

Office of the Accountant General of the Federation

Federation Account Department

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

s/n	DATE	REF. NO.	DETAILS		Receipt N	Payment N	Cumm Balance N
1	20-Mar-24	FAF&SSAVVol.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	FAF&SSAVVol.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	FAF&SSAVVol.1	Payment for Intervention to States and FCT			259,000,000,000.00	41,000,000,000.00
4	12-Apr-24	FAF&SSAVVol.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	FAF&SSAVVol.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	FAF&SSAVVol.1	Payment for Intervention to States and FCT			222,000,000,000.00	19,000,000,000.00
7	10-Jun-24	FAF&SSAVVol.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	FAF&SSAVVol.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	FAF&SSAVVol.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	FAF&SSAVVol.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	FAF&SSAVVol.1	Payment for Intervention to States and FCT			370,000,000,000.00	49,000,000,000.00
12	11-Oct-24	FAF&SSAVVol.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	FAF&SSAVVol.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	FAF&SSAVVol.1	Payment for Intervention to States and FCT			333,000,000,000.00	16,000,000,000.00
15	17-Jan-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025		100,000,000,000.00		116,000,000,000.00
16	19-Feb-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of February, 2025		100,000,000,000.00		216,000,000,000.00
17	27-Feb-25	FAF&SSAVVol.1	Payment for Intervention to States and FCT			216,000,000,000.00	-
18	19-Mar-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2025		100,000,000,000.00		100,000,000,000.00
19	15-Apr-25	FAF&SSAVVol.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
20	22-Apr-25	FAF&SSAVVol.1	Payment for Intervention to States and FCT			200,000,000,000.00	-
21	16-May-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2025		100,000,000,000.00		100,000,000,000.00
22	16-May-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025		150,000,000,000.00		250,000,000,000.00
23	26-May-25	FAF&SSAVVol.1	Payment for Intervention to States and FCT			250,000,000,000.00	-
24	17-Jun-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2025		250,000,000,000.00		250,000,000,000.00
25	23-Jun-25	FAF&SSAVVol.1	Payment for Intervention to States and FCT			250,000,000,000.00	-
26	16-Jul-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2025		250,000,000,000.00		250,000,000,000.00
27	21-Jul-25	FAF&SSAVVol.1	Payment for Intervention to States and FCT			250,000,000,000.00	-
28	21-Aug-25	FAF&SSAVVol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2025		100,000,000,000.00		100,000,000,000.00
29	25-Aug-25	FAF&SSAVVol.1	Payment for Intervention to States and FCT			100,000,000,000.00	-
			TOTAL		2,450,000,000,000.00	2,450,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: December, 2025						
S/N	Date	Details	Receipts #	Payments #	Cumm Balance #	
1	27-Feb-24	January, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
2	13-Mar-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	40,000,000,000.00	60,000,000,000.00	
3	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	-	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	-	25,000,000,000.00	-	
5	20-Mar-24	February, 2024 Allocation	150,000,000,000.00	-	150,000,000,000.00	
6	12-Apr-24	March, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
7	14-May-24	April, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
8	21-May-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	150,000,000,000.00	235,000,000,000.00	
9	21-May-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00	
10	21-May-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	-	
11	10-Jun-24	May, 2024 Allocation	200,000,000,000.00	-	200,000,000,000.00	
12	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	64,093,653,515.66	135,906,346,484.34	
13	13-Jun-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	72,906,346,484.34	63,000,000,000.00	
14	13-Jun-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	63,000,000,000.00	-	
15	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
16	8-Aug-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
17	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
18	20-Aug-24	Producing States	-	100,000,000,000.00	-	
19	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
20	23-Sep-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
21	20-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
22	21-Oct-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
23	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
24	27-Nov-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
25	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
26	17-Dec-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
27	17-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
28	21-Jan-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	25-Feb-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	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 Refund on JVC and DECA - December, 2025						
S/N	DATE	DEBIT	CREDIT	Payments	Balance	Current Balance
1	20-Nov-23	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00	40,000,000,000.00
2	20-Dec-23	November, 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00	90,000,000,000.00
3	27-Jan-24	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00	140,000,000,000.00
4	20-Feb-24	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00	190,000,000,000.00
5	21-Mar-24	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00	240,000,000,000.00
6	15-Apr-24	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00	290,000,000,000.00
7	14-May-24	April, 2024 Allocation	60,000,000,000.00	-	350,000,000,000.00	350,000,000,000.00
8	14-Jun-24	May, 2024 Allocation	100,000,000,000.00	-	450,000,000,000.00	450,000,000,000.00
9	15-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	550,000,000,000.00	550,000,000,000.00
10	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	650,000,000,000.00	650,000,000,000.00
11	20-Aug-24	Distribution to Oil Producing State on Refund of 13% Derivation fund on JVC/Domestic Excess Crude Oil		200,000,000,000.00	450,000,000,000.00	450,000,000,000.00
12	20-Aug-24	Contingency fee and Mediation cost on refund of 13% Derivation Fund in favour of Oil Producing States		450,000,000,000.00	-	-
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	100,000,000,000.00
14	11-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
15	21-Oct-24	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		61,627,996,976.74	138,372,023,023.26	138,372,023,023.26
16	21-Oct-24	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		36,572,093,023.26	100,000,000,000.00	100,000,000,000.00
17	21-Oct-24	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00	50,000,000,000.00
18	21-Oct-24	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	-	-
19	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	100,000,000,000.00
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
21	17-Dec-24	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		100,000,000,000.00	100,000,000,000.00	100,000,000,000.00
22	17-Dec-24	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00	50,000,000,000.00
23	17-Dec-24	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	100,000,000,000.00
24	11-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
25	15-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	300,000,000,000.00	300,000,000,000.00
26	25-Feb-25	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00	200,000,000,000.00
27	25-Feb-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	150,000,000,000.00	150,000,000,000.00
28	25-Feb-25	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	100,000,000,000.00
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00	-	300,000,000,000.00	300,000,000,000.00
31	22-Apr-25	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		92,262,841,448.55	107,637,158,551.45	107,637,158,551.45
32	22-Apr-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		57,637,158,551.45	50,000,000,000.00	50,000,000,000.00
33	22-Apr-25	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	100,000,000,000.00
34	16-May-25	April, 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
35	17-Jun-25	May, 2025 Allocation	100,000,000,000.00	-	300,000,000,000.00	300,000,000,000.00
36	23-Jun-25	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00	200,000,000,000.00
37	23-Jun-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	150,000,000,000.00	150,000,000,000.00
38	23-Jun-25	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	100,000,000,000.00
39	16-Jul-25	June, 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
40	22-Jul-25	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		34,000,000,000.00	166,000,000,000.00	166,000,000,000.00
41	22-Jul-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		33,000,000,000.00	133,000,000,000.00	133,000,000,000.00
42	22-Jul-25	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		33,000,000,000.00	100,000,000,000.00	100,000,000,000.00
43	21-Aug-25	July, 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
44	21-Aug-25	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		34,000,000,000.00	166,000,000,000.00	166,000,000,000.00
45	21-Aug-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		33,000,000,000.00	133,000,000,000.00	133,000,000,000.00
46	21-Aug-25	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		33,000,000,000.00	100,000,000,000.00	100,000,000,000.00
47	17-Sep-25	August, 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00	200,000,000,000.00
48	17-Sep-25	Refund of August, 2025 Allocation	150,000,000,000.00	-	50,000,000,000.00	50,000,000,000.00
49	17-Sep-25	August, 2025 Allocation	150,000,000,000.00	-	150,000,000,000.00	150,000,000,000.00
50	22-Sep-25	Refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	100,000,000,000.00
51	22-Sep-25	Mediation fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00	50,000,000,000.00
52	22-Sep-25	Contingency fee on refund of 13% Derivation Fund in favour of Oil Producing States on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00	100,000,000,000.00
		Total	2,100,000,000,000.00	2,100,000,000,000.00	50,000,000,000.00	50,000,000,000.00

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: December,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	100,000,000,000.00		100,000,000,000.00
7	27 Nov 2024	Allocation for Refund to States Net off		100,000,000,000.00	-
8	13 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	200,000,000,000.00
9	17 Dec,2024	Allocation for Refund to States Net off			
10	17 Dec,2024	Refund due to States from the net off with States from the withdrawals made from ECA, 4/4 Transfer from November,2024	200,000,000,000.00		200,000,000,000.00
11	19 Feb,2025	Allocation for Refund to States Net off			
12	27 Mar,2025	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from January,2025	100,000,000,000.00		100,000,000,000.00
13	17 July,2025	Allocation for Refund to States Net off			
		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: December, 2025

S/n	DATE	DETAILS	Receipts N	Payments N	Cumm Balance N
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 Lrd 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 Lrd 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 : December, 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&SSA/418/Vol. 1T	Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
3	20-Aug-24	FA/F&SSA/418/Vol. 1T	Consulancy 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&SSA/418/Vol. III	Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
6	23-Sep-24	FA/F&SSA/418/Vol. III	Consulancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-
7	11-Oct-24	FA/F&SSA/418/Vol. III	Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00
8	21-Oct-24	FA/F&SSA/418/Vol. III	Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
9	21-Oct-24	FA/F&SSA/418/Vol. III	Consulancy 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&SSA/418/Vol. III	Consulancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	10,000,000,000.00	-
11	20-Nov-24	FA/F&SSA/418/Vol. III	Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	48,788,522,090.24	-	48,788,522,090.24
12	27-Nov-24	FA/F&SSA/418/Vol. III	Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	23,030,817,672.19	25,757,704,418.05
13	27-Nov-24	FA/F&SSA/418/Vol. III	Consulancy 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&SSA/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&SSA/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&SSA/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&SSA/418/Vol. VII	Transfer to Non Oil Excese Revenue (FAAC Withheld Account)	-	50,000,000,000.00	50,000,000,000.00
18	21-Aug-25	FA/F&SSA/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&SSA/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&SSA/418/Vol. VII	Consulancy 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&SSA/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 : December, 2025

s/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance =N=
1	16 Aug, 2024	42730/RS/V/ol. 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/FE&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/FE&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/V/ol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
5	21 August, 2025	FA/FE&SA/418/Vol VIII	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/V/ol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
7	17 September, 2025	FA/FE&SA/418/Vol VII	Transfer from August 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 3/12	25,000,000,000.00	-	25,000,000,000.00
			TOTAL	115,000,000,000.00	90,000,000,000.00	25,000,000,000.00

Office of the Accountant-General of the Federation

Federation Account Department

LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR DECEMBER, 2025

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	1-Jan-24		Balance b/f	14,937,889,619.54	-	14,937,889,619.54
2	31-Jan-24		Receipt form Solid Minerals for January, 2024	945,436,131.53	-	15,883,325,751.07
3	29-Feb-24		Receipt form Solid Minerals for February, 2024	746,163,135.01	-	16,629,488,886.08
4	31-Mar-24		Receipt form Solid Minerals for March, 2024	1,723,003,663.28	-	18,352,492,549.36
5	30-Apr-24		Receipt form Solid Minerals for April, 2024	1,043,333,538.60	-	19,395,826,087.96
6	31-May-24		Receipt form Solid Minerals for May, 2024	1,754,796,569.39	-	21,150,622,657.35
7	12-Jul-24		Receipt form Solid Minerals for June, 2024	2,518,052,134.59	-	23,668,674,791.94
8	9-Jul-24	FD/FA/258/VOL.2	Payment to the three tiers of Government in July, 2024	-	13,647,077,128.84	10,021,597,663.10
9	16-Aug-24		Receipt form Solid Minerals for July, 2024	1,697,238,975.36	-	11,718,836,638.46
10	16-Sep-24		Receipt form Solid Minerals for August, 2024	2,108,642,980.13	-	13,827,479,618.59
11	16-Oct-24		Receipt form Solid Minerals for September, 2024	3,492,885,776.63	-	17,320,365,395.22
12	21-Nov-24		Receipt form Solid Minerals for October, 2024	3,401,818,820.80	-	20,722,184,216.02
13	13-Dec-24		Receipt form Solid Minerals for November, 2024	2,407,269,880.74	-	23,129,454,096.76
14	17-Jan-25		Receipt form Solid Minerals for December, 2024	5,137,844,542.77	-	28,267,298,639.53
15	19-Feb-25		Receipt form Solid Minerals for January, 2025	4,175,834,877.91	-	32,443,133,517.44
16	19-Mar-25	FD/FA/258/VOL.2	Payment to the three tiers of Government in February, 2025	-	28,218,818,355.40	4,224,315,162.04
17	19-Mar-25		Receipt form Solid Minerals for February, 2025	3,782,483,596.42	-	8,006,798,758.46
18	15-Apr-25		Receipt form Solid Minerals for March, 2025	2,145,558,607.44	-	10,152,357,365.90
19	16-May-25		Receipt form Solid Minerals for April, 2025	7,883,905,297.02	-	18,036,262,662.92
20	17-Jun-25		Receipt form Solid Minerals for May, 2025	9,666,242,898.25	-	27,692,505,561.17
21	16-Jul-25		Receipt form Solid Minerals for June, 2025	4,747,362,474.02	-	32,439,868,035.19
22	21-Aug-25		Receipt form Solid Minerals for July, 2025	5,841,277,270.00	-	38,281,145,305.19
23	17-Sep-25		Receipt form Solid Minerals for August, 2025	6,231,166,410.20	-	44,512,311,715.39
24	16-Oct-25		Receipt form Solid Minerals for September, 2025	7,323,620,919.48	-	51,835,932,634.87
25	18-Nov-25		Receipt form Solid Minerals for October, 2025	6,856,944,406.42	-	58,692,877,041.29
26	11-Dec-25		Receipt form Solid Minerals for November, 2025	5,277,190,149.82	-	63,970,067,191.11
27	20-Jan-26		Receipt form Solid Minerals for December, 2025	4,174,850,166.24	-	68,144,917,357.35
			Total	110,010,812,841.59	41,865,895,484.24	

Office of the Accountant General of the Federation
Federation Account Department

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

s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	19 Feb,2025	FA/F&SAA/418/V/ol.VI/D(EA)	January, 2025 Allocation for 13% refund on NLNG	100,000,000,000.00	-	100,000,000,000.00
2	19 Mar,2025	FA/F&SAA/418/V/ol.VI/D(EA)	FIRS Tax Refund (Reversed)	50,000,000,000.00		150,000,000,000.00
3	25 Mar,2025	FA/F&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-
6	15 Apr,2025	FA/F&SAA/418/V/ol.VI/D(EA)	March, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
7	22 Apr,2025	FA/F&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		25,000,000,000.00	-
10	16 May,2025	FA/F&SAA/418/V/ol.VI/D(EA)	April, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
11	16 May,2025	FA/F&SAA/418/V/ol.VI/D(EA)	Stepped down Investment on NSIA to NLNG Return	50,000,000,000.00		150,000,000,000.00
12	23 May,2025	FA/F&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-
15	17 June,2025	FA/F&SAA/418/V/ol.VI/D(EA)	May, 2025 Allocation	150,000,000,000.00		150,000,000,000.00
16	23 June,2025	FA/F&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	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&SAA/418/V/ol.VI/D(EA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG		50,000,000,000.00	-
19	16 July,2025	FA/F&SAA/418/V/ol.VII	June, 2025 Allocation	300,000,000,000.00		300,000,000,000.00
20	22 July,2025	FA/F&SAA/418/V/ol.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&SAA/418/V/ol.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&SAA/418/V/ol.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&SAA/418/V/ol.VII	July, 2025 Allocation	300,000,000,000.00		300,000,000,000.00
24	26 August,2025	FA/F&SAA/418/V/ol.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&SAA/418/V/ol.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&SAA/418/V/ol.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&SAA/418/V/ol.VII	August, 2025 Allocation	150,000,000,000.00		150,000,000,000.00
28	22 September,2025	FA/F&SAA/418/V/ol.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&SAA/418/V/ol.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&SAA/418/V/ol.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 : December, 2025

s/n	DATE	REF. NO.	DETAILS		Receipt	Payment	Cumm Balance
					N	N	=N-
1	19 Feb, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	January, 2025 Allocation for refund to States on NLNG		150,000,000,000.00		150,000,000,000.00
2	19 Mar, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	FIRS Tax Refund (Reversed)		50,000,000,000.00		200,000,000,000.00
3	25 Mar, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Distribution to States from refund to States on NLNG		125,000,000,000.00		75,000,000,000.00
4	25 Mar, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		75,000,000,000.00		
5	15 Apr, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	March, 2025 Allocation for refund to States on NLNG		200,000,000,000.00		200,000,000,000.00
6	22 Apr, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Distribution to States from refund to States on NLNG		200,000,000,000.00		
7	16 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	April, 2025 Allocation for refund to States on NLNG		200,000,000,000.00		200,000,000,000.00
8	23 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Stepped down Investment on NSIA to NLNG Refund		50,000,000,000.00		250,000,000,000.00
9	23 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Transfer from Non Oil Excess Revenue Account		100,000,000,000.00		350,000,000,000.00
10	23 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Distribution to States from refund to States on NLNG		108,000,000,000.00		242,000,000,000.00
11	23 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00		192,000,000,000.00
12	23 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00		142,000,000,000.00
13	23 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		71,000,000,000.00		71,000,000,000.00
14	23 May, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		71,000,000,000.00		
15	17 June, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	May, 2025 Allocation for refund to States on NLNG		250,000,000,000.00		250,000,000,000.00
16	25 June, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of refund on NLNG Divided to States		150,000,000,000.00		100,000,000,000.00
17	25 June, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		30,000,000,000.00		70,000,000,000.00
18	25 June, 2025	FA/FR&SA/418/Vol. V/DI/FEA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		70,000,000,000.00		
19	16 July, 2025	FA/FR&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/FR&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/FR&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/FR&SA/418/Vol. VII	Payment of Consultancy fee to Tiaras white on refund of NLNG		40,000,000,000.00		110,000,000,000.00
23	22 July, 2025	FA/FR&SA/418/Vol. VII	Payment of Consultancy fee to Tiaras white on refund of NLNG		110,000,000,000.00		
24	21 August, 2025	FA/FR&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/FR&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/FR&SA/418/Vol. VII	Payment of refund on NLNG Divided to States		100,000,000,000.00		50,000,000,000.00
27	1 September, 2025	FA/FR&SA/418/Vol. VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00		
28	17 September, 2025	FA/FR&SA/418/Vol. VIII	August, 2025 Allocation for refund to States on NLNG		150,000,000,000.00		150,000,000,000.00
29	22 September, 2025	FA/FR&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/FR&SA/418/Vol. VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00		
31	22 September, 2025	FA/FR&SA/418/Vol. VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG		25,000,000,000.00		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 : December, 2025

S	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 Funding Security: December, 2025					
S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Curmm 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	

Office of the Accountant-General of the Federation					
Federation Account Department					
Ledger of Nigeria Sovereign Investment Authority: December, 2025					
S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Cumm Balance ₦
1	20-Jan-26	Transfer to Nigeria Sovereign Investment Authority for November and December, 2025 in January, 2026	100,000,000,000.00	-	100,000,000,000.00
		Total	100,000,000,000.00	-	

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

S/N	Date	REF. NO	DETAILS	Allocation/Transfer	Cumulative Total
1	01/11/2025	42730/RS/175/DF	Bal. b/f	₦ 79,561,227,727.65	₦ 79,561,227,727.65
2	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
3	18/11/2025	42730/RS/175/DF	October, 2025 Allocation	6,175,776,463.98	65,737,004,191.63
4	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.	28,784,136.55	65,765,788,328.18
5	18/11/2025	42730/RS/176/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of October, 2025.	(1,543,944,116.00)	64,221,844,212.18
6	10/12/2025	42730/RS/176/DF	November, 2025 Allocation	6,343,351,733.05	70,565,195,945.23
7	16/12/2025	42730/RS/176/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (100th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	70,593,980,081.78
8	16/12/2025	42730/RS/176/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of November, 2025.	(1,585,837,933.26)	69,008,142,148.52
9	19/12/2025	42730/RS/176/DF	The transfer represent the amount approved by the Chairman of the National Economic Council/Vice President, Federal Republic of Nigeria for the operations of the NEC Secretariat for year 2025.	(7,895,516,050.00)	61,112,626,098.52
10	14/01/2026	42730/RS/176/DF	The transfer represents the amount approved by HMF/CME in favor of various Sub-Committee of FAAC for 2026 proposed budget.	(11,500,000,000.01)	49,612,626,098.51
11	14/01/2026	42730/RS/176/DF	The transfer represents the payment of the Consultancy service for Forensic Audit Review of the Defunct Nigerian National Petroleum Corporation (NNPC) from 2015 to 2023.	(281,098,485.09)	49,331,527,613.42
12	19/01/2026	42730/RS/176/DF	December, 2025 Allocation	4,943,114,883.11	54,274,642,496.53
				54,274,642,496.53	

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

S/N	Date	REF. NO	DETAILS	Allocation/Transfer ₦	Cumulative Total ₦
1	01/11/2025	FD/FA/124/VOL.XX/D(F)	Bal. b/f	129,268,069,457.48	129,268,069,457.48
2	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
3	18/11/2025	FD/FA/124/VOL.XX/D(F)	October, 2025 Allocation	20,750,608,918.97	70,018,678,376.45
4	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
5	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
6	10/12/2025	FD/FA/124/VOL.XX/D(F)	November, 2025 Allocation	21,313,661,823.06	88,219,748,861.66
7	16/12/2025	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 for the month of November, 2025	(1,065,683,091.15)	87,154,065,770.51
8	16/12/2025	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 November, 2025.	(2,131,366,182.31)	85,022,699,588.20
9	19/01/2026	FD/FA/124/VOL.XX/D(F)	December, 2025 Allocation	16,608,866,007.26	101,631,565,595.46
				101,631,565,595.46	

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUAL ITY 40%	POPULATION 30%	Indices pop	LANDMA SS (60% OF 10%)	Indices an	TERRAI N (50%)	REV EFFORT (10%)	Indices v	PRIMARY ENROLLMENT T (24% OF	Indices pri	DIREC T SEC (8%)	Indices enr	INVERS E SE (8% OF	HOSPI TAL B (30%)	Indices hos	WATER SUPPLY SPREAD (8%)	Indices wat	RAINF ALL P15%	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	2833399	0.001639	4802.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1
2	ADAMAWA	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	2
3	AWYA 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	3
4	ANAMBRA	0.02969	4182032	0.002249	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006	4
5	BAUCHI	0.02969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1621363	0.000287	1063806	0.000065	0.000065	11903	0.000227	0.21513	0.00215	0.0001	0.008429	5
6	BAYELSA	0.02969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	0.02969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1362752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902	7
8	BORNO	0.02969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858670	0.000069	0.000069	12673	0.000242	0.32545	0.00325	0.0001	0.008765	8
9	CROSS RIVER	0.02969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	0.02969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10
11	EBONYI	0.02969	2173501	0.001287	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304	11
12	EDO	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	0.08639	0.00086	0.0001	0.006589	12
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	13
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	14
15	GOMBE	0.02969	2355879	0.001362	17962.06	0.000268	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	0.02969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939648	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	0.02969	4348649	0.002516	24515.62	0.000362	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880	17
18	KADUNA	0.02969	6066562	0.003609	45711.19	0.000666	0.000371	170.42	0.000740	1552931	0.000293	1274673	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18
19	KANO	0.02969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1759839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	0.02969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195578	0.000066	0.000066	9584	0.000183	0.10758	0.00108	0.0001	0.008862	20
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	21
22	KOGI	0.02969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22
23	KWARA	0.02969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000066	397686	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23
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	24
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	25
26	NIGER	0.02969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347	26
27	OGUN	0.02969	3728098	0.002157	16960.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	0.02969	3441024	0.001891	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	0.02969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29
30	OYO	0.02969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30
31	PLATEAU	0.02969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007368	31
32	RIVERS	0.02969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007589	32
33	SOKOTO	0.02969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007766	33
34	TARABA	0.02969	2300736	0.001331	60291.82	0.000666	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6886	0.000128	0.25975	0.00250	0.0001	0.006788	34
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	0.006697	35
36	ZAMFARA	0.02969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355638	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36
Grand Total		0.00	138568341		92309.75			6152.46		33964355		26717696							4.008		

Indices Total 0.10686 0.08016 0.013360 0.013366 0.02672 0.006413 0.002138 0.0021376 0.008016 0.004008 0.004008 0.2672

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	2,935,111,770.59	0.001639	1,620,780,054.04	436,489,008.25	665,114,618.40	865,497,455.72	6,522,992,907.01
2	ADAMAWA	2,935,111,770.59	0.001833	1,811,954,877.15	918,079,722.08	685,132,934.33	589,163,413.41	6,939,342,717.56
3	AKWA IBOM	2,935,111,770.59	0.002268	2,241,989,123.53	463,035,779.56	747,565,789.37	616,127,021.02	7,003,829,484.07
4	ANAMBRA	2,935,111,770.59	0.002419	2,391,727,749.71	435,267,177.84	647,762,672.15	516,473,305.63	6,926,342,675.94
5	BAUCHI	2,935,111,770.59	0.002688	2,657,339,608.73	1,075,821,491.09	999,447,473.91	664,901,954.53	8,332,622,298.55
6	BAYELSA	2,935,111,770.59	0.000985	974,160,072.50	500,568,376.43	702,351,184.91	1,051,580,696.78	6,163,772,101.20
7	BENUE	2,935,111,770.59	0.002441	2,413,009,502.94	810,938,001.94	789,318,077.11	863,994,706.89	7,812,372,059.48
8	BORNO	2,935,111,770.59	0.002401	2,374,090,751.22	1,439,375,238.81	1,022,794,545.80	883,616,313.07	8,654,988,619.49
9	CROSS RIVER	2,935,111,770.59	0.001671	1,652,215,992.17	674,072,978.60	679,977,562.25	1,063,645,623.11	7,005,023,926.73
10	DELTA	2,935,111,770.59	0.002371	2,343,892,988.83	611,642,215.41	682,830,056.59	499,642,518.72	7,073,119,550.15
11	EBONYI	2,935,111,770.59	0.001257	1,243,037,512.80	458,054,329.03	669,539,220.42	926,466,122.61	6,232,208,955.45
12	EDO	2,935,111,770.59	0.001862	1,840,582,270.10	648,271,572.09	651,017,726.29	438,673,851.83	6,513,667,190.91
13	EKITI	2,935,111,770.59	0.001379	1,363,544,325.25	450,482,132.37	528,682,361.68	952,871,566.37	6,228,692,156.26
14	ENUGU	2,935,111,770.59	0.001884	1,862,867,145.85	475,643,944.87	668,231,216.12	1,063,774,430.15	7,005,628,507.59
15	GOMBE	2,935,111,770.59	0.001362	1,346,196,711.02	622,187,920.78	643,817,439.88	1,014,226,654.39	6,561,540,496.66
16	IMO	2,935,111,770.59	0.002276	2,250,390,989.50	440,471,953.88	759,903,411.55	856,910,319.54	7,242,788,445.06
17	JIGAWA	2,935,111,770.59	0.002516	2,487,016,954.21	714,947,649.32	709,874,624.87	943,339,845.21	7,790,290,644.21
18	KADUNA	2,935,111,770.59	0.003509	3,469,501,113.52	1,015,870,166.22	975,038,991.81	731,709,874.02	9,127,231,816.16
19	KANO	2,935,111,770.59	0.005428	5,366,580,799.45	668,966,022.83	1,182,331,701.17	896,539,953.02	11,049,539,247.05
20	KATSINA	2,935,111,770.59	0.003351	3,312,808,114.57	721,416,280.13	923,079,971.30	670,655,335.77	8,565,071,472.36
21	KEBBI	2,935,111,770.59	0.001874	1,852,189,667.27	902,528,856.47	796,400,347.96	869,490,474.05	7,355,721,116.35
22	KOGI	2,935,111,770.59	0.001897	1,874,985,254.77	766,875,780.01	772,528,544.13	1,329,718,037.69	7,689,219,387.19
23	KWARA	2,935,111,770.59	0.001372	1,356,039,207.34	856,239,713.75	594,763,797.25	458,767,750.49	6,200,922,239.43
24	LAGOS	2,935,111,770.59	0.005214	5,154,891,065.11	416,529,984.13	766,948,020.34	58,564,268.76	9,332,045,108.94
25	NASSARAWA	2,935,111,770.59	0.001078	1,065,617,509.11	754,073,907.15	604,603,626.64	1,084,761,950.81	6,424,168,764.31
26	NIGER	2,935,111,770.59	0.002285	2,259,169,741.31	1,419,040,124.91	771,709,199.08	886,527,912.07	8,251,558,747.95
27	OGUN	2,935,111,770.59	0.002157	2,132,120,328.17	607,968,915.63	578,867,353.42	217,812,709.24	6,471,881,077.05
28	ONDO	2,935,111,770.59	0.001991	1,967,941,084.20	591,492,235.93	520,054,737.30	470,102,770.25	6,484,702,598.28
29	OSUN	2,935,111,770.59	0.001980	1,957,939,026.20	495,034,930.01	676,925,680.14	288,227,225.93	6,353,236,632.87
30	OYO	2,935,111,770.59	0.003235	3,197,861,368.90	767,999,359.68	703,952,939.26	208,409,795.12	7,813,235,233.56
31	PLATEAU	2,935,111,770.59	0.001839	1,817,923,368.05	753,299,863.54	788,037,560.03	980,006,916.70	7,274,379,478.92
32	RIVERS	2,935,111,770.59	0.003000	2,965,559,582.85	515,000,910.86	632,304,639.07	464,735,810.14	7,512,712,713.51
33	SOKOTO	2,935,111,770.59	0.002139	2,114,334,634.21	846,433,978.18	811,555,889.74	969,874,096.01	7,677,310,368.72
34	TARABA	2,935,111,770.59	0.001331	1,315,803,928.80	1,222,877,568.12	730,800,310.08	505,696,449.72	6,710,290,027.32
35	YOBE	2,935,111,770.59	0.001343	1,327,731,021.23	1,032,886,773.98	785,803,284.27	835,914,771.58	6,917,447,621.66
36	ZAMFARA	2,935,111,770.59	0.001886	1,864,324,361.46	866,221,071.47	548,938,526.72	717,584,035.00	6,932,179,765.24
		105,664,023,741.41	0.080160	79,248,017,806.06	26,416,005,935.35	26,416,005,935.35	26,416,005,935.35	264,160,059,353.52

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	TABIA	0.000070	69,600,036.92	366,888,971.32	436,489,008.25	0.000875	865,497,455.72	865,497,455.72
2	ZADAMAWA	0.000558	551,190,750.75	366,888,971.32	918,079,722.08	0.000596	589,163,413.41	589,163,413.41
3	3AKWA/BOM	0.000097	96,146,808.24	366,888,971.32	463,035,779.56	0.000523	616,127,021.02	616,127,021.02
4	4ANAMBRA	0.000069	68,378,206.52	366,888,971.32	435,267,177.84	0.000522	516,473,305.63	516,473,305.63
5	5BAUCHI	0.000717	708,932,519.76	366,888,971.32	1,075,821,491.09	0.001054	664,901,954.53	664,901,954.53
6	6BAYELSA	0.000135	133,679,405.10	366,888,971.32	500,568,376.43	0.001064	1,051,580,886.78	1,051,580,886.78
7	7BENUE	0.000449	444,049,030.62	366,888,971.32	810,938,001.94	0.000874	863,994,706.89	863,994,706.89
8	8BORNO	0.001085	1,072,486,267.48	366,888,971.32	1,439,375,238.81	0.000894	883,616,313.07	883,616,313.07
9	9CROSS RIVER	0.000311	307,184,007.27	366,888,971.32	674,072,978.60	0.001076	1,063,645,623.11	1,063,645,623.11
10	10DELTA	0.000248	244,753,244.09	366,888,971.32	611,642,215.41	0.000505	499,642,518.72	499,642,518.72
11	11EBONYI	0.000092	91,165,357.71	366,888,971.32	458,054,329.03	0.000937	926,466,122.61	926,466,122.61
12	12EDO	0.000285	281,382,600.77	366,888,971.32	648,271,572.09	0.000444	438,673,851.83	438,673,851.83
13	13EKITI	0.000085	83,593,161.04	366,888,971.32	450,482,132.37	0.000954	952,871,566.37	952,871,566.37
14	14ENUGU	0.000110	108,754,973.55	366,888,971.32	475,643,944.87	0.001076	1,063,774,430.15	1,063,774,430.15
15	15GOMBE	0.000258	255,298,949.46	366,888,971.32	622,187,920.78	0.001026	1,014,226,654.39	1,014,226,654.39
16	16IMO	0.000352	348,058,678.00	366,888,971.32	714,947,649.32	0.000954	856,910,319.54	856,910,319.54
17	17JIGAWA	0.000074	73,582,982.55	366,888,971.32	440,471,953.88	0.000867	943,339,845.21	943,339,845.21
18	18KADUNA	0.000656	648,981,194.89	366,888,971.32	1,015,870,166.22	0.000740	731,709,874.02	731,709,874.02
19	19KANO	0.000306	302,077,051.50	366,888,971.32	668,966,022.83	0.000907	896,539,953.02	896,539,953.02
20	20KATSINA	0.000359	354,527,308.81	366,888,971.32	721,416,280.13	0.000678	670,655,335.77	670,655,335.77
21	21KEBBI	0.000542	535,639,885.15	366,888,971.32	902,528,856.47	0.000879	889,490,474.05	889,490,474.05
22	22KOGI	0.000425	419,986,808.68	366,888,971.32	786,875,780.01	0.001345	1,329,718,037.69	1,329,718,037.69
23	23KWARA	0.000495	489,380,742.43	366,888,971.32	856,239,713.75	0.000464	458,767,750.49	458,767,750.49
24	24LAGOS	0.000050	49,641,012.81	366,888,971.32	416,529,984.13	0.000059	58,564,288.76	58,564,288.76
25	25NASSARAWA	0.000392	387,184,935.83	366,888,971.32	754,073,907.15	0.001077	1,064,761,950.81	1,064,761,950.81
26	26NIGER	0.001064	1,052,151,153.58	366,888,971.32	1,419,040,124.91	0.000876	866,527,912.07	866,527,912.07
27	27OGUN	0.000244	241,079,944.30	366,888,971.32	607,968,915.63	0.000220	217,812,709.24	217,812,709.24
28	28ONDO	0.000227	224,603,264.61	366,888,971.32	591,492,235.93	0.000476	288,227,225.93	288,227,225.93
29	29OSUN	0.000130	128,145,938.68	366,888,971.32	495,034,930.01	0.000292	470,102,770.25	470,102,770.25
30	30OYO	0.000406	401,010,388.36	366,888,971.32	767,899,359.68	0.000211	208,409,795.12	208,409,795.12
31	31PLATEAU	0.000391	386,410,882.21	366,888,971.32	753,299,863.54	0.000981	969,874,096.01	969,874,096.01
32	32RIVERS	0.000150	148,111,939.53	366,888,971.32	515,000,910.86	0.000470	464,735,810.14	464,735,810.14
33	33SOKOTO	0.000485	479,545,006.85	366,888,971.32	846,433,978.18	0.000981	969,874,096.01	969,874,096.01
34	34TARABA	0.000866	855,988,596.79	366,888,971.32	1,222,877,568.18	0.000512	505,696,449.72	505,696,449.72
35	35YOBE	0.000674	665,997,802.66	366,888,971.32	1,032,886,773.98	0.000846	835,914,771.58	835,914,771.58
36	36ZAMBARA	0.000505	499,332,100.15	366,888,971.32	866,221,071.47	0.000726	717,584,035.00	717,584,035.00
		0.01336	13,208,002,967.68	13,208,002,967.67	26,416,005,935.35	0.02672	26,416,005,935.35	26,416,005,935.35

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%		DIRECT SEC/COMMERCIAL ENROLMT 8%		INVERSE SEC/COMMERCIAL ENROLMENT 8%		HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL											
		ENROLMENT	24%	SEC/COMMERCIAL ENROLMT 8%	8%	INVERSE SEC/COMMERCIAL ENROLMENT 8%	8%															
1	ABA	0.000132	130.112	0.000066	65.129	0.000021	65.129	0.000277	273.795	973.70	0.000021	20.880	0.111	110.066	691.40	665.114	618.40	1				
2	ADAMAWA	0.000133	131.907	0.000067	66.013	0.000167	66.013	0.000168	165.775	290.46	0.000167	165.357	225.23	0.000111	110.066	691.40	685.132	924.33	2			
3	AKWA IBOM	0.000322	317.918	0.000161	51.073	0.000029	51.073	0.000191	188.590	133.67	0.000029	28.844	0.42	0.000111	110.066	691.40	747.565	789.37	3			
4	ANAMBRA	0.000165	162.785	0.000083	62.426	0.000021	62.426	0.000222	229.543	719.98	0.000021	20.513	6.19	0.000111	110.066	691.40	647.762	672.15	4			
5	BAUCHI	0.000287	283.980	0.000144	84.143	0.000056	84.143	0.000227	224.533	949.31	0.000227	325.535	758.62	0.000041	40.103	821.53	0.000111	110.066	691.40	999.447	473.91	5
6	BAYELSA	0.000142	140.155	0.000071	43.244	0.000044	43.244	0.000246	325.535	758.62	0.000044	165.454	751.34	0.000135	133.214	709.18	0.000111	110.066	691.40	702.351	184.91	6
7	BENUE	0.000255	252.506	0.000128	64.037	0.000135	64.037	0.000167	165.454	751.34	0.000135	133.214	709.18	0.000111	110.066	691.40	789.318	0.77	11	7		
8	BORNO	0.000219	216.288	0.000110	57.870	0.000325	57.870	0.000242	238.952	485.90	0.000325	321.745	880.25	0.000111	110.066	691.40	1.022	794.545	80	8		
9	CROSS RIVER	0.000157	155.328	0.000078	52.503	0.000093	52.503	0.000220	217.419	799.17	0.000093	92.155	202.18	0.000111	110.066	691.40	679.977	582.25	9			
10	DELTA	0.000125	123.978	0.000063	60.774	0.000074	60.774	0.000257	253.810	416.85	0.000074	73.425	973.23	0.000111	110.066	691.40	682.830	0.56	59	10		
11	EBONYI	0.000174	171.731	0.000087	42.288	0.000278	42.288	0.000278	275.814	484.63	0.000278	27.349	607.31	0.000111	110.066	691.40	669.539	220.42	11			
12	EDO	0.000105	104.019	0.000053	60.779	0.000085	60.779	0.000234	230.957	863.16	0.000085	84.414	780.23	0.000111	110.066	691.40	651.017	726.29	12			
13	EKITI	0.000099	98.349	0.000049	41.287	0.000293	41.287	0.000213	210.613	0.56	0.000025	25.077	948.31	0.000111	110.066	691.40	526.682	361.68	13			
14	ENUGU	0.000184	182.182	0.000092	56.227	0.000033	56.227	0.000234	230.957	863.16	0.000033	33.626	492.06	0.000111	110.066	691.40	668.231	216.12	14			
15	GOMBE	0.000114	112.795	0.000057	64.821	0.000077	64.821	0.000217	214.723	489.52	0.000077	76.589	694.84	0.000111	110.066	691.40	643.817	439.88	15			
16	IMO	0.000210	207.163	0.000105	74.315	0.000222	74.315	0.000275	271.968	0.15	0.000222	22.074	894.77	0.000111	110.066	691.40	759.903	411.55	16			
17	JIGAWA	0.000174	172.250	0.000087	37.841	0.000106	37.841	0.000250	247.456	200.18	0.000106	104.417	603.40	0.000111	110.066	691.40	709.874	624.87	17			
18	KADUNA	0.000293	289.872	0.000147	100.838	0.000192	100.838	0.000181	178.728	841.93	0.000192	194.684	358.47	0.000111	110.066	691.40	875.038	881.81	18			
19	KANO	0.000341	337.161	0.000171	94.550	0.000108	94.550	0.000183	180.708	642.36	0.000108	106.356	192.64	0.000111	110.066	691.40	1.182	331.701	17	19		
20	KATSINA	0.000341	336.845	0.000170	94.550	0.000108	94.550	0.000183	180.708	642.36	0.000108	106.356	192.64	0.000111	110.066	691.40	923.075	971.30	20			
21	KEBBI	0.000168	166.424	0.000084	56.681	0.000163	56.681	0.000249	245.853	504.59	0.000163	160.691	985.55	0.000111	110.066	691.40	796.400	347.96	21			
22	KOGI	0.000251	248.451	0.000126	58.819	0.000127	58.819	0.000172	170.375	959.59	0.000127	125.996	0.42	0.000111	110.066	691.40	772.528	524.13	22			
23	KWARA	0.000086	85.410	0.000043	31.455	0.000148	31.455	0.000192	189.570	606.27	0.000148	146.805	222.73	0.000111	110.066	691.40	594.783	787.25	23			
24	LAGOS	0.000108	107.004	0.000054	79.873	0.000117	79.873	0.000380	375.238	177.37	0.000117	116.155	480.75	0.000111	110.066	691.40	766.948	0.20	34	24		
25	NASSARAWA	0.000178	175.778	0.000089	34.205	0.000117	34.205	0.000117	116.155	480.75	0.000117	116.155	480.75	0.000111	110.066	691.40	604.603	626.64	25			
26	NIGER	0.000146	144.593	0.000073	38.046	0.000319	38.046	0.000127	125.311	940.45	0.000319	315.645	346.07	0.000111	110.066	691.40	771.709	189.08	26			
27	OGUN	0.000083	82.006	0.000041	40.841	0.000073	40.841	0.000235	232.786	821.66	0.000073	72.323	983.29	0.000111	110.066	691.40	578.867	353.42	27			
28	ONDO	0.000139	135.996	0.000069	41.544	0.000088	41.544	0.000124	122.521	364.58	0.000088	87.380	979.38	0.000111	110.066	691.40	520.054	737.30	28			
29	OSUN	0.000170	167.786	0.000085	46.753	0.000270	46.753	0.000270	267.422	217.92	0.000270	267.422	217.92	0.000039	38.443	787.61	0.000111	110.066	691.40	676.925	680.14	29
30	OYO	0.000210	207.811	0.000105	66.430	0.000122	66.430	0.000134	132.910	603.10	0.000122	120.303	116.51	0.000111	110.066	691.40	788.932	939.26	30			
31	PLATEAU	0.000199	196.975	0.000099	67.632	0.000147	67.632	0.000232	229.807	693.37	0.000147	145.923	267.66	0.000111	110.066	691.40	788.037	560.03	31			
32	RIVERS	0.000094	93.386	0.000047	73.072	0.000045	73.072	0.000241	238.273	697.17	0.000045	44.433	581.86	0.000111	110.066	691.40	632.304	639.07	32			
33	SOKOTO	0.000177	175.221	0.000088	62.647	0.000146	62.647	0.000260	257.110	0.84	0.000146	143.863	502.06	0.000111	110.066	691.40	811.555	889.74	33			
34	TARABA	0.000198	195.946	0.000099	20.867	0.000260	20.867	0.000260	256.254	792.56	0.000260	256.254	792.56	0.000111	110.066	691.40	730.800	310.08	34			
35	YOBE	0.000154	151.808	0.000077	46.971	0.000202	46.971	0.000202	230.184	798.22	0.000202	199.799	340.80	0.000111	110.066	691.40	785.803	524.27	35			
36	ZAMFARA	0.000078	76.907	0.000039	28.153	0.000152	28.153	0.000158	155.857	433.00	0.000152	149.799	630.04	0.000111	110.066	691.40	548.938	386.72	36			
		0.006413	6.339	0.00241	2.113	0.004008	2.113	0.004008	0.0080	7.924	0.004008	3.962	400.890	0.004008	3.962	400.890	30	26.416	0.005	935.35	36	

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: December, 2025

AMTDEDUCTED

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 December 2025	30 November 2025	
<u>1 MAIN DISTRIBUTION</u>				
1 ABIA	8	811,526,643.44	861,316,829.32	1
2 ADAMAWA	5	1,254,903,599.11	1,307,893,722.84	2
3 AKWA IBOM	4	1,417,331,879.94	1,470,837,759.28	3
4 ANAMBRA	2	699,599,143.38	791,009,091.36	4
5 BAUCHI	26	4,583,234,349.97	4,646,837,487.22	5
6 BAYELSA	9	1,757,495,765.22	1,804,544,008.72	6
7 BENUE	6	584,180,820.75	643,812,873.48	7
8 BORNO	4	536,627,418.80	602,691,187.13	8
9 CROSS RIVER	9	3,601,194,843.18	3,654,664,385.22	9
10 DELTA	6	2,668,674,806.90	2,722,664,124.72	10
11 EBONYI	7	1,891,748,154.54	2,037,949,780.15	11
12 EDO	5	2,232,409,387.66	2,282,128,313.76	12
13 EKITI	9	2,392,970,599.89	2,440,514,379.97	13
14 ENUGU	3	1,045,685,532.45	1,099,159,689.27	14
15 GOMBE	9	2,240,673,682.22	2,290,758,103.01	15
16 IMO	9	2,317,896,567.50	2,373,180,972.70	16
17 JIGAWA	2	509,618,245.40	569,081,751.61	17
18 KADUNA	4	4,545,871,916.62	4,615,540,330.37	18
19 KANO	5	1,790,428,502.69	1,874,769,873.71	19
20 KATSINA	3	2,033,707,396.90	2,099,069,559.09	20
21 KEBBI	3	627,050,455.52	650,270,250.38	21
22 KOGI	8	1,129,554,419.97	1,509,326,891.04	22
23 KWARA	4	1,264,203,712.64	1,311,535,524.18	23
24 LAGOS	2	7,189,274,401.13	7,260,506,160.43	24
25 NASSARAWA	2	513,972,781.74	563,008,640.20	25
26 NIGER	13	1,822,238,358.75	1,858,845,015.12	26
27 OGUN	6	4,366,910,297.15	4,416,310,345.02	27
28 ONDO	5	1,371,534,166.12	1,270,798,821.05	28
29 OSUN	3	2,012,652,659.78	2,061,147,106.58	29
30 OYO	6	3,223,617,010.76	3,283,255,652.13	30
31 PLATEAU	6	1,719,381,109.35	1,774,906,649.79	31
32 RIVERS	5	5,227,611,430.97	5,284,956,175.60	32
33 SOKOTO	6	1,293,904,664.45	1,352,505,787.55	33
34 TARABA	4	772,464,507.44	823,684,337.44	34
35 YOBE	5	1,064,917,941.79	1,117,829,011.45	35
36 ZAMFARA	8	1,167,385,334.35	1,220,338,854.87	36
37 FCT-ABUJA	1	359,874,452.73	359,874,452.73	37
38 Federal Government	3	106,997,759,823.08	107,676,874,695.30	38
		<u>181,040,086,784.30</u>	<u>183,984,398,593.79</u>	
<u>11 NON MIN REVENUE SP1</u>				
1 ABIA	1	0.00	35,558,402.77	1
2 ADAMAWA	1	0.00	37,828,025.70	2
3 AKWA IBOM	1	0.00	38,179,558.57	3

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTIONS</i>	<i>31 December 2025</i>	<i>30 November 2025</i>	
4 ANAMBRA	1	0.00	37,757,159.34	4
5 BAUCHI	1	0.00	45,423,127.70	5
6 BAYELSA	1	0.00	33,600,203.78	6
7 BENUE	1	0.00	42,587,118.56	7
8 BORNO	1	0.00	47,180,424.03	8
9 CROSS RIVER	1	0.00	38,186,069.76	9
10 DELTA	1	0.00	38,557,275.38	10
11 EBONYI	1	0.00	33,973,269.53	11
12 EDO	1	0.00	35,507,511.54	12
13 EKITI	1	0.00	33,954,098.61	13
14 ENUGU	1	0.00	38,189,365.48	14
15 GOMBE	1	0.00	35,768,534.95	15
16 IMO	1	0.00	39,482,181.32	16
17 JIGAWA	1	0.00	42,466,748.54	17
18 KADUNA	1	0.00	49,754,735.24	18
19 KANO	1	0.00	60,233,646.20	19
20 KATSINA	1	0.00	46,679,361.56	20
21 KEBBI	1	0.00	40,097,804.47	21
22 KOGI	1	0.00	41,970,296.13	22
23 KWARA	1	0.00	33,802,718.12	23
24 LAGOS	1	0.00	50,871,221.75	24
25 NASSARAWA	1	0.00	35,019,688.61	25
26 NIGER	1	0.00	44,981,230.80	26
27 OGUN	1	0.00	35,279,779.89	27
28 ONDO	1	0.00	35,349,673.09	28
29 OSUN	1	0.00	34,633,031.40	29
30 OYO	1	0.00	42,591,823.93	30
31 PLATEAU	1	0.00	39,654,391.64	31
32 RIVERS	1	0.00	40,953,603.41	32
33 SOKOTO	1	0.00	41,850,864.81	33
34 TARABA	1	0.00	36,579,404.41	34
35 YOBE	1	0.00	37,708,670.26	35
36 ZAMFARA	1	0.00	37,788,978.72	36
		0.00	1,440,000,000.00	
	6 VAT REVENUE			
24 LAGOS	11	9,886,025,186.97	10,886,025,186.97	1
		9,886,025,186.97	10,886,025,186.97	
<i>Grand Total</i>		190,926,111,971.27	196,310,423,780.76	

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: December,2025

TYPE OF DEDUCTION

TOTAL NO AMTDEDUCTED

1 MAIN DISTRIBUTION

1	8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 102/120)	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	5	617,836,932.53
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	1,158,147,541.82
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	7,118,085,431.68
17	FEDERAL GOVERNMENT NET OFF WITH STATES (23/96)	1	18,059,991,433.01
18	FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (20)	4	398,547,666.48
19	FOREIGN LOANS TO STATE GOVERNMENTS	38	123,042,252,772.42
20	HEALTH CARE DEDUCTIONS	16	424,369,987.41
21	LOAN FACILITY FROM COMMERCIAL BANKS	8	2,430,178,767.62
22	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	2,397,410,718.31
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	62,322,089.55
28	Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (25/56)	1	1,004,597,886.60
29	RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 118/226	22	7,864,087,736.94
30	SPECIAL FINANCIAL. SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 8/96	2	191,857,198.38
31	TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B	1	635,164,146.42
			<u>181,040,086,784.30</u>

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

36 LOAN FACILITY FROM COMMERCIAL BANKS

2

1,018,171,740.47

9,886,025,186.97

Grand Total

190,926,111,971.27

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

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<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. 102/120)</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	BAYELSA	199,080,338.99
5	GOMBE	164,916,320.90	2	EKITI	50,713,329.21
6	KATSINA	850,000,000.00	3	KADUNA	261,766,982.01
7	KWARA	559,212,440.21	4	NIGER	30,812,882.41
8	NIGER	296,453,561.97	5	TARABA	75,463,399.91
9	OGUN	500,000,000.00			<u>617,836,932.53</u>
10	SOKOTO	206,017,834.00	<u>CONTRACTUAL OBLIGATION</u>		
11	ZAMFARA	422,213,140.00	1	KANO	292,615,190.00
		<u>4,597,296,395.89</u>			<u>292,615,190.00</u>
<u>BOND ISSUANCE PROGRAMME2</u>			<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u>		
1	BAUCHI	958,484,991.20	1	KOGI	202,550,309.84
2	CROSS RIVER	512,347,771.28			<u>202,550,309.84</u>
3	GOMBE	473,578,155.62	<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>		
4	ONDO	644,248,762.92	1	BAUCHI	19,272,115.68
		<u>2,588,659,681.02</u>	2	BENUE	19,207,256.98
<u>BOND ISSUANCE PROGRAMME3</u>					<u>38,479,372.66</u>
1	BAUCHI	495,025,392.81	<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>		
2	GOMBE	553,432,649.47	1	ADAMAWA	88,277,737.29
3	NIGER	217,827,441.00	2	AKWA IBOM	83,277,710.98
4	PLATEAU	630,535,139.41	3	BAUCHI	215,881,080.79
		<u>1,896,820,622.69</u>	4	BORNO	50,056,998.35
<u>CBN ANCHOR BORROWERS</u>			5	GOMBE	82,496,643.40
1	OYO	41,516,710.45	6	KEBBI	66,389,349.71
		<u>41,516,710.45</u>	7	NIGER	103,988,021.30
<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u>			8	YOBE	384,410,000.00
1	BAUCHI	253,351,547.50	9	ZAMFARA	83,370,000.00
2	EKITI	146,490,204.30			<u>1,158,147,541.82</u>

<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 (23/96)</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 (20)</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	175,769,269.95	4	KOGI	147,232,338.54
2	ADAMAWA	186,988,276.82			<u>398,547,666.48</u>
3	AKWA IBOM	188,725,944.18	<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>		
4	ANAMBRA	186,637,976.30	1	ABIA	463,840,668.67
5	BAUCHI	224,531,738.59	2	ADAMAWA	825,432,002.51
6	BAYELSA	166,089,667.40	3	AKWA IBOM	294,513,930.90
7	BENUE	210,513,019.57	4	ANAMBRA	512,961,167.08
8	BORNO	233,218,256.21	5	BAUCHI	1,470,683,469.77
9	CROSS RIVER	188,758,129.76	6	BAYELSA	289,148,452.84
10	DELTA	190,593,041.77	7	BENUE	184,313,296.01
11	EBONYI	167,933,774.25	8	BORNO	226,266,346.93
12	EDO	175,517,708.74	9	CROSS RIVER	1,908,417,057.70
13	EKITI	167,839,010.20	10	DELTA	269,399,303.85
14	ENUGU	188,774,420.86	11	EBONYI	1,161,877,829.26
15	GOMBE	176,807,977.46	12	EDO	1,375,175,039.71
16	IMO	195,164,958.10	13	EKITI	696,903,496.43
17	JIGAWA	209,918,016.76	14	ENUGU	778,266,799.25
18	KADUNA	245,943,372.29	15	GOMBE	477,319,532.33
19	KANO	297,741,833.00	16	IMO	651,911,005.21
20	KATSINA	230,741,446.86	17	JIGAWA	299,700,228.64
21	KEBBI	198,208,054.03	18	KADUNA	3,863,744,277.09
22	KOGI	207,463,995.46	19	KANO	831,259,840.47
23	KWARA	167,090,719.03	20	KATSINA	952,965,950.04
24	LAGOS	251,462,293.35	21	KEBBI	362,453,051.78
25	NASSARAWA	173,106,343.95	22	KOGI	389,159,341.46
26	NIGER	222,347,391.41	23	KWARA	326,435,898.26
27	OGUN	174,392,005.07	24	LAGOS	6,937,812,107.78
28	ONDO	174,737,495.16	25	NASSARAWA	340,866,437.79
29	OSUN	171,195,052.98	26	NIGER	547,716,532.13
30	OYO	210,536,278.75	27	OGUN	2,080,616,395.96
31	PLATEAU	196,016,213.50	28	ONDO	315,444,540.81
32	RIVERS	202,438,366.53	29	OSUN	699,186,662.79
33	SOKOTO	206,873,632.69	30	OYO	1,784,632,076.68
34	TARABA	180,816,198.34	31	PLATEAU	253,322,998.77
35	YOBE	186,398,289.21	32	RIVERS	3,536,900,512.44
36	ZAMFARA	186,795,263.14	33	SOKOTO	248,059,055.01
		<u>7,118,085,431.68</u>	34	TARABA	365,748,424.86
			35	YOBE	218,154,778.17

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
36	ZAMFARA	201,412,138.55			<u>150,233,259.97</u>
37	FCT-ABUJA	359,874,452.73			<i>Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga</i>
38	Federal Government	86,540,357,671.76			<i>Oil Field from July 2023 to April, 2011(12/36)B</i>
		<u>123,042,252,772.42</u>	1	ABIA	23,527,585.28
<u>HEALTH CARE DEDUCTIONS</u>					
1	ABIA	13,542,908.65	2	BAYELSA	123,347,490.64
2	BAUCHI	27,085,817.31	3	CROSS RIVER	5,377,774.75
3	BAYELSA	27,618,721.57	4	DELTA	120,079,833.45
4	BENUE	26,338,190.59	5	EDO	13,450,509.06
5	BORNO	27,085,817.31	6	IMO	9,376,893.16
6	EBONYI	25,435,629.66	7	ONDO	31,580,541.82
7	EKITI	27,085,817.36	8	RIVERS	177,040,096.86
8	GOMBE	27,085,817.31			<u>503,780,725.02</u>
9	IMO	27,085,817.31			<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND</u>
10	KOGI	25,887,291.89			<u>THE POLICE REFORM PROGRAMME</u>
11	NIGER	32,178,156.52	1	EBONYI	62,322,089.55
12	OYO	28,243,131.84			<u>62,322,089.55</u>
13	PLATEAU	27,085,817.31			<i>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F</i>
14	SOKOTO	26,765,932.33			<i>July, 2008 to Sept. 2018 (25/56)</i>
15	YOBE	25,205,335.32	1	RIVERS	1,004,597,886.60
16	ZAMFARA	30,639,785.13			<u>1,004,597,886.60</u>
		<u>424,369,987.41</u>			<u>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS</u>
<u>LOAN FACILITY FROM COMMERCIAL BANKS</u>					
1	BAUCHI	631,997,437.42			<u>118/226</u>
2	EBONYI	282,321,633.44	1	ABIA	87,401,497.26
3	KADUNA	174,417,285.23	2	ADAMAWA	154,205,582.49
4	KANO	252,703,160.00	3	AKWA IBOM	850,814,293.88
5	NIGER	370,914,372.01	4	BAUCHI	85,665,758.90
6	PLATEAU	278,318,781.31	5	BAYELSA	741,156,852.48
7	SOKOTO	439,506,098.21	6	BENUE	143,809,057.60
		<u>2,430,178,767.62</u>	7	CROSS RIVER	444,989,043.29
<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>					
1	Federal Government	2,397,410,718.31	8	DELTA	919,934,176.58
		<u>2,397,410,718.31</u>	9	EDO	157,343,097.74
<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>					
1	ABIA	1,000,000.00	10	EKITI	248,153,651.78
		<u>1,000,000.00</u>	11	ENUGU	78,644,312.34
<u>NATIONAL FADAMA PROJECT</u>					
1	ABIA	1,000,000.00	12	IMO	489,166,930.51
		<u>1,000,000.00</u>	13	KOGI	10,759,110.04
<u>OIL PALM VALUE CHAIN (RED GOLD PROJECT)</u>					
1	ONDO	150,233,259.97	14	KWARA	211,464,655.14
			15	OGUN	888,119,936.29
			16	ONDO	55,289,565.44
			17	OSUN	1,142,270,944.01
			18	OYO	120,771,051.72
			19	PLATEAU	334,102,159.05
			20	RIVERS	306,634,568.54
			21	TARABA	150,436,484.33
			22	ZAMFARA	242,955,007.53
					<u>7,864,087,736.94</u>
					<u>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT</u>
					<u>PROJECT - 8/96</u>
1	ONDO	150,233,259.97	1	EBONYI	191,857,198.38

SNO STATE

AMTDEDUCTED

SNO

STATE

AMTDEDUCTED

191,857,198.38

TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B

1 EKITI 635,164,146.42

635,164,146.42

181,040,086,784.30

181,040,086,784.30