

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: January, 2026

AMT DEDUCTED

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 January 2026	31 December 2025	
<u>1 MAIN DISTRIBUTION</u>				
1 ABIA	8	991,748,661.22	811,526,643.44	1
2 ADAMAWA	5	1,012,826,025.02	1,254,903,599.11	2
3 AKWA IBOM	4	1,475,805,605.42	1,417,331,879.94	3
4 ANAMBRA	2	538,818,704.18	699,599,143.38	4
5 BAUCHI	26	5,155,868,942.37	4,583,234,349.97	5
6 BAYELSA	8	1,596,658,420.18	1,757,495,765.22	6
7 BENUE	6	724,235,335.88	584,180,820.75	7
8 BORNO	4	1,134,593,773.64	536,627,418.80	8
9 CROSS RIVER	9	3,985,864,688.32	3,601,194,843.18	9
10 DELTA	6	2,936,935,940.71	2,668,674,806.90	10
11 EBONYI	7	1,070,904,426.90	1,906,211,722.01	11
12 EDO	5	3,781,259,345.91	2,232,409,387.66	12
13 EKITI	9	2,641,600,406.23	2,392,970,599.89	13
14 ENUGU	3	1,112,562,545.18	1,045,685,532.45	14
15 GOMBE	9	2,681,435,785.55	2,240,673,682.22	15
16 IMO	9	2,635,842,869.28	2,317,896,567.50	16
17 JIGAWA	2	406,188,855.90	509,618,245.40	17
18 KADUNA	4	8,929,732,438.57	4,545,871,916.62	18
19 KANO	5	1,795,709,282.51	1,790,428,502.69	19
20 KATSINA	3	3,182,988,558.72	2,033,707,396.90	20
21 KEBBI	3	716,405,872.52	627,050,455.52	21
22 KOGI	8	1,603,933,934.53	1,129,554,419.97	22
23 KWARA	4	1,296,478,777.75	1,264,203,712.64	23
24 LAGOS	2	9,911,317,282.41	7,189,274,401.13	24
25 NASSARAWA	2	358,894,712.64	513,972,781.74	25
26 NIGER	13	2,543,365,428.23	1,822,238,358.75	26
27 OGUN	6	4,090,447,998.38	4,366,910,297.15	27
28 ONDO	6	1,518,836,077.78	1,371,534,166.12	28
29 OSUN	3	2,045,973,720.30	2,012,652,659.78	29
30 OYO	6	2,669,917,333.54	3,223,617,010.76	30
31 PLATEAU	6	2,115,229,433.71	1,719,381,109.35	31
32 RIVERS	5	4,997,275,666.91	5,227,611,430.97	32
33 SOKOTO	6	1,537,029,187.87	1,293,904,664.45	33
34 TARABA	4	611,942,900.18	772,464,507.44	34
35 YOBE	5	992,111,958.09	1,064,917,941.79	35
36 ZAMFARA	8	1,004,260,806.16	1,167,385,334.35	36
37 FCT-ABUJA	1	207,015,489.12	359,874,452.73	37
38 Federal Government	3	106,556,316,437.25	136,997,759,823.08	38
		<u>192,568,333,629.67</u>	<u>181,054,550,351.76</u>	
<u>6 VAT REVENUE</u>				
24 LAGOS	11	9,886,025,186.57	9,886,025,186.97	1
		<u>9,886,025,186.97</u>	<u>9,886,025,186.97</u>	
Grand Total		202,454,358,816.94	190,940,575,538.73	

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: January, 2026

TYPE OF DEDUCTION

TOTAL NO AMT DEDUCTED

1 MAIN DISTRIBUTION

TYPE OF DEDUCTION	TOTAL NO	AMT DEDUCTED
1 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 103/120)	2	128,368,951.00
2 Abia Counterpart Funding for Various Projects ifo UBA PLC	1	45,444,713.63
3 BOND ISSUANCE PROGRAMME1	19	4,597,296,395.89
4 BOND ISSUANCE PROGRAMME2	16	2,588,659,681.02
5 BOND ISSUANCE PROGRAMME3	6	1,896,820,622.69
6 CBN ANCHOR BORROWERS	1	41,516,710.45
7 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	13	3,862,693,612.48
8 CBN POWER INTERVENTION FUNDS	1	116,108,479.22
9 COMMERCIAL AGRICULTURAL CREDIT SCHEME	4	418,756,593.54
10 CONTRACTUAL OBLIGATION	1	292,615,190.00
11 COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	2	202,550,309.84
12 DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	4	38,479,372.66
13 DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	11	1,157,876,306.47
14 DELTA UTM OFFSHORE FLNG FACILITY 2	1	753,501,346.72
15 DELTA UTM OFFSHORE FLNG FACILITY I	1	415,167,104.53
16 ECOLOGICAL FUNDS DISTRIBUTION STATES	36	5,807,408,162.42
17 FEDERAL GOVERNMENT NET OFF WITH STATES (24/96)	1	18,059,991,433.01
18 FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (21)	4	398,547,666.48
19 FOREIGN LOANS TO STATE GOVERNMENTS	38	136,536,586,905.00
20 HEALTH CARE DEDUCTIONS	16	424,235,644.29
21 LOAN FACILITY FROM COMMERCIAL BANKS	8	2,430,178,767.62
22 MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	1,955,967,332.48
23 NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
24 NATIONAL FADAMA PROJECT	1	1,000,000.00
25 OIL PALM VALUE CHAIN (RED GOLD PROJECT)	1	150,233,259.97
26 Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga Oil Field from July 2023 to April, 2011(12/36)B	8	503,780,725.02
27 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	50,846,511.33
28 Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (26/56)	1	1,004,597,886.60
29 RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 119/226	22	7,864,087,736.94
30 SPECIAL FINANCIAL. SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 9/96	2	188,852,061.34
31 TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B	1	635,164,146.42
		192,568,333,629.07

6 VAT REVENUE

32 BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
33 BOND ISSUANCE PROGRAMME4	4	3,050,000,000.00
34 BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
35 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50

TYPE OF DEDUCTION

TOTAL NO AMTDEDUCTED

<i>TYPE OF DEDUCTION</i>	<i>TOTAL NO</i>	<i>AMTDEDUCTED</i>
36 LOAN FACILITY FROM COMMERCIAL BANKS	2	1,018,71,740.47
<i>Grand Total</i>		<u>9,886,025,186.97</u>
		<u>202,454,358,816.04</u>

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

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
<u>1 MAIN DISTRIBUTION</u>			3	GOMBE	192,027,492.28
<u>8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 103/120)</u>			4	IMO	945,190,963.21
1	BAYELSA	128,368,951.00	5	KOGI	146,502,032.74
		<u>128,368,951.00</u>	6	OGUN	723,781,959.83
<u>Abia Counterpart Funding for Various Projects ifo UBA PLC</u>			7	OYO	1,037,917,761.32
1	ABIA	45,444,713.63	8	SOKOTO	166,682,112.21
		<u>45,444,713.63</u>	9	YOBE	250,749,539.09
					<u>3,862,693,612.48</u>
<u>BOND ISSUANCE PROGRAMME1</u>			<u>CBN POWER INTERVENTION FUNDS</u>		
1	BAUCHI	201,255,000.00	1	KANO	116,108,479.22
2	CROSS RIVER	541,305,066.40			<u>116,108,479.22</u>
3	EDO	510,923,032.41	<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>		
4	EKITI	345,000,000.00	1	EKITI	50,713,329.21
5	GOMBE	164,916,320.90	2	KADUNA	261,766,982.01
6	KATSINA	850,000,000.00	3	NIGER	30,812,882.41
7	KWARA	559,212,440.21	4	TARABA	75,463,399.91
8	NIGER	296,453,561.97			<u>418,756,593.54</u>
9	OGUN	500,000,000.00	<u>CONTRACTUAL OBLIGATION</u>		
10	SOKOTO	206,017,834.00	1	KANO	292,615,190.00
11	ZAMFARA	422,213,140.00			<u>292,615,190.00</u>
		<u>4,597,296,395.89</u>	<u>COUNTERPART FUNDING CONTRIBUTION IRO JBE MATCHING GRANT IFO ZENITH BANK</u>		
<u>BOND ISSUANCE PROGRAMME2</u>			1	KOGI	202,550,309.84
1	BAUCHI	958,484,991.20			<u>202,550,309.84</u>
2	CROSS RIVER	512,347,771.28	<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>		
3	GOMBE	473,578,155.62	1	BAUCHI	19,272,115.68
4	ONDO	644,248,762.92	2	BENUE	19,207,256.98
		<u>2,588,659,681.02</u>			<u>38,479,372.66</u>
<u>BOND ISSUANCE PROGRAMME3</u>			<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>		
1	BAUCHI	495,025,392.81	1	ADAMAWA	88,275,637.92
2	GOMBE	553,432,649.47	2	AKWA IBOM	83,231,915.55
3	NIGER	217,827,441.00	3	BAUCHI	215,881,080.79
4	PLATEAU	630,535,139.41	4	BORNO	50,056,998.35
		<u>1,896,820,622.69</u>	5	GOMBE	82,496,643.40
<u>CBN ANCHOR BORROWERS</u>			6	KEBBI	66,352,250.77
1	OYO	41,516,710.45	7	NIGER	103,951,779.69
		<u>41,516,710.45</u>	8	YOBE	384,310,000.00
<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u>			9	ZAMFARA	83,320,000.00
1	BAUCHI	253,351,547.50			<u>1,157,876,306.47</u>
2	EKITI	146,490,204.30			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u>DELTA UTM OFFSHORE FLNG FACILITY 2</u>			<u>FEDERAL GOVERNMENT NET OFF WITH STATES (24/96)</u>		
1	DELTA	753,501,346.72	1	Federal Government	18,059,991,433.01
		<u>753,501,346.72</u>			<u>18,059,991,433.01</u>
<u>DELTA UTM OFFSHORE FLNG FACILITY 1</u>			<u>FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (21)</u>		
1	DELTA	415,167,104.53	1	BAYELSA	82,685,290.30
		<u>415,167,104.53</u>	2	EKITI	75,620,944.19
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>			3	GOMBE	93,009,093.45
1	ABIA	143,404,276.73	4	KOGI	147,232,338.54
2	ADAMAWA	152,557,489.72			<u>398,547,666.48</u>
3	AKWA IBOM	153,975,194.48	<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>		
4	ANAMBRA	152,271,691.23	1	ABIA	676,427,679.67
5	BAUCHI	183,187,946.24	2	ADAMAWA	617,787,314.89
6	BAYELSA	135,507,012.30	3	AKWA IBOM	387,784,201.51
7	BENUE	171,750,541.61	4	ANAMBRA	386,547,012.95
8	BORNO	190,274,985.85	5	BAUCHI	2,084,661,854.52
9	CROSS RIVER	154,001,453.62	6	BAYELSA	357,974,101.89
10	DELTA	155,498,497.05	7	BENUE	363,130,289.10
11	EBONYI	137,011,557.49	8	BORNO	867,175,972.13
12	EDO	143,199,036.34	9	CROSS RIVER	2,327,843,578.98
13	EKITI	136,934,242.66	10	DELTA	572,754,982.38
14	ENUGU	154,014,744.99	11	EBONYI	386,571,376.76
15	GOMBE	144,251,723.49	12	EDO	2,956,343,670.36
16	IMO	159,228,570.88	13	EKITI	976,438,070.31
17	JIGAWA	171,265,098.69	14	ENUGU	879,903,487.85
18	KADUNA	200,656,983.04	15	GOMBE	950,637,889.63
19	KANO	242,917,617.09	16	IMO	1,005,793,694.21
20	KATSINA	188,254,239.82	17	JIGAWA	234,923,757.21
21	KEBBI	161,711,331.21	18	KADUNA	8,292,891,188.29
22	KOGI	169,262,944.68	19	KANO	891,364,836.20
23	KWARA	136,323,736.89	20	KATSINA	2,144,734,318.90
24	LAGOS	205,159,686.41	21	KEBBI	488,342,290.54
25	NASSARAWA	141,231,684.34	22	KOGI	901,739,906.80
26	NIGER	181,405,810.34	23	KWARA	389,477,945.51
27	OGUN	142,280,612.31	24	LAGOS	9,706,157,596.00
28	ONDO	142,562,486.14	25	NASSARAWA	217,663,028.30
29	OSUN	139,672,325.88	26	NIGER	1,309,821,424.29
30	OYO	171,769,518.00	27	OGUN	1,836,265,489.95
31	PLATEAU	159,923,081.73	28	ONDO	494,921,461.49
32	RIVERS	165,162,701.89	29	OSUN	764,030,450.41
33	SOKOTO	168,781,287.41	30	OYO	1,269,699,160.21
34	TARABA	147,521,897.04	31	PLATEAU	685,264,454.90
35	YOBE	152,076,138.53	32	RIVERS	3,343,840,413.02
36	ZAMFARA	152,400,016.30	33	SOKOTO	529,275,923.71
		<u>5,807,408,162.42</u>	34	TARABA	238,521,118.90
			35	YOBE	179,770,945.15

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
36	ZAMFARA	72,732,857.20			<u>150,233,259.97</u>
37	FCT-ABUJA	207,015,489.12			
38	Federal Government	86,540,357,671.76			<i>Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga Oil Field from July 2023 to April, 2011(12/36)B</i>
		<u>136,536,586,905.00</u>	1	ABIA	23,527,585.28
<u>HEALTH CARE DEDUCTIONS</u>			2	BAYELSA	123,347,490.64
1	ABIA	13,542,908.65	3	CROSS RIVER	5,377,774.75
2	BAUCHI	27,085,817.31	4	DELTA	120,079,833.45
3	BAYELSA	27,618,721.57	5	EDO	13,450,509.06
4	BENUE	26,338,190.59	6	IMO	9,376,893.16
5	BORNO	27,085,817.31	7	ONDO	31,580,541.82
6	EBONYI	25,301,286.54	8	RIVERS	177,040,096.86
7	EKITI	27,085,817.36			<u>503,780,725.02</u>
8	GOMBE	27,085,817.31			<i>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</i>
9	IMO	27,085,817.31	1	EBONYI	50,846,511.33
10	KOGI	25,887,291.89			<u>50,846,511.33</u>
11	NIGER	32,178,156.52			<i>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (26/56)</i>
12	OYO	28,243,131.84			
13	PLATEAU	27,085,817.31	1	RIVERS	1,004,597,886.60
14	SOKOTO	26,765,932.33			<u>1,004,597,886.60</u>
15	YOBE	25,205,335.32			<i>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 119/226</i>
16	ZAMFARA	30,639,785.13			
		<u>424,235,644.29</u>	1	ABIA	87,401,497.26
<u>LOAN FACILITY FROM COMMERCIAL BANKS</u>			2	ADAMAWA	154,205,582.49
1	BAUCHI	631,997,437.42	3	AKWA IBOM	850,814,293.88
2	EBONYI	282,321,633.44	4	BAUCHI	85,665,758.90
3	KADUNA	174,417,285.23	5	BAYELSA	741,156,852.48
4	KANO	252,703,160.00	6	BENUE	143,309,057.60
5	NIGER	370,914,372.01	7	CROSS RIVER	444,989,043.29
6	PLATEAU	278,318,781.31	8	DELTA	919,934,176.58
7	SOKOTO	439,506,098.21	9	EDO	157,343,097.74
		<u>2,430,178,767.62</u>	10	EKITI	248,153,651.78
<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>			11	ENUGU	78,644,312.34
1	Federal Government	1,955,967,332.48	12	IMO	489,166,930.51
		<u>1,955,967,332.48</u>	13	KOGI	10,759,110.04
<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>			14	KWARA	211,464,655.14
1	ABIA	1,000,000.00	15	OGUN	888,119,936.29
		<u>1,000,000.00</u>	16	ONDO	55,289,565.44
<u>NATIONAL FADAMA PROJECT</u>			17	OSUN	1,142,270,944.01
1	ABIA	1,000,000.00	18	OYO	120,771,051.72
		<u>1,000,000.00</u>	19	PLATEAU	334,102,159.05
<u>OIL PALM VALUE CHAIN (RED GOLD PROJECT)</u>			20	RIVERS	306,634,568.54
1	ONDO	150,233,259.97	21	TARABA	150,436,484.33
			22	ZAMFARA	242,955,007.53
					<u>7,864,087,736.94</u>
					<i>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 9/96</i>
			1	EBONYI	188,852,061.34

SNO STATE

AMTDEDUCTED

SNO

STATE

AMTDEDUCTED

188,852,061.34

TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B

1 EKITI 635,164,146.42

635,164,146.42

192,568,333,629.07

192,568,333,629.07

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
January, 2026

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S/N	STATE	3) GROSS		5) FOREIGN	6) OTHER		7) TOTAL		STATE NET=3-4-7	STATE NET	STATE GROSS
		ALLOCATION	ECOLOGY		LOANS TO STATES	DEDUCTION	DEDUCTION	Jan 2026			
1	ABIA	5,321,892,047.40	143,404,276.73	676,427,679.67	171,916,704.82	848,344,384.49	4,330,143,386.19	5,711,466,263.57	6,522,992,907.01		
2	ADAMAWA	5,661,577,951.90	152,557,489.72	617,787,314.89	242,481,220.41	860,268,535.30	4,648,751,926.88	5,684,439,118.44	6,939,342,717.56		
3	AKWA IBOM	5,714,190,550.87	153,975,194.48	387,784,201.51	934,046,209.43	1,321,830,410.94	4,238,384,945.45	5,586,497,604.13	7,003,829,484.07		
4	ANAMBRA	5,650,971,652.14	152,271,691.23	386,547,012.95	0.00	386,547,012.95	5,112,152,947.97	6,226,743,532.56	6,926,342,675.94		
5	BAUCHI	6,798,308,227.29	183,187,946.24	2,084,661,854.52	2,888,019,141.61	4,972,680,986.13	1,642,439,284.91	3,749,387,948.88	8,332,622,298.85		
6	BAYELSA	5,028,915,789.78	135,907,012.30	38/9/4,101.89	1,103,177,305.99	1,461,161,407.88	3,432,157,308.00	4,400,276,336.98	6,163,772,101.20		
7	DENIUE	6,373,853,433.14	171,750,541.61	363,130,289.10	189,354,505.17	552,484,794.27	5,649,618,097.26	7,228,191,238.73	7,812,372,058.48		
8	BORNO	7,061,316,141.39	190,274,985.85	867,175,972.13	77,142,815.66	944,318,787.79	5,926,722,367.75	8,118,361,200.69	8,654,988,619.49		
9	CROSS RIVER	5,715,165,056.74	154,001,453.62	2,327,843,578.98	1,504,019,655.72	3,831,863,234.70	1,729,300,368.42	3,403,829,083.55	7,005,023,928.73		
10	DELTA	5,770,722,001.52	155,498,487.05	572,754,982.38	2,208,682,461.28	2,781,437,443.66	2,833,786,060.82	4,404,444,743.25	7,073,119,550.15		
11	EBONYI	5,084,651,133.40	137,011,557.49	386,571,376.76	547,321,492.65	933,892,869.41	4,013,746,706.50	4,340,460,800.91	6,232,208,955.45		
12	EDO	5,314,275,348.44	143,199,036.34	2,966,343,670.36	881,716,839.21	3,638,060,308.67	1,593,010,002.64	4,261,247,003.26	6,513,657,190.61		
13	EKITI	5,081,781,894.40	136,934,242.66	976,438,070.31	1,528,228,093.26	2,504,666,163.57	2,440,181,488.16	3,835,721,556.37	6,228,692,156.26		
14	ENUGU	5,715,658,314.07	154,014,744.99	879,903,487.85	78,644,312.34	958,547,800.19	4,603,095,768.89	5,959,942,976.14	7,005,628,507.59		
15	GOMBE	5,353,341,738.32	144,251,723.49	950,637,889.63	1,586,566,172.43	2,537,184,062.06	2,671,905,952.78	4,320,866,814.45	6,561,540,496.66		
16	IMO	5,909,149,186.01	159,228,570.88	1,005,793,694.21	1,470,820,604.19	2,476,614,298.40	3,273,306,316.73	4,924,891,877.56	7,242,788,445.06		
17	JIGAWA	6,395,838,107.11	171,265,098.69	234,923,757.21	0.00	234,923,757.21	5,949,649,251.20	7,280,672,598.81	7,790,280,844.21		
18	KADUNA	7,446,603,592.81	200,656,983.04	8,292,891,188.29	436,184,267.24	8,729,075,455.53	-1,483,128,845.76	4,561,359,899.54	9,127,281,816.16		
19	KANO	9,014,942,678.57	242,917,617.09	891,364,836.20	661,426,829.22	1,552,791,665.42	7,219,233,396.06	9,259,101,744.37	11,049,530,247.06		
20	KATSINA	6,986,324,011.04	188,254,239.82	2,144,734,318.90	850,000,000.00	2,994,734,318.90	3,803,335,452.32	6,529,364,075.46	8,563,071,472.36		
21	KEBBI	6,001,287,180.61	161,711,331.21	488,342,290.54	66,352,250.77	554,694,541.31	5,284,881,308.08	6,728,670,660.83	7,355,721,116.35		
22	KOGI	6,281,535,947.08	169,262,944.68	901,739,906.80	532,391,083.05	1,434,670,989.85	4,677,602,012.54	6,569,664,967.22	7,699,219,387.19		
23	KWARA	5,059,125,346.76	136,323,736.89	389,477,945.51	770,677,095.35	1,160,155,040.86	3,762,646,569.01	4,936,718,528.79	6,200,922,239.43		
24	LAGOS	7,613,703,917.70	205,159,686.41	9,706,157,596.00	0.00	9,706,157,596.00	-2,297,613,364.70	2,142,770,707.80	9,332,045,108.94		
25	NASSARAWA	5,241,264,730.06	141,231,684.34	217,663,028.30	0.00	217,663,028.30	4,882,370,017.42	5,910,195,982.57	6,424,168,764.31		
26	NIGER	6,732,171,183.60	181,405,810.34	1,309,821,424.29	1,052,138,193.60	2,361,959,617.89	4,188,805,755.37	6,429,320,389.20	8,251,558,747.95		
27	OGUN	5,280,191,612.46	142,280,612.31	1,836,265,489.95	2,111,901,866.12	3,948,167,366.07	1,189,743,614.07	2,104,970,779.90	6,471,881,077.05		
28	ONDO	5,290,652,263.39	142,562,486.14	494,921,461.49	881,352,130.15	1,376,273,591.64	3,771,816,185.61	5,113,168,432.15	6,484,702,598.28		
29	OSUN	5,183,395,204.86	139,672,325.88	764,030,450.41	1,142,270,944.01	1,906,301,394.42	3,137,421,484.56	4,340,585,973.09	6,353,258,632.87		
30	OYO	6,374,557,668.04	171,769,518.00	1,269,699,160.21	1,228,448,655.33	2,498,147,815.54	3,704,640,334.50	4,589,618,222.80	7,813,255,233.56		
31	PLATEAU	5,934,923,255.40	159,923,081.73	685,264,454.90	1,270,041,897.08	1,955,306,351.98	3,819,693,821.69	5,554,998,369.56	7,274,379,478.92		
32	RIVERS	6,129,371,381.27	165,162,701.89	3,343,840,413.02	1,488,272,552.00	4,832,112,965.02	1,132,095,714.36	2,285,101,282.54	7,512,712,713.51		
33	SOKOTO	6,263,661,110.66	168,781,287.41	529,275,923.71	838,971,976.75	1,366,247,900.46	4,726,631,922.79	6,383,405,704.27	7,677,310,388.72		
34	TARABA	5,474,701,512.21	147,521,897.04	238,521,118.90	225,899,884.24	464,421,003.14	4,862,758,612.04	5,937,825,519.88	6,710,280,027.32		
35	YOBE	5,643,714,474.45	152,076,138.53	179,770,945.15	660,264,874.41	840,035,819.56	4,651,602,516.36	5,852,529,679.88	6,917,447,621.66		
36	ZAMFARA	5,656,733,998.35	152,400,016.30	72,732,857.20	779,127,932.66	851,860,789.86	4,651,473,132.19	5,764,794,430.89	6,932,179,765.24		
		215,519,369,583.24	5,807,408,162.42	49,789,213,744.12	30,208,379,796.15	79,997,593,540.27	129,714,367,880.54	190,477,606,845.03	264,160,059,353.52		

ALLOCATION TO MINERAL PRODUCING STATES

SN	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%) PM	GROSS DERIVATION ON GAS USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Jan 2026	TOTAL MINERAL REVENUE Dec 2025	SN
1	ABIA	0.0162830452	1,401,229,379.42	0.003742479205	15,481,504.33	0.017114873	0.00	0.004136142	0.00	1,416,710,883.76	1,501,955,048.97	1
2	ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.2060638110	17,732,719,078.23	0.163901456652	678,010,743.79	0.200966920	0.00	0.166710292	0.00	18,410,729,822.02	18,935,100,329.07	3
4	ANAMBRA	0.0109939321	946,077,374.91	0.0169859208	70,264,256.10	0.007437762	0.00	0.011322958	0.00	1,016,341,630.92	757,497,423.57	4
5	BAYELSA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAYELSA	0.2178388420	18,746,013,531.99	0.207637985004	1,189,871,330.29	0.212371163	0.00	0.209307599	0.00	19,935,884,862.28	21,030,351,039.34	6
7	DUNUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	BORNO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	CROSS RIVER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	DELTA	0.3269636594	28,136,695,576.46	0.229989328615	951,396,278.16	0.329864219	0.00	0.240712265	0.00	29,088,091,854.62	30,715,543,165.90	10
11	EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.0206784112	1,779,470,419.91	0.069748298452	288,527,611.06	0.019815594	0.00	0.06966971	0.00	2,057,998,030.97	2,434,263,518.61	12
13	EKITI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	ENUGU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
15	ENUGU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	IMO	0.0233177937	2,006,601,174.31	0.006908967255	28,580,307.50	0.026926972	0.00	0.007228176	0.00	2,035,181,481.81	2,370,875,719.28	16
17	JIGAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	KADUNA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	KANO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	KATSINA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	KEBBI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	KOGI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
23	KWARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	LAGOS	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	NASSARAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	NIGER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	OGUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	ONDO	0.0315512959	2,715,131,119.79	0.021735389127	89,912,729.62	0.033361821	0.00	0.023647636	0.00	2,805,043,849.41	3,098,851,788.01	28
29	OSUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	OYO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	PLATEAU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	RIVERS	0.1463092095	12,590,566,477.38	0.199340390462	824,610,892.67	0.152321576	0.00	0.207253917	0.00	13,415,177,370.05	15,238,605,693.60	32
33	SOKOTO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	TARABA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	YOBE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	ZAMFARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	FACT-ABUJA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	Escrow (Rivers &	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	REFUND TO NG	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	CREDIT/KUN DE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	Delta/Ondo Disou	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
93	IMBEDE DERIVA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	AKRI DERIVATI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	86,054,504,132.30	100%	4,136,697,488.93	100.0000%	0.00	100.0000%	0.00	90,191,201,621.23	96,052,968,428.30	95

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NO OF CGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABA	17	1,489,771,991.44	1,009,234,456.65	43,402,057.77	182,471,498.93	369,313,400.45	134,744,193.84	182,070,676.00	13,020,618.44	54,741,449.68	3,448,770,343.20
2	ADAMAWA	21	1,803,247,754.14	1,128,213,768.37	343,720,495.93	225,405,969.27	423,993,384.02	136,602,818.43	118,266,690.28	103,116,167.57	67,621,790.78	4,350,128,808.76
3	AKWA IBOM	31	2,661,937,160.87	1,396,051,653.80	59,956,790.94	333,742,146.11	696,203,566.67	329,225,001.20	200,179,946.79	17,987,038.82	99,822,643.53	5,794,115,947.73
4	ANAMBRA	21	1,803,247,754.14	1,489,291,650.51	42,640,394.50	225,405,969.27	392,273,347.43	168,579,280.22	171,785,149.75	12,792,119.44	67,621,790.78	4,373,637,366.04
5	BAUCHI	20	1,717,378,813.46	1,654,693,921.77	442,087,674.62	214,672,351.68	326,828,766.58	294,087,569.29	118,176,762.16	132,628,313.69	64,401,705.50	4,964,943,898.76
6	BAYELSA	8	666,951,525.39	606,584,280.95	83,361,978.33	85,868,940.67	286,033,102.92	145,143,212.93	76,191,581.27	26,008,595.63	25,760,682.20	2,020,913,900.29
7	BENUE	23	1,974,985,635.48	1,502,543,376.27	276,907,118.95	246,873,204.44	480,658,055.39	201,484,078.93	214,456,032.39	83,077,202.77	74,061,961.33	5,402,627,379.93
8	BORNO	27	2,318,461,398.18	1,478,309,276.68	668,798,435.44	289,807,674.77	480,658,055.39	223,966,976.67	118,030,629.00	200,639,547.74	86,942,302.43	5,885,634,296.30
9	CROSS RIVER	18	1,545,640,932.12	1,028,809,124.94	191,558,800.97	193,205,116.51	429,788,490.27	160,897,144.47	116,130,697.93	57,467,646.19	57,961,534.95	3,791,389,687.36
10	DELTA	25	2,146,723,516.83	1,459,505,601.10	152,827,209.95	268,340,439.60	414,239,340.18	128,391,428.52	149,190,715.06	45,788,166.89	80,502,131.88	4,845,308,560.01
11	EBONYI	13	1,116,296,228.75	774,020,068.73	56,950,376.97	139,537,028.59	351,125,225.82	177,843,794.09	122,639,444.04	17,055,114.54	41,861,108.58	2,797,228,390.11
12	EDO	18	1,545,640,932.12	1,146,101,867.83	175,469,140.13	193,205,116.51	335,813,974.52	107,722,711.17	92,760,633.38	52,640,746.53	57,961,534.95	3,797,316,857.15
13	EKITI	16	1,373,903,050.77	849,057,781.02	52,128,383.38	171,737,881.35	257,909,345.86	101,849,921.39	188,666,923.67	69,997,783.50	15,638,516.35	2,850,937,963.40
14	ENUGU	17	1,459,771,991.44	1,159,978,312.33	67,819,196.79	182,471,498.93	452,419,458.99	188,666,923.67	180,474,452.25	20,345,760.47	54,741,449.68	3,766,689,043.55
15	GOMBE	11	944,588,347.41	838,255,692.25	159,209,472.48	118,069,793.43	248,714,279.12	116,809,578.03	72,144,816.85	47,761,045.81	35,420,938.03	2,580,937,963.40
16	IMO	27	2,318,461,398.18	1,401,283,364.68	469,417,369.63	289,807,674.77	463,130,274.87	214,537,470.21	223,696,144.49	13,926,212.08	86,942,302.43	5,048,201,211.34
17	JIGAWA	27	2,318,461,398.18	1,548,626,661.71	217,048,093.15	289,807,674.77	468,843,463.84	178,382,147.66	130,384,501.51	65,114,433.50	86,942,302.43	5,303,610,676.73
18	KADUNA	23	1,974,985,635.48	2,160,404,221.66	404,702,652.08	246,873,204.44	508,706,672.90	300,190,005.04	173,077,666.17	121,410,685.98	74,061,961.33	5,964,412,405.07
19	KANO	44	3,778,233,389.62	3,341,686,149.01	189,374,122.40	472,279,173.70	565,930,436.19	353,601,698.74	206,654,769.87	56,512,241.54	141,683,752.11	9,495,856,733.19
20	KATSINA	34	2,919,543,982.89	2,062,833,935.52	221,081,907.19	354,942,997.86	675,187,661.99	348,634,936.92	261,128,715.40	66,324,977.81	109,482,899.36	7,229,356,602.74
21	KEBBI	21	1,803,247,754.14	1,167,524,069.72	261,902,207.11	225,405,969.27	548,571,661.89	172,348,141.75	157,745,125.41	100,206,918.79	67,621,790.78	4,562,500,009.22
22	KOGI	21	1,803,247,754.14	1,167,524,069.72	261,902,207.11	225,405,969.27	548,571,661.89	172,348,141.75	157,745,125.41	100,206,918.79	67,621,790.78	4,562,500,009.22
23	KWARA	16	1,373,903,050.77	844,384,461.47	305,157,297.43	171,737,881.35	287,359,695.23	88,450,813.51	122,774,336.19	91,547,197.03	51,521,364.40	3,336,836,097.09
24	LAGOS	20	1,717,378,813.46	3,209,870,253.65	30,955,950.40	214,672,351.68	253,054,413.97	110,813,846.47	89,073,781.35	136,690,709.40	196,835,277.06	80,502,131.88
25	NASSARAWA	13	1,116,296,228.75	663,543,400.05	241,447,081.57	139,537,028.59	430,805,904.20	182,034,253.15	89,073,781.35	72,434,130.65	41,861,108.58	2,977,032,916.90
26	NIGER	25	2,146,723,516.83	1,406,679,756.49	656,117,534.27	268,340,439.60	468,558,345.49	149,740,578.37	136,690,709.40	196,835,277.06	41,861,108.58	5,570,268,289.40
27	OGUN	20	1,717,378,813.46	1,327,638,068.81	150,337,262.18	214,672,351.68	258,119,224.63	84,925,902.60	68,424,041.78	45,109,970.02	64,401,705.50	3,930,998,340.57
28	ONDO	18	1,545,640,932.12	1,225,406,214.66	140,061,315.25	193,205,116.51	306,454,704.61	141,872,690.89	101,731,161.19	42,018,398.16	57,961,534.95	3,754,352,068.34
29	OSUN	30	2,576,068,220.20	1,219,178,089.17	79,911,695.92	322,008,527.52	485,657,526.43	173,758,686.08	108,205,984.27	23,973,510.82	96,602,558.26	5,085,364,798.66
30	OYO	33	2,833,675,042.22	1,991,258,390.07	250,066,582.19	384,209,380.28	469,415,680.52	215,208,624.10	119,671,816.80	75,020,581.05	106,282,814.08	6,414,790,911.31
31	PLATEAU	17	1,459,771,991.44	1,131,992,622.99	1,131,992,622.99	240,964,390.86	192,471,498.93	530,561,686.29	203,985,779.08	144,435,766.86	72,289,323.42	5,474,144,949.68
32	RIVERS	23	1,974,985,635.48	1,846,607,691.64	92,362,052.95	246,873,204.44	471,565,948.07	96,710,916.21	153,642,155.93	27,708,618.25	74,061,961.33	4,984,518,184.30
33	SOKOTO	23	1,974,985,635.48	1,316,663,194.62	299,042,477.31	246,873,204.44	676,209,642.50	181,457,623.26	161,274,803.27	89,712,750.84	74,061,961.33	5,020,181,295.05
34	TARABA	16	1,373,903,050.77	819,330,580.87	533,791,295.66	171,737,881.35	331,697,578.37	202,820,051.66	117,603,470.54	160,137,402.35	51,521,364.40	3,762,642,675.96
35	YOBE	17	1,459,771,991.44	826,757,395.27	415,313,745.20	192,471,498.93	474,296,552.25	157,212,384.54	87,848,511.02	124,594,134.18	54,741,449.68	3,793,007,462.52
36	ZAMFARA	14	1,202,165,169.42	1,160,885,697.76	311,381,634.87	150,270,646.18	288,147,730.67	79,646,984.89	87,207,773.31	93,414,498.43	45,081,193.85	3,418,200,129.39
37	FCT ABUJA	6	515,213,644.04	500,415,585.08	70,826,982.20	64,401,705.50	187,657,372.84	76,414,697.00	54,215,402.26	21,248,096.47	19,320,511.65	1,509,713,997.05
774			66,462,560,081.06	49,646,920,060.79	8,307,820,010.13	8,307,820,010.13	16,615,640,020.26	5,646,255,008.11	4,984,692,006.08	2,492,346,003.04	2,492,346,003.04	166,156,400,202.65

SN	STATES	NOofLGCs	GROSS	TOT- DEDUCTN+ ECOLOGICAL	NET		GROSS Dec 2025	
					Jan 2026	Dec 2025		
1	ABIA	17	3,448,770,343.20	100,449,621.65	3,348,320,721.56	4,104,005,140.01	4,227,125,294.21	1
2	ADAMAWA	21	4,350,128,808.76	126,702,780.84	4,223,426,027.92	5,176,613,463.42	5,331,911,867.32	2
3	AKWA IBOM	31	5,794,115,947.73	168,760,658.67	5,625,355,289.06	6,894,944,941.21	7,101,793,289.45	3
4	ANAMBRA	21	4,373,637,366.04	127,387,496.10	4,246,249,869.94	5,204,588,431.39	5,360,726,084.34	4
5	BAUCHI	20	4,964,943,898.76	144,610,016.47	4,820,333,882.29	5,908,237,792.78	6,085,484,926.57	5
6	BAYELSA	8	2,020,913,900.29	58,861,569.91	1,962,052,330.38	2,404,869,042.86	2,477,015,114.14	6
7	BENUE	23	5,402,627,379.93	157,358,079.03	5,245,269,300.90	6,429,077,129.04	6,621,949,442.91	7
8	BORNO	27	5,865,634,296.30	170,843,717.37	5,694,790,578.94	6,980,051,121.38	7,189,452,655.02	8
9	CROSS RIVER	18	3,781,389,687.36	110,137,563.71	3,671,252,123.65	4,499,819,114.92	4,634,813,688.37	9
10	DELTA	25	4,845,308,550.01	141,125,491.75	4,704,183,058.26	5,765,872,822.86	5,938,849,007.55	10
11	EBONYI	13	2,797,228,390.11	81,472,671.56	2,715,755,718.55	3,328,676,179.73	3,428,536,465.13	11
12	EDO	18	3,707,316,857.15	107,980,102.64	3,599,336,754.52	4,411,673,124.99	4,544,023,318.74	12
13	EKITI	16	2,943,744,028.01	85,740,117.32	2,858,003,910.69	3,503,028,447.70	3,608,119,301.13	13
14	ENUGU	17	3,766,689,043.55	109,709,389.62	3,656,979,653.93	4,482,325,483.35	4,616,795,247.85	14
15	GOMBE	11	2,580,937,963.40	75,172,950.39	2,505,765,013.01	3,071,292,551.76	3,163,431,328.32	15
16	IMO	27	5,048,201,211.34	147,034,986.74	4,901,166,224.60	6,007,313,232.66	6,187,532,629.64	16
17	JIGAWA	27	5,303,610,676.73	154,474,097.38	5,149,136,579.35	6,311,248,158.58	6,500,585,603.34	17
18	KADUNA	23	5,964,412,405.07	173,720,749.66	5,790,691,655.41	7,097,596,166.64	7,310,524,051.64	18
19	KANO	44	9,495,855,733.19	276,578,322.33	9,219,277,410.86	11,299,981,401.95	*1,638,980,844.01	19
20	KATSINA	34	7,229,356,602.74	210,563,784.55	7,018,792,818.19	8,602,868,183.16	8,860,954,228.66	20
21	KEBBI	21	4,562,500,009.22	132,888,349.78	4,429,611,659.43	5,429,333,248.01	5,592,213,245.46	21
22	KOGI	21	4,715,677,955.88	137,349,843.37	4,578,328,112.50	5,611,613,602.42	5,779,962,010.49	22
23	KWARA	16	3,336,836,097.09	97,189,400.89	3,239,646,696.21	3,970,804,411.73	4,089,928,544.08	23
24	LAGOS	20	5,684,287,571.77	165,561,773.94	5,518,725,797.83	6,764,250,179.14	6,967,177,684.51	24
25	NASSARAWA	13	2,977,032,916.90	86,709,696.61	2,890,323,220.29	3,542,641,920.77	3,648,921,178.39	25
26	NIGER	25	5,510,258,289.40	160,492,959.89	5,349,765,329.52	6,557,156,926.10	6,753,871,633.89	26
27	OGUN	20	3,930,998,340.57	114,495,097.30	3,816,503,243.27	4,677,852,042.79	4,818,187,604.07	27
28	ONDO	18	3,754,352,068.34	109,350,060.24	3,645,002,008.09	4,467,644,595.77	4,601,673,933.64	28
29	OSUN	30	5,085,364,798.66	148,117,421.32	4,937,247,377.34	6,051,537,561.40	6,233,083,688.24	29
30	OYO	33	6,414,790,911.31	186,838,570.23	6,227,952,341.08	7,633,542,466.52	7,862,548,740.52	30
31	PLATEAU	17	4,021,214,409.55	117,122,749.79	3,904,091,659.76	4,785,208,339.08	4,928,764,589.25	31
32	RIVERS	23	4,984,518,184.30	145,180,141.29	4,839,338,043.01	5,931,531,013.41	6,109,476,943.81	32
33	SOKOTO	23	5,020,181,295.05	146,218,872.67	4,873,962,422.38	5,973,969,788.76	6,153,188,882.42	33
34	TARABA	16	3,762,642,675.96	109,591,534.25	3,653,051,141.71	4,477,510,342.95	4,611,835,653.24	34
35	YOBE	17	3,783,007,462.52	110,184,683.37	3,672,822,779.15	4,501,744,252.55	4,636,796,580.13	35
36	ZAMFARA	14	3,418,200,129.39	99,559,227.07	3,318,640,902.32	4,067,626,865.39	4,189,655,671.35	36
37	FCT-ABUJA	6	1,509,713,997.05	43,972,252.34	1,465,741,744.71	1,796,545,837.29	1,850,442,212.41	37
		774	166,156,400,202.65	4,839,506,802.02	161,316,893,400.63	197,724,595,324.46	203,656,333,184.23	

FEDERATION ACCOUNT: January, 2026

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

<u>LGCNO</u>	<u>TOTAL AMOUNT</u>	<u>LGCNO</u>	<u>TOTAL-AMOUNT</u>
1 STATUTORY REVENUE			43,972,252.34
<u>ABIA LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	100,449,621.65	
		100,449,621.65	
<u>ADAMAWA LGCS</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	126,702,780.84	
		126,702,780.84	
<u>AKWA IBOM LG</u>			
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS	168,760,658.67	
		168,760,658.67	
<u>ANAMBRA LGCS</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	127,387,496.10	
		127,387,496.10	
<u>BAUCHI LGCS</u>			
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	144,610,016.47	
		144,610,016.47	
<u>BAYELSA LGCS</u>			
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS	58,861,569.91	
		58,861,569.91	
<u>BENUE LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	157,358,079.03	
		157,358,079.03	
<u>BORNO LGCS</u>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	170,843,717.37	
		170,843,717.37	
<u>CROSS RIVER LG</u>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	110,137,563.71	
		110,137,563.71	
<u>DELTA LGCS</u>			
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS	141,125,491.75	
		141,125,491.75	
<u>EBONYI LGCS</u>			
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	81,472,671.56	
		81,472,671.56	
<u>EDO LGCS</u>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	107,980,102.64	
		107,980,102.64	
<u>EKITI LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	85,740,117.32	
		85,740,117.32	
<u>ENUGU LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	109,709,389.62	
		109,709,389.62	
<u>FCT-ABUJA LGCS</u>			
6	ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,972,252.34	
<u>GOMBE LGCS</u>			
11	ECOLOGICAL FUNDS DISTRIBUTION LGCS	75,172,950.39	
		75,172,950.39	
<u>IMO LGCS</u>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	147,034,986.74	
		147,034,986.74	
<u>JIGAWA LGCS</u>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	154,474,097.38	
		154,474,097.38	
<u>KADUNA LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	173,720,749.66	
		173,720,749.66	
<u>KANO LGCS</u>			
44	ECOLOGICAL FUNDS DISTRIBUTION LGCS	276,578,322.33	
		276,578,322.33	
<u>KATSINA LGCS</u>			
34	ECOLOGICAL FUNDS DISTRIBUTION LGCS	210,563,784.55	
		210,563,784.55	
<u>KEBBI LGCS</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	132,888,349.78	
		132,888,349.78	
<u>KOGI LGCS</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	137,349,843.37	
		137,349,843.37	
<u>KWARA LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	97,189,400.89	
		97,189,400.89	
<u>LAGOS LGCS</u>			
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	165,561,773.94	
		165,561,773.94	
<u>NASSARAWA LG</u>			
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	86,709,696.61	
		86,709,696.61	
<u>NIGER LGCS</u>			
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS	160,492,959.89	
		160,492,959.89	
<u>OGUN LGCS</u>			
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	114,495,097.30	
		114,495,097.30	
<u>ONDO LGCS</u>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	109,350,060.24	
		109,350,060.24	
<u>OSUN LGCS/FAA</u>			
30	ECOLOGICAL FUNDS DISTRIBUTION LGCS	148,117,421.32	

<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
	<u>148,117,421.32</u>		
<u>OYO LGCS</u>			
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	186,838,570.23	
		<u>186,838,570.23</u>	
<u>PLATEAU LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	117,122,749.79	
		<u>117,122,749.79</u>	
<u>RIVERS LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	145,180,141.29	
		<u>145,180,141.29</u>	
<u>SOKOTO LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	146,218,872.67	
		<u>146,218,872.67</u>	
<u>TARABA LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	109,591,534.25	
		<u>109,591,534.25</u>	
<u>YOBE LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	110,184,683.37	
		<u>110,184,683.37</u>	
<u>ZAMFARA LGCS</u>			
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	99,559,227.07	
		<u>99,559,227.07</u>	
		<u>4,839,506,802.02</u>	
		<u>4,839,506,802.02</u>	

FEDERATION ACCOUNT: January,2026

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
	<u>1 STATUTORY REVENUE</u>	
1 (774 detail records)		4,839,506,802.02
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>4,839,506,802.02</u>
<u>Grand Total</u>		<u>4,839,506,802.02</u>

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S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET		PREV. TOTAL
						Jan 2026	Dec 2025	
1	ABIA	5,321,892,047.40	1,416,710,883.75	6,738,602,931.15	991,748,661.22	5,746,854,269.94	8,024,948,555.98	1
2	ADAMAWA	5,661,577,951.90	0.00	5,661,577,951.90	1,012,826,025.02	4,648,751,926.88	6,939,342,717.56	2
3	AKWA IBOM	5,714,190,550.87	18,410,729,822.02	24,124,920,372.89	1,475,805,605.42	22,649,114,767.47	25,938,929,813.14	3
4	ANAMBRA	5,650,971,652.14	1,016,341,630.92	6,667,313,283.06	533,818,704.18	6,128,494,578.88	7,683,640,099.51	4
5	BAUCHI	6,798,308,227.29	0.00	6,798,308,227.29	5,155,868,942.37	1,642,439,284.91	8,332,622,298.85	5
6	BAYELSA	5,028,815,789.78	19,935,884,862.28	24,964,700,652.06	1,596,658,420.18	23,368,042,231.88	27,194,123,140.54	6
7	BENUE	6,373,853,433.14	0.00	6,373,853,433.14	724,235,335.88	5,649,618,097.26	7,812,372,059.48	7
8	BORNO	7,061,316,141.39	0.00	7,061,316,141.39	1,134,593,773.54	5,926,722,367.75	8,654,988,619.49	8
9	CROSS RIVE	5,715,165,056.74	0.00	5,715,165,056.74	3,985,864,688.32	1,729,300,368.42	7,005,023,926.73	9
10	DELTA	5,770,722,001.52	29,088,091,854.62	34,858,813,856.14	2,936,935,940.71	31,921,877,915.43	37,788,662,716.05	10
11	EBONYI	5,084,651,133.40	0.00	5,084,651,133.40	1,070,904,426.30	4,013,746,706.50	6,232,208,955.45	11
12	EDO	5,314,275,348.44	2,067,998,030.97	7,382,273,379.41	3,781,259,345.91	3,601,014,033.51	8,947,920,709.51	12
13	EKITI	5,081,781,894.40	0.00	5,081,781,894.40	2,641,600,406.23	2,440,181,488.16	6,228,692,156.26	13
14	ENUGU	5,715,658,314.07	20,917.70	5,715,679,231.77	1,112,562,545.18	4,603,116,686.59	7,005,690,558.57	14
15	GOMBE	5,353,341,738.32	0.00	5,353,341,738.32	2,681,435,785.55	2,671,905,952.78	6,561,540,496.66	15
16	IMO	5,909,149,186.01	2,035,181,481.81	7,944,330,667.82	2,635,842,869.28	5,308,487,798.54	9,613,664,164.34	16
17	JIGAWA	6,355,838,107.11	0.00	6,355,838,107.11	406,188,855.50	5,949,649,251.20	7,790,290,844.21	17
18	KADUNA	7,446,603,592.81	0.00	7,446,603,592.81	8,929,732,438.57	-1,483,128,845.76	9,127,231,816.16	18
19	KANO	9,014,942,678.57	0.00	9,014,942,678.57	1,795,709,282.51	7,219,233,396.06	11,049,530,247.06	19
20	KATSINA	6,986,324,011.04	0.00	6,986,324,011.04	3,182,988,558.72	3,803,335,452.32	8,563,071,472.36	20
21	KEBBI	6,001,287,180.61	0.00	6,001,287,180.61	716,405,872.52	5,284,881,308.08	7,355,721,116.35	21
22	KOGI	6,281,535,947.08	20,917.70	6,281,556,864.77	1,603,933,934.53	4,677,622,930.24	7,699,281,438.18	22
23	KWARA	5,059,125,346.76	0.00	5,059,125,346.76	1,296,478,777.75	3,762,646,569.01	6,200,922,239.43	23
24	LAGOS	7,613,703,917.70	0.00	7,613,703,917.70	9,911,317,282.41	-2,297,613,364.70	9,332,045,108.94	24
25	NASSARAW	5,241,264,730.06	0.00	5,241,264,730.06	358,894,712.64	4,882,370,017.42	6,424,168,764.31	25
26	NIGER	6,732,171,183.60	0.00	6,732,171,183.60	2,543,365,428.23	4,188,805,755.37	8,251,558,747.95	26
27	OGUN	5,280,191,612.46	0.00	5,280,191,612.46	4,090,447,998.38	1,189,743,614.07	6,471,881,077.05	27
28	ONDO	5,290,652,263.39	2,805,043,849.41	8,095,696,112.80	1,518,836,077.78	6,576,860,035.02	9,583,554,386.28	28
29	OSUN	5,183,395,204.86	0.00	5,183,395,204.86	2,045,973,720.30	3,137,421,484.56	6,353,238,632.87	29
30	OYO	6,374,557,668.04	0.00	6,374,557,668.04	2,669,917,333.54	3,704,640,334.50	7,813,235,233.56	30
31	PLATEAU	5,934,923,255.40	0.00	5,934,923,255.40	2,115,229,433.71	3,819,693,821.69	7,274,379,478.92	31
32	RIVERS	6,129,371,381.27	13,415,177,370.05	19,544,548,751.32	4,997,275,666.91	14,547,273,084.41	22,751,318,407.11	32
33	SOKOTO	6,263,661,110.66	0.00	6,263,661,110.66	1,537,029,187.67	4,726,631,922.79	7,677,310,368.72	33
34	TARABA	5,474,701,512.21	0.00	5,474,701,512.21	611,942,900.18	4,862,758,612.04	6,710,290,027.32	34
35	YOBE	5,643,714,474.45	0.00	5,643,714,474.45	992,111,958.09	4,651,602,516.36	6,917,447,621.66	35
36	ZAMFARA	5,655,733,938.35	0.00	5,655,733,938.35	1,004,260,806.16	4,651,473,132.19	6,932,179,765.24	36
		215,519,369,583.24	90,191,201,621.23	305,710,571,204.47	85,805,001,702.70	219,905,569,501.77	360,243,027,781.82	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY-C*0.72	TOTAL F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCS-GROSS-I	LGCS-NET-J	SN
1	ABIA	5,321,892,047.40	1,416,710,883.75	143,404,276.73	6,738,602,931.15	848,344,384.49	5,746,854,269.94	3,448,770,343.21	3,348,320,721.56	1
2	ADAMAWA	5,661,577,951.90	0.00	152,557,489.72	5,661,577,951.90	860,268,535.30	4,648,751,926.88	4,350,128,808.76	4,223,426,027.92	2
3	AKWA IBOM	5,714,190,550.87	18,410,729,822.02	153,975,194.48	24,124,920,372.89	1,321,830,410.94	22,649,114,767.47	5,794,115,947.73	5,625,355,289.06	3
4	ANAMBRA	5,650,971,652.14	1,016,341,630.92	152,271,691.23	6,667,313,283.06	386,547,012.06	6,120,494,578.88	4,373,637,366.04	4,246,249,889.94	4
5	BAUCHI	6,798,308,227.29	0.00	183,187,946.24	6,798,308,227.29	4,972,680,996.13	1,642,439,284.91	4,964,943,898.76	4,820,333,882.29	5
6	BAYELSA	5,028,815,789.78	19,935,884,862.28	135,507,012.30	24,964,700,652.06	1,461,151,407.88	23,368,042,231.88	2,020,913,900.29	1,962,052,330.38	6
7	DENRUE	6,373,653,433.14	0.00	171,750,544.61	6,373,853,433.14	552,484,794.27	5,649,618,097.26	6,402,627,370.93	5,245,209,300.90	7
8	BORNO	7,061,316,141.39	0.00	190,274,985.86	7,061,316,141.39	944,318,787.79	5,926,722,367.73	5,865,634,296.30	5,694,790,578.94	8
9	CROSS RIVER	5,715,165,056.74	0.00	154,001,453.62	5,715,165,056.74	3,831,863,234.70	1,729,300,368.42	3,781,389,687.36	3,671,252,123.65	9
10	DELTA	5,770,722,001.52	29,088,091,854.62	155,498,497.05	34,858,813,856.14	2,781,437,443.66	31,921,877,915.43	4,845,308,550.01	4,704,183,058.26	10
11	EBONYI	5,084,651,133.40	0.00	137,011,557.49	5,084,651,133.40	933,892,869.41	4,013,746,706.50	2,797,228,390.11	2,715,755,718.55	11
12	EDO	5,314,275,348.44	2,067,998,030.97	143,199,036.34	7,388,273,379.41	3,638,060,309.57	3,601,014,033.51	3,707,316,857.15	3,599,336,754.52	12
13	EKITI	5,081,761,894.40	0.00	136,934,242.66	5,081,761,894.40	2,504,666,163.57	2,440,181,488.16	2,943,744,028.01	2,858,003,910.69	13
14	ENUGU	5,715,658,314.07	20,017.70	154,014,744.99	5,715,674,231.77	958,547,800.19	4,803,116,686.59	3,766,688,043.55	3,656,979,653.93	14
15	GOMBE	5,353,341,738.32	0.00	144,251,723.49	5,353,341,738.32	2,537,184,062.06	2,671,905,952.78	2,580,937,963.40	2,505,765,013.01	15
16	IMO	5,909,149,186.01	2,035,181,481.81	159,228,570.88	7,944,330,667.82	2,476,614,298.40	5,308,487,798.54	5,048,201,211.34	4,901,166,224.60	16
17	JIGAWA	6,355,838,107.11	0.00	171,265,098.69	6,355,838,107.11	234,923,757.21	5,949,649,251.20	5,303,610,676.73	5,149,136,579.35	17
18	KADUNA	7,446,803,592.81	0.00	200,656,983.04	7,446,603,592.81	8,729,075,455.53	-1,483,128,845.76	5,964,412,405.07	5,790,691,655.41	18
19	KANO	9,014,942,678.57	0.00	242,917,617.09	9,014,942,678.57	1,552,791,665.42	7,219,233,366.06	9,495,855,733.19	9,219,277,410.86	19
20	KATSINA	6,986,324,011.04	0.00	188,254,239.82	6,986,324,011.04	2,994,734,318.90	3,803,335,452.32	7,229,356,602.74	7,018,792,818.19	20
21	KEBBI	6,001,287,180.61	0.00	161,711,331.21	6,001,287,180.61	554,694,541.31	5,284,881,308.08	4,562,500,099.22	4,429,611,659.44	21
22	KOGI	6,281,535,947.08	20,917.70	169,262,944.68	6,281,556,864.77	1,434,670,989.85	4,677,622,930.24	4,715,677,955.88	4,578,328,112.50	22
23	KWARA	5,059,125,346.76	0.00	136,323,736.89	5,059,125,346.76	1,160,155,040.66	3,762,646,569.01	3,336,836,097.09	3,239,646,696.21	23
24	LAGOS	7,613,703,917.70	0.00	205,159,686.41	7,613,703,917.70	9,706,157,596.00	-2,297,613,364.70	5,684,287,571.77	5,518,725,797.83	24
25	NASSARAWA	5,241,264,730.06	0.00	141,231,684.34	5,241,264,730.06	217,663,028.30	4,882,370,017.42	2,977,032,916.90	2,890,323,220.29	25
26	NIGER	6,732,171,183.60	0.00	181,405,810.34	6,732,171,183.60	2,361,959,617.89	4,188,805,755.37	5,510,258,289.40	5,349,765,329.52	26
27	OGUN	5,280,191,612.46	0.00	142,280,612.31	5,280,191,612.46	3,948,167,386.07	1,189,743,614.07	3,930,998,340.57	3,816,503,243.27	27
28	ONDO	5,290,652,283.39	2,805,043,849.41	142,562,466.14	8,095,699,112.80	1,376,273,591.64	6,576,860,035.02	3,754,352,068.34	3,645,002,008.09	28
29	OSUN	5,183,395,204.86	0.00	139,672,325.88	5,183,395,204.86	1,906,301,394.42	3,137,421,484.56	5,085,364,798.66	4,937,247,377.34	29
30	OYO	6,374,557,668.04	0.00	171,769,518.00	6,374,557,668.04	2,498,147,815.54	3,704,640,334.50	6,414,780,911.31	6,227,952,341.08	30
31	PLATEAU	5,934,923,255.40	0.00	159,923,081.73	5,934,923,255.40	1,955,306,351.98	3,819,693,821.69	4,021,214,409.55	3,904,091,659.76	31
32	RIVERS	6,129,371,381.27	13,415,177,370.05	165,162,701.89	19,544,548,751.32	4,832,112,965.02	14,547,273,084.41	4,984,518,184.30	4,839,338,043.01	32
33	SOKOTO	6,263,661,110.66	0.00	168,781,287.41	6,263,661,110.66	1,368,247,900.46	4,726,631,922.79	5,020,181,296.05	4,873,962,422.38	33
34	TARABA	5,474,701,512.21	0.00	147,521,887.04	5,474,701,512.21	464,421,003.14	4,862,758,612.04	3,762,642,675.96	3,653,051,141.71	34
35	YOBE	5,643,714,474.45	0.00	152,076,138.53	5,643,714,474.45	840,035,819.56	4,651,602,516.36	3,783,007,462.52	3,617,822,779.15	35
36	ZAMFARA	5,655,733,938.35	0.00	152,400,016.30	5,655,733,938.35	851,860,789.86	4,651,473,132.19	3,418,200,129.39	3,318,640,902.32	36
37	FACT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	1,509,713,997.05	1,466,741,744.71	37
		215,519,369,583.24	90,191,201,621.23	5,807,408,162.42	305,710,571,204.47	79,997,593,540.27	219,905,569,501.77	166,156,400,202.64	161,316,893,400.63	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	5,321,892,047.40	5,178,487,770.68	143,404,270.73	3,448,770,343.21	3,348,320,721.56	100,449,621.65	243,953,898.37	1
2	ADAMAWA	5,661,577,951.90	5,509,020,462.18	152,557,489.72	4,350,128,808.76	4,223,426,027.92	126,702,780.84	279,260,270.56	2
3	AKWA IBOM	5,714,190,550.87	5,560,215,356.39	153,975,194.48	5,794,115,947.73	5,625,355,289.06	168,760,658.67	322,735,853.16	3
4	ANAMBRA	5,650,971,652.14	5,498,699,960.92	152,271,691.23	4,373,637,366.04	4,246,249,869.94	127,387,496.10	279,659,187.32	4
5	BAUCHI	6,798,308,227.29	6,615,120,281.04	183,187,946.24	4,964,943,898.76	4,820,333,882.29	144,610,016.47	327,797,992.71	5
6	BAYELSA	5,028,815,789.78	4,893,308,777.48	135,507,012.30	2,020,913,900.29	1,962,052,330.38	58,861,569.91	194,368,582.21	6
7	BENUE	0,373,853,433.14	6,202,102,891.53	171,750,541.61	5,402,627,370.03	5,245,209,300.91	157,418,069.12	329,108,620.64	7
8	BORNO	7,061,316,141.39	6,871,041,155.54	190,274,985.85	5,865,634,296.30	5,694,790,578.94	170,843,717.37	361,118,703.21	8
9	CROSS RIVER	5,715,165,056.74	5,561,163,603.12	154,001,453.62	3,781,389,687.36	3,671,252,123.65	110,137,563.71	264,139,017.33	9
10	DELTA	5,770,722,001.52	5,615,223,504.48	155,498,497.05	4,845,308,550.01	4,704,183,058.26	141,125,491.75	296,623,988.79	10
11	EBONYI	5,084,651,133.40	4,947,639,575.91	137,011,557.49	2,787,228,380.11	2,715,755,718.55	81,472,671.56	218,484,229.04	11
12	EDO	5,314,275,348.44	5,171,076,312.11	143,199,036.34	3,707,316,887.15	3,599,336,754.52	107,980,102.64	251,179,138.97	12
13	EKITI	5,081,781,894.40	4,944,847,651.73	136,934,242.68	2,943,744,028.01	2,868,003,910.09	85,740,117.32	222,674,359.98	13
14	ENUGU	5,715,658,314.07	5,561,643,569.08	154,014,744.99	3,766,689,043.55	3,656,979,663.93	109,709,389.62	263,724,134.61	14
15	GOMBE	5,353,341,738.32	5,209,090,014.84	144,251,723.49	2,580,937,963.40	2,505,785,013.01	75,172,950.39	219,424,673.88	15
16	IMO	5,909,149,186.01	5,749,920,615.13	159,228,570.88	5,048,201,211.34	4,901,186,224.60	147,034,986.74	306,263,557.62	16
17	JIGAWA	6,355,838,107.11	6,184,573,008.41	171,265,098.69	6,303,610,676.73	5,149,138,579.35	154,474,097.38	325,739,186.07	17
18	KADUNA	7,446,603,592.81	7,245,946,609.77	200,656,983.04	5,964,412,405.07	5,790,691,655.41	173,720,749.66	374,877,732.70	18
19	KANO	9,014,942,678.57	8,772,025,061.48	242,917,617.09	9,495,855,733.19	9,219,277,410.86	276,578,322.33	519,495,939.41	19
20	KATSINA	6,986,324,011.04	6,798,069,771.22	188,254,239.82	7,229,356,602.74	7,016,792,818.19	212,563,784.55	398,818,024.36	20
21	KEBBI	6,001,287,180.61	5,839,575,849.39	161,711,331.21	4,562,500,009.22	4,429,611,659.44	132,888,349.78	294,599,681.00	21
22	KOGI	6,281,535,947.08	6,112,273,002.39	169,262,944.68	4,715,677,955.88	4,578,328,112.50	137,349,843.38	306,612,788.06	22
23	KWARA	5,059,125,346.76	4,922,801,609.87	136,323,736.89	3,336,836,097.09	3,233,646,696.21	97,189,400.89	233,513,137.77	23
24	LAGOS	7,619,703,917.70	7,408,544,231.30	206,159,686.41	5,684,287,571.77	5,518,725,797.83	165,561,773.93	370,721,460.34	24
25	NASSARAWA	5,241,264,730.06	5,100,033,045.72	141,231,684.34	2,977,032,916.90	2,890,323,220.29	86,709,696.61	227,941,380.95	25
26	NIGER	6,732,171,183.60	6,550,765,373.26	181,405,810.34	5,510,258,289.40	5,349,765,329.52	160,492,959.89	341,898,770.22	26
27	OGUN	5,280,191,612.46	5,137,911,000.14	142,280,612.31	3,930,998,340.57	3,816,503,243.27	114,495,097.30	251,912,546.38	27
28	ONDO	5,290,652,263.39	5,148,089,777.25	142,562,486.14	3,754,352,068.34	3,645,002,008.09	109,350,060.24	251,912,546.38	28
29	OSUN	5,183,395,204.86	5,043,722,878.98	139,672,325.88	5,085,364,798.66	4,937,247,377.34	148,117,421.32	287,789,747.20	29
30	OYO	6,374,557,668.04	6,202,788,150.04	171,769,518.00	6,414,790,911.31	6,227,952,341.08	186,838,570.23	358,608,088.23	30
31	PLATEAU	5,934,923,255.40	5,775,000,173.67	159,923,081.73	4,021,214,409.55	3,904,091,659.76	117,122,749.79	277,045,831.53	31
32	RIVERS	6,129,371,381.27	5,964,208,679.38	165,162,701.89	4,984,518,184.30	4,838,338,043.01	146,180,141.29	310,342,843.18	32
33	SOKOTO	6,263,661,110.66	6,094,879,823.25	168,781,287.41	5,020,181,295.05	4,873,962,422.38	146,218,872.67	315,000,160.08	33
34	TARABA	5,474,701,512.21	5,327,179,615.18	147,521,897.04	3,782,642,675.66	3,665,051,141.71	108,591,534.25	257,113,431.29	34
35	YOBE	5,643,714,474.45	5,491,638,335.92	152,076,138.53	3,783,007,462.52	3,672,822,779.15	110,184,683.37	262,260,821.91	35
36	ZAMFARA	5,655,733,938.35	5,503,333,922.05	152,400,016.30	3,418,200,123.39	3,318,640,802.32	99,559,227.07	251,959,243.37	36
37	FCT-ABUJA	0.00	0.00	0.00	1,509,713,997.05	1,465,741,744.71	43,972,252.34	43,972,252.34	37
		<u>215,519,369,583.24</u>	<u>209,711,961,420.81</u>	<u>5,807,408,162.42</u>	<u>166,156,400,202.64</u>	<u>161,316,893,400.63</u>	<u>4,839,506,802.02</u>	<u>10,646,914,964.44</u>	

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF JANUARY, 2026

	=N=
BALANCE AS AT 31ST JANUARY, 2026	1,083,160,583,544.06
GRAND TOTAL	1,083,160,583,544.06


ZANNA-IBRAHIM, AMSA
BANKING SERVICES DEPARTMENT


YAHAYA, HALIDU SAYUTI
BANKING SERVICES DEPARTMENT


SANI, HUSSAINI KAGARA
BANKING SERVICES DEPARTMENT

40

FEDERATION ACCOUNT: January,2026

TOTAL VALUE ADDED TAX (VAT)

<i>DESCRIPTION</i>	<u>Jan 2026</u>	<u>Dec 2025</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	1,083,160,583,544.06	913,957,068,691.40	169,203,514,852.66
VAT DEDUCTIONS AT SOURCE	-79,937,251,065.55	-67,450,031,669.43	-12,487,219,396.12
	<u>1,003,223,332,478.51</u>	<u>846,507,037,021.97</u>	<u>156,716,295,456.54</u>

Distribution of Value Added Tax (VAT)

		<u>Jan 2026</u>	<u>Dec 2025</u>	<i>INCREASE/DECREASE</i>
Federal Government	10.00%	100,322,333,247.85	84,650,703,702.20	15,671,629,545.65
State Governments	55.00%	551,772,832,863.18	465,578,870,362.08	86,193,962,501.10
Local Governments	35.00%	351,128,166,367.48	296,277,462,957.69	54,850,703,409.79
	100.00%	1,003,223,332,478.51	846,507,037,021.97	156,716,295,456.5
FIRS -VAT Cost of Collections	0.00%	43,326,423,341.76	32,715,644,715.17	10,610,778,626.59
NCS Import VAT Cost of collection		0	3,842,638,032.49	-3,842,638,032.49
	0.00%	43,326,423,341.76	36,558,282,747.66	6,768,140,594.10
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	31,195,024,806.07	26,321,963,578.31	4,873,061,227.76
LESS 0.5% TO RMAFC FROM VAT	0.00%	5,415,802,917.72	4,569,785,343.46	846,017,574.26
	0.00%	36,610,827,723.79	30,891,748,921.77	5,719,078,802.02
		<i>1,083,160,583,544.06</i>	<i>913,957,068,691.40</i>	<i>169,203,514,825.66</i>

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Jan 2026</u>	<u>Dec 2025</u>	<i>INCREASE/DECREASE</i>
Federal Government	10%	100,322,333,247.85	126,976,055,553.30	-26,653,722,305.44
	10%	<i>100,322,333,247.85</i>	<i>126,976,055,553.30</i>	<i>-26,653,722,305.44</i>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		Jan 2026		Dec 2025	
1	ABIA	1,810,566,946.77	0.1982	3,732,561,203.97	1
2	ADAMAWA	11,043,473,032.08	1.2090	11,099,529,552.11	2
3	AKWA IBOM	7,744,498,382.67	0.8478	10,611,239,710.92	3
4	ANAMBRA	4,444,596,436.76	0.4866	3,458,744,648.58	4
5	BAUCHI	3,535,272,832.07	0.3870	3,171,571,450.28	5
6	BAYELSA	34,615,954,201.61	3.7895	15,171,857,493.63	6
7	BENUE	1,204,078,729.05	0.1318	8,150,836,334.54	7
8	BORNO	9,808,705,575.68	1.0738	4,490,048,269.72	8
9	CROSS RIVER	1,335,037,722.90	0.1461	1,601,859,267.42	9
10	DELTA	12,170,031,616.42	1.3323	14,096,535,644.61	10
11	EBONYI	1,566,404,883.25	0.1715	3,542,491,824.70	11
12	EDO	8,669,634,009.54	0.9491	5,954,331,914.57	12
13	EKITI	2,729,811,223.67	0.2988	7,028,907,388.57	13
14	ENUGU	5,636,974,081.68	0.6171	2,059,505,778.39	14
15	GOMBE	5,522,121,663.10	0.6045	2,734,640,765.15	15
16	IMO	559,203,813.99	0.0612	6,257,930,292.02	16
17	JIGAWA	11,257,395,165.00	1.2324	13,938,628,819.09	17
18	KADUNA	2,693,941,397.35	0.2949	4,348,37,970.95	18
19	KANO	13,873,030,766.83	1.5187	14,470,560,473.84	19
20	KATSINA	9,903,851,059.83	1.0842	5,636,265,359.96	20
21	KEBBI	3,770,348,405.07	0.4127	1,875,700,842.37	21
22	KOGI	1,731,336,287.29	0.1895	3,557,302,607.53	22
23	KWARA	10,491,101,073.96	1.1485	7,860,172,132.00	23
24	LAGOS	533,404,855,425.00	58.3930	368,114,280,356.85	24
25	NASSARAWA	4,671,395,436.11	0.5114	10,495,985,375.86	25
26	NIGER	2,585,495,685.24	0.2830	11,638,919,439.67	26
27	OGUN	3,896,790,478.57	0.4266	5,651,757,968.56	27
28	ONDO	9,158,857,033.16	1.0026	4,208,233,242.90	28
29	OSUN	2,295,534,750.73	0.2513	1,649,931,55.63	29
30	OYO	67,178,213,913.60	7.3542	37,717,513,339.80	30
31	PLATEAU	2,789,103,570.79	0.3053	6,706,926,819.79	31
32	RIVERS	66,346,662,475.55	7.2631	49,199,916,411.59	32
33	SOKOTO	5,506,951,994.44	0.6029	4,438,395,604.93	33
34	TARABA	545,416,741.58	0.0597	925,458,057.11	34
35	YOBE	2,612,948,229.90	0.2860	1,635,244,127.36	35
36	ZAMFARA	6,629,607,413.68	0.7258	7,662,531,004.55	36
37	FCT-ABUJA	39,734,282,850.92	4.3498	56,930,414,417.27	37
Grand Total		913,473,485,305.84	100.00	721,825,167,066.79	
		913,473,485,305.84	100.00	721,825,167,066.79	

VAT INCOME DISTRIBUTION FOR THE YEAR 2026 VAT REVENUE

<i>S/n</i>	<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
		₦	₦	₦	₦
1	January	913,957,068,691.40	625,133,000,000.00	288,824,068,691.40	288,824,068,691.40
2	February	1,083,160,583,544.06	625,133,000,000.00	458,027,583,544.06	746,851,652,235.46
	TOTAL	913,957,068,691.40	625,133,000,000.00	288,824,068,691.40	

RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF JANUARY 2026

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,810,566,946.77	0.20
2	ADAMAWA	11,043,473,032.08	1.21
3	AKWA IBOM	7,744,498,382.67	0.85
4	ANAMBRA	4,444,596,436.76	0.49
5	BAUCHI	3,535,272,832.07	0.39
6	BAYELSA	34,615,954,201.61	3.79
7	BENUE	1,204,078,729.05	0.13
8	BORNO	9,808,705,575.68	1.07
9	CROSS RIVER	1,335,037,722.90	0.15
10	DELTA	12,170,031,616.42	1.33
11	EBONYI	1,566,404,883.25	0.17
12	EDO	8,669,634,009.54	0.95
13	EKITI	2,729,811,223.67	0.30
14	ENUGU	5,636,974,081.68	0.62
15	GOMBE	5,522,121,663.10	0.60
16	IMO	559,203,813.99	0.06
17	JIGAWA	11,257,395,165.00	1.23
18	KADUNA	2,693,941,397.35	0.29
19	KANO	13,873,030,766.83	1.52
20	KATSINA	9,903,851,059.83	1.08
21	KEBBI	3,770,348,405.07	0.41
22	KOGI	1,731,336,287.29	0.19
23	KWARA	10,491,101,073.96	1.15
24	LAGOS	533,404,855,425.00	58.39
25	ONDO	9,158,857,033.16	1.00
26	NASARAWA	4,671,395,436.11	0.51
27	NIGER	2,585,495,685.24	0.28
28	OGUN	3,896,790,478.57	0.43
29	OSUN	2,295,534,750.73	0.25
30	OYO	67,178,213,913.60	7.35
31	PLATEAU	2,789,103,570.79	0.31
32	RIVERS	66,346,662,475.55	7.26
33	SOKOTO	5,506,951,994.44	0.60
34	TARABA	545,416,741.58	0.06
35	YOBE	2,612,948,229.90	0.29
36	ZAMFARA	6,629,607,413.68	0.73
37	FCT	39,734,282,850.92	4.35
		913,473,485,305.83	100.00

Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by:	MALA T. A-U	Checked by:	Approved By: Executive Chairman NRS
Signature:		Signature:	Signature:
Date:	12-02-2026	Date:	Date:
Checked by:	HAZIMA M. SIKH	Counter reviewed by:	
Signature:		Signature:	
Date:	12/2/26	Date:	

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TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2025

MONTHS	NCS VAT	FIRS VAT.	TOTAL
	N	N	N
JANUARY	169,687,098,238.23	913,473,485,305.83	1,083,160,583,544.06
FEBRUARY			
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	169,687,098,238.23	913,473,485,305.83	1,083,160,583,544.06

Prepared by: 
 ZANNA-IBRAHIM, AMSA
 ASSISTANT MANAGER

Checked by: 
 YAHAYA, HALIDU SAYUTI
 SENIOR MANAGER

Authorised by: 
 ANGYU, DANIELLA
 PRINCIPAL MANAGER

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS			
					Jan 2026	Dec 2025		
1 ABIA	7,456,389,633.29	2833999	2,234,313,191.22	0.19821	328,095,451.94	10,018,798,276.44	8,950,656,402.20	1
2 ADAMAW	7,456,389,633.29	3168101	2,497,717,838.08	1.20895	2,001,203,701.34	11,955,311,172.71	10,194,729,709.88	2
3 AKWA IB	7,456,389,633.29	3920208	3,090,675,912.98	0.84781	1,403,391,739.48	11,950,457,285.75	10,821,738,214.74	3
4 ANAMBR	7,456,389,633.29	4182032	3,297,096,881.02	0.48656	805,411,740.89	11,558,898,255.19	10,151,042,755.01	4
5 BAUCHI	7,456,389,633.29	4646465	3,663,253,953.88	0.38701	640,631,896.89	11,760,275,484.05	10,540,073,872.62	5
6 BAYELSA	7,456,389,633.29	1703358	1,342,920,462.84	3.78949	6,272,807,066.43	15,072,117,162.56	9,370,976,918.20	6
7 BENUE	7,456,389,633.29	4219244	3,326,434,669.23	0.13181	218,192,845.88	11,001,017,148.40	10,782,512,720.65	7
8 BORNO	7,456,389,633.29	4151193	3,272,783,539.87	1.07378	1,777,449,706.84	12,506,622,879.99	10,254,083,513.59	8
9 CROSS RI	7,456,389,633.29	2888966	2,277,648,948.64	0.14615	241,924,114.34	9,975,962,696.26	8,729,743,141.37	9
10 DELTA	7,456,389,633.29	4098391	3,231,154,659.57	1.33228	2,205,349,009.81	12,892,893,302.67	11,428,743,367.91	10
11 EBONYI	7,456,389,633.29	2173501	1,713,579,276.29	0.17148	283,850,491.69	9,453,819,401.27	8,321,202,726.69	11
12 EDO	7,456,389,633.29	3218332	2,537,319,752.52	0.94908	1,571,036,902.86	11,564,746,288.67	9,585,687,816.30	12
13 EKITI	7,456,389,633.29	2384212	1,879,702,964.70	0.29884	494,673,035.28	9,830,765,633.26	8,958,157,212.74	13
14 ENUGU	7,456,389,633.29	3257298	2,568,040,387.15	0.61709	1,021,484,216.41	11,045,914,236.84	9,125,526,404.91	14
15 GOMBE	7,456,389,633.29	2353879	1,855,788,551.88	0.60452	1,000,671,643.72	10,312,849,828.89	8,383,639,642.36	15
16 IMO	7,456,389,633.29	3934899	3,102,258,237.15	0.06122	101,334,130.95	10,659,982,001.38	10,280,961,047.13	16
17 JIGAWA	7,456,389,633.29	4348649	3,428,457,040.63	1.23237	2,039,968,840.07	12,924,815,513.99	11,637,961,582.01	17
18 KADUNA	7,456,389,633.29	6066562	4,782,852,605.79	0.29491	488,173,012.23	12,727,415,251.30	11,991,150,239.48	18
19 KANO	7,456,389,633.29	9383682	7,398,056,412.44	1.51871	2,513,951,945.98	17,368,397,991.71	16,319,498,728.01	19
20 KATSINA	7,456,389,633.29	5792578	4,566,844,743.62	1.0842	1,794,691,157.47	13,817,925,534.37	11,904,084,283.14	20
21 KEBBI	7,456,389,633.29	3238628	2,553,321,035.70	0.41275	683,230,281.06	10,692,940,950.04	9,085,017,268.37	21
22 KOGI	7,456,389,633.29	3278487	2,584,745,707.86	0.18953	313,737,949.68	10,354,873,290.83	9,335,633,951.37	22
23 KWARA	7,456,389,633.29	2371089	1,869,356,845.31	1.14848	1,901,107,580.86	11,226,854,059.46	9,051,964,056.60	23
24 LAGOS	7,456,389,633.29	9013534	7,106,233,246.98	58.3930	6,659,064,398.23	111,221,687,278.49	61,004,268,876.93	24
25 NASSARA	7,456,389,633.29	1863275	1,468,998,369.93	0.51139	846,510,315.19	9,771,898,318.40	8,922,209,612.15	25
26 NIGER	7,456,389,633.29	3950249	3,114,360,114.21	0.28304	468,521,408.08	11,039,271,155.57	10,980,104,528.92	26
27 OGUN	7,456,389,633.29	3728098	2,939,217,176.70	0.42659	706,143,031.85	11,101,749,841.84	10,014,286,017.98	27
28 ONDO	7,456,389,633.29	3441024	2,712,889,212.21	1.00264	1,659,689,713.69	11,828,968,559.18	9,567,446,376.98	28
29 OSUN	7,456,389,633.29	3423535	2,699,100,956.32	0.2513	415,977,168.27	10,571,467,757.87	9,225,711,663.62	29
30 OYO	7,456,389,633.29	5591589	4,408,385,840.14	7.35415	2,173,461,187.67	24,038,236,661.10	15,804,315,677.35	30
31 PLATEAU	7,456,389,633.29	3178712	2,506,083,506.98	0.30533	505,417,487.15	10,467,890,627.41	9,645,198,527.32	31
32 RIVERS	7,456,389,633.29	5185400	4,088,148,098.06	7.26312	2,022,774,550.34	23,567,312,281.58	16,893,983,174.15	32
33 SOKOTO	7,456,389,633.29	3696999	2,914,698,852.62	0.60286	997,922,726.15	11,369,011,212.06	9,831,310,132.62	33
34 TARABA	7,456,389,633.29	2300736	1,813,890,828.58	0.05971	98,835,755.64	9,369,116,217.51	8,104,607,369.60	34
35 YOBE	7,456,389,633.29	2321591	1,830,332,825.07	0.28605	473,496,123.36	9,760,218,581.71	8,214,083,708.47	35
36 ZAMFARA	7,456,389,633.29	3259846	2,570,049,219.90	0.72576	1,201,360,736.44	11,227,799,589.62	9,841,207,269.63	36
37 FCT-ABUJ	7,456,389,633.29	1277520	1,107,854,706.59	4.34980	7,200,306,794.82	15,764,551,134.69	0.00	37
Grand Total	275,886,416,431.59	139845861	110,354,566,572.64	100.00	165,531,849,858.95	551,772,832,863.18	423,253,518,510.99	

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

<i>SNO STATES</i>	<i>EQUALITY</i>	<i>POPULATION</i>	<i>20% DERIVATION</i>	<i>30%</i>	<i>GROSS</i> Jan 2026	<i>DEDUCTION</i>	<i>NET VAT</i> Jan 2026	<i>PMGROSS</i> Dec 2025	
1 ABIA	3,856,058,674.58	1,421,835,667.14	0.198206841	208,788,014.87	5,486,682,356.59	0.00	5,486,682,356.59	5,359,701,867.14	1
2 ADAMAWA	4,763,366,598.01	1,589,456,806.05	1.208953867	1,273,493,264.49	7,626,316,668.55	0.00	7,626,316,668.55	6,942,194,827.74	2
3 AKWA	7,031,636,406.58	1,966,793,762.81	0.847807682	893,067,470.58	9,891,497,639.97	0.00	9,891,497,639.97	9,293,627,578.28	3
4 ANAMBRA	4,763,366,598.01	2,098,152,560.65	0.486559983	512,534,744.20	7,374,053,902.85	0.00	7,374,053,902.85	6,958,791,906.19	4
5 BAUCHI	4,536,539,617.15	2,331,161,607.01	0.387014279	407,674,843.47	7,275,376,067.64	0.00	7,275,376,067.64	7,038,747,100.34	5
6 BAYELSA	1,814,615,846.86	854,585,749.08	3.789486477	3,991,786,315.00	6,660,987,910.94	0.00	6,660,987,910.94	3,858,258,447.72	6
7 BENUE	5,217,020,559.72	2,116,822,062.24	0.131813210	138,849,992.83	7,472,692,614.80	0.00	7,472,692,614.80	7,750,388,383.44	7
8 BORNO	6,124,328,483.15	2,082,680,434.46	1.073781093	1,131,104,358.90	9,338,113,276.51	0.00	9,338,113,276.51	8,172,232,341.56	8
9 CROSS	4,082,885,655.44	1,449,412,967.31	0.146149586	153,951,709.12	5,686,250,331.87	0.00	5,686,250,331.87	5,411,079,554.34	9
10 DELTA	5,670,674,521.44	2,056,189,328.82	1.332280773	1,403,403,915.33	9,130,267,765.59	0.00	9,130,267,765.59	8,544,523,692.32	10
11 EBONYI	2,948,750,751.15	1,090,459,539.46	0.171477870	180,632,131.08	4,219,842,421.68	0.00	4,219,842,421.68	4,159,099,377.91	11
12 EDO	4,082,885,655.44	1,614,658,024.33	0.949084363	999,750,756.37	6,697,294,436.13	0.00	6,697,294,436.13	5,977,526,750.95	12
13 EKITI	3,629,231,693.72	1,196,174,613.90	0.298838583	314,791,931.54	5,140,198,239.16	0.00	5,140,198,239.16	5,153,286,082.25	13
14 ENUGU	3,856,058,674.58	1,634,207,519.09	0.617092249	650,035,410.44	6,140,301,604.11	0.00	6,140,301,604.11	5,491,145,519.21	14
15 GOMBE	2,495,096,789.43	1,180,956,351.20	0.604519096	636,791,046.01	4,312,844,186.63	0.00	4,312,844,186.63	3,824,534,578.10	15
16 IMO	6,124,328,483.15	1,974,164,332.73	6.121730110	64,485,356.06	8,162,978,171.94	0.00	8,162,978,171.94	8,180,013,143.03	16
17 JIGAWA	6,124,328,483.15	2,181,745,389.49	1.232372405	1,298,161,989.14	9,604,235,861.78	0.00	9,604,235,861.78	9,073,262,252.72	17
18 KADUNA	5,217,020,559.72	3,043,633,476.41	0.294911832	310,655,553.24	8,571,309,589.37	0.00	8,571,309,589.37	8,611,267,773.95	18
19 KANO	9,980,387,157.73	4,707,854,080.65	1.518711926	1,599,787,601.99	16,288,028,840.3	0.00	16,288,028,840.3	15,567,869,611.7	19
20 KATSINA	7,712,117,349.16	2,906,173,927.76	1.084196883	1,142,076,191.12	11,760,367,468.0	0.00	11,760,367,468.0	10,648,362,585.6	20
21 KEBBI	4,763,366,598.01	1,624,840,659.08	0.412748532	434,782,906.13	6,822,990,163.22	0.00	6,822,990,163.22	6,229,776,136.23	21
22 KOGI	4,763,366,598.01	1,644,838,177.73	0.189533283	199,651,422.52	6,607,856,198.26	0.00	6,607,856,198.26	6,393,131,315.72	22
23 KWARA	3,629,231,693.72	1,189,590,719.74	1.148484465	1,209,795,733.27	6,028,618,146.74	0.00	6,028,618,146.74	5,213,192,492.03	23
24 LAGOS	4,536,539,617.15	4,522,148,429.90	58.39303099	61,510,313,707.9	70,569,001,755.0	0.00	70,569,001,755.0	39,770,413,060.4	24
25 NASSARAWA	2,948,750,751.15	934,817,144.50	0.511388180	538,688,382.39	4,422,256,278.04	0.00	4,422,256,278.04	4,532,926,394.63	25
26 NIGER	5,670,674,521.44	1,981,865,527.22	0.283040036	298,149,986.96	7,950,690,035.62	0.00	7,950,690,035.62	8,248,704,822.20	26
27 OGUN	4,536,539,617.15	1,870,410,930.63	0.426590431	449,363,747.54	6,856,314,295.32	0.00	6,856,314,295.32	6,659,177,067.77	27
28 ONDO	4,082,885,655.44	1,726,384,044.13	1.002640709	1,056,166,181.44	6,865,435,881.01	0.00	6,865,435,881.01	5,975,596,902.64	28
29 OSUN	6,804,809,425.73	1,717,609,699.47	0.251297359	264,712,743.44	8,787,131,868.64	0.00	8,787,131,868.64	8,051,201,818.96	29
30 OYO	7,485,290,368.30	2,805,336,443.73	7.354150393	7,746,748,028.52	18,037,374,840.5	0.00	18,037,374,840.5	12,962,928,878.4	30
31 PLATEAU	3,856,058,674.58	1,594,780,413.53	0.305329450	321,629,310.00	5,772,468,398.11	0.00	5,772,468,398.11	5,822,755,747.04	31
32 RIVERS	5,217,020,559.72	2,601,548,789.67	7.263118584	7,650,856,532.03	15,469,425,881.4	0.00	15,469,425,881.4	11,733,665,871.1	32
33 SOKOTO	5,217,020,559.72	1,854,808,360.76	0.602858439	635,041,734.82	7,706,870,655.31	0.00	7,706,870,655.31	7,114,003,953.87	33
34 TARABA	3,629,231,693.72	1,154,294,163.64	0.059707999	62,895,480.86	4,846,421,338.23	0.00	4,846,421,338.23	4,599,239,332.02	34
35 YOBE	3,856,058,674.58	1,164,757,252.32	0.286045328	301,315,714.86	5,322,131,641.76	0.00	5,322,131,641.76	4,862,143,161.57	35
36 ZAMFARA	3,175,577,732.01	1,635,485,867.21	0.725758056	764,502,286.83	5,575,565,886.04	0.00	5,575,565,886.04	5,378,541,422.48	36
37 FCT-ABUJA	1,360,961,885.15	704,998,449.65	4.349801443	4,582,013,414.88	6,647,973,749.67	0.00	6,647,973,749.67	6,714,151,205.97	37
<u>Grand Total</u>	<u>175,564,083,183.74</u>	<u>70,225,633,273.50</u>	<u>0.198206841894683105.338,449,910.24</u>	<u>351,128,166,367.48</u>	<u>0.00</u>	<u>351,128,166,367.48</u>	<u>296,277,462,957.69</u>		

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1 ABIA	10,018,798,276.44	0.00	10,018,798,276.44	5,486,682,356.59	5,486,682,356.59	1
2 ADAMAWA	11,955,311,172.71	0.00	11,955,311,172.71	7,626,316,668.55	7,626,316,668.55	2
3 AKWA IBOM	11,950,457,285.75	0.00	11,950,457,285.75	9,891,497,639.97	9,891,497,639.97	3
4 ANAMBRA	11,558,898,255.19	0.00	11,558,898,255.19	7,374,053,902.85	7,374,053,902.85	4
5 BAUCHI	11,760,275,484.05	0.00	11,760,275,484.05	7,275,376,067.64	7,275,376,067.64	5
6 BAYELSA	15,072,117,162.56	0.00	15,072,117,162.56	6,660,987,910.94	6,660,987,910.94	6
7 BENUE	11,001,017,148.40	0.00	11,001,017,148.40	7,472,692,614.80	7,472,692,614.80	7
8 BORNO	12,506,622,879.99	0.00	12,506,622,879.99	9,338,113,276.51	9,338,113,276.51	8
9 CROSS RIVER	9,975,962,696.26	0.00	9,975,962,696.26	5,686,250,331.87	5,686,250,331.87	9
10 DELTA	12,892,893,302.67	0.00	12,892,893,302.67	9,130,267,765.59	9,130,267,765.59	10
11 EBONYI	9,453,819,401.27	0.00	9,453,819,401.27	4,219,842,421.58	4,219,842,421.58	11
12 EDO	11,564,746,288.67	0.00	11,564,746,288.67	6,697,294,436.13	6,697,294,436.13	12
13 EKITI	9,830,765,633.26	0.00	9,830,765,633.26	5,140,198,239.16	5,140,198,239.16	13
14 ENUGU	11,045,914,236.84	0.00	11,045,914,236.84	6,140,301,604.11	6,140,301,604.11	14
15 GOMBE	10,312,849,828.89	0.00	10,312,849,828.89	4,312,844,186.63	4,312,844,186.63	15
16 IMO	10,659,982,001.38	0.00	10,659,982,001.38	8,162,978,171.94	8,162,978,171.94	16
17 JIGAWA	12,924,815,513.99	0.00	12,924,815,513.99	9,604,235,861.78	9,604,235,861.78	17
18 KADUNA	12,727,415,251.30	0.00	12,727,415,251.30	8,571,309,589.37	8,571,309,589.37	18
19 KANO	17,368,397,991.71	0.00	17,368,397,991.71	16,288,028,840.36	16,288,028,840.36	19
20 KATSINA	13,817,925,534.37	0.00	13,817,925,534.37	11,760,367,468.03	11,760,367,468.03	20
21 KEBBI	10,692,940,950.04	0.00	10,692,940,950.04	6,822,990,163.22	6,822,990,163.22	21
22 KOGI	10,354,873,290.83	0.00	10,354,873,290.83	6,607,856,198.26	6,607,856,198.26	22
23 KWARA	11,226,854,059.46	0.00	11,226,854,059.46	6,028,618,146.74	6,028,618,146.74	23
24 LAGOS	111,221,687,278.49	9,886,025,186.97	101,335,662,091.52	70,569,001,755.01	70,569,001,755.01	24
25 NASSARAWA	9,771,898,318.40	0.00	9,771,898,318.40	4,422,256,278.04	4,422,256,278.04	25
26 NIGER	11,039,271,155.57	0.00	11,039,271,155.57	7,950,690,035.62	7,950,690,035.62	26
27 OGUN	11,101,749,841.84	0.00	11,101,749,841.84	6,856,314,295.32	6,856,314,295.32	27
28 ONDO	11,828,968,559.18	0.00	11,828,968,559.18	6,865,435,881.01	6,865,435,881.01	28
29 OSUN	10,571,467,757.87	0.00	10,571,467,757.87	8,787,131,868.64	8,787,131,868.64	29
30 OYO	24,038,236,661.10	0.00	24,038,236,661.10	18,037,374,840.54	18,037,374,840.54	30
31 PLATEAU	10,467,890,627.41	0.00	10,467,890,627.41	5,772,468,398.11	5,772,468,398.11	31
32 RIVERS	23,567,312,281.68	0.00	23,567,312,281.68	15,469,425,881.43	15,469,425,881.43	32
33 SOKOTO	11,369,011,212.06	0.00	11,369,011,212.06	7,706,870,655.31	7,706,870,655.31	33
34 TARABA	9,369,116,217.51	0.00	9,369,116,217.51	4,846,421,338.23	4,846,421,338.23	34
35 YOBE	9,760,218,581.71	0.00	9,760,218,581.71	5,322,131,641.76	5,322,131,641.76	35
36 ZAMFARA	11,227,799,589.62	0.00	11,227,799,589.62	5,575,565,886.04	5,575,565,886.04	36
37 FCT-ABUJA	15,764,551,134.69	0.00	15,764,551,134.69	6,647,973,749.67	6,647,973,749.67	37
Grand Total	551,772,832,863.18	9,886,025,186.97	541,886,807,676.21	351,128,166,367.48	351,128,166,367.48	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: January, 2026

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1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (\$+6+8+9)	SNO
1	ABIA	17	6,738,602,031.16	6,746,954,299.94	10,018,798,270.44	3,448,770,343.21	3,348,320,721.86	6,486,682,366.66	24,600,656,624.62	1
2	ADAMAWA	21	5,661,577,951.90	4,648,751,926.88	11,955,311,172.71	4,356,128,808.76	4,223,428,027.82	7,626,318,668.58	28,453,805,788.06	2
3	AKWA IBOM	31	24,124,920,372.89	22,649,114,767.47	11,950,457,295.75	5,794,115,947.73	5,625,355,289.06	9,891,497,639.97	50,116,424,982.25	3
4	ANAMBRA	21	6,667,313,283.06	6,128,494,578.88	11,558,898,255.19	4,373,637,366.04	4,246,249,869.94	7,374,053,902.85	29,307,696,606.87	4
5	BAUCHI	20	6,798,308,227.29	1,642,439,294.91	11,760,275,484.05	4,964,943,898.76	4,820,333,882.29	7,275,376,067.64	25,499,424,718.89	5
6	BAVEISA	8	24,964,700,652.06	23,368,042,231.88	15,072,117,162.56	2,020,913,900.29	1,962,052,330.38	6,660,987,910.94	47,063,199,635.76	6
7	BENUE	23	6,373,853,433.14	5,649,618,097.26	11,001,017,148.40	5,402,627,379.93	5,245,269,300.90	7,472,692,614.80	29,368,597,161.36	7
8	BORNO	27	7,061,316,141.39	5,926,722,367.75	12,506,622,879.99	5,865,634,296.30	5,694,790,578.94	9,338,113,276.51	33,466,249,103.20	8
9	CROSS RIVER	18	5,715,166,056.74	1,729,300,368.42	9,975,962,696.26	3,781,389,687.36	3,671,252,123.65	5,686,250,331.87	21,062,765,520.20	9
10	DELTA	25	34,858,813,856.14	31,921,677,915.43	12,892,893,302.67	4,845,308,550.01	4,704,183,058.26	9,130,267,765.59	68,649,222,041.96	10
11	EBONYI	13	5,084,651,133.40	4,013,746,706.50	9,453,819,401.27	2,797,228,390.11	2,715,755,718.55	4,219,842,421.68	26,403,164,248.00	11
12	EDO	18	7,382,273,379.41	3,601,014,033.51	11,564,746,288.67	3,707,316,867.15	3,599,396,754.52	6,697,294,436.13	28,446,312,181.48	12
13	EKITI	16	5,081,781,894.40	2,440,181,488.16	9,830,765,633.26	2,943,744,028.01	2,868,009,910.69	5,140,198,239.16	20,269,149,271.28	13
14	ENUGU	17	5,715,679,231.77	4,603,116,686.56	11,045,914,236.84	3,766,689,043.55	3,666,973,653.93	6,140,301,604.11	25,446,312,181.48	14
15	GOMBE	11	5,353,341,738.32	2,671,805,952.78	10,312,849,828.89	2,580,937,963.40	2,505,765,013.01	4,312,844,196.63	19,803,364,981.31	15
16	IMO	27	7,944,330,667.82	5,308,487,798.54	10,659,982,001.38	5,048,201,211.34	4,901,166,224.60	8,162,978,171.94	29,032,614,196.46	16
17	JIGAWA	27	6,355,838,107.11	5,949,649,251.20	12,924,815,513.99	5,303,610,676.73	5,149,136,579.35	9,604,235,861.78	33,627,837,206.32	17
18	KADUNA	23	7,446,603,592.81	-1,483,128,845.76	12,727,415,251.30	5,964,412,405.07	5,790,691,655.41	8,571,309,589.37	25,606,287,650.33	18
19	KANO	44	9,014,942,676.57	7,219,233,396.06	17,366,397,991.71	9,495,855,733.19	9,219,277,410.86	16,288,028,840.36	50,094,997,638.99	19
20	KATSINA	34	6,966,324,011.04	3,803,335,452.32	13,817,925,534.37	7,229,356,602.74	7,018,792,818.19	11,760,367,466.03	36,400,421,272.92	20
21	KEBBI	21	6,001,287,180.61	5,284,881,308.08	10,692,940,950.04	4,562,500,009.22	4,429,611,659.44	6,822,990,163.22	27,230,424,080.78	21
22	KOGI	21	6,281,566,864.77	4,677,622,930.24	10,354,873,290.83	4,715,677,955.86	4,578,328,112.50	6,607,856,198.26	26,218,660,531.83	22
23	KWARA	16	5,059,125,346.76	3,762,846,569.01	11,226,654,059.46	3,336,836,097.09	3,239,646,696.21	6,028,618,146.74	24,257,765,471.41	23
24	LAGOS	20	7,613,703,917.70	-2,297,613,364.70	101,335,662,091.52	5,684,287,571.77	5,518,725,797.83	70,569,001,755.01	175,125,776,279.66	24
25	NASARAWA	13	5,241,264,730.06	4,882,370,017.42	9,771,898,318.40	2,977,032,916.90	2,890,323,220.29	4,422,256,278.04	21,966,847,834.15	25
26	NIGER	25	6,732,171,183.60	4,188,805,755.37	11,039,271,155.57	5,510,258,289.40	5,349,765,929.52	7,950,690,036.62	28,528,532,276.08	26
27	OGUN	20	5,280,191,612.46	1,189,743,614.07	11,101,749,841.84	3,930,998,340.57	3,816,503,243.27	6,856,314,296.32	22,964,310,994.51	27
28	ONDO	18	8,095,696,112.80	6,576,960,035.02	11,828,868,559.18	3,754,352,068.34	3,645,002,008.09	6,865,435,881.01	28,916,266,483.31	28
29	OSUN	30	5,163,395,204.86	3,137,421,484.56	10,571,467,757.87	5,086,364,798.66	4,937,247,377.34	8,787,131,866.64	27,433,268,488.41	29
30	OYO	33	6,374,557,668.04	3,704,640,334.50	24,038,336,661.10	6,414,790,911.31	6,227,952,341.08	18,037,374,840.54	52,008,204,177.23	30
31	PLATEAU	17	5,934,923,255.40	3,819,693,821.69	10,467,890,627.41	4,021,214,409.55	3,904,091,659.76	5,772,468,398.11	23,964,144,506.97	31
32	RIVERS	23	19,544,548,751.32	14,547,273,084.41	23,567,312,281.68	4,984,518,184.30	4,839,338,043.01	15,469,425,881.43	58,423,349,290.53	32
33	SOKOTO	23	6,263,661,110.66	4,726,631,922.04	11,369,011,212.06	5,020,181,295.05	4,873,962,422.38	7,706,870,655.31	28,676,476,212.53	33
34	TARABA	16	5,474,701,512.21	4,862,758,612.04	9,369,116,217.51	3,783,007,482.52	3,653,051,141.71	4,846,421,336.28	22,731,347,309.48	34
35	YOBE	17	5,643,714,474.45	4,651,602,516.36	9,760,218,581.71	3,789,007,482.52	3,672,822,779.15	5,322,131,641.76	23,406,775,510.98	35
36	ZAMFARA	14	5,655,733,938.35	4,651,473,132.19	11,227,799,589.62	3,418,200,129.39	3,318,640,902.32	5,575,565,886.04	24,773,479,518.17	36
37	FCT-ABUJA	6	0.00	0.00	15,764,651,134.69	1,509,713,997.05	1,466,741,744.71	6,647,973,749.67	23,878,266,629.08	37
SUB-TOTAL C/F		774	305,710,571,204.47	219,905,569,501.77	541,886,807,676.21	166,156,400,202.64	161,316,893,400.63	351,128,166,367.48	1,274,237,436,946.09	0.00

SNO	STATES	NO OF U/GOVTS	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			TOTAL PAID (5+6+8+9)	SNO
			GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO U/GOVT		
SUB-TOTAL B/F	1/4	305,710,571,204.47	219,905,569,501.77	541,886,807,676.21	166,156,400,202.64	161,316,893,400.63	351,128,166,367.48	1,274,237,436,946.09		
38	FCT-ABUJA	6	8,085,844,670.03	7,858,829,181.03	0.00	0.00	0.00	7,858,829,181.03	38	
39	Federal Government	0	416,842,862,547.22	310,286,536,109.97	100,322,333,247.86	0.00	0.00	410,608,869,357.82	39	
40	4% Cost of Collection FIRS/FIRS Tax Refund	0	44,163,848,419.37	44,163,848,419.37	0.00	0.00	0.00	44,163,848,419.37	40	
41	Cost of Collection - FIRS & NCS (VAT)	0	0.00	0.00	43,326,423,341.76	0.00	0.00	43,326,423,341.76	41	
42	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGF) GAS FLARED PENALTY	0	17,818,327,514.63	17,818,327,514.63	0.00	0.00	0.00	17,818,327,514.63	42	
43	4% COST OF COLLECTION TO NNPPCC, 13% Derivation Refund on NLNG and 13% Derivation on subsidy, Priority Project, Police Trust Fund.	0	39,605,279,053.44	39,605,279,053.44	0.00	0.00	0.00	39,605,279,053.44	43	
44	13% DERIVATION IRO NNPC MGT FEE	0	2,091,968,817.93	2,091,968,817.93	0.00	0.00	0.00	2,091,968,817.93	44	
45	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	31,195,024,806.07	0.00	0.00	31,195,024,806.07	45	
46	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/ 0.5% FROM NON OIL TO RMAFC	0	956,639,636,003.85	956,639,636,003.85	0.00	0.00	0.00	956,639,636,003.85	46	
47	TOTAL DEDUCTIONS	0	0.00	186,760,925,486.66	9,886,025,186.97	0.00	0.00	196,646,950,653.62	47	
48	ECOLOGOY	0	0.00	5,807,408,162.42	0.00	0.00	0.00	10,614,816,324.84	48	
49	LESS 0.5% TO RMAFC FROM VAT	0	0.00	0.00	5,415,802,917.72	0.00	0.00	5,415,802,917.72	49	
SUB-TOTAL C/F	6	1,485,227,757,026.47	1,571,032,758,729.29	190,145,609,500.37	0.00	4,839,506,802.02	0.00	1,766,017,875,031.67		
SUB-TOTAL B/F	6	1,485,227,757,026.47	1,571,032,758,729.29	190,145,609,500.37	0.00	4,839,506,802.02	0.00	1,766,017,875,031.67		
GRAND-TOTAL		1,790,938,328,230.94	1,790,938,328,231.06	732,032,417,176.58	166,156,400,202.64	166,156,400,202.64	351,128,166,367.48	3,040,255,311,977.76		

Total-Statutory-for EGN,States and Others 1,790,938,328,231.06

Total-Statutory- for LGCs 166,156,400,202.64

Total-Statutory-Shared 1,957,094,728,433.70

Total-VAT-Shared 1,083,160,583,544.06

TOTAL FUNDS SHARED!!!: 3,040,255,311,977.64

TOTAL FUNDS!!!: 3,040,255,311,977.64
AS ON PAGE 17!!!

ACCT BALANCED!!! 0.00

The receipts for the month were derived from the following sources:-

<i>SN</i>	<i>DESCRIPTION</i>	<i>Jan 2025</i>	<i>Dec 2024</i>	<i>VARIANCE</i>
MINERAL REVENUE				
1	Crude Oil Receipts Export	18,689,302,327.90	10,486,040,416.00	8,203,261,911.90
2	(1) PETROLEUM PROFIT TAX (PPT)	67,492,787,644.08	111,643,943,089.64	-44,151,155,445.56
3	(11) ROYALTY (CRUDE)	482,296,177,515.18	175,988,223,832.00	306,307,953,683.18
4	(111) RENT	838,575,131.89	2,681,746,040.00	-1,843,170,908.11
5	(IV) PENALTY FOR GAS FLARED	36,527,894,192.03	28,152,239,264.00	8,375,654,928.03
6	(D) MISCELLANEOUS OIL REVENUE	9,190,358,812.63	3,029,195,283.23	6,161,163,529.60
7	GAS RECEIPTS (EXPORT)	32,642,769,507.44	4,893,200,592.00	27,749,568,915.44
8	GAS REVENUE TO THE FEDERATION ACCOUNT	13,043,883,434.55	847,325,766.82	12,196,557,667.73
9	40% OUTSTANDING PSC PROFIT	0.00	31,055,561,711.38	-31,055,561,711.38
10	ROYALTIES (GAS)	11,238,914,976.96	10,925,178,352.00	313,736,624.96
11	GAS SALES ROYALTY DPR	1,051,769,301.87	1,479,495,234.17	-427,725,932.30
12	NET OFF TO STATES	-63,417,515,339.90	0.00	-63,417,515,339.90
13	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-35,066,778,424.35	-51,850,262,762.16	16,783,484,337.81
14	PART OF REFUND DUE TO LGGs FROM SIGNATURE BONUS	-200,000,000,000.00	-200,000,000,000.00	0.00
15	4% Cost of Collection - NUPRC	-22,645,206,371.96	-22,964,112,379.63	318,906,007.67
16	13% REFUND ON SIGNATURE BONUS	-100,000,000,000.00	-100,000,000,000.00	0.00
17	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
18	DPR ROYALTY	24,986,469,368.27	149,617,326,578.53	-124,630,857,210.26
19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-5,785,420,815.58	-12,454,727,108.37	6,669,306,292.79
20	CIT UPSTREAM	115,222,593,929.30	78,055,053,032.00	37,167,540,897.30
21	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
		<u>268,143,496,338.13</u>	<u>103,422,348,089.23</u>	<u>164,721,148,248.90</u>
NON MINERAL REVENUE				
22	(1) CUSTOMS & EXCISE DUTIES, ETC.	400,341,158,606.31	259,631,117,241.65	140,710,041,364.66
23	7% Cost Of Collection - NCS	-28,023,881,102.44	-18,174,178,206.92	-9,849,702,895.52
24	(B) COMPANIES INCOME TAX ETC.	634,652,066,458.84	357,604,767,232.39	277,047,299,226.45
25	4% Cost Of Collection - FIRS	-25,386,082,658.35	-16,360,115,720.05	-9,025,966,938.30
26	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-500,000,000,000.00	-300,000,000,000.00	-200,000,000,000.00
		<u>481,583,261,304.36</u>	<u>282,701,590,547.07</u>	<u>198,881,670,757.29</u>
		<u>749,726,757,642.49</u>	<u>386,123,938,636.30</u>	<u>363,602,819,006.19</u>
ELECTRONIC MONEY TRANSFER LEVY				
27	ELECTRONIC MONEY TRANSFER LEVY	21,403,688,302.23	32,510,919,306.39	-11,107,231,004.16
28	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-856,147,532.09	-1,300,436,772.26	444,289,240.17
		<u>20,547,540,770.14</u>	<u>31,210,482,534.13</u>	<u>-10,662,941,763.99</u>
OTHER MINERAL REVENUE				
29	EXCHANGE DIFFERENCE	0.00	351,316,266,927.33	-351,316,266,927.33

<i>SN</i>	<i>DESCRIPTION</i>	Jan 2025	Dec 2024	<i>VARIANCE</i>
		<u>0.00</u>	<u>351,316,266,927.33</u>	<u>-351,316,266,927.33</u>
	<u>OTHER NON-MINERAL REVENUE</u>			
30	EXCHANGE DIFFERENCE NON MINERAL REVENUE	0.00	51,398,125,768.95	-51,398,125,768.95
		<u>0.00</u>	<u>51,398,125,768.95</u>	<u>-51,398,125,768.95</u>
	<u>VAT</u>			
31	AUGMENTATION OF =N=214 BILLION	214,000,000,000.00	0.00	214,000,000,000.00
32	VAT FOR DISTRIBUTION	771,886,314,511.10	649,560,925,265.91	122,325,389,245.19
33	Cost Of Collection - FIRS & NCS (VAT)	-30,875,452,580.44	-25,982,437,010.64	-4,893,015,569.80
34	3%VAT FOR NORTH EAST COMMISSION	-22,230,325,857.52	-18,707,354,647.66	-3,522,971,210.26
		<u>932,780,536,072.74</u>	<u>604,871,133,607.61</u>	<u>327,909,402,465.13</u>
		<u>953,328,076,842.88</u>	<u>1,038,796,008,838.02</u>	<u>-85,467,931,995.14</u>
	<u>GRAND TOTAL</u>	<u>1,703,054,834,485.37</u>	<u>1,424,919,947,474.32</u>	<u>278,134,887,011.05</u>