELTA LGS		LAGOS LGS	
25	221,975,172.91	20	260,410,808.44
EBONYI LGS		NASSARAWA LG	
13	128,147,722.52	13	136,384,997.92
EDO LGS		NIGER LGS	
18	169,841,051.80	25	252,438,110.79
EKITI LGS		OGUN LGS	
16	134,859,954.30	20	180,088,435.52
ENUGU LGS		ONDO LGS	
17	172,561,033.65	18	171,995,847.31
FCT-ABUJA LGS		OSUN LGS/FAA	
6	69,163,608.90	30	232,972,723.79

FEDERATION ACCOUNT: November, 2025

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE

S/NO STATES TOTAL DEDUCTIONS

1 STATUTORY REVENUE

1

1 (774 detail records)

TOTAL 1 STATUTORY REVENUE

Grand Total

7,612,022,079.66

7,612,022,079.66

7,612,022,079.66

S/N	STATE	GROSS TOTAL	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL
1	ABIA	8,370,762,027.55	2,224,688,123.08	10,596,450,150.63	861,316,829.32	9,734,133,321.31
2	ADAMAWA	8,905,051,307.64	0.00	8,905,051,307.64	1,307,893,722.84	7,597,157,584.79
3	AKWA IBOM	8,987,805,249.60	29,216,649,140.03	38,204,454,389.63	1,470,837,759.28	36,733,616,630.35
4	ANAMBRA	8,888,368,742.39	1,086,642,448.05	9,975,011,190.45	791,009,091.36	9,184,002,099.09
5	BAUCHI	10,693,005,392.38	0.00	10,693,005,392.38	4,646,837,487.22	6,046,167,905.16
6	BAVELSA	7,909,784,693.43	26,013,469,750.66	33,923,254,444.09	1,804,544,008.72	32,118,710,435.37
7	BENUE	10,025,383,794.35	0.00	10,025,383,794.35	643,812,873.48	9,381,570,920.87
8	BORNO	11,106,688,466.13	0.00	11,106,688,466.13	602,691,187.13	10,503,997,279.00
9	CROSS RIVE	8,989,338,042.19	0.00	8,989,338,042.19	3,654,664,385.22	5,334,673,656.98
10	DELTA	9,076,723,122.46	41,677,066,732.84	50,753,789,655.31	2,722,664,124.72	48,031,125,730.59
11	EBONYI	7,997,607,665.04	0.00	7,997,607,665.04	2,037,949,780.15	5,959,657,884.89
12	EDO	8,358,781,781.83	3,655,388,525.52	12,014,170,307.35	2,282,128,313.76	9,732,041,993.59
13	EKITI	7,993,094,661.64	0.00	7,993,094,661.64	2,440,514,379.97	5,552,580,281.66
14	ENUGU	8,990,113,882.76	144,167.87	8,990,258,050.63	1,099,159,689.27	7,891,098,361.36
15	GOMBE	8,420,228,998.36	0.00	8,420,228,998.36	2,290,758,103.01	6,129,470,895.35
16	IMO	9,294,454,149.16	3,556,999,692.28	12,851,453,841.44	2,373,180,972.70	10,478,272,868.74
17	JIGAWA	9,997,047,630.12	0.00	9,997,047,630.12	569,081,751.61	9,427,965,878.51
18	KADUNA	11,712,704,059.70	0.00	11,712,704,059.70	4,615,540,330.37	7,097,163,729.33
19	KANO	14,179,532,238.18	0.00	14,179,532,238.18	1,874,769,873.71	12,304,762,364.47
20	KATSINA	10,988,733,935.77	0.00	10,988,733,935.77	2,099,069,559.09	8,889,664,376.68
21	KEBBI	9,439,377,274.17	0.00	9,439,377,274.17	650,270,250.38	8,789,107,023.80
22	KOGI	9,880,178,348.63	144,167.87	9,880,322,516.50	1,509,326,891.04	8,370,995,625.46
23	KWARA	7,957,458,356.55	0.00	7,957,458,356.55	1,311,535,524.18	6,645,922,832.37
24	LAGOS	11,975,534,842.80	0.00	11,975,534,842.80	7,260,506,160.43	4,715,028,682.37
25	NASSARAW	8,243,943,956.01	0.00	8,243,943,956.01	553,008,640.20	7,690,935,315.81
26	NIGER	10,588,978,957.99	0.00	10,588,978,957.99	1,858,844,015.12	8,730,133,942.87
27	OGUN	8,305,171,742.32	0.00	8,305,171,742.32	4,416,310,345.02	3,888,861,397.30
28	ONDO	8,321,625,217.66	4,260,682,653.85	12,582,307,871.51	1,270,798,821.05	11,311,509,050.46
29	OSUN	8,162,921,436.24	0.00	8,152,921,436.24	2,061,147,106.58	6,091,774,329.66
30	OYO	10,026,491,479.87	0.00	10,026,491,479.87	3,283,255,652.13	6,743,235,827.74
31	PLATEAU	9,334,993,979.63	0.00	9,334,993,979.63	1,774,906,649.79	7,560,087,329.84
32	RIVERS	9,640,839,903.19	22,663,628,304.53	32,304,468,207.72	5,284,956,175.60	27,019,512,032.12
33	SOKOTO	9,852,063,159.41	0.00	9,852,063,159.41	1,352,505,787.55	8,499,557,371.86
34	TARABA	8,611,114,829.54	0.00	8,611,114,829.54	823,684,337.44	7,787,430,492.10
35	YOBE	8,876,953,984.84	0.00	8,876,953,984.84	1,117,829,011.45	7,759,124,973.39
36	ZAMFARA	8,995,859,304.81	0.00	8,995,859,304.81	1,220,338,854.87	7,775,520,449.94
338,988,716,614.35 134,355,503,706.59 473,344,220,320.94 75,947,649,445.76 397,396,570,875.19 471,428,387,669.70						

Nov 2025 Oct 2025

STATUTORY DERIVATION