

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

LEDGER OF EMTL FEBRUARY 2026

S/n	MONTH	DETAILS	RECEIPTS N	PAYMENTS N	BALANCE N
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
4	FEBRUARY, 2024	Inflow	15,788,312,054.60		29,741,793,638.72
5	FEBRUARY, 2024	Outflow		15,788,312,054.60	13,953,481,584.12
6	MARCH, 2024	Inflow	15,369,495,789.06		29,322,977,373.18
7	MARCH, 2024	Outflow		15,369,495,789.06	13,953,481,584.12
8	APRIL, 2024	Inflow	18,774,893,688.18		32,728,375,272.30
9	APRIL, 2024	Outflow		18,774,893,688.18	13,953,481,584.12
10	May, 2024	Inflow	15,777,221,983.99		29,730,703,568.11
11	May, 2024	Outflow		15,777,221,983.99	13,953,481,584.12
12	June, 2024	Inflow	16,346,073,626.31		30,299,555,210.43
13	June, 2024	Outflow		16,346,073,626.31	13,953,481,584.12
14	July, 2024	Inflow	19,602,075,826.00		33,555,557,410.12
15	July, 2024	Outflow		19,602,075,826.00	13,953,481,584.12
16	August, 2024	Inflow	15,642,981,643.25		29,596,463,227.37
17	August, 2024	Outflow		15,642,981,643.25	13,953,481,584.12
18	September, 2024	Inflow	19,213,055,292.00		33,166,536,876.12
19	September, 2024	Outflow		19,213,055,292.00	13,953,481,584.12
20	October, 2024	Inflow	17,823,739,533.00		31,777,221,117.12
21	October, 2024	Outflow		17,823,739,533.00	13,953,481,584.12
22	November, 2024	Inflow	15,673,196,093.18		29,626,677,677.30
23	November, 2024	Outflow		15,673,196,093.18	13,953,481,584.12
24	December, 2024	Inflow	32,510,919,306.39		46,464,400,890.51
25	December, 2024	Outflow		32,510,919,306.39	13,953,481,584.12
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL ledger		10,515,254,646.41	3,438,226,937.71
27	JANUARY, 2025	Reversal ffo Ecobank		3,403,573,888.22	34,653,049.49
28	JANUARY, 2025	Duplicated Revenue in EMTL Account in December, 2022		34,652,550.00	499.49
29	JANUARY, 2025	Computer Rounding up		499.49	0.00
30	JANUARY, 2025	Inflow	21,403,688,302.23		21,403,688,302.23
31	JANUARY, 2025	Outflow		21,403,688,302.23	-
32	FEBRUARY, 2025	Inflow	36,636,330,862.07		36,636,330,862.07
33	FEBRUARY, 2025	Outflow		36,636,330,862.07	-
34	MARCH, 2025	Inflow	26,010,943,485.73		26,010,943,485.73
35	MARCH, 2025	Outflow		26,010,943,485.73	-
36	APRIL, 2025	Inflow	40,480,923,620.64		40,480,923,620.64
37	APRIL, 2025	Outflow		40,480,923,620.64	-
38	MAY, 2025	Inflow	28,819,669,802.00		28,819,669,802.00
39	MAY, 2025	Outflow		28,819,669,802.00	-
40	JUNE, 2025	Inflow	30,379,578,750.00		30,379,578,750.00
41	JUNE, 2025	Outflow		30,379,578,750.00	-
42	JULY, 2025	Inflow	39,168,321,000.00		39,168,321,000.00
43	JULY, 2025	Outflow		39,168,321,000.00	-
44	August, 2025	Inflow	33,684,960,112.00		33,684,960,112.00
45	August, 2025	Outflow		33,684,960,112.00	-
46	September, 2025	Inflow	53,837,616,650.00		53,837,616,650.00
47	September, 2025	Outflow		53,837,616,650.00	-
48	October, 2025	Inflow	49,865,111,320.49		49,865,111,320.49
49	October, 2025	Outflow		49,865,111,320.49	-
50	November, 2025	Inflow	43,400,180,171.40		43,400,180,171.40
51	November, 2025	Outflow		43,400,180,171.40	-
52	December, 2025	Inflow	39,905,899,825.00		39,905,899,825.00
53	December, 2025	Outflow		39,905,899,825.00	-
	<b>TOTAL</b>		<b>662,700,306,214.50</b>	<b>676,653,787,798.62</b>	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- February, 2026						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-22		Balance b/f	-	-	-
2	25 Apr, 2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	60,000,000,000.00
3	23 May, 2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
4	21 June, 2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
5	21 July, 2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
6	23 Aug, 2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
7	21 Spt, 2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	11 Oct, 2022		Distribution of =N=300Billion to the States and LGCS	-	300,000,000,000.00	100,000,000,000.00
9	21 Oct, 2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26 Oct, 2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16 Nov, 2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12 Dec, 2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23 Dec, 2022		Distribution of =N=225.685 Billion to the States and LGCS	-	225,685,621,775.00	194,314,378,225.00
14	13 Jan, 2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	2 Feb, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,803,673,106.00	143,510,705,120.00
16	16 Mar, 2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13 Apr, 2023		Distribution of =N=240 Billion to the States and LGCS	-	240,000,000,000.00	23,510,705,120.00
18	17 May, 2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
19	18 May, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	-
20	20 June, 2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
21	19 July, 2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	250,000,000,000.00
22	26 July, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	50,000,000,000.00	200,000,000,000.00
23	17 Aug, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	33,473,321,647.86	166,526,678,352.14
24	18 Aug, 2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	316,526,678,352.14
25	15 Spt, 2023		Distribution of =N=240 Billion to the States and LGCS	-	316,526,678,352.14	-
26	19 Spt, 2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
27	18 Oct, 2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20 Nov, 2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
29	12 Dec, 2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
31	29 Dec, 2023		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
31	3 Jan, 2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
32	17 Jan, 2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
33	2 Feb, 2024		Reversal of December, 2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	100,000,000,000.00
34	2 Feb, 2024		Actual Amount Transfer for December, 2023 to Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	250,000,000,000.00
35	2 Feb, 2024		Part Payment of Consultancy fee	-	25,000,000,000.00	225,000,000,000.00
36	19 Feb, 2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	425,000,000,000.00
40	27 Feb, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	65,000,000,000.00	65,000,000,000.00
41	27 Feb, 2024		Part Payment of Consultancy fee	-	360,000,000,000.00	-
42	20 Feb, 2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	250,000,000,000.00
43	17 Apr, 2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	500,000,000,000.00
44	24 Apr, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	140,000,000,000.00
45	24 Apr, 2024		Part Payment of Consultancy fee	-	87,254,357,355.19	52,745,632,644.81
46	13 May, 2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	302,745,632,644.81
47	10 June, 2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	502,745,632,644.81
48	13 June, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	142,745,632,644.81
49	21 June, 2024		Part Payment of Consultancy fee	-	86,904,220,820.42	55,841,411,824.39
50	16 July, 2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	-	405,841,411,824.39
51	27 July, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	288,000,000,000.00	117,841,411,824.39
52	27 July, 2024		Part Payment of Consultancy fee	-	117,841,411,824.39	-
53	16 Aug, 2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	400,000,000,000.00
54	20 Aug, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00	148,000,000,000.00
55	20 Aug, 2024		Part Payment of Consultancy fee	-	48,000,000,000.00	100,000,000,000.00
56	20 Aug, 2024		Part Payment of Legal Mediation Cost	-	100,000,000,000.00	-

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- February, 2026						
DETAILS						
Sl No	DATE	REF. NO.	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		100,049,659,511.57
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to AJAP		50,000,000,000.00	-
67	13 Dec,2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00		450,000,000,000.00
68	17 Dec,2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		560,966,099.28	449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		90,000,000,000.00	359,439,033,900.72
71	17 Dec,2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		359,439,033,900.72	-
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	150,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	100,000,000,000.00
75	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	-
76	19 Feb,2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
78	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
79	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		61,000,000,000.00	89,000,000,000.00
80	19 Mar,2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
81	19 Mar,2025		Transfer for payment of NLNG to States		50,000,000,000.00	139,000,000,000.00
82	19 Mar,2025		Transfer for payment of NLNG as 13% Diversification to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	-
			Total	5,715,000,000,000.00	5,715,000,000,000.00	

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

Ledger of Special Intervention Programme for Nigerian Military February, 2026

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

## Office of the Accountant General of the Federation

## Federation Account Department

## Ledger of Savings on Intervention to States Infrastructure &amp; Security : February, 2026

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

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: February, 2026						
S/N	Date	Details	Receipts #	Payments #	Cumm Balance #	
1	27-Feb-24	January, 2024 Allocation Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	100,000,000,000.00	-	100,000,000,000.00	
2	13-Mar-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	40,000,000,000.00	60,000,000,000.00	
3	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00	
4	13-Mar-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	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	-	
		<b>Total</b>	<b>1,632,708,976,562.32</b>	<b>1,632,708,976,562.32</b>	<b>-</b>	

Office of the Accountant General of the Federation  
 Federation Account Department  
 Ledger of 13% Derivation Refund on JVC and DECA : February, 2026

S/N	Date	Details	Receipts M	Payments M	Cumm Balance M
1	20-Nov-23	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00
2	20-Dec-23	November, 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00
3	27-Jan-24	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00
4	30-Feb-24	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00
5	12-Mar-24	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00
6	15-Apr-24	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00
7	17-May-24	April, 2024 Allocation	50,000,000,000.00	-	340,000,000,000.00
8	16-Jun-24	May, 2024 Allocation	50,000,000,000.00	-	390,000,000,000.00
9	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	490,000,000,000.00
10	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	590,000,000,000.00
11	20-Aug-24	Distribution to Oil Producing State on Refund of 13% Derivation fund on JVC/Domestic Excess Crude Oil		200,000,000,000.00	450,000,000,000.00
12	20-Aug-24	Consolidation fee and Mediation cost on refund of 13% Derivation Fund in favour of oil Producing States from JVC/Domestic Excess	100,000,000,000.00	450,000,000,000.00	100,000,000,000.00
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00		200,000,000,000.00
14	11-Oct-24	September, 2024 Allocation	100,000,000,000.00		300,000,000,000.00
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		61,627,906,576.74	138,372,093,423.26
16	21-Oct-24	WAT in favour of FBS on refund of JVC/DECA to Producing States		38,372,093,423.26	100,000,000,000.00
17	21-Oct-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
18	21-Oct-24	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
19	20-Nov-24	October, 2024 Allocation	100,000,000,000.00		200,000,000,000.00
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00		300,000,000,000.00
21	17-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		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 State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
23	12-Jan-25	December, 2024 Allocation	100,000,000,000.00		100,000,000,000.00
24	11-Jan-25	January, 2025 Allocation	100,000,000,000.00		200,000,000,000.00
25	19-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	100,000,000,000.00
26	25-Feb-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
27	25-Feb-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
28	25-Feb-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00		200,000,000,000.00
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00		300,000,000,000.00
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		92,352,841,448.55	107,647,158,551.45
32	22-Apr-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		57,637,158,551.45	50,000,000,000.00
33	22-Apr-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
34	16-May-25	April, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
35	17-May-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00
36	23-Jun-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	100,000,000,000.00
37	23-Jun-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
38	23-Jun-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
39	16-Jul-25	June, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
40	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		34,000,000,000.00	66,000,000,000.00
41	22-Jul-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		34,000,000,000.00	33,000,000,000.00
42	22-Jul-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		33,000,000,000.00	33,000,000,000.00
43	21-Aug-25	July, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
44	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		34,000,000,000.00	66,000,000,000.00
45	21-Aug-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		33,000,000,000.00	33,000,000,000.00
46	21-Aug-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		33,000,000,000.00	33,000,000,000.00
47	17-Sep-25	Reversal of August, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
48	17-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	100,000,000,000.00
49	17-Sep-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
50	22-Sep-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
51	22-Sep-25	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
52	22-Sep-25	Total	3,100,000,000,000.00	2,100,000,000,000.00	1,000,000,000,000.00

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: February, 2026

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	200,000,000.00	-	200,000,000,000.00
2	13 July, 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-
3	11 Oct 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 2/4	200,000,000,000.00		200,000,000,000.00
4	21 Oct 2024	Transfer to Signature Bonus		100,000,000,000.00	100,000,000,000.00
5	21 Oct 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-
6	20 Nov 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 3/4 Transfer from October, 2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00
7	27 Nov 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-
8	13 Dec, 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 4/4 Transfer from November, 2024 Allocation for Refund to States Net off	200,000,000,000.00		200,000,000,000.00
9	17 Dec, 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-
10	17 Dec, 2024	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from December, 2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00
11	19 Feb, 2025	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from January, 2025 Allocation for Refund to States Net off	63,417,515,339.90		163,417,515,339.90
12	27 Mar, 2025	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	63,417,515,339.90
13	17 July, 2025	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		63,417,515,339.90	-
		<b>Total</b>	<b>863,417,515,339.90</b>	<b>863,417,515,339.90</b>	

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Funding for Presidential Metering Initiative: February, 2026						
DETAILS						
S/n	DATE		Receipts ₦	Payments ₦	Cumm Balance ₦	
1	13-May-24	First tranche of funding for Presidential Metering Initiative May, 2024	120,000,000,000.00	-	120,000,000,000.00	
2	10-Jun-24	Second tranche of funding for Presidential Metering Initiative May, 2024	100,000,000,000.00	-	220,000,000,000.00	
3	16-Jul-24	Third tranche of funding for Presidential Metering Initiative June, 2024	100,000,000,000.00	-	320,000,000,000.00	
4	16-Aug-24	Fourth tranche of funding for Presidential Metering Initiative July, 2024	100,000,000,000.00	-	420,000,000,000.00	
5	20-Aug-24	Part Payment to State House: Smart Grid Development Ltd.e -Collection Account		420,000,000,000.00	-	
6	16-Sep-24	Fifth tranche of funding for Presidential Metering Initiative August, 2024	100,000,000,000.00		100,000,000,000.00	
7	11-Oct-24	Sixth tranche of funding for Presidential Metering Initiative September, 2024	100,000,000,000.00		200,000,000,000.00	
8	20-Nov-24	Seventh tranche of funding for Presidential Metering Initiative October, 2024	80,000,000,000.00		280,000,000,000.00	
9	17-Dec-24	Final Payment to State House: Smart Grid Development Ltd.e -Collection Account		280,000,000,000.00	-	
		<b>Total</b>	<b>700,000,000,000.00</b>	<b>700,000,000,000.00</b>		

## Office of the Accountant General of the Federation

## Federation Account Department

## Ledger of Savings on FCT 1% of Signature Bonus/ECA/ NLNG Refund : February, 2026

s/n	DATE	REF. NO.	DETAILS			Receipt ₦	Payment ₦	Cumm Balance =N=
1	16-Aug-24	42730/RS/Vol. 166		Transfer from July,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00	
2	20-Aug-24	FA/F&SA/418/Vol. IT		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00	
3	20-Aug-24	FA/F&SA/418/Vol. IT		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-	
4	16-Sep-24	42730/RS/Vol. 169		Transfer from August,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00	
5	23-Sep-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00	
6	23-Sep-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-	
7	11-Oct-24	FA/F&SA/418/Vol. III		Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00	
8	21-Oct-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00	
9	21-Oct-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	20,000,000,000.00	10,000,000,000.00	
10	21-Oct-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	10,000,000,000.00	-	
11	20-Nov-24	FA/F&SA/418/Vol. III		Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	48,788,522,090.24	-	48,788,522,090.24	
12	27-Nov-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	23,030,817,672.19	25,757,704,418.05	
13	27-Nov-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	9,757,704,418.05	16,000,000,000.00	
14	27-Nov-24	FA/F&SA/418/Vol. III		Mediation fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	16,000,000,000.00	-	
15	17-Jun-25	FA/F&SA/418/Vol. VI		Transfer from May,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	50,000,000,000.00	
16	16-Jul-25	FA/F&SA/418/Vol. VII		Transfer from June,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	100,000,000,000.00	
17	16-Jul-25	FA/F&SA/418/Vol. VII		Transfer to Non Oil Excese Revenue (FAAC Withheld Account)	-	50,000,000,000.00	50,000,000,000.00	
18	21-Aug-25	FA/F&SA/418/Vol. VII		Transfer from July,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	100,000,000,000.00	
19	26-Aug-25	FA/F&SA/418/Vol. VII		Payment of 1%to FCT on withdrawals from refund of NLNG Dividend	-	70,000,000,000.00	30,000,000,000.00	
20	26-Aug-25	FA/F&SA/418/Vol. VII		Consultancy fee on refund of 1% to FCT refund of NLNG Dividend	-	20,000,000,000.00	10,000,000,000.00	
21	26-Aug-25	FA/F&SA/418/Vol. VII		Medation Coston refund of 1% to FCT on refund of NLNG Dividend	-	10,000,000,000.00	-	
				<b>TOTAL</b>	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 : February, 2026						
DETAILS						
s/n	DATE	REF. NO.		Receipt ₦	Payment ₦	Cumm Balance =N=
1	16 Aug,2024	42730/RS/Vol. 166	Transfer from July,2024 Allocation being savings on Oil Theft Prevention	40,000,000,000.00	-	40,000,000,000.00
2	11 Sept,2024	FA/F&SA/418/Vol I/T/D(FA)	Release to NPC Crude Oil Theft & Prevention e-Collect Account	-	40,000,000,000.00	-
3	16 July, 2025	FA/F&SA/418/Vol VII	Transfer from June 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 1/12	25,000,000,000.00	-	25,000,000,000.00
4	21 July, 2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
5	21 August, 2025	FA/F&SA/418/Vol VII	Transfer from July 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 2/12	25,000,000,000.00	-	25,000,000,000.00
6	25 August, 2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
7	17 September, 2025	FA/F&SA/418/Vol VII	Transfer from August 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 3/12	25,000,000,000.00	-	25,000,000,000.00
			TOTAL	115,000,000,000.00	90,000,000,000.00	25,000,000,000.00

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

LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR JANUARY, 2026

Sl#	DATE	REF. NO.	DETAILS		
			Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-24		14,937,889,619.54	-	14,937,889,619.54
2	31-Jan-24		945,436,131.53	-	15,883,325,751.07
3	29-Feb-24		746,163,135.01	-	16,629,488,886.08
4	31-Mar-24		1,723,003,663.28	-	18,352,492,549.36
5	30-Apr-24		1,043,333,538.60	-	19,395,826,087.96
6	31-May-24		1,754,796,569.39	-	21,150,622,657.35
7	12-Jul-24		2,518,052,134.59	-	23,668,674,791.94
8	9-Jul-24	FD/FA/258/VOL.2	-	13,647,077,128.84	10,021,597,663.10
9	16-Aug-24		1,697,238,975.36	-	11,718,836,638.46
10	16-Sep-24		2,108,642,980.13	-	13,827,479,618.59
11	16-Oct-24		3,492,885,776.63	-	17,320,365,395.22
12	21-Nov-24		3,401,818,820.80	-	20,722,184,216.02
13	13-Dec-24		2,407,269,880.74	-	23,129,454,096.76
14	17-Jan-25		5,137,844,542.77	-	28,267,298,639.53
15	19-Feb-25		4,175,834,877.91	-	32,443,133,517.44
16	19-Mar-25	FD/FA/258/VOL.2	-	28,218,818,355.40	4,224,315,162.04
17	19-Mar-25		3,782,483,596.42	-	8,006,798,758.46
18	15-Apr-25		2,145,558,607.44	-	10,152,357,365.90
19	16-May-25		7,883,905,297.02	-	18,036,262,662.92
20	17-Jun-25		9,656,242,898.25	-	27,692,505,561.17
21	16-Jul-25		4,747,362,474.02	-	32,439,868,035.19
22	21-Aug-25		5,841,277,270.00	-	38,281,145,305.19
23	17-Sep-25		6,231,166,410.20	-	44,512,311,715.39
24	16-Oct-25		7,323,620,919.48	-	51,835,932,634.87
25	18-Nov-25		6,856,944,406.42	-	58,692,877,041.29
26	11-Dec-25		5,277,190,149.82	-	63,970,067,191.11
27	20-Jan-26		4,174,850,166.24	-	68,144,917,357.35
28	20-Feb-26		5,126,922,951.08	-	73,271,840,308.43
29	13-Mar-26		5,620,442,992.81	-	78,892,283,301.24
			120,758,178,785.48	41,865,895,484.24	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings of 13% refund on NLNG : February, 2026

DETAILS		Receipt ₦	Payment ₦	Cumm Balance =N=
s/n	DATE	REF. NO.		
1	19 Feb,2025	FA/F&SA/418/Vol.VI/D(FA)		100,000,000,000.00
2	19 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)		150,000,000,000.00
3	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	100,000,000,000.00
4	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	50,000,000,000.00
5	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	-
6	15 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)		100,000,000,000.00
7	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	50,000,000,000.00
8	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	25,000,000,000.00	25,000,000,000.00
9	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	25,000,000,000.00	-
10	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)		100,000,000,000.00
11	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	150,000,000,000.00
12	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)		100,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	50,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	-
15	17 June,2025	FA/F&SA/418/Vol.VI/D(FA)		150,000,000,000.00
16	23 June,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	100,000,000,000.00
17	23 June,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	50,000,000,000.00
18	23 June,2025	FA/F&SA/418/Vol.VI/D(FA)	50,000,000,000.00	-
19	16 July,2025	FA/F&SA/418/Vol.VII		300,000,000,000.00
20	22 July,2025	FA/F&SA/418/Vol.VII		200,000,000,000.00
21	22 July,2025	FA/F&SA/418/Vol.VII	100,000,000,000.00	100,000,000,000.00
22	22 July,2025	FA/F&SA/418/Vol.VII	100,000,000,000.00	-
23	21 August,2025	FA/F&SA/418/Vol.VII		300,000,000,000.00
24	26 August,2025	FA/F&SA/418/Vol.VII		200,000,000,000.00
25	26 August,2025	FA/F&SA/418/Vol.VII	100,000,000,000.00	100,000,000,000.00
26	26 August,2025	FA/F&SA/418/Vol.VII	100,000,000,000.00	-
27	17 September,2025	FA/F&SA/418/Vol.VII		150,000,000,000.00
28	22 September,2025	FA/F&SA/418/Vol.VIII		100,000,000,000.00
29	22 September,2025	FA/F&SA/418/Vol.VIII	50,000,000,000.00	50,000,000,000.00
30	22 September,2025	FA/F&SA/418/Vol.VIII	50,000,000,000.00	-
		<b>TOTAL</b>	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 : February, 2026						
s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm. Balance =N=
1	19 Feb,2025	FA/F&SA/418/Vol.VI/D(FA)	January, 2025 Allocation for refund to States on NLNG	150,000,000,000.00	-	150,000,000,000.00
2	19 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00	-	200,000,000,000.00
3	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		125,000,000,000.00	75,000,000,000.00
4	25 Mar,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		75,000,000,000.00	-
5	15 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	March, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
6	22 Apr,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		200,000,000,000.00	-
7	16 May,2025	FA/F&SA/418/Vol.VI/D(FA)	April, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00
8	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		250,000,000,000.00
9	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Transfer from Non Oil Excess Revenue Account	100,000,000,000.00		350,000,000,000.00
10	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Distribution to States from refund to States on NLNG		100,000,000,000.00	242,000,000,000.00
11	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00	192,000,000,000.00
12	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00	142,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		71,000,000,000.00	71,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		71,000,000,000.00	-
15	17 June,2025	FA/F&SA/418/Vol.VI/D(FA)	May, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00
16	25 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of refund on NLNG Divided to States		150,000,000,000.00	100,000,000,000.00
17	25 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		30,000,000,000.00	70,000,000,000.00
18	25 June,2025	FA/F&SA/418/Vol.VI/D(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG		70,000,000,000.00	-
19	16 July,2025	FA/F&SA/418/Vol.VII	June, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00
20	16 July,2025	FA/F&SA/418/Vol.VII	Transfer from FCT 1% of Signature Bonus/ECA/ NLNG	50,000,000,000.00		300,000,000,000.00
21	22 July,2025	FA/F&SA/418/Vol.VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00
22	22 July,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG		40,000,000,000.00	110,000,000,000.00
23	22 July,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG		110,000,000,000.00	-
24	21 August,2025	FA/F&SA/418/Vol.VII	July, 2025 Allocation for refund to States on NLNG	300,000,000,000.00		300,000,000,000.00
25	1 September,2025	FA/F&SA/418/Vol.VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00
26	1 September,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG		100,000,000,000.00	50,000,000,000.00
27	1 September,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00	-
28	17 September,2025	FA/F&SA/418/Vol.VII	August, 2025 Allocation for refund to States on NLNG	150,000,000,000.00		150,000,000,000.00
29	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of refund on NLNG Divided to States		75,000,000,000.00	75,000,000,000.00
30	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG		50,000,000,000.00	25,000,000,000.00
31	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG		25,000,000,000.00	-
			<b>TOTAL</b>	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 : February, 2026						
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	-
			<b>TOTAL</b>	<b>450,000,000,000.00</b>	<b>450,000,000,000.00</b>	

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Renewed Hope Ward Development Programme: February, 2026						
DETAILS						
S/n	DATE		Receipts N	Payments N	Cumm Balance N	
1	17-Sep-25	First tranche of Renewed Hope Ward Development Programme: August, 2025	300,000,000,000.00	-	300,000,000,000.00	
2	18-Sep-25	Payment to Renewed Hope Ward Development Programme		300,000,000,000.00	-	
3	16-Oct-25	Second tranche of Renewed Hope Ward Development Programme: September, 2025	400,000,000,000.00		400,000,000,000.00	
4	20-Oct-25	Payment to Renewed Hope Ward Development Programme		400,000,000,000.00	-	
5	18-Nov-25	Third tranche of Renewed Hope Ward Development Programme: October, 2025	200,000,000,000.00		200,000,000,000.00	
6	19-Nov-25	Payment to Renewed Hope Ward Development Programme		200,000,000,000.00	-	
		<b>Total</b>	<b>900,000,000,000.00</b>	<b>900,000,000,000.00</b>		

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Funding Security: Febraury, 2026						
DETAILS						
S/n	DATE		Receipts ₦	Payments ₦	Cumm Balance ₦	
1	17-Sep-25	First tranche of Funding Security: August, 2025	40,000,000,000.00	-	40,000,000,000.00	
2	30-Sep-25	Payment of Funding of Security to Office of the National Security Adviser		40,000,000,000.00		
		<b>Total</b>	<b>40,000,000,000.00</b>	<b>40,000,000,000.00</b>		

## STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT FEBRUARY, 2026.

S/N	Date	REF. NO	DETAILS		Cumulative Total ₦
			Allocation/Transfer ₦		
1	01/01/2026	42730/RS/176/DF	B/F	61,112,626,098.52	61,112,626,098.52
2	14/01/2026	42730/RS/176/DF		(11,500,000,000.01)	49,612,626,098.51
3	14/01/2026	42730/RS/176/DF		(281,098,485.09)	49,331,527,613.42
4	19/01/2026	42730/RS/176/DF		4,943,114,883.11	54,274,642,496.53
5	28/01/2026	42730/RS/177/DF		28,784,136.55	54,303,426,633.08
6	28/01/2026	42730/RS/177/DF		(1,235,778,720.78)	53,067,647,912.30
7	19/02/2026	42730/RS/177/DF		28,784,136.55	53,096,432,048.85
8	20/02/2026	42730/RS/177/DF		4,032,922,335.02	57,129,354,383.87
9	25/02/2026	42730/RS/177/DF		28,784,136.55	57,158,138,520.42
10	25/02/2026	42730/RS/177/DF		(1,008,230,583.76)	56,149,907,936.66
11	12/03/2026	42730/RS/177/DF		5,819,794,151.61	61,969,702,088.27
				61,969,702,088.27	

STATEMENT OF 1.68% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT FEBRUARY, 2026.

S/N	Date	REF. NO	DETAILS	Allocation/Transfer ₦	Cumulative Total ₦
1	01/01/2026	FD/FA/124/VOL.XX/D(F)	B/F	85,022,699,588.20	85,022,699,588.20
2	19/01/2026	FD/FA/124/VOL.XX/D(F)	December, 2025 Allocation Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of December, 2025	16,608,866,007.26	101,631,565,595.46
3	28/01/2026	FD/FA/124/VOL.XX/D(F)		(830,443,300.36)	100,801,122,295.10
4	28/01/2026	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 December, 2025.	(1,660,886,600.73)	99,140,235,694.37
5	20/02/2026	FD/FA/124/VOL.XX/D(F)	January, 2026 Allocation	13,550,619,045.65	112,690,854,740.02
6	25/02/2026	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 January, 2026	(677,530,952.28)	112,013,323,787.74
7	25/02/2026	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 January, 2026.	(1,355,061,904.57)	110,658,261,883.17
8	12/03/2026	FD/FA/124/VOL.XX/D(F)	February, 2026 Allocation	19,554,508,349.42	130,212,770,232.59
				130,212,770,232.59	

# 2018 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUALITY 40%	POPULATION 30%	INDICES pop	LANDMA SS (50% OF 10%)	INDICES an	TERRAI N (50%)	EFFORT (10%)	REV y	INDICES v	PRIMARY ENROLMENT T (24% OF T)	INDICES pri	DIREC T SEC (8%)	INDICES enr	INVERS E SE (8% OF 30%)	HOSPI TAL B (30%)	INDICES hos	WATER SUPPLY SPREAD	INDICES wat	RAINF ALL P (15%)	TOTAL INDICES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	21
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000966	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2
3	AKWA IBOM	.002969	3920208	0.002268	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	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006	4
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.00215	0.0001	0.008429	5
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.82	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.00325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304	11
12	EDO	.002969	3218332	0.001862	19819.27	0.000265	0.000371	102.17	0.000444	557284	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12
13	EKITI	.002969	2384212	0.001379	5887.91	0.000065	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	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1108835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000362	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	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1522931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806289	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662	20
21	KEBBI	.002969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	308.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.95	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.89	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498	25
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007766	33
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.00260	0.0001	0.006788	34
35	YOBE	.002969	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813263	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.00202	0.0001	0.006697	35
36	ZAMFARA	.002969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36
37	FCT-ABUJA	.002969	1405201	0.000813	0	0.000000	0.000371	0.00	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.000000	0.004264	37

S/NO	STATE	EQUALITY 40%	POPULATION 30%	INDICES POP	LANDMA SS (50% OF 10%)	INDICES AN	TERRAIN (50%)	REVENUE EFFORT (10%)	INDICES V	PRIMARY ENROLMENT T (24% OF	INDICES PRI	DIRECT SEC (8%)	INDICES ENR	INVERSE SE (8% OF	HOSPITAL B (30%)	INDICES HOS	WATER SUPPLY SPREAD	INDICES WAT	RAINFALL P(15%)	TOTAL INDICES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Grand Total	0.00	139973542	0.08097	930309.75	0.013360	0.013731	6.152.46	0.02672	33964355	0.006413	26717696	0.002138	0.0021376	420297	0.008016	4.008	0.004008	0.004119	0.271464
	Indices Total	0.10885																		

**GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS**

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	3,455,664,438.47	0.001639	1,908,231,247.42	513,901,909.52	783,075,096.95	1,018,996,553.83	7,679,869,246.20
2	ADAMAWA	3,455,664,438.47	0.001833	2,133,193,880.16	1,080,904,474.93	806,643,733.47	693,653,671.58	8,170,060,198.61
3	AKWA IBOM	3,455,664,438.47	0.002268	2,639,613,987.87	545,156,846.57	880,149,280.73	725,399,372.33	8,245,983,925.96
4	ANAMBRA	3,455,664,438.47	0.002419	2,815,909,299.94	512,463,383.09	762,645,720.39	608,071,710.78	8,154,754,562.68
5	BAUCHI	3,455,664,438.47	0.002688	3,128,628,380.98	1,266,622,316.10	1,176,703,091.28	782,824,716.37	9,810,442,943.20
6	BAYELSA	3,455,664,438.47	0.000985	1,146,930,877.94	589,345,984.97	826,915,702.94	1,238,082,329.41	7,256,939,333.74
7	BENUE	3,455,664,438.47	0.002441	2,840,965,448.93	954,760,783.96	929,306,487.42	1,017,227,287.07	9,197,924,445.84
8	BORNO	3,455,664,438.47	0.002401	2,795,144,316.10	1,694,653,633.36	1,204,190,850.65	1,040,328,855.93	10,189,982,094.51
9	CROSS RIVER	3,455,664,438.47	0.001671	1,945,242,462.66	793,622,254.66	800,574,037.55	1,252,287,013.99	8,247,390,207.33
10	DELTA	3,455,664,438.47	0.002371	2,759,590,871.54	720,119,170.26	803,932,432.05	588,255,923.05	8,327,562,835.38
11	EBONYI	3,455,664,438.47	0.001257	1,463,494,702.89	539,291,917.80	788,284,418.10	1,090,778,233.88	7,337,513,711.14
12	EDO	3,455,664,438.47	0.001862	2,167,016,179.96	763,244,875.58	766,478,070.13	516,474,243.00	7,668,877,807.14
13	EKITI	3,455,664,438.47	0.001379	1,605,373,833.54	530,376,764.72	620,091,379.78	1,121,866,778.40	7,333,373,194.92
14	ENUGU	3,455,664,438.47	0.001884	2,193,253,358.86	560,001,115.51	786,744,434.53	1,252,438,665.42	8,248,102,012.79
15	GOMBE	3,455,664,438.47	0.001362	1,584,949,557.31	732,535,194.55	758,000,786.94	1,194,103,412.76	7,725,253,390.03
16	IMO	3,455,664,438.47	0.002276	2,649,505,955.10	518,591,244.94	894,675,024.73	1,008,886,458.05	8,527,323,121.29
17	JIGAWA	3,455,664,438.47	0.002516	2,928,098,388.84	841,746,195.80	835,773,452.14	1,110,644,572.09	9,171,927,047.33
18	KADUNA	3,455,664,438.47	0.003509	4,084,829,660.43	1,196,038,407.35	1,147,965,559.04	861,481,261.55	10,745,979,326.84
19	KANO	3,455,664,438.47	0.005428	6,318,363,276.87	787,609,561.85	1,392,022,496.43	1,055,544,550.08	13,009,204,323.70
20	KATSINA	3,455,664,438.47	0.003351	3,900,346,592.48	849,362,061.63	1,086,791,536.40	789,598,480.54	10,081,763,109.52
21	KEBBI	3,455,664,438.47	0.001874	2,180,682,190.92	1,062,595,607.18	937,644,824.57	1,023,697,748.37	8,660,284,809.51
22	KOGI	3,455,664,438.47	0.001897	2,207,520,668.15	926,431,040.11	909,539,270.15	1,565,548,331.78	9,064,703,738.66
23	KWARA	3,455,664,438.47	0.001372	1,596,537,655.88	1,008,096,917.89	700,247,303.71	540,131,867.13	7,300,678,183.08
24	LAGOS	3,455,664,438.47	0.005214	6,069,129,603.97	490,403,080.44	902,969,020.33	68,950,853.23	10,987,116,986.44
25	NASSARAWA	3,455,664,438.47	0.001078	1,254,608,621.08	887,811,636.69	711,832,262.36	1,253,601,326.44	7,563,518,285.04
26	NIGER	3,455,664,438.47	0.002285	2,659,841,650.23	1,670,712,013.60	908,574,611.30	1,020,209,765.32	9,715,002,478.92
27	OGUN	3,455,664,438.47	0.002157	2,510,259,565.04	715,794,397.50	681,531,568.19	256,442,579.50	7,619,692,548.69
28	ONDO	3,455,664,438.47	0.001991	2,316,962,539.48	696,395,519.19	612,288,322.28	553,477,193.56	7,634,788,012.99
29	OSUN	3,455,664,438.47	0.001980	2,305,166,580.39	582,831,161.85	796,980,893.12	339,345,364.91	7,480,008,438.75
30	OYO	3,455,664,438.47	0.003235	3,765,013,626.52	904,089,083.14	828,801,534.21	245,372,024.62	9,198,940,706.96
31	PLATEAU	3,455,664,438.47	0.001839	2,140,338,639.84	886,900,313.65	927,798,866.01	1,153,814,681.07	8,564,516,939.04
32	RIVERS	3,455,664,438.47	0.003000	3,491,512,280.13	606,338,181.48	744,446,149.35	547,158,383.70	8,845,119,433.14
33	SOKOTO	3,455,664,438.47	0.002139	2,489,319,514.05	996,552,099.72	955,488,256.39	1,141,884,768.05	9,038,909,076.68
34	TARABA	3,455,664,438.47	0.001331	1,549,166,505.45	1,439,759,319.25	860,410,383.17	595,383,540.58	7,900,384,166.91
35	YOBE	3,455,664,438.47	0.001343	1,563,208,910.78	1,216,072,971.93	925,168,333.38	984,167,273.86	8,144,281,928.42
36	ZAMFARA	3,455,664,438.47	0.001886	2,194,989,016.92	1,019,848,505.44	646,294,756.02	844,850,153.99	8,161,626,870.84
		<b>124,403,919,784.88</b>	<b>0.080160</b>	<b>93,302,939,838.66</b>	<b>31,100,979,946.22</b>	<b>31,100,979,946.22</b>	<b>31,100,979,946.22</b>	<b>311,009,799,462.20</b>

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

S/NO	STATE	L/MASS	LAND MASS 50% of 10 % =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
1	ABIA	0.000070	81,943,854.72	431,958,054.81	513,901,909.52	0.000875	1,018,996,553.83	1,018,996,553.83
2	ADAMAWA	0.000558	648,946,420.12	431,958,054.81	1,080,904,474.93	0.000596	693,653,671.58	693,653,671.58
3	AKWA IBOM	0.000097	113,198,791.76	431,958,054.81	545,156,846.57	0.000523	725,399,372.33	725,399,372.33
4	ANAMBRA	0.000069	80,505,328.28	431,958,054.81	512,463,383.09	0.000522	608,071,710.78	608,071,710.78
5	BAUCHI	0.000717	834,664,261.29	431,958,054.81	1,266,622,316.10	0.000873	782,824,716.37	782,824,716.37
6	BAYELSA	0.000135	157,387,930.16	431,958,054.81	589,345,984.97	0.001064	1,238,082,329.41	1,238,082,329.41
7	BENUE	0.000449	522,802,729.15	431,958,054.81	954,760,783.96	0.000874	1,017,227,287.07	1,017,227,287.07
8	BORNO	0.001085	1,262,695,578.55	431,958,054.81	1,694,653,633.36	0.000894	1,040,328,855.93	1,040,328,855.93
9	CROSS RIVER	0.000311	361,664,199.86	431,958,054.81	793,622,254.66	0.001076	1,252,287,013.99	1,252,287,013.99
10	DELTA	0.000248	288,161,115.46	431,958,054.81	720,119,170.26	0.000505	588,255,923.05	588,255,923.05
11	FEDERAL CAPITAL TERRITORY	0.000092	107,333,862.99	431,958,054.81	539,291,917.80	0.000937	1,090,778,233.88	1,090,778,233.88
12	EDO	0.000285	331,286,820.77	431,958,054.81	763,244,875.58	0.000444	516,474,243.00	516,474,243.00
13	EKITI	0.000085	98,418,709.92	431,958,054.81	530,376,764.72	0.000964	1,121,866,778.40	1,121,866,778.40
14	ENUGU	0.000110	128,043,060.70	431,958,054.81	560,001,115.51	0.001076	1,252,438,665.42	1,252,438,665.42
15	GOMBE	0.000258	300,577,139.74	431,958,054.81	732,535,194.55	0.001026	1,194,103,412.76	1,194,103,412.76
16	IMO	0.000074	86,633,190.13	431,958,054.81	518,591,244.94	0.000867	1,008,886,458.05	1,008,886,458.05
17	JIGAWA	0.000352	409,738,140.99	431,958,054.81	841,746,195.80	0.000954	1,110,644,572.09	1,110,644,572.09
18	KADUNA	0.000656	764,090,352.54	431,958,054.81	1,196,038,407.35	0.000740	861,481,261.55	861,481,261.55
19	KANO	0.000306	355,651,507.04	431,958,054.81	787,609,561.85	0.000907	1,055,544,550.08	1,055,544,550.08
20	KATSINA	0.000359	417,404,006.82	431,958,054.81	849,362,061.63	0.000878	789,598,480.54	789,598,480.54
21	KEBBI	0.000542	630,637,552.37	431,958,054.81	1,062,595,607.18	0.000879	1,023,697,748.37	1,023,697,748.37
22	KOGI	0.000425	494,472,985.30	431,958,054.81	926,431,040.11	0.001345	1,565,548,331.72	1,565,548,331.72
23	KWARA	0.000495	576,138,863.09	431,958,054.81	1,008,096,917.89	0.000464	540,131,867.13	540,131,867.13
24	LAGOS	0.000050	58,445,025.63	431,958,054.81	490,403,080.44	0.000059	68,950,853.23	68,950,853.23
25	NASSARAWA	0.000392	455,853,581.88	431,958,054.81	887,811,636.69	0.001077	1,253,601,326.44	1,253,601,326.44
26	NIGER	0.001064	1,238,753,958.79	431,958,054.81	1,670,712,013.60	0.000876	1,020,209,765.32	1,020,209,765.32
27	OGUN	0.000244	283,836,342.69	431,958,054.81	715,794,397.50	0.000220	256,442,579.50	256,442,579.50
28	ONDO	0.000227	264,437,464.38	431,958,054.81	695,395,519.19	0.000476	553,477,193.56	553,477,193.56
29	OSUN	0.000130	150,873,107.05	431,958,054.81	582,831,161.85	0.000292	339,345,364.91	339,345,364.91
30	OYO	0.000406	472,131,028.33	431,958,054.81	904,089,083.14	0.000211	245,372,024.62	245,372,024.62
31	PLATEAU	0.000391	454,942,258.84	431,958,054.81	886,900,313.65	0.000991	1,153,814,681.07	1,153,814,681.07
32	RIVERS	0.000150	174,380,126.67	431,958,054.81	606,338,181.48	0.000470	547,158,383.70	547,158,383.70
33	SOKOTO	0.000485	564,594,044.91	431,958,054.81	996,552,099.72	0.000981	1,141,884,768.05	1,141,884,768.05
34	TARABA	0.000866	1,807,801,264.44	431,958,054.81	1,439,759,319.25	0.000512	595,383,540.58	595,383,540.58
35	YOBE	0.000674	784,114,917.12	431,958,054.81	1,216,072,971.93	0.000846	984,167,273.86	984,167,273.86
36	ZAMFARA	0.000505	587,890,450.63	431,958,054.81	1,019,848,505.44	0.000726	844,850,153.99	844,850,153.99
<b>0.01336</b>			<b>15,550,489,973.11</b>	<b>15,550,489,973.11</b>	<b>31,100,979,946.22</b>	<b>0.02672</b>	<b>31,100,979,946.22</b>	<b>31,100,979,946.22</b>

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC/COMMERCIAL ENROLMT 8%	INVERSE SEC/COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL						
1	ABIA	0.000132	153,188,617.93	0.000068	76,680,025.40	0.000021	76,680,025.40	0.000021	322,355,855.36	0.000021	24,583,156.41	0.000111	129,587,416.44	783,075,086.95
2	ADAMAWA	0.000133	155,301,455.26	0.000057	65,947,399.54	0.000167	65,947,399.54	0.000168	195,176,136.65	0.000167	194,683,926.04	0.000111	129,587,416.44	806,643,733.47
3	AKWA IBOM	0.000322	374,302,736.34	0.000052	60,131,107.88	0.000029	60,131,107.88	0.000191	222,037,274.66	0.000029	33,959,637.53	0.000111	129,587,416.44	880,149,280.73
4	ANAMBRA	0.000165	191,655,926.80	0.000063	73,498,325.66	0.000021	73,498,325.66	0.000232	270,254,127.34	0.000021	24,151,598.48	0.000111	129,587,416.44	762,645,720.39
5	BAUCHI	0.000287	334,344,959.51	0.000085	99,066,659.27	0.000025	99,066,659.27	0.000227	264,238,127.40	0.000025	250,399,278.99	0.000111	129,587,416.44	1,176,703,081.28
6	BAYELSA	0.000142	165,012,287.70	0.000044	50,914,459.60	0.000041	50,914,459.60	0.000329	383,270,700.56	0.000041	47,216,379.95	0.000111	129,587,416.44	829,306,487.42
7	BENUE	0.000255	297,289,881.64	0.000055	75,394,810.92	0.000135	75,394,810.92	0.000167	194,798,748.76	0.000135	156,840,818.75	0.000111	129,587,416.44	929,306,487.42
8	BORNO	0.000157	182,876,485.76	0.000053	61,815,454.99	0.000325	61,815,454.99	0.000242	281,331,571.86	0.000325	378,808,673.57	0.000111	129,587,416.44	1,204,190,850.65
9	CROSS RIVER	0.000125	145,965,984.40	0.000061	71,553,043.04	0.000074	71,553,043.04	0.000257	298,824,610.49	0.000074	86,448,334.64	0.000111	129,587,416.44	800,574,037.55
10	DELTA	0.000174	202,188,686.81	0.000043	49,788,488.41	0.000028	49,788,488.41	0.000279	324,731,179.13	0.000028	32,200,158.90	0.000111	129,587,416.44	803,932,432.05
11	EBONYI	0.000105	122,468,086.24	0.000061	71,558,723.65	0.000085	71,558,723.65	0.000234	271,919,073.91	0.000085	99,386,046.23	0.000111	129,587,416.44	788,284,418.10
12	EDO	0.000099	115,791,573.03	0.000042	48,610,367.37	0.000025	48,610,367.37	0.000213	247,866,042.58	0.000025	29,625,612.97	0.000111	129,587,416.44	620,091,379.78
13	EKITI	0.000184	214,493,206.17	0.000057	66,199,208.83	0.000033	66,199,208.83	0.000234	271,852,476.05	0.000033	38,412,918.21	0.000111	129,587,416.44	786,744,434.53
14	ENUGU	0.000114	132,799,759.69	0.000066	76,317,490.80	0.000077	76,317,490.80	0.000217	252,805,487.28	0.000077	90,173,141.92	0.000111	129,587,416.44	758,000,786.94
15	IMO	0.000210	243,994,807.23	0.000075	87,495,159.78	0.000022	87,495,159.78	0.000275	320,202,524.46	0.000022	25,989,957.04	0.000111	129,587,416.44	894,773,024.73
16	JIGAWA	0.000174	202,800,297.61	0.000038	44,552,922.61	0.000106	44,552,922.61	0.000250	291,343,450.57	0.000106	122,936,442.30	0.000111	129,587,416.44	835,773,452.14
17	KADUNA	0.000293	341,282,565.60	0.000102	118,722,212.00	0.000197	118,722,212.00	0.000181	210,427,047.24	0.000197	229,224,105.76	0.000111	129,587,416.44	1,147,965,559.04
18	KANO	0.000341	396,957,829.09	0.000141	163,791,418.15	0.000092	163,791,418.15	0.000370	431,198,962.50	0.000092	106,695,452.11	0.000111	129,587,416.44	1,392,022,496.43
19	KATSINA	0.000168	195,840,279.18	0.000057	66,734,676.06	0.000163	66,734,676.06	0.000249	289,456,511.12	0.000163	189,191,265.71	0.000111	129,587,416.44	1,086,791,636.40
20	KEBBI	0.000251	292,515,009.92	0.000059	69,251,092.68	0.000127	69,251,092.68	0.000172	200,592,762.83	0.000127	149,341,895.59	0.000111	129,587,416.44	937,644,824.57
21	KOGI	0.000086	100,557,782.94	0.000032	37,034,403.90	0.000148	37,034,403.90	0.000192	223,191,637.61	0.000148	172,841,658.93	0.000111	129,587,416.44	909,539,270.15
22	KWARA	0.000108	125,982,376.00	0.000081	94,038,848.76	0.000015	94,038,848.76	0.000380	441,788,022.69	0.000015	17,533,507.69	0.000111	129,587,416.44	700,247,503.71
23	LAGOS	0.000178	206,953,229.48	0.000035	40,271,605.98	0.000117	40,271,605.98	0.000136	157,992,329.91	0.000117	136,756,074.56	0.000111	129,587,416.44	902,969,020.33
24	NASSARAWA	0.000146	170,237,241.67	0.000038	44,793,650.05	0.000319	44,793,650.05	0.000127	147,536,465.44	0.000319	371,626,187.64	0.000111	129,587,416.44	711,832,262.36
25	NIGER	0.000083	96,550,556.41	0.000041	48,085,143.86	0.000073	48,085,143.86	0.000235	274,072,404.81	0.000073	85,150,902.81	0.000111	129,587,416.44	908,574,611.30
26	OGUN	0.000139	161,293,395.12	0.000042	48,912,650.27	0.000068	48,912,650.27	0.000124	144,250,970.88	0.000068	78,931,239.31	0.000111	129,587,416.44	681,531,568.19
27	ONDO	0.000170	197,543,477.46	0.000047	55,045,379.78	0.000039	55,045,379.78	0.000270	314,497,307.55	0.000039	45,261,932.11	0.000111	129,587,416.44	612,288,322.28
28	OSUN	0.000210	244,667,617.54	0.000067	78,212,206.69	0.000122	78,212,206.69	0.000134	156,482,778.35	0.000122	141,639,308.50	0.000111	129,587,416.44	796,980,993.12
29	OYO	0.000199	231,909,939.18	0.000068	79,626,957.68	0.000117	79,626,957.68	0.000232	270,564,917.37	0.000117	136,482,677.65	0.000111	129,587,416.44	828,801,534.21
30	PLATEAU	0.000094	109,949,074.55	0.000074	86,031,611.43	0.000045	86,031,611.43	0.000241	280,532,397.50	0.000045	52,314,038.00	0.000111	129,587,416.44	927,798,866.01
31	RIVERS	0.000177	206,297,225.80	0.000063	73,757,957.42	0.000146	73,757,957.42	0.000260	302,709,485.83	0.000146	169,378,213.47	0.000111	129,587,416.44	744,446,149.35
32	SOKOTO	0.000198	230,698,145.44	0.000021	24,569,006.06	0.000260	24,569,006.06	0.000128	148,646,429.82	0.000260	302,340,379.33	0.000111	129,587,416.44	955,488,256.39
33	TARABA	0.000154	178,732,544.33	0.000048	55,302,497.18	0.000202	55,302,497.18	0.000233	271,008,903.12	0.000202	235,234,475.14	0.000111	129,587,416.44	860,410,383.17
34	YOBE	0.000078	90,547,628.21	0.000028	33,146,632.40	0.000152	33,146,632.40	0.000158	183,499,311.37	0.000152	176,367,135.19	0.000111	129,587,416.44	925,168,333.38
35	ZAMFARA	0.000613	7,464,235,187.09	0.00021	2,488,078,395.70	0.000408	2,488,078,395.70	0.00080	9,330,293,983.87	0.000408	4,665,146,991.93	0.004008	4,665,146,991.93	31,100,979,946.22

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

FEDERATION ACCOUNT: February, 2026

AMT DEDUCTED

**BENEFICIARIES**

**TOTAL NO OF DEDUCTIONS**

28 February 2026

31 January 2026

1 ABIA	8	984,890,965.55	991,748,661.22
2 ADAMAWA	5	957,697,290.81	1,012,826,025.02
3 AKWA IBOM	4	1,400,037,826.26	1,475,805,605.42
4 ANAMBRA	2	557,472,382.33	538,818,704.18
5 BAUCHI	26	5,108,999,281.68	5,155,868,942.37
6 BAYELSA	8	1,600,954,765.89	1,596,658,420.18
7 BENUE	6	773,039,383.78	724,235,335.88
8 BORNO	4	1,197,090,378.38	1,134,593,773.64
9 CROSS RIVER	9	4,102,392,094.54	3,985,864,688.32
10 DELTA	5	2,242,286,958.55	2,936,935,940.71
11 EBONYI	7	1,114,743,485.82	1,070,904,426.90
12 EDO	5	3,616,616,976.67	3,781,259,345.91
13 EKITI	9	2,641,600,853.16	2,641,600,406.23
14 ENUGU	3	1,099,403,430.05	1,112,562,545.18
15 GOMBE	9	2,775,276,091.28	2,681,435,785.55
16 IMO	9	2,244,157,740.00	2,635,842,869.28
17 JIGAWA	2	571,353,701.43	406,188,855.90
18 KADUNA	4	6,219,647,710.01	8,929,732,438.57
19 KANO	5	1,833,086,683.78	1,795,709,282.51
20 KATSINA	3	2,890,903,000.75	3,182,988,558.72
21 KEBBI	3	782,098,441.71	716,405,872.52
22 KOGI	8	1,661,702,260.81	1,603,933,934.53
23 KWARA	4	1,324,887,795.41	1,296,478,777.75
24 LAGOS	2	8,634,703,558.84	9,911,317,282.41
25 NASSARAWA	2	432,315,285.59	358,894,712.64
26 NIGER	13	2,521,705,680.69	2,543,365,428.23
27 OGUN	6	4,169,691,573.12	4,090,447,998.38
28 ONDO	5	1,255,969,794.20	1,518,836,077.78
29 OSUN	3	2,100,592,883.33	2,045,973,720.30
30 OYO	6	2,888,673,921.93	2,669,917,333.54
31 PLATEAU	6	2,190,944,565.76	2,115,229,433.71
32 RIVERS	5	3,204,792,661.51	4,997,275,666.91
33 SOKOTO	6	1,665,544,614.11	1,537,029,187.87
34 TARABA	3	573,340,784.23	611,942,900.18
35 YOFE	5	1,133,913,420.44	992,111,958.09
36 ZAMFARA	8	1,206,955,598.88	1,004,260,806.16
37 FCT-ABUJA	1	221,063,916.67	207,015,489.12
38 Federal Government	3	107,422,949,268.30	106,556,316,437.25
		<b>187,323,497,026.25</b>	<b>192,568,333,629.07</b>
<b>11 NON MIN REVENUE SP1</b>			
1	1	0.00	17,779,201.38
2	1	0.00	18,914,012.85
3	1	0.00	19,089,779.28

		31 January 2026		28 February 2026		31 January 2026	
		BENEFICIARIES		TOTAL NO OF DEDUCTIONS		Grand Total	
4	ANAMBRA	18,878,579.67	0.00	1	0.00	18,878,579.67	1
5	BAUCHI	22,711,563.85	0.00	1	0.00	22,711,563.85	5
6	BAYELSA	16,800,101.89	0.00	1	0.00	16,800,101.89	6
7	BENUE	21,293,559.28	0.00	1	0.00	21,293,559.28	7
8	BORNO	23,590,212.02	0.00	1	0.00	23,590,212.02	8
9	CROSS RIVER	19,093,034.88	0.00	1	0.00	19,093,034.88	9
10	DELTA	19,278,637.69	0.00	1	0.00	19,278,637.69	10
11	EBONYI	16,986,634.77	0.00	1	0.00	16,986,634.77	11
12	EDO	17,753,755.77	0.00	1	0.00	17,753,755.77	12
13	EKITI	16,977,049.31	0.00	1	0.00	16,977,049.31	13
14	ENUGU	19,094,682.74	0.00	1	0.00	19,094,682.74	14
15	GOMBE	17,884,267.47	0.00	1	0.00	17,884,267.47	15
16	IMO	19,741,090.66	0.00	1	0.00	19,741,090.66	16
17	JIGAWA	21,233,374.27	0.00	1	0.00	21,233,374.27	17
18	KADUNA	24,877,367.62	0.00	1	0.00	24,877,367.62	18
19	KANO	30,116,823.10	0.00	1	0.00	30,116,823.10	19
20	KATSINA	23,339,680.78	0.00	1	0.00	23,339,680.78	20
21	KEBBI	20,048,902.23	0.00	1	0.00	20,048,902.23	21
22	KOGI	20,985,148.07	0.00	1	0.00	20,985,148.07	22
23	KWARA	16,901,359.06	0.00	1	0.00	16,901,359.06	23
24	LAGOS	25,435,610.88	0.00	1	0.00	25,435,610.88	24
25	NASSARAWA	17,509,844.30	0.00	1	0.00	17,509,844.30	25
26	NIGER	22,490,615.40	0.00	1	0.00	22,490,615.40	26
27	OGUN	17,639,889.95	0.00	1	0.00	17,639,889.95	27
28	ONDO	17,674,836.54	0.00	1	0.00	17,674,836.54	28
29	OSUN	17,316,515.70	0.00	1	0.00	17,316,515.70	29
30	OYO	21,295,911.96	0.00	1	0.00	21,295,911.96	30
31	PLATEAU	19,827,195.82	0.00	1	0.00	19,827,195.82	31
32	RIVERS	20,476,801.70	0.00	1	0.00	20,476,801.70	32
33	SOKOTO	20,925,432.40	0.00	1	0.00	20,925,432.40	33
34	TARABA	18,289,702.20	0.00	1	0.00	18,289,702.20	34
35	YOBE	18,854,335.13	0.00	1	0.00	18,854,335.13	35
36	ZAMFARA	18,894,489.36	0.00	1	0.00	18,894,489.36	36
<b>6 VAT REVENUE</b>		<b>720,000,000.00</b>	<b>0.00</b>				
24	LAGOS	9,886,025,186.97	9,886,025,186.97	11	9,886,025,186.97	9,886,025,186.97	1
		<b>197,209,522,213.22</b>	<b>9,886,025,186.97</b>			<b>203,174,358,816.04</b>	



Grand Total

TYPE OF DEDUCTION

TOTAL NO AMTDEDUCTED

197,209,522,213.22

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

SNO	STATE	AMT DEDUCTED	SNO	STATE	AMT DEDUCTED
<b>I MAIN DISTRIBUTION</b>					
<i>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Vertivation Indices of (Inst. 104/120)</i>					
1	BAYELSA	128,368,951.00	5	KOGI	146,502,032.74
<i>via Counterpart Funding for Various Projects Ifo UBA PLC</i>					
		128,368,951.00	6	OGUN	723,781,959.83
			7	OYO	1,037,917,761.32
			8	SOKOTO	213,185,009.20
1	ABIA	45,444,713.63	9	YOBE	250,749,539.09
<b>BOND ISSUANCE PROGRAMME1</b>					
1	BAUCHI	201,255,000.00	<b>CBN POWER INTERVENTION FUNDS</b>		
2	CROSS RIVER	541,305,066.40	1	KANO	116,108,479.22
3	EDO	510,923,032.41	<b>COMMERCIAL AGRICULTURAL CREDIT SCHEME</b>		
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	<b>CONTRACTUAL OBLIGATION</b>		
8	NIGER	296,453,561.97	1	KANO	292,615,190.00
9	OGUN	500,000,000.00	<b>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING</b>		
10	SOKOTO	206,017,834.00	<b>GRANT IFO ZENITH BANK</b>		
11	ZAMFARA	422,213,140.00	1	KOGI	202,550,309.84
<b>BOND ISSUANCE PROGRAMME2</b>					
1	BAUCHI	958,484,991.20	<b>DEDUCTION OF CBN MICRO SMALL &amp; MEDIUM ENTERPRISES</b>		
2	CROSS RIVER	512,347,771.28	<b>DEVELOPMENT FUND TO STATE</b>		
3	GOMBE	473,578,155.62	1	BAUCHI	19,272,115.68
4	ONDO	644,248,762.92	2	BENUE	19,207,256.98
<b>BOND ISSUANCE PROGRAMME3</b>					
1	BAUCHI	495,025,392.81	<b>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</b>		
2	GOMBE	553,432,649.47	1	ADAMAWA	88,233,365.88
3	NIGER	217,827,441.00	2	AKWA IBOM	83,185,776.66
4	PLATEAU	630,535,139.41	3	BAUCHI	215,881,080.79
<b>BN ANCHOR BORROWERS</b>					
1	OYO	41,516,710.45	4	BORNO	50,056,998.35
<b>BN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM</b>					
1	BAUCHI	253,351,547.50	5	GOMBE	82,496,643.40
2	EKITI	146,490,204.30	6	KEBBI	66,314,873.58
<b>DELTA UTM OFFSHORE FLNG FACILITY1</b>					
		1,157,563,874.82	7	NIGER	103,915,136.16
			8	YOBE	384,200,000.00
			9	ZAMFARA	83,280,000.00

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
1	DELTA	415,167,104.53	2	EKITI	75,620,944.19
		<u>415,167,104.53</u>	3	GOMBE	93,009,093.45
			4	KOGI	147,232,338.54
					<u>398,547,666.48</u>
<b>FOREIGN LOANS TO STATE GOVERNMENTS</b>					
1	ABIA	206,942,584.48	1	ABIA	606,031,676.25
2	ADAMAWA	220,151,322.72	2	ADAMAWA	495,107,019.72
3	AKWA IBOM	222,197,171.66	3	AKWA IBOM	243,840,584.06
4	ANAMBRA	219,738,895.13	4	ANAMBRA	337,733,487.20
5	BAUCHI	264,353,252.96	5	BAUCHI	1,956,626,887.11
6	BAYELSA	195,546,269.47	6	BAYELSA	302,231,190.43
7	BENUE	222,235,065.47	7	BENUE	335,836,615.10
8	BORNO	274,580,355.84	8	BORNO	845,367,206.88
9	CROSS RIVER	222,235,065.47	9	CROSS RIVER	2,376,137,373.35
10	DELTA	224,395,405.74	10	DELTA	562,710,438.25
11	EBONYI	197,717,435.33	11	EBONYI	345,897,603.93
12	EDO	206,646,407.98	12	EDO	2,728,253,929.48
13	EKITI	197,605,864.53	13	EKITI	915,766,895.37
14	ENUGU	222,254,245.85	14	ENUGU	798,504,871.86
15	GOMBE	208,165,510.51	15	GOMBE	980,564,408.34
16	IMO	229,778,167.94	16	IMO	543,558,967.87
17	JIGAWA	247,147,734.81	17	JIGAWA	324,205,966.62
18	KADUNA	289,562,317.19	18	KADUNA	5,493,901,125.58
19	KANO	350,547,421.90	19	KANO	821,112,432.66
20	KATSINA	271,664,275.41	20	KATSINA	1,769,238,725.34
21	KEBBI	233,360,967.92	21	KEBBI	482,422,600.21
22	KOGI	244,258,483.98	22	KOGI	884,512,693.78
23	KWARA	196,724,861.22	23	KWARA	357,485,838.84
24	LAGOS	296,060,038.83	24	LAGOS	8,338,643,520.01
25	NASSARAWA	203,807,378.94	25	NASSARAWA	228,507,906.65
26	NIGER	261,781,503.92	26	NIGER	1,207,822,626.70
27	OGUN	205,321,056.70	27	OGUN	1,852,468,620.30
28	ONDO	205,727,820.71	28	ONDO	319,123,103.31
29	OSUN	201,557,113.62	29	OSUN	756,764,825.70
30	OYO	247,875,647.79	30	OYO	1,412,349,618.81
31	PLATEAU	230,780,396.56	31	PLATEAU	690,122,272.12
32	RIVERS	212,884,603.84	32	RIVERS	1,478,178,567.90
33	SOKOTO	219,456,698.67	33	SOKOTO	536,506,322.14
34	TARABA	219,924,077.36	34	TARABA	210,019,696.06
35	YOBE	219,456,698.67	35	YOBE	254,301,847.36
36	ZAMFARA	219,924,077.36	36	ZAMFARA	207,943,588.86
37	FCT-ABUJA	221,063,916.67	37	FCT-ABUJA	221,063,916.67
38	Federal Government	18,059,991,433.01	38	Federal Government	86,540,357,671.76
		<u>18,059,991,433.01</u>			<u>128,761,222,642.58</u>
<b>RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY (22)</b>					
1	Federal Government	18,059,991,433.01	1	ABIA	13,542,908.65
		<u>18,059,991,433.01</u>			
<b>FEDERAL GOVERNMENT NET OFF WITH STATES (25/96)</b>					
1	Federal Government	18,059,991,433.01	1	ABIA	13,542,908.65
		<u>18,059,991,433.01</u>			
<b>HEALTH CARE DEDUCTIONS</b>					

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
2	BAUCHI	27,085,817.31	1	ABIA	87,401,497.26
3	BAYELSA	27,618,721.57	2	ADAMAWA	154,205,582.49
4	BENUE	26,338,190.59	3	AKWA IBOM	850,814,293.88
5	BORNO	27,085,817.31	4	BAUCHI	85,665,758.90
6	EBONYI	25,166,943.43	5	BAYELSA	741,156,852.48
7	EKITI	27,085,817.36	6	BENUE	143,809,057.60
8	GOMBE	27,085,817.31	7	CROSS RIVER	444,989,043.29
9	IMO	27,085,817.31	8	DELTA	919,934,176.58
10	KOGI	25,887,291.89	9	EDO	157,343,097.74
11	NIGER	32,178,156.52	10	EKITI	248,153,651.78
12	OYO	28,243,131.84	11	ENUGU	78,644,312.34
13	PLATEAU	27,085,817.31	12	IMO	489,166,930.51
14	SOKOTO	26,765,932.33	13	KOGI	10,759,110.04
15	YOBE	25,205,335.32	14	KWARA	211,464,655.14
16	ZAMFARA	30,639,785.13	15	OGUN	888,119,936.29
		424,101,301.18	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
					7,864,087,736.94
					<u>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 10/96</u>
			1	EBONYI	190,264,732.58
					190,264,732.58
					<u>TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP (PPP) B</u>
			1	ABIA	1,000,000.00
					1,000,000.00
					<u>Payment of Arrears of Derivation Revenue to Akwa Ibom state fro Ekangai Jil Field from July 2023 to April, 2011(14/36)B</u>
			1	ABIA	23,527,585.28
			2	BAYELSA	123,347,490.64
			3	CROSS RIVER	5,377,774.75
			4	DELTA	120,079,833.45
			5	EDO	13,450,509.06
			6	IMO	9,376,893.16
			7	ONDO	31,580,541.82
			8	RIVERS	177,040,096.86
					187,323,497,026.25
					635,164,146.42
					<u>THE POLICE REFORM PROGRAMME</u>
					<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND</u>
					73,375,137.11
					73,375,137.11
					<u>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept, 2018 (27/56)</u>
					1,004,597,886.60
					1,004,597,886.60
					<u>RESTRICTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 120/226</u>
					503,780,725.02
					503,780,725.02

187,323,497,026.25

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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