

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT.
February, 2026

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S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL STATE NET	STATE NET	STATE GROSS
					DEDUCTION			
							Feb 2026	Jan 2026
1	ABIA	7,679,869,246.20	206,942,584.48	606,031,676.25	171,916,704.82	777,948,381.07	6,694,978,280.65	4,330,143,386.19
2	ADAMAWA	8,170,060,198.61	220,151,322.72	495,107,019.72	242,438,948.37	737,545,988.09	7,212,362,907.80	4,648,751,926.88
3	AKWA IBOM	8,245,983,925.96	222,197,171.66	243,840,584.06	934,000,070.54	1,177,840,654.60	6,845,946,099.70	4,238,384,945.45
4	ANAMBRA	8,154,754,552.68	219,738,895.13	337,733,487.20	0.00	337,733,487.20	7,597,282,170.35	5,112,152,947.97
5	BAUCHI	9,810,442,943.20	264,353,252.96	1,956,626,887.11	2,888,019,141.61	4,844,646,028.72	4,707,443,661.52	1,642,439,284.91
6	BAYELSA	7,256,939,333.74	195,546,269.47	302,231,190.43	1,103,177,305.99	1,405,408,496.42	5,655,984,567.85	3,432,157,369.60
7	BENUE	9,197,924,445.84	247,848,263.51	335,836,615.10	189,354,505.17	525,191,120.27	8,424,885,062.06	5,649,818,097.26
8	BORNO	10,189,982,094.51	274,580,355.84	845,367,206.88	77,142,815.66	922,510,022.54	8,992,891,716.13	5,926,722,367.75
9	CROSS RIVER	8,247,390,207.33	222,235,065.47	2,376,137,373.35	1,504,019,655.72	3,880,157,029.07	4,144,998,112.79	1,729,300,368.42
10	DELTA	8,327,562,835.38	224,395,405.74	562,710,438.25	1,455,181,114.56	2,017,891,552.81	6,085,275,876.83	2,833,786,060.82
11	EBONYI	7,337,513,711.14	197,717,435.33	345,897,603.93	571,128,446.56	917,026,050.49	6,222,770,225.32	4,013,746,706.50
12	EDO	7,668,877,807.14	206,646,407.98	2,728,253,929.48	681,716,639.21	3,409,970,568.69	4,052,260,830.47	1,533,016,002.54
13	EKITI	7,333,373,194.92	197,605,864.53	915,766,895.37	1,528,228,093.26	2,443,994,988.63	4,697,772,341.75	2,440,181,488.16
14	ENUGU	8,248,102,012.79	222,284,245.85	798,504,871.86	78,644,312.34	877,149,184.20	7,148,698,582.74	4,603,095,768.89
15	GOMBE	7,725,253,390.03	208,165,510.51	980,584,408.34	1,586,546,172.43	2,567,110,580.77	4,949,977,296.75	2,671,905,952.78
16	IMO	8,527,323,121.29	229,778,167.94	543,558,967.87	1,470,820,604.19	2,014,379,572.06	6,283,165,381.29	3,273,306,316.73
17	JIGAWA	9,171,927,047.33	247,147,734.81	324,205,966.62	0.00	324,205,966.62	8,600,573,345.91	5,949,649,251.20
18	KADUNA	10,745,979,326.84	289,582,317.19	5,493,901,125.58	436,184,267.24	5,930,085,392.82	4,526,331,616.83	-1,483,128,845.76
19	KANO	13,009,204,323.70	350,547,421.90	821,112,432.66	661,426,829.22	1,482,539,261.88	11,176,117,639.93	7,219,233,396.06
20	KATSINA	10,081,763,109.52	271,664,275.41	1,769,238,725.34	850,000,000.00	2,619,238,725.34	7,190,860,108.78	3,803,335,452.32
21	KEBBI	8,660,284,809.51	233,360,967.92	482,422,600.21	66,314,873.58	548,737,473.79	7,878,186,367.79	5,284,881,308.08
22	KOGI	9,064,703,738.66	244,258,483.98	884,512,693.78	532,931,083.05	1,417,443,776.83	7,405,001,477.85	4,677,602,012.54
23	KWARA	7,300,678,183.08	196,724,861.22	357,485,838.84	770,677,095.35	1,128,162,934.19	5,975,790,387.67	3,762,646,569.01
24	LAGOS	10,987,116,996.44	296,080,038.83	8,338,643,520.01	0.00	8,338,643,520.01	2,352,413,437.60	-2,297,613,364.70
25	NASSARAWA	7,563,518,285.04	203,807,378.94	228,507,906.65	0.00	228,507,906.65	7,131,202,999.45	4,882,370,017.42
26	NIGER	9,715,002,478.92	261,781,503.92	1,207,822,626.70	1,052,101,550.07	2,259,924,176.77	7,192,296,798.23	4,188,805,755.37
27	OGUN	7,619,692,548.69	205,321,056.70	1,852,468,620.30	2,111,901,896.12	3,864,370,516.42	3,450,000,975.57	1,189,743,614.07
28	ONDO	7,634,786,012.99	205,727,820.71	319,123,103.31	791,118,870.18	1,050,241,973.49	6,376,818,218.79	3,771,816,185.61
29	OSUN	7,480,008,438.75	201,557,113.62	756,764,825.70	1,142,270,944.01	1,899,035,769.71	5,375,415,555.42	3,137,421,484.56
30	OYO	9,198,940,706.96	247,875,647.79	1,412,349,618.81	1,228,448,655.33	2,840,796,274.14	6,310,266,785.03	3,704,640,334.50
31	PLATEAU	8,564,516,939.04	230,780,396.56	690,122,272.12	1,270,041,897.08	1,960,194,169.20	6,373,572,373.28	3,819,693,821.69
32	RIVERS	8,845,119,433.14	238,341,541.61	1,478,178,567.90	1,488,272,552.00	2,966,451,119.90	5,640,326,771.62	1,132,095,714.36
33	SOKOTO	9,038,909,076.68	243,563,418.23	536,506,322.14	885,474,873.74	1,421,981,195.88	7,373,364,462.56	4,726,631,922.79
34	TARABA	7,900,384,186.91	212,884,603.84	210,019,696.06	150,436,484.33	360,456,180.39	7,327,043,402.68	4,862,758,612.04
35	YOBE	8,144,281,928.42	219,456,698.67	254,301,847.36	660,154,874.41	914,456,721.77	7,010,368,507.98	4,651,602,516.36
36	ZAMFARA	8,161,626,870.84	219,924,077.36	207,943,588.86	779,087,932.66	987,031,521.52	6,954,671,271.97	4,651,473,132.19
		311,009,799,462.20	8,380,503,578.32	41,999,801,054.15	29,299,179,208.80	71,298,980,262.95	231,330,315,620.92	129,714,367,880.54
								215,519,369,583.24

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN STATES NO_{of} LGCS 40%-EQUAL 30%-POPULATION 5%-LAND 5%-TERRAIN 10%-REV 4%-PRIMARY 3%-HOSPITAL 1.5%-WATER 1.5%-RAINFALL TOTAL

1	ABIA	17	2,106,554,947.69	1,456,397,197.98	62,632,260.44	263,319,368.46	532,845,539.12	194,445,468.11	262,740,952.42	18,789,679.73	78,995,810.54	4,976,821,224.49	1	
2	ADAMAWA	21	2,602,214,935.39	1,628,092,818.43	496,013,155.18	325,276,866.92	611,766,036.54	197,127,895.77	170,667,266.93	148,803,959.24	97,583,060.08	6,277,545,664.47	2	
3	AKWA IBOM	31	3,841,364,904.62	2,014,601,962.36	86,524,919.41	480,170,613.08	1,004,671,329.88	475,109,554.64	288,873,919.91	25,956,578.04	144,051,183.92	8,361,321,965.85	3	
4	ANAMBRA	21	2,602,214,935.39	2,149,153,788.23	61,533,125.08	325,276,866.92	566,078,377.81	243,271,907.46	247,898,205.53	18,459,939.40	97,583,060.08	6,311,470,206.89	4	
5	BAUCHI	20	2,478,299,938.46	2,387,626,744.66	637,963,999.68	309,787,492.31	471,637,215.57	424,389,307.21	170,537,484.28	191,389,216.22	92,936,247.69	7,164,787,646.08	5	
6	BAYELSA	8	991,319,976.39	875,358,746.67	120,297,271.71	123,914,996.92	412,766,138.61	209,451,993.27	109,949,878.10	38,089,184.59	37,174,495.08	2,916,232,686.33	6	
7	BENUE	23	2,850,044,929.23	2,168,277,102.15	399,696,982.40	356,255,616.15	1,108,615,753.72	377,354,579.34	309,475,328.17	119,879,104.94	106,876,684.85	7,796,376,080.96	7	
8	BORNO	27	3,345,704,916.93	2,133,305,570.80	965,123,773.75	418,213,114.62	693,623,806.10	323,229,159.54	170,326,603.72	289,537,156.81	125,463,934.38	8,464,528,036.34	8	
9	CROSS RIVER	18	2,230,469,944.62	1,484,644,838.43	276,433,992.50	278,808,743.08	620,172,108.59	232,128,315.62	167,585,156.48	82,929,904.82	83,642,622.92	5,456,814,627.05	9	
10	DELTA	25	3,097,874,923.08	2,106,170,527.46	220,251,933.97	387,234,365.39	597,776,869.74	185,277,975.31	216,292,827.10	176,977,452.05	24,611,744.94	60,408,561.00	6,992,125,317.48	10
11	EBONYI	13	1,610,894,960.00	1,116,966,084.40	82,039,142.81	201,361,870.00	506,698,707.77	256,641,260.79	176,977,452.05	133,860,488.94	75,964,346.28	5,349,922,287.64	12	
12	EDO	18	2,230,469,944.62	1,653,906,619.93	253,214,466.01	278,808,743.08	484,603,481.69	155,451,544.16	133,860,488.94	75,964,346.28	83,642,622.92	5,349,922,287.64	12	
13	EKITI	16	1,982,639,950.77	1,225,250,847.37	76,224,969.77	247,829,993.85	372,181,554.20	146,976,690.25	101,017,786.80	22,567,482.85	74,348,998.15	4,248,032,284.01	13	
14	ENUGU	17	2,106,554,947.69	1,673,931,317.62	97,867,929.56	263,319,368.46	652,873,500.35	272,259,807.59	260,437,487.98	29,360,381.37	78,995,810.54	5,435,600,551.06	14	
15	GOMBE	11	1,363,064,966.16	1,209,662,663.96	229,741,949.16	170,383,120.77	358,912,418.04	168,564,540.20	104,110,108.83	68,922,590.62	51,114,936.23	3,724,477,293.96	15	
16	IMO	27	3,345,704,916.93	2,022,451,693.75	66,983,570.19	418,213,114.62	653,899,258.29	309,592,848.74	322,809,458.00	20,095,072.77	125,463,934.38	7,284,913,877.67	16	
17	JIGAWA	27	3,345,704,916.93	2,234,778,565.06	313,215,856.45	356,255,616.15	734,099,814.46	433,195,556.61	249,763,687.38	175,204,266.65	106,876,684.85	8,607,071,882.21	17	
18	KADUNA	23	2,850,044,929.23	3,117,617,154.49	584,014,172.39	356,255,616.15	734,099,814.46	433,195,556.61	249,763,687.38	175,204,266.65	106,876,684.85	8,607,071,882.21	17	
19	KANO	44	5,452,259,864.62	4,822,291,105.81	271,837,274.52	681,532,483.08	1,380,918,771.41	510,128,127.45	298,217,550.74	81,551,189.31	204,459,744.92	13,703,196,111.85	19	
20	KATSINA	34	4,213,109,895.39	2,976,816,282.88	319,036,937.39	526,638,736.92	1,262,950,893.60	503,393,657.78	376,827,333.75	95,711,089.38	157,991,621.08	10,432,476,447.97	20	
21	KEBBI	21	2,602,214,935.39	1,654,326,770.94	482,019,027.19	325,276,866.92	791,627,977.12	248,710,643.08	227,837,450.47	144,605,720.49	97,583,060.08	6,584,012,451.68	21	
22	KOGI	21	2,602,214,935.39	1,684,820,382.94	377,943,537.38	325,276,866.92	639,808,569.35	371,294,058.75	292,734,656.26	113,393,070.88	97,583,060.08	6,805,059,137.94	22	
23	KWARA	16	1,982,639,950.77	1,218,506,914.00	440,363,713.30	247,829,993.85	414,660,505.80	127,640,923.31	177,172,111.03	132,109,125.25	74,348,998.15	4,815,292,135.47	23	
24	LAGOS	20	2,478,299,938.46	4,632,071,380.95	44,671,641.09	309,787,492.31	365,175,547.74	159,912,272.54	106,575,789.18	13,401,493.47	92,936,247.69	8,202,891,797.44	24	
25	NASSARAWA	13	1,610,894,960.00	957,540,383.42	348,425,334.42	201,361,870.00	621,683,601.49	262,688,391.66	128,639,810.27	104,527,609.24	60,408,561.00	4,296,070,521.50	25	
26	NIGER	25	3,097,874,923.08	2,030,040,086.44	946,824,330.24	387,234,365.39	676,163,062.97	216,086,319.02	197,254,428.69	284,047,323.29	116,170,309.62	7,951,695,148.73	26	
27	OGUN	20	2,478,299,938.46	1,915,876,286.83	216,947,376.26	309,787,492.31	372,484,424.23	122,554,125.67	98,740,765.41	65,083,911.80	92,936,247.69	5,672,710,568.67	27	
28	ONDO	18	2,230,469,944.62	1,768,348,440.42	202,118,452.98	278,808,743.08	442,235,964.26	204,732,397.03	146,503,310.82	60,635,541.06	83,642,622.92	5,417,797,417.20	28	
29	OSUN	30	3,717,449,907.70	1,759,360,811.77	115,318,268.47	464,691,238.46	700,838,998.86	250,746,159.99	156,148,941.66	34,595,483.49	139,404,371.54	7,338,543,880.94	29	
30	OYO	33	4,089,194,898.47	2,873,527,673.04	360,866,779.83	511,149,362.31	677,400,258.49	310,561,371.59	172,694,954.59	108,260,041.38	153,344,808.69	9,257,000,142.39	30	
31	PLATEAU	17	2,106,554,947.69	1,633,545,830.47	347,726,777.34	263,319,368.46	765,638,299.68	294,366,006.95	209,431,098.21	104,318,642.10	78,995,810.54	5,802,898,781.34	31	
32	RIVERS	23	2,850,044,929.23	2,664,786,413.27	135,285,020.38	356,255,616.15	680,503,247.89	139,660,739.79	221,716,573.30	39,985,509.52	106,876,684.85	7,193,014,734.18	32	
33	SOKOTO	23	2,850,044,929.23	1,899,894,454.64	431,539,592.37	356,255,616.15	975,818,673.35	261,956,276.55	232,731,027.00	129,461,888.75	106,876,684.85	7,244,479,142.90	33	
34	TARABA	16	1,982,639,950.77	1,182,352,380.40	770,298,855.91	247,829,993.85	478,663,228.88	292,828,086.39	169,710,183.63	231,089,676.47	74,348,998.15	5,429,761,354.45	34	
35	YOBE	17	2,106,554,947.69	1,193,069,802.52	599,327,312.71	263,319,368.46	684,443,415.38	226,868,667.46	126,771,657.91	179,798,209.14	78,995,810.54	5,459,149,191.82	35	
36	ZAMFARA	14	1,734,809,956.93	1,675,240,739.41	449,345,875.52	216,851,244.62	415,817,697.05	114,534,539.92	125,847,027.78	134,803,774.15	65,055,373.38	4,932,706,228.76	36	
37	FCT-ABUJA	6	743,489,981.54	722,135,328.66	102,208,379.57	92,936,247.69	270,802,953.85	110,271,849.98	78,236,688.64	30,662,516.48	27,880,874.31	2,178,624,818.63	37	
774			95,910,207,618.58	71,932,655,713.94	11,988,775,952.32	11,988,775,952.32	23,977,551,904.65	9,591,020,761.86	7,193,265,571.39	3,596,632,785.70	3,596,632,785.70	239,775,619,046.46		

FEDERATION ACCOUNT: February, 2026 NET ALLOCATION TO LGCS:

SN	STATES	No of LGCS	GROSS	TOT-DEDUCTN+ECOLOGICAL	NET	NET	NET	GROSS
1	ABIA	17	4,976,821,224.49	144,955,957.99	4,831,865,266.50	3,348,320,721.56	3,448,770,343.21	Jan 2026
2	ADAMAWA	21	6,277,545,684.47	182,841,136.44	6,094,704,548.03	4,223,426,027.92	4,350,128,808.76	Jan 2026
3	AKWA IBOM	31	8,361,321,965.85	243,533,649.49	8,117,788,316.36	5,625,355,289.06	5,794,115,947.73	Jan 2026
4	ANAMBRA	21	6,311,470,206.89	183,829,229.33	6,127,640,977.57	4,246,249,869.94	4,373,637,366.04	Jan 2026
5	BAUCHI	20	7,164,767,646.08	208,682,552.80	6,956,085,093.28	4,820,333,882.29	4,964,943,898.76	Jan 2026
6	BAYELSA	8	2,916,322,686.33	84,941,437.47	2,831,381,248.86	1,962,052,330.38	2,020,913,900.29	Jan 2026
7	BENUE	23	7,966,376,080.96	227,078,914.98	7,739,297,165.98	5,245,269,300.90	5,402,627,379.93	Jan 2026
8	BORNO	27	8,464,528,036.34	246,539,651.54	8,217,988,384.80	5,694,790,578.94	5,865,634,296.30	Jan 2026
9	CROSS RIVER	18	5,456,814,627.05	158,936,348.36	5,297,878,278.69	3,671,252,123.65	3,781,389,687.36	Jan 2026
10	DELTA	25	6,992,125,317.48	203,654,135.46	6,788,471,182.02	4,704,183,058.26	4,845,308,550.01	Jan 2026
11	EBONYI	13	4,036,599,783.77	117,570,667.49	3,919,028,916.28	2,715,755,718.55	2,797,228,390.11	Jan 2026
12	EDO	18	5,349,922,257.64	155,822,978.38	5,194,099,279.26	3,599,336,754.52	3,707,316,857.15	Jan 2026
13	EKITI	16	4,248,032,284.01	123,729,095.65	4,124,303,188.36	2,858,003,910.69	2,943,744,028.01	Jan 2026
14	ENUGU	17	5,435,600,551.06	158,318,462.65	5,277,282,088.41	3,656,979,653.93	3,766,689,043.55	Jan 2026
15	GOMBE	11	3,724,477,293.96	108,479,921.18	3,615,997,372.77	2,505,765,013.01	2,580,937,963.40	Jan 2026
16	IMO	27	7,284,913,877.67	212,181,957.60	7,072,731,920.07	4,901,166,224.60	5,048,201,211.34	Jan 2026
17	JIGAWA	27	7,653,487,926.33	222,917,124.07	7,430,570,802.26	5,149,136,579.35	5,303,610,676.73	Jan 2026
18	KADUNA	23	8,607,071,882.21	250,691,414.05	8,356,380,468.17	5,790,691,655.41	5,964,412,405.07	Jan 2026
19	KANO	44	13,703,196,111.85	399,122,216.85	13,304,073,895.00	9,219,277,410.86	9,495,855,733.19	Jan 2026
20	KATSINA	34	10,432,476,447.97	303,858,537.32	10,128,617,910.65	7,018,792,818.19	7,229,356,602.74	Jan 2026
21	KEBBI	21	6,584,012,451.68	191,767,352.96	6,392,245,098.71	4,429,611,659.44	4,562,500,009.22	Jan 2026
22	KOGI	21	6,805,059,137.94	198,205,605.96	6,606,853,531.98	4,578,328,112.50	4,715,677,955.88	Jan 2026
23	KWARA	16	4,815,292,135.47	140,251,227.25	4,675,040,908.22	3,239,646,696.21	3,336,836,097.09	Jan 2026
24	LAGOS	20	8,202,831,797.44	238,917,430.99	7,963,914,366.44	5,518,725,797.83	5,684,287,571.77	Jan 2026
25	NASSARAWA	13	4,296,070,521.50	125,128,267.62	4,170,942,253.88	2,890,323,220.29	2,977,032,916.90	Jan 2026
26	NIGER	25	7,951,695,148.73	231,602,771.32	7,720,092,377.40	5,349,765,329.52	5,510,258,289.40	Jan 2026
27	OGUN	20	5,672,710,668.67	165,224,579.67	5,507,485,989.00	3,816,503,243.27	3,930,998,340.57	Jan 2026
28	ONDO	18	5,417,797,417.20	157,799,924.77	5,259,997,492.42	3,645,002,008.09	3,754,352,068.34	Jan 2026
29	OSUN	30	7,338,543,580.94	213,743,987.79	7,124,799,593.15	4,937,247,377.34	5,085,364,798.66	Jan 2026
30	OYO	33	9,257,000,142.39	269,621,363.37	8,987,378,779.02	6,227,952,341.08	6,414,790,911.31	Jan 2026
31	PLATEAU	17	5,802,898,781.34	169,016,469.36	5,633,882,311.98	3,904,091,659.76	4,021,214,409.55	Jan 2026
32	RIVERS	23	7,193,014,734.18	209,505,283.52	6,983,509,450.66	4,839,338,043.01	4,984,518,184.30	Jan 2026
33	SOKOTO	23	7,244,479,142.90	211,004,246.88	7,033,474,896.02	4,873,962,422.38	5,020,181,295.05	Jan 2026
34	TARABA	16	5,429,761,354.45	158,148,388.96	5,271,612,965.49	3,653,051,141.71	3,762,642,675.96	Jan 2026
35	YOBE	17	5,459,149,191.82	159,004,345.39	5,300,144,846.43	3,672,822,779.15	3,783,007,462.52	Jan 2026
36	ZAMFARA	14	4,932,706,228.76	143,671,055.21	4,789,035,173.56	3,318,640,902.32	3,418,200,129.39	Jan 2026
37	FCT-ABUJA	6	2,178,624,818.63	63,455,091.80	2,115,169,726.82	1,465,741,744.71	1,509,713,997.05	Jan 2026
			239,775,519,046.46	6,983,752,981.94	322,791,766,064.52	161,316,893,400.63	166,156,400,202.65	

213,743,987.79			
<u>269,621,363.37</u>	33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	
		<u>OYO LGCS</u>	
<u>169,016,469.36</u>	17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	
		<u>PLATEAU LGCS</u>	
<u>209,505,283.52</u>	23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	
		<u>RIVERS LGCS</u>	
<u>211,004,246.88</u>	23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	
		<u>SOKOTO LGCS</u>	
<u>158,148,388.96</u>	16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	
		<u>TARABA LGCS</u>	
<u>159,004,345.39</u>	17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	
		<u>YOBE LGCS</u>	
<u>143,671,055.21</u>	14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	
		<u>ZAMFARA LGCS</u>	
<u>6,983,752,981.94</u>			
<u>6,983,752,981.94</u>			

TOTAL-AMOUNT

LGCSNO

TOTAL AMOUNT

LGCSNO

FEDERATION ACCOUNT: February, 2026

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE

S/NO STATES TOTAL DEDUCTIONS

1 STATUTORY REVENUE

6,983,752,981.94

6,983,752,981.94

6,983,752,981.94

Grand Total

TOTAL 1 STATUTORY REVENUE

1 (774 detail records)

S/N	STATE	GROSS TOTAL	DEDUCTION	STATE NET	PREV. TOTAL
1	ABIA	7,679,869,246.20	984,890,965.55	8,615,891,545.63	6,738,602,931.15
2	ADAMAWA	8,170,060,198.61	957,697,290.81	7,212,362,907.80	5,661,577,951.90
3	AKWA IBOM	8,245,983,925.96	1,400,037,826.26	31,099,761,285.07	24,124,920,372.89
4	ANAMBRA	8,154,754,552.68	557,472,382.33	8,818,370,174.94	6,667,313,283.06
5	BAUCHI	9,810,442,943.20	9,810,442,943.20	4,701,443,661.52	6,798,308,227.29
6	BAYELSA	7,256,939,333.74	31,693,644,132.32	1,600,954,765.89	24,964,700,652.06
7	BENUE	9,197,924,445.84	9,197,924,445.84	773,039,383.78	6,373,853,433.14
8	BORNO	10,189,982,094.51	1,197,090,378.38	8,992,891,716.13	7,061,316,141.39
9	CROSS RIVE	8,247,390,207.33	8,247,390,207.33	4,144,998,112.79	5,715,165,056.74
10	DELTA	8,327,562,835.38	43,702,418,335.48	2,242,286,958.55	34,858,813,856.14
11	EBONYI	7,337,513,711.14	1,114,743,485.82	6,222,770,225.32	5,084,651,133.40
12	EDO	7,668,877,807.14	10,172,466,457.91	3,616,616,976.67	7,382,273,379.41
13	EKITI	7,333,373,194.92	7,333,373,194.92	2,641,600,853.16	5,081,781,894.40
14	ENUGU	8,248,102,012.79	8,248,111,610.52	1,099,403,430.05	5,715,679,231.77
15	GOMBE	7,725,253,390.03	7,725,253,390.03	2,775,276,091.28	4,949,977,298.75
16	IMO	8,527,923,121.29	11,217,878,176.15	2,244,157,740.00	7,944,330,667.82
17	JIGAWA	9,171,927,047.33	9,171,927,047.33	571,353,701.43	6,355,838,107.11
18	KADUNA	10,745,979,326.84	10,745,979,326.84	6,219,647,710.01	7,446,603,592.81
19	KANO	13,009,204,323.70	13,009,204,323.70	1,833,086,683.78	9,014,942,678.57
20	KATSINA	10,081,763,109.52	10,081,763,109.52	2,890,903,000.75	6,986,324,011.04
21	KEBBI	8,660,284,809.51	8,660,284,809.51	782,098,441.71	6,001,287,180.61
22	KOGI	9,064,703,738.66	9,064,713,336.39	1,661,702,260.81	6,281,556,864.77
23	KWARA	7,300,678,183.08	7,300,678,183.08	1,324,887,795.41	5,059,125,346.76
24	LAGOS	10,987,116,996.44	10,987,116,996.44	8,634,703,558.84	7,613,703,917.70
25	NASSARAW	7,563,518,285.04	7,563,518,285.04	423,315,285.59	5,241,264,730.06
26	NIGER	9,715,002,478.92	9,715,002,478.92	2,521,705,680.69	6,732,171,183.60
27	OGUN	7,619,692,548.69	7,619,692,548.69	4,169,691,573.12	5,280,191,612.46
28	ONDO	7,634,788,012.99	10,831,622,272.39	1,255,969,794.20	8,095,696,112.80
29	OSUN	7,480,008,438.75	7,480,008,438.75	2,100,592,883.33	5,183,395,204.86
30	OYO	9,198,940,706.96	9,198,940,706.96	2,888,673,921.93	6,374,557,668.04
31	PLATEAU	8,564,516,939.04	8,564,516,939.04	2,190,944,565.76	5,934,923,255.40
32	RIVERS	8,845,119,433.14	15,350,474,091.68	3,204,792,661.51	19,544,548,751.32
33	SOKOTO	9,038,909,076.68	9,038,909,076.68	1,665,544,614.11	6,263,661,110.66
34	TARABA	7,900,384,186.91	7,900,384,186.91	573,340,784.23	5,474,701,512.21
35	YOBE	8,144,281,928.42	8,144,281,928.42	1,133,913,420.44	5,643,714,474.45
36	ZAMFARA	8,161,626,870.84	0.00	1,206,955,598.88	5,655,733,938.35
		311,009,799,462.20	421,958,647,468.02	79,679,483,841.27	305,710,571,204.47
		110,948,848,005.82	110,948,848,005.82	342,279,163,626.75	311,009,799,462.20
		110,948,848,005.82	110,948,848,005.82	342,279,163,626.75	311,009,799,462.20

STATUTORY DERIVATION

Feb 2026
Jan 2026

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY-C*0.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	7,879,869,246.20	1,920,913,264.98	206,942,584.48	9,600,782,511.18	777,948,381.07	8,822,834,130.11	4,976,821,224.49	4,831,865,266.50	1
2	ADAMAWA	8,170,060,198.61	0.00	220,151,322.72	8,170,060,198.61	737,545,968.09	7,432,514,230.52	6,277,545,684.47	6,094,704,548.03	2
3	AKWA IBOM	8,245,983,925.96	24,253,815,185.37	222,197,171.66	32,499,799,111.33	1,177,840,654.60	31,099,761,285.07	8,361,321,965.85	8,117,788,316.36	3
4	ANAMBRA	8,154,754,552.68	1,221,088,004.60	219,738,895.13	9,375,842,557.28	337,733,487.20	8,818,370,174.94	6,311,470,206.89	6,127,640,977.57	4
5	BAUCHI	9,810,442,943.20	0.00	264,353,252.96	9,810,442,943.20	4,844,646,028.72	4,701,443,661.52	7,164,767,646.08	6,956,085,093.28	5
6	BAYELSA	7,256,939,333.74	24,436,704,798.58	195,546,269.47	31,693,644,132.32	1,405,408,496.42	30,092,689,366.43	2,916,322,686.33	2,831,381,248.86	6
7	BENUE	9,197,924,445.84	0.00	247,848,263.51	9,197,924,445.84	525,191,120.27	8,424,885,062.06	7,796,376,080.96	7,569,297,165.98	7
8	BORNO	10,189,982,094.51	0.00	274,580,355.84	10,189,982,094.51	922,510,022.54	8,992,891,716.13	8,464,528,036.34	8,217,988,384.80	8
9	CROSS RIVER	8,247,390,207.33	0.00	222,235,065.47	8,247,390,207.33	3,880,157,029.07	4,144,998,112.79	5,456,814,927.05	5,297,878,278.69	9
10	DELTA	8,327,562,835.38	35,374,855,500.10	224,395,405.74	43,702,418,335.48	2,017,891,552.81	41,460,131,376.92	6,992,125,317.48	6,788,471,182.02	10
11	EBONYI	7,337,513,711.14	0.00	197,717,435.33	7,337,513,711.14	917,026,050.49	6,222,770,225.32	4,036,599,783.77	3,919,028,916.28	11
12	EDO	7,668,877,807.14	2,503,588,650.77	206,646,407.98	10,172,466,457.91	3,409,970,588.69	6,555,849,481.25	5,349,922,257.64	5,194,099,279.26	12
13	EKITI	7,333,373,194.92	0.00	197,605,864.53	7,333,373,194.92	2,443,994,988.63	4,691,772,341.75	4,248,032,284.01	4,124,303,186.36	13
14	ENUGU	8,248,102,012.79	9,597.73	222,254,245.85	8,248,111,610.52	877,149,184.20	7,148,708,180.47	5,435,600,551.06	5,277,282,088.41	14
15	GOMBE	7,725,253,390.03	0.00	208,165,510.51	7,725,253,390.03	2,567,110,580.77	4,949,977,298.75	3,724,477,293.96	3,615,987,372.77	15
16	IMO	8,527,323,121.29	2,690,555,054.86	229,778,167.94	11,217,878,176.15	2,014,379,572.06	8,973,720,436.15	7,284,913,877.67	7,072,731,920.07	16
17	JIGAWA	9,171,927,047.33	0.00	247,147,734.81	9,171,927,047.33	324,205,966.62	8,600,573,345.91	7,653,487,926.33	7,430,570,802.28	17
18	KADUNA	10,745,979,326.84	0.00	289,562,317.19	10,745,979,326.84	5,930,085,392.82	4,526,331,616.83	8,607,071,882.21	8,356,380,468.17	18
19	KANO	13,009,204,323.70	0.00	350,547,421.90	13,009,204,323.70	1,462,539,261.88	11,176,117,639.93	13,703,196,111.85	13,304,073,895.00	19
20	KATSINA	10,081,763,109.52	0.00	271,664,275.41	10,081,763,109.52	2,619,238,725.34	7,190,860,108.78	10,432,476,447.97	10,128,617,910.65	20
21	KEBBI	8,660,284,809.51	0.00	233,360,967.92	8,660,284,809.51	548,737,473.79	7,878,186,367.79	6,584,012,451.68	6,392,245,098.71	21
22	KOGI	9,084,703,738.66	9,597.73	244,258,483.98	9,084,713,336.39	1,417,443,776.83	7,403,011,075.59	6,805,059,137.94	6,606,853,531.98	22
23	KWARA	7,300,678,183.08	0.00	196,724,861.22	7,300,678,183.08	1,128,162,934.19	5,975,790,387.67	4,815,292,135.47	4,675,040,908.22	23
24	LAGOS	10,987,116,996.44	0.00	296,060,038.83	10,987,116,996.44	8,338,643,520.01	2,352,413,437.60	8,202,831,797.44	7,963,914,366.44	24
25	NASSARAWA	7,563,518,285.04	0.00	203,807,378.94	7,563,518,285.04	228,507,906.65	7,131,202,999.45	4,296,070,521.50	4,170,942,253.88	25
26	NIGER	9,715,002,478.92	0.00	261,781,503.92	9,715,002,478.92	2,259,924,176.77	7,193,296,798.23	7,951,695,148.73	7,720,092,377.40	26
27	OGUN	7,619,692,548.69	0.00	205,321,056.70	7,619,692,548.69	3,964,370,516.42	3,450,000,975.57	5,672,710,568.67	5,507,485,989.00	27
28	ONDO	7,694,788,012.99	3,196,834,259.41	205,727,820.71	10,831,622,272.39	1,050,241,973.49	9,575,652,478.19	5,417,797,417.20	5,259,997,492.42	28
29	OSUN	7,480,008,438.75	0.00	201,557,113.62	7,480,008,438.75	1,899,035,769.71	5,379,415,555.42	7,338,543,580.94	7,124,799,593.15	29
30	OYO	9,198,940,706.96	0.00	247,875,647.79	9,198,940,706.96	2,640,798,274.14	6,310,266,785.03	9,257,000,142.39	8,987,378,779.02	30
31	PLATEAU	8,564,516,939.04	0.00	230,780,396.56	8,564,516,939.04	1,980,164,169.20	6,373,572,373.28	5,802,898,781.34	5,633,882,311.98	31
32	RIVERS	8,845,119,433.14	15,350,474,091.68	238,341,541.61	24,195,593,524.92	2,966,451,119.90	20,990,800,863.31	7,193,014,794.18	6,983,509,450.66	32
33	SOKOTO	9,038,909,076.68	0.00	243,563,418.23	9,038,909,076.68	1,421,981,185.88	7,373,364,462.56	7,244,479,142.90	7,033,474,896.02	33
34	TARABA	7,900,384,186.91	0.00	212,884,603.84	7,900,384,186.91	360,456,180.39	7,327,043,402.68	5,429,761,354.45	5,271,612,965.49	34
35	YOBE	8,144,281,928.42	0.00	219,456,698.67	8,144,281,928.42	914,456,721.77	7,010,368,507.98	5,459,149,191.82	5,300,144,846.43	35
36	ZAMFARA	8,161,626,870.84	0.00	219,924,077.36	8,161,626,870.84	987,031,521.52	6,954,671,271.97	4,932,706,228.76	4,789,035,173.56	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	2,178,624,818.63	2,115,169,726.82	37
		311,009,799,462.20	110,948,848,005.82	8,380,503,578.32	421,958,647,468.02	71,298,980,262.95	342,279,163,626.75	239,775,519,046.45	232,791,766,064.52	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	7,679,869,246.20	7,472,926,661.72	206,942,584.48	4,976,821,224.49	4,831,865,266.50	144,955,957.99	351,898,542.47	1
2	ADAMAWA	8,170,060,198.61	7,949,908,875.89	220,151,322.72	6,277,545,684.47	6,094,704,548.03	182,841,136.44	402,992,459.16	2
3	AKWA IBOM	8,245,983,925.96	8,023,786,754.30	222,197,171.66	8,361,321,965.85	8,117,788,316.36	243,533,649.49	465,730,821.15	3
4	ANAMBRA	8,154,754,552.68	7,935,015,657.55	219,738,895.13	6,311,470,206.89	6,127,640,977.57	183,829,229.33	403,568,124.46	4
5	BAUCHI	9,810,442,943.20	9,546,089,690.24	264,353,252.96	7,164,767,646.08	6,956,085,093.28	208,682,552.80	473,035,805.76	5
6	BAYELSA	7,256,939,333.74	7,061,393,064.27	195,546,269.47	2,916,322,686.33	2,831,381,248.86	84,941,437.47	280,487,706.94	6
7	BENUE	9,197,924,445.84	8,950,076,182.33	247,848,263.51	7,796,376,080.96	7,569,297,165.98	227,078,914.98	474,927,178.49	7
8	BORNO	10,189,962,094.51	9,915,401,738.67	274,560,355.84	8,464,528,036.34	8,217,988,384.80	246,539,651.54	521,120,007.38	8
9	CROSS RIVER	8,247,390,207.33	8,025,155,141.86	222,235,065.47	5,456,814,627.05	5,297,878,278.69	158,936,348.36	381,171,413.83	9
10	DELTA	8,327,562,835.38	8,103,167,429.64	224,395,405.74	6,992,125,317.48	6,788,471,182.02	203,654,135.46	428,049,541.20	10
11	EBONYI	7,337,513,711.14	7,139,796,275.91	197,717,435.33	4,036,599,763.77	3,919,028,916.28	117,570,867.49	315,288,302.82	11
12	EDO	7,668,877,807.14	7,462,231,399.16	206,646,407.98	5,349,922,257.64	5,194,099,279.26	155,822,978.38	362,469,386.35	12
13	EKITI	7,333,373,194.92	7,135,767,330.38	197,605,864.53	4,248,032,284.01	4,124,303,188.36	123,729,095.65	321,334,960.18	13
14	ENUGU	8,248,102,012.79	8,025,847,766.94	222,254,245.85	5,435,600,551.06	5,277,282,088.41	158,318,462.65	380,572,708.51	14
15	GOMBE	7,725,253,390.03	7,517,087,879.52	208,165,510.51	3,724,477,293.96	3,615,997,372.77	108,479,921.18	316,645,431.69	15
16	IMO	8,527,323,121.29	8,297,544,953.35	229,778,167.94	7,284,913,877.67	7,072,731,920.07	212,181,957.60	441,960,125.54	16
17	JIGAWA	9,171,927,047.33	8,924,779,312.53	247,147,734.81	7,653,487,926.33	7,430,570,802.26	222,917,124.07	470,064,868.86	17
18	KADUNA	10,745,979,326.84	10,456,417,009.65	289,562,317.19	8,607,071,882.21	8,356,390,468.17	250,691,414.05	540,253,731.24	18
19	KANO	13,009,204,323.70	12,658,656,901.81	350,547,421.90	13,703,196,111.85	13,304,073,895.00	399,122,216.85	749,669,638.75	19
20	KATSINA	10,081,763,109.52	9,810,088,834.12	271,664,275.41	10,432,476,447.97	10,128,617,910.65	303,858,537.32	575,522,812.73	20
21	KEBBI	8,660,284,809.51	8,426,923,841.58	233,360,967.92	6,584,012,451.68	6,392,245,098.71	191,767,352.96	425,128,320.88	21
22	KOGI	9,064,703,738.66	8,820,445,254.68	244,258,483.98	6,805,059,137.94	6,606,853,531.98	198,205,605.96	442,464,089.94	22
23	KWARA	7,300,678,183.08	7,103,953,321.86	196,724,861.22	4,815,292,135.47	4,675,040,908.22	140,251,227.25	336,976,088.47	23
24	LAGOS	10,987,116,995.44	10,691,059,957.61	296,060,038.83	8,202,831,797.44	7,963,914,366.44	238,917,430.99	534,977,469.82	24
25	NIASSARAWA	7,563,518,285.04	7,359,710,906.10	203,807,378.94	4,296,070,521.50	4,170,942,253.88	125,128,267.62	328,935,646.55	25
26	NIGER	9,715,002,478.92	9,453,220,975.00	261,781,503.92	7,951,695,148.73	7,720,082,377.40	231,602,771.32	493,384,275.25	26
27	OGUN	7,619,692,548.69	7,414,371,491.99	205,321,056.70	5,672,710,568.67	5,507,485,989.00	165,224,579.67	370,545,636.37	27
28	ONDO	7,634,788,012.99	7,429,060,192.28	205,727,820.71	5,417,797,417.20	5,259,997,492.42	157,799,924.77	363,527,745.48	28
29	OSUN	7,480,008,438.75	7,278,451,325.13	201,557,113.62	7,338,543,580.94	7,124,799,593.15	213,743,987.79	415,301,101.41	29
30	OYO	9,198,940,705.96	8,951,065,059.17	247,875,647.79	9,257,000,142.39	8,987,378,779.02	269,621,363.37	517,497,011.16	30
31	PLATEAU	8,564,516,939.04	8,333,736,542.48	230,780,396.56	5,802,898,781.34	5,633,882,311.98	169,016,469.36	399,796,865.92	31
32	RIVERS	8,845,119,433.14	8,606,777,891.52	238,341,541.61	7,193,014,734.18	6,983,509,450.66	209,505,283.52	447,846,825.13	32
33	SOKOTO	9,038,909,076.68	8,795,345,658.44	243,563,418.23	7,244,479,142.90	7,033,474,896.02	211,004,246.88	454,567,665.11	33
34	TARABA	7,900,384,186.91	7,687,499,583.07	212,884,603.84	5,429,761,354.45	5,271,612,965.49	158,148,388.96	371,032,992.80	34
35	YOBE	8,144,281,928.42	7,924,825,229.75	219,456,698.67	5,459,149,191.82	5,300,144,846.43	159,004,345.39	378,461,044.06	35
36	ZAMFARA	8,161,626,870.84	7,941,702,793.49	219,924,077.36	4,932,706,228.76	4,789,035,173.56	143,671,055.21	363,595,132.56	36
37	FCT-ABUJA	0.00	0.00	0.00	2,178,624,818.63	2,115,169,726.82	63,455,091.80	15,364,256,560.26	37
		311,009,799,462.20	302,629,295,883.88	8,380,503,578.32	239,775,519,046.45	232,791,766,064.52	6,983,752,981.94		

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

BALANCE AS AT 28TH FEBRUARY, 2026	=N=
	668,450,319,610.87
GRAND TOTAL	668,450,319,610.87


OKOROAFOR, CHINYERE NNENNA
BANKING SERVICES DEPARTMENT


NWABUKO, CATHERINE
BANKING SERVICES DEPARTMENT


ANGYU, DANIELLA
BANKING SERVICES DEPARTMENT

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TOTAL VALUE ADDED TAX (VAT)			
<i>DESCRIPTION</i>	<i>Feb 2026</i>	<i>Jan 2026</i>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	668,450,319,610.87	1,083,160,583,544.06	-414,710,263,933.19
VAT DEDUCTIONS AT SOURCE	-49,331,633,587.27	-79,937,251,065.55	30,605,617,478.28
	619,118,686,023.60	1,003,223,332,478.51	-384,104,646,454.91
Distribution of Value Added Tax (VAT)			
	<i>Feb 2026</i>	<i>Jan 2026</i>	<i>INCREASE/DECREASE</i>
Federal Government	61,911,868,602.36	100,322,333,247.85	-38,410,464,645.4
State Governments	340,515,277,312.98	551,772,832,863.18	-211,257,555,550.
Local Governments	216,691,540,108.26	351,128,166,367.48	-134,436,626,259.
	100.00%	1,003,223,332,478.51	-384,104,646,454.91
FIRS -VAT Cost of Collections	26,738,012,784.43	43,326,423,341.76	-16,588,410,557.33
	0.00%	43,326,423,341.76	-16,588,410,557.33
NORTH EAST DEVELOPMENT COMMISSION	19,251,369,204.79	31,195,024,806.07	-11,943,655,601.2
	0.00%	31,195,024,806.07	-11,943,655,601.2
PROJECT ACCOUNT			
LESS 0.5% TO RMAFC FROM VAT	3,342,251,598.05	5,415,802,917.72	-2,073,551,319.67
	0.00%	5,415,802,917.72	-2,073,551,319.67
	0.00%	22,593,620,802.84	-14,017,206,920.95
		36,610,827,723.79	-414,710,263,933.19
		1,083,160,583,544.06	
		668,450,319,610.88	
Distribution of FGN Value Added Tax (VAT)			
	<i>Feb 2026</i>	<i>Jan 2026</i>	<i>INCREASE/DECREASE</i>
Federal Government	61,911,868,602.36	100,322,333,247.85	-38,410,464,645.49

NON IMPORT VAT COLLECTION FOR THE MONTH

SN STATE COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

Feb 2026 Jan 2026

1	ABIA	1,934,341,216.38	0.3776	1,810,566,946.77
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2	ADAMAWA	3,886,432,638.40	0.7587	11,043,473,032.08
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3	AKWA IBOM	5,780,968,383.74	1.1286	7,744,498,382.67
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4	ANAMBRA	2,418,044,449.09	0.4721	4,444,596,436.76
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5	BAUCHI	1,882,235,378.53	0.3675	3,535,272,832.07
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6	BAYELSA	19,812,414,835.71	3.8679	34,615,954,201.61
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7	BENUE	1,051,940,132.73	0.2054	1,204,078,729.05
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8	BORNO	6,228,261,693.57	1.2159	9,808,705,575.68
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9	CROSS RIVER	679,582,281.64	0.1327	1,335,037,722.90
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10	DELTA	14,420,739,594.82	2.8153	12,170,031,616.42
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11	EBONYI	1,392,273,266.23	0.2718	1,566,404,883.25
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12	EDO	13,335,958,993.21	2.6036	8,669,634,009.54
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13	EKITI	2,273,100,341.07	0.4438	2,729,811,223.67
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14	ENUGU	1,302,326,794.13	0.2543	5,636,974,081.68
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15	GOMBE	3,797,258,128.01	0.7413	5,522,121,663.10
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16	IMO	905,994,920.28	0.1769	559,203,813.99
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17	JIGAWA	5,950,475,929.27	1.1617	11,257,395,165.00
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18	KADUNA	2,778,505,810.75	0.5424	2,693,941,397.35
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19	KANO	12,017,641,927.57	2.3462	13,873,030,766.83
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20	KATSINA	1,463,759,770.69	0.2858	9,903,851,059.83
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21	KEBBI	3,204,615,994.44	0.6256	3,770,348,405.07
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22	KOGI	1,650,092,485.60	0.3221	1,731,336,287.29
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23	KWARA	3,379,300,718.73	0.6597	10,491,101,073.96
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24	LAGOS	215,343,819,590.85	42.0411	533,404,855,425.00
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25	NASSARAWA	2,535,225,931.43	0.4949	4,671,395,436.11
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26	NIGER	4,281,843,954.60	0.8359	2,585,495,685.24
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27	OGUN	2,722,702,207.54	0.5315	3,896,790,478.57
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28	ONDO	2,297,552,495.82	0.4485	9,158,857,033.16
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29	OSUN	1,838,671,511.64	0.3590	2,295,534,750.73
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30	OYO	28,299,723,953.42	5.5249	67,178,213,913.60
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31	PLATEAU	2,842,375,938.63	0.5549	2,789,103,570.79
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32	RIVERS	110,779,155,891.21	21.6272	66,346,662,475.55
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33	SOKOTO	4,058,528,073.43	0.7923	5,506,951,994.44
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34	TARABA	1,746,092,735.37	0.3409	545,416,741.58
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35	YOBE	2,205,562,954.78	0.4306	2,612,948,229.90
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36	ZAMFARA	1,266,359,701.41	0.2472	6,629,607,413.68
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37	FCT-ABUJA	20,458,060,945.48	3.9940	39,734,282,850.92
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Grand Total		512,221,941,590.20	100.00	913,473,485,305.84
		512,221,941,590.20	100.00	913,473,485,305.84

VAT INCOME DISTRIBUTION FOR THE YEAR 2026 VAT REVENUE					
<i>S/n</i>	<i>MONTH</i>	<i>VATFACT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
		₦	₦	₦	₦
1	January	913,957,068,691.40	625,133,000,000.00	288,824,068,691.40	288,824,068,691.40
2	February	1,083,160,583,544.06	625,133,000,000.00	458,027,583,544.06	746,851,652,235.46
3	March	668,450,319,610.87	625,133,000,000.00	43,317,319,610.87	790,168,971,846.33
	TOTAL	2,665,567,971,846.33	1,875,399,000,000.00	790,168,971,846.33	

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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,934,341,216.38	0.38
2	ADAMAWA	3,886,432,638.40	0.76
3	AKWA IBOM	5,780,968,383.74	1.13
4	ANAMBRA	2,418,044,449.09	0.47
5	BAUCHI	1,882,235,378.53	0.37
6	BAYELSA	19,812,414,835.71	3.87
7	BENUE	1,051,940,132.73	0.21
8	BORNO	6,228,261,693.57	1.22
9	CROSS RIVER	679,582,281.64	0.13
10	DELTA	14,420,739,594.82	2.82
11	EBONYI	1,392,273,286.23	0.27
12	EDO	13,335,958,993.21	2.60
13	EKITI	2,273,100,341.07	0.44
14	ENUGU	1,302,326,794.13	0.25
15	GOMBE	3,797,258,128.01	0.74
16	IMO	905,994,920.28	0.18
17	IIGAWA	5,950,475,929.27	1.16
18	KADUNA	2,778,505,810.75	0.54
19	KANO	12,017,641,927.57	2.35
20	KATSINA	1,463,759,770.69	0.29
21	KEBBI	3,204,615,994.44	0.63
22	KOGI	1,650,092,485.60	0.32
23	KWARA	3,379,300,718.73	0.66
24	LAGOS	215,343,819,590.85	42.04
25	ONDO	2,297,552,495.82	0.45
26	NASARAWA	2,535,225,931.43	0.49
27	NIGER	4,281,843,954.60	0.84
28	OGUN	2,722,702,207.54	0.53
29	OSUN	1,838,671,511.64	0.36
30	OYO	28,299,723,953.42	5.52
31	PLATEAU	2,842,375,938.63	0.55
32	RIVERS	110,779,155,891.21	21.63
33	SOKOTO	4,058,528,073.43	0.79
34	TARABA	1,746,092,735.37	0.34
35	YOBE	2,205,562,954.78	0.43
36	ZAMFARA	1,266,359,701.41	0.25
37	FCT	20,458,060,945.48	3.99
		512,221,941,590.19	100.00

Revenue Accounting & Refunds Dept:


Research & Statistics Dept:


Prepared by: MALA T. ALI	Checked by: [Signature]	Date: 11-03-2026
Signature: [Signature]	Signature: [Signature]	Date: 11-03-2026
Checked by: Executive Chairman NRS	Counter reviewed by: BEN PETER	Date: 11-03-2026

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TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2026

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	169,687,098,238.23	913,473,485,305.83	1,083,160,583,544.06
FEBRUARY	156,228,378,020.69	512,221,941,590.18	668,450,319,610.87
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	325,915,476,258.92	1,425,695,426,896.01	1,751,610,903,154.93

Prepared by: 
 OKOROAFOR, CHINYERE NINENNA
 MANAGER

Checked by: 
 NWABUKO, CATHERINE
 MANAGER

Authorised by: 
 ANGYU, DANIELLA
 PRINCIPAL MANAGER

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FEDERATION ACCOUNT: February, 2026

DISTRIBUTION OF VAT TO STATE GOVERNMENTS									
S/N	STATES	EQUALITY 50%	INDICES	POPULATION 20%	INDICES	DERIVATION 30%	GROSS FEB 2026	GROSS JAN 2026	S/N
1	ABIA	4,601,557.802	2833999	1,378,860,521.21	0.377637320724	385,773.830.97	6,366,192,153.71	10,018,798,276.44	1
2	ADAMAWA	4,601,557.802	3168101	1,541,415,292.00	0.758739976334	775,087,660.35	6,918,060,753.88	11,955,311,172.71	2
3	AKWA IBOM	4,601,557.802	3920208	1,907,347,196.01	1.128606159625	1,152,922,918.27	7,661,827,915.80	11,950,457,285.75	3
4	ANAMBRA	4,601,557.802	4182032	2,034,735,659.13	0.472069673857	482,240,807.71	7,118,534,268.37	11,558,898,255.19	4
5	BAUCHI	4,601,557.802	4646465	2,260,701,980.38	0.367464808846	375,382,143.86	7,237,641,925.77	11,760,275,484.05	5
6	BAYELSA	4,601,557.802	1703358	828,755,796.91	3.867935601158	3,951,273.491.57	9,381,587,090.01	15,072,117,162.56	6
7	BENUE	4,601,557.802	4219244	2,052,840,872.90	0.205368034306	209,792,859.46	6,864,191,533.89	11,001,017,148.40	7
8	BORNO	4,601,557.802	4151193	2,019,731,179.73	1.215930280970	1,242,128,510.45	7,863,417,491.71	12,506,622,879.99	8
9	CROSS	4,601,557.802	2888966	1,405,604,294.33	0.132673403160	135,531,962.01	6,142,694,057.86	9,975,962,696.26	9
10	DELTA	4,601,557.802	4098391	1,994,040,770.79	2.815330313663	2,875,988,947.45	9,471,587,519.77	12,892,893,302.67	10
11	EBONYI	4,601,557.802	2173501	1,057,500,274.95	0.271810551869	277,666,936.34	5,936,725,012.82	9,453,819,401.27	11
12	EDO	4,601,557.802	3218332	1,565,854,800.57	2.60350904479	2,659,646,574.71	8,827,059,176.80	11,564,746,288.67	12
13	EKITI	4,601,557.802	2384212	1,160,020,099.16	0.443772543990	453,333,992.64	6,214,911,893.33	9,830,765,633.26	13
14	ENUGU	4,601,557.802	3257298	1,584,813,409.61	0.254250489561	259,728,527.88	6,446,099,739.02	11,045,914,236.84	14
15	GOMBE	4,601,557.802	2353879	1,145,261,810.19	0.741330626373	757,303,211.46	6,504,122,823.17	10,312,849,828.89	15
16	IMO	4,601,557.802	3934899	1,914,494,989.61	0.176875460951	180,686,389.91	6,696,739,181.04	10,659,982,001.38	16
17	JIGAWA	4,601,557.802	4348649	2,115,801,885.15	1.161698757144	1,186,728,523.33	7,904,088,210.00	12,924,815,513.99	17
18	KADUNA	4,601,557.802	6066562	2,951,639,305.90	0.542441778680	554,129,138.08	8,107,326,245.51	12,727,415,251.30	18
19	KANO	4,601,557.802	9383682	4,565,558,651.72	2.346178668228	2,396,729,039.51	11,563,845,492.75	17,368,397,991.71	19
20	KATSINA	4,601,557.802	5792578	2,818,334,487.85	0.285766706156	291,923,787.58	7,711,816,076.96	13,817,925,534.37	20
21	KEBBI	4,601,557.802	3238628	1,575,729,664.02	0.625630363372	639,110,090.04	6,816,397,555.58	10,692,940,950.04	21
22	KOGI	4,601,557.802	3278487	1,595,122,755.37	0.322144045700	329,084,907.17	6,525,765,464.07	10,354,873,290.83	22
23	KWARA	4,601,557.802	2371089	1,153,635,203.96	0.659733690486	673,948,201.71	6,429,141,207.19	11,226,854,059.46	23
24	LAGOS	4,601,557.802	9013534	4,385,465,975.53	42.041115794906	42,946,926,610.35	51,933,950,387.41	111,221,687,278.49	24
25	NASSARAWA	4,601,557.802	1863275	906,362,189.21	0.494946765373	505,610,805.20	6,013,730,795.94	9,771,898,318.40	25
26	NIGER	4,601,557.802	3950249	1,921,963,414.61	0.835935286432	853,946,207.63	7,377,467,423.77	11,039,271,155.57	26
27	OGUN	4,601,557.802	3728098	1,813,877,545.97	0.531547359937	542,999,990.02	6,958,435,337.52	11,101,749,841.84	27
28	ONDO	4,601,557.802	3441024	1,674,203,888.62	0.448546286144	458,210,589.04	6,733,972,279.19	11,828,968,559.18	28
29	OSUN	4,601,557.802	3423335	1,665,694,749.53	0.358959927787	366,694,018.06	6,633,946,569.12	10,571,467,757.87	29
30	OYO	4,601,557.802	5591589	2,720,544,828.33	5.524894905041	5,643,933,362.15	12,966,035,992.00	24,038,236,661.10	30
31	PLATEAU	4,601,557.802	3178712	1,546,577,992.83	0.554911007874	566,867,027.19	6,715,002,821.55	10,467,890,627.41	31
32	RIVERS	4,601,557.802	5185400	2,522,916,679.47	21.627178942646	22,093,154,505.46	29,217,628,986.45	23,567,312,281.68	32
33	SOKOTO	4,601,557.802	3696999	1,798,746,565.56	0.792337802014	809,409,379.14	7,209,713,746.22	11,369,011,212.06	33
34	TARABA	4,601,557.802	2300736	1,119,405,490.31	0.340885970240	348,230,642.06	6,069,193,933.90	9,369,116,217.51	34
35	YOBE	4,601,557.802	2321591	1,129,552,330.93	0.430587563758	439,864,726.71	6,170,974,859.17	9,760,218,581.71	35
36	ZAMFARA	4,601,557.802	3259846	1,586,053,119.51	0.247228710562	252,555,458.81	6,440,166,379.84	11,227,799,589.62	36
37	FCT-ABUJA	4,601,557.802	1277320	683,689,790.74	3.993983717677	4,080,037,419.62	9,365,285,011.89	15,764,551,134.69	37
	TOTAL	170,257,638,656.61	139845861	68,103,055,462.60	100.00	102,154,583,193.90	340,515,277,312.98	551,772,832,863.16	

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 20% DERIVATION 30% GROSS DEDUCTION NET VAT PMGROSS

1	ABIA	2,379,687,455.97	877,456,695.32	0.377637320	245,492,437.89	3,502,636,589.18	3,502,636,589.18	0.00	3,502,636,589.18	0.00	3,502,636,589.18
2	ADAMAWA	2,939,613,916.20	980,900,640.36	0.758739976	493,237,602.04	4,413,752,158.60	4,413,752,158.60	0.00	4,413,752,158.60	0.00	4,413,752,158.60
3	AKWA	4,339,430,066.77	1,213,766,397.46	1.128866159	733,678,220.71	6,286,874,684.94	6,286,874,684.94	0.00	6,286,874,684.94	0.00	6,286,874,684.94
4	ANAMBRA	2,939,613,916.20	1,294,831,783.08	0.472069673	306,880,514.00	4,541,326,213.28	4,541,326,213.28	0.00	4,541,326,213.28	0.00	4,541,326,213.28
5	BAUCHI	2,799,632,301.14	1,438,628,532.97	0.367464808	238,879,546.09	4,477,140,380.20	4,477,140,380.20	0.00	4,477,140,380.20	0.00	4,477,140,380.20
6	BAYELSA	1,119,852,920.46	527,390,052.58	3.867395601	2,514,446,767.36	4,161,689,740.40	4,161,689,740.40	0.00	4,161,689,740.40	0.00	4,161,689,740.40
7	BENUE	3,219,577,146.31	1,306,353,282.75	0.205638034	133,504,546.93	4,659,434,975.99	4,659,434,975.99	0.00	4,659,434,975.99	0.00	4,659,434,975.99
8	BORNO	3,779,503,606.54	1,285,283,478.01	1.215930280	790,445,415.74	5,855,232,500.29	5,855,232,500.29	0.00	5,855,232,500.29	0.00	5,855,232,500.29
9	CROSS	2,519,669,071.03	894,475,460.03	0.132673403	86,247,612.19	3,500,392,143.24	3,500,392,143.24	0.00	3,500,392,143.24	0.00	3,500,392,143.24
10	DELTA	3,499,540,376.43	1,268,935,035.96	2.815330313	1,830,174,784.74	6,598,650,197.13	6,598,650,197.13	0.00	6,598,650,197.13	0.00	6,598,650,197.13
11	EBONYI	1,819,760,995.74	672,954,720.42	0.271810551	176,697,141.31	2,669,412,857.47	2,669,412,857.47	0.00	2,669,412,857.47	0.00	2,669,412,857.47
12	EDO	2,519,669,071.03	996,453,054.91	2.603555094	1,692,502,365.73	5,208,624,491.66	5,208,624,491.66	0.00	5,208,624,491.66	0.00	5,208,624,491.66
13	EKITI	2,229,705,840.91	738,194,608.56	0.443772543	288,485,268.04	3,266,385,717.51	3,266,385,717.51	0.00	3,266,385,717.51	0.00	3,266,385,717.51
14	ENUGU	2,379,687,455.97	1,008,517,624.30	0.254250489	165,281,790.47	3,553,486,870.74	3,553,486,870.74	0.00	3,553,486,870.74	0.00	3,553,486,870.74
15	GOMBE	1,539,797,765.63	728,802,970.12	0.741330626	481,920,225.47	2,750,520,961.22	2,750,520,961.22	0.00	2,750,520,961.22	0.00	2,750,520,961.22
16	IMO	3,779,503,606.54	1,218,314,993.39	0.176875460	114,982,248.12	5,112,800,848.05	5,112,800,848.05	0.00	5,112,800,848.05	0.00	5,112,800,848.05
17	JIGAWA	3,779,503,606.54	1,346,419,381.46	1.161698757	755,190,878.48	5,881,113,866.48	5,881,113,866.48	0.00	5,881,113,866.48	0.00	5,881,113,866.48
18	KADUNA	3,219,577,146.31	1,878,315,921.94	0.542441778	352,627,633.32	5,450,520,701.57	5,450,520,701.57	0.00	5,450,520,701.57	0.00	5,450,520,701.57
19	KANO	6,159,191,062.51	2,905,355,505.64	2.364178668	1,525,191,206.96	10,558,737,775.1	10,558,737,775.1	0.00	10,558,737,775.1	0.00	10,558,737,775.1
20	KATSINA	4,759,374,911.94	1,793,485,583.18	0.285766706	185,769,683.01	6,738,630,178.12	6,738,630,178.12	0.00	6,738,630,178.12	0.00	6,738,630,178.12
21	KEBBI	2,939,613,916.20	1,002,737,058.92	0.625630363	406,706,420.93	4,349,057,396.05	4,349,057,396.05	0.00	4,349,057,396.05	0.00	4,349,057,396.05
22	KOGI	2,939,613,916.20	1,015,078,117.06	0.322144045	209,417,668.20	4,164,109,701.45	4,164,109,701.45	0.00	4,164,109,701.45	0.00	4,164,109,701.45
23	KWARA	2,239,705,840.91	734,131,493.43	0.659733690	428,876,128.36	3,402,713,462.70	3,402,713,462.70	0.00	3,402,713,462.70	0.00	3,402,713,462.70
24	LAGOS	2,799,632,301.14	2,790,751,075.34	42.04111579	27,329,862,388.4	32,920,245,764.8	32,920,245,764.8	0.00	32,920,245,764.8	0.00	32,920,245,764.8
25	NASSARAWA	1,819,760,995.74	576,903,211.32	0.494946765	321,752,330.58	2,718,414,537.64	2,718,414,537.64	0.00	2,718,414,537.64	0.00	2,718,414,537.64
26	NIGER	3,499,540,376.43	1,223,067,627.48	0.8359385286	543,420,313.94	5,266,028,317.85	5,266,028,317.85	0.00	5,266,028,317.85	0.00	5,266,028,317.85
27	OGUN	2,799,632,301.14	1,154,285,711.07	0.531547359	345,545,448.20	4,299,463,460.41	4,299,463,460.41	0.00	4,299,463,460.41	0.00	4,299,463,460.41
28	ONDO	2,519,669,071.03	1,065,402,474.58	0.448454286	291,588,556.66	3,876,660,102.27	3,876,660,102.27	0.00	3,876,660,102.27	0.00	3,876,660,102.27
29	OSUN	4,199,448,451.71	1,059,987,567.89	0.358959927	233,350,738.77	5,492,786,758.36	5,492,786,758.36	0.00	5,492,786,758.36	0.00	5,492,786,758.36
30	OYO	4,619,393,296.88	1,731,255,799.85	5.524894905	3,591,993,957.73	9,942,243,054.46	9,942,243,054.46	0.00	9,942,243,054.46	0.00	9,942,243,054.46
31	PLATEAU	2,379,687,455.97	984,185,995.44	0.554911007	360,733,562.76	3,724,607,014.16	3,724,607,014.16	0.00	3,724,607,014.16	0.00	3,724,607,014.16
32	RIVERS	3,219,577,146.31	1,605,492,432.39	21.62717894	14,059,280,139.8	18,884,349,718.5	18,884,349,718.5	0.00	18,884,349,718.5	0.00	18,884,349,718.5
33	SOKOTO	3,219,577,146.31	1,144,656,905.36	0.7923337802	515,078,695.81	4,879,312,747.48	4,879,312,747.48	0.00	4,879,312,747.48	0.00	4,879,312,747.48
34	TARABA	2,239,705,840.91	712,348,948.38	0.340885970	221,601,317.68	3,173,656,106.97	3,173,656,106.97	0.00	3,173,656,106.97	0.00	3,173,656,106.97
35	YOBE	2,379,687,455.97	718,806,028.77	0.430587363	279,913,917.00	3,378,407,401.74	3,378,407,401.74	0.00	3,378,407,401.74	0.00	3,378,407,401.74
36	ZAMFARA	1,959,742,610.80	1,009,306,530.60	0.2472228710	160,717,110.15	3,129,766,251.55	3,129,766,251.55	0.00	3,129,766,251.55	0.00	3,129,766,251.55
37	FCT-ABUJA	839,889,690.34	435,075,321.38	3.993983717	2,596,387,448.85	3,871,352,460.57	3,871,352,460.57	0.00	3,871,352,460.57	0.00	3,871,352,460.57
Grand Total		108,345,770,054.13	43,338,308,021.65	0.377637320229671	65,007,462,032.48	216,691,540,108.26	216,691,540,108.26	0.00	216,691,540,108.26	0.00	216,691,540,108.26

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	ABIA	6,366,192,153.71	0.00	6,366,192,153.71	3,502,636,589.18	3,502,636,589.18
2	ADAMAWA	6,918,060,753.88	0.00	6,918,060,753.88	4,413,752,158.60	4,413,752,158.60
3	AKWA IBOM	7,661,827,915.80	0.00	7,661,827,915.80	6,286,874,684.94	6,286,874,684.94
4	ANAMBRA	7,118,534,268.37	0.00	7,118,534,268.37	4,541,326,213.28	4,541,326,213.28
5	BAUCHI	7,237,641,925.77	0.00	7,237,641,925.77	4,477,140,380.20	4,477,140,380.20
6	BAYELSA	9,381,587,090.01	0.00	9,381,587,090.01	4,161,689,740.40	4,161,689,740.40
7	BENUE	6,864,191,533.89	0.00	6,864,191,533.89	4,659,434,975.99	4,659,434,975.99
8	BORNO	7,863,417,491.71	0.00	7,863,417,491.71	5,855,232,500.29	5,855,232,500.29
9	CROSS RIVER	6,142,694,057.86	0.00	6,142,694,057.86	3,500,392,143.24	3,500,392,143.24
10	DELTA	9,471,587,519.77	0.00	9,471,587,519.77	6,598,650,197.13	6,598,650,197.13
11	EBONYI	5,936,725,012.82	0.00	5,936,725,012.82	2,669,412,857.47	2,669,412,857.47
12	EDO	8,827,059,176.80	0.00	8,827,059,176.80	5,208,624,491.66	5,208,624,491.66
13	EKITI	6,214,911,893.33	0.00	6,214,911,893.33	3,266,385,717.51	3,266,385,717.51
14	ENUGU	6,446,099,739.02	0.00	6,446,099,739.02	3,553,486,870.74	3,553,486,870.74
15	GOMBE	6,504,122,823.17	0.00	6,504,122,823.17	2,750,520,961.22	2,750,520,961.22
16	IMO	6,696,739,181.04	0.00	6,696,739,181.04	5,112,800,848.05	5,112,800,848.05
17	JIGAWA	7,904,088,210.00	0.00	7,904,088,210.00	5,881,113,866.48	5,881,113,866.48
18	KADUNA	8,107,326,245.51	0.00	8,107,326,245.51	5,450,520,701.57	5,450,520,701.57
19	KANO	11,563,845,492.75	0.00	11,563,845,492.75	10,589,737,775.11	10,589,737,775.11
20	KATSINA	7,711,816,076.96	0.00	7,711,816,076.96	6,738,630,178.12	6,738,630,178.12
21	KEBBI	6,816,397,555.58	0.00	6,816,397,555.58	4,349,057,396.05	4,349,057,396.05
22	KOGI	6,525,765,464.07	0.00	6,525,765,464.07	4,164,109,701.45	4,164,109,701.45
23	KWARA	6,429,141,207.19	0.00	6,429,141,207.19	3,402,713,462.70	3,402,713,462.70
24	LAGOS	51,933,950,387.41	9,886,025,186.97	42,047,925,200.44	32,920,245,764.88	32,920,245,764.88
25	NASSARAWA	6,013,730,795.94	0.00	6,013,730,795.94	2,718,416,537.64	2,718,416,537.64
26	NIGER	7,377,467,423.77	0.00	7,377,467,423.77	5,266,028,317.85	5,266,028,317.85
27	OGUN	6,958,435,337.52	0.00	6,958,435,337.52	4,299,463,460.41	4,299,463,460.41
28	ONDO	6,733,972,279.19	0.00	6,733,972,279.19	3,876,660,102.27	3,876,660,102.27
29	OSUN	6,633,946,569.12	0.00	6,633,946,569.12	5,492,786,758.36	5,492,786,758.36
30	OYO	12,966,035,992.00	0.00	12,966,035,992.00	9,942,243,054.46	9,942,243,054.46
31	PLATEAU	6,715,002,821.55	0.00	6,715,002,821.55	3,724,607,014.16	3,724,607,014.16
32	RIVERS	29,217,628,986.45	0.00	29,217,628,986.45	18,884,349,718.54	18,884,349,718.54
33	SOKOTO	7,209,713,746.22	0.00	7,209,713,746.22	4,879,312,747.48	4,879,312,747.48
34	TARABA	6,069,193,933.90	0.00	6,069,193,933.90	3,173,656,106.97	3,173,656,106.97
35	YOBE	6,170,974,859.17	0.00	6,170,974,859.17	3,378,407,401.74	3,378,407,401.74
36	ZAMFARA	6,440,166,379.84	0.00	6,440,166,379.84	3,129,766,251.55	3,129,766,251.55
37	FCT-ABUJA	9,365,285,011.89	0.00	9,365,285,011.89	3,871,352,460.57	3,871,352,460.57
Grand Total		340,515,277,312.98		9,886,025,186.97	330,629,252,126.01	216,691,540,108.26

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: February, 2026

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1	2	3			4			5			6			7			8			9			10	11
		SINO	STATES	NO OF LGOVTS	GROSS STATUTORY REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO LGOVTS	TOTAL PAID (5+6+8+9)	SNO												
1	ABIA	17	9,600,782,511.18	8,615,891,545.63	6,366,192,153.71	4,976,821,224.49	4,831,865,266.50	3,502,636,589.18	23,316,585,555.02	1														
2	ADAMAWA	21	8,170,060,198.61	7,212,362,907.80	6,918,060,753.88	6,277,545,684.47	6,094,704,548.03	4,413,752,158.60	24,638,880,368.31	2														
3	AKWA IBOM	31	32,499,799,111.33	31,099,761,285.07	7,661,827,915.80	8,361,321,965.85	8,117,788,316.36	6,286,874,694.94	53,166,252,202.18	3														
4	ANAMBRA	21	9,375,842,557.28	8,818,370,174.94	7,118,534,268.37	6,311,470,206.99	6,127,640,977.57	4,541,326,213.28	26,605,871,634.16	4														
5	BAUCHI	20	9,810,442,943.20	4,701,443,661.52	7,237,641,925.77	7,194,767,646.08	6,956,095,093.28	4,477,140,380.20	23,372,311,060.77	5														
6	BAYELSA	8	31,693,644,132.32	30,092,689,366.43	9,381,587,090.01	2,916,322,686.33	2,831,381,248.96	4,161,689,740.40	46,467,347,445.70	6														
7	BENUE	23	9,197,924,445.84	8,424,885,062.06	6,864,191,533.89	7,796,376,080.99	7,569,297,165.98	4,659,434,975.99	27,517,808,737.92	7														
8	BORNO	27	10,189,982,094.51	8,992,891,716.13	7,863,417,491.71	8,464,528,038.34	8,217,988,384.90	5,855,232,500.29	30,929,530,092.93	8														
9	CROSS RIVER	18	8,247,390,207.33	4,144,998,112.79	6,142,694,057.86	5,456,846,270.05	5,297,878,278.69	3,500,392,143.24	19,085,962,592.59	9														
10	DELTA	25	43,702,418,335.48	41,460,131,376.92	9,471,587,519.77	6,992,125,317.48	6,788,471,182.02	6,599,650,197.13	64,318,840,275.85	10														
11	EBONYI	13	7,337,513,711.14	6,222,770,225.32	5,936,725,012.82	4,036,599,783.77	3,919,028,916.28	2,669,412,857.47	18,747,937,071.89	11														
12	EDO	18	10,172,466,457.91	6,555,849,481.25	8,827,059,176.80	5,349,922,257.64	5,194,099,279.28	5,208,624,491.66	25,765,632,428.97	12														
13	EKITI	16	7,333,373,194.92	4,691,772,341.75	6,214,911,893.33	4,248,032,284.01	4,124,303,188.36	3,266,385,717.51	18,297,373,140.96	13														
14	ENUGU	17	8,248,111,610.52	7,148,708,180.47	6,446,099,739.02	5,435,600,551.06	5,277,282,088.41	3,553,486,870.74	22,428,576,878.63	14														
15	GOMBE	11	7,725,253,390.03	4,949,977,298.75	6,504,122,823.17	3,724,477,293.96	3,615,997,372.71	2,750,520,961.22	17,820,618,455.91	15														
16	IMO	27	11,217,878,176.15	8,973,720,436.15	6,696,739,181.04	7,284,913,877.67	7,072,731,920.07	5,112,800,848.05	27,855,992,385.31	16														
17	JIGAWA	27	9,171,927,047.33	8,600,573,345.91	7,904,088,210.00	7,653,487,926.33	7,430,570,802.26	5,881,113,866.48	29,816,346,224.65	17														
18	KADUNA	23	10,745,979,326.84	4,526,331,616.83	8,107,326,245.51	8,607,071,882.21	8,386,380,468.17	5,450,520,701.57	26,440,559,032.07	18														
19	KANO	44	13,009,204,323.70	11,176,117,639.93	11,563,845,492.75	13,703,196,111.85	13,304,073,895.00	10,589,737,775.11	46,633,774,802.79	19														
20	KATSINA	34	10,081,763,109.52	7,190,860,108.78	7,711,816,076.96	10,432,476,447.97	10,128,617,910.65	6,739,630,178.12	31,769,924,274.51	20														
21	KEBBI	21	8,660,284,809.51	7,878,186,367.79	6,816,397,555.58	6,584,012,451.68	6,392,245,098.71	4,349,057,396.05	25,435,886,418.14	21														
22	KOGI	21	9,064,713,336.39	7,403,011,075.95	6,525,765,464.07	6,805,059,137.94	6,606,853,531.98	4,164,109,701.45	24,699,739,773.09	22														
23	KWARA	16	7,300,678,183.08	5,975,790,387.67	6,429,141,207.19	4,815,292,135.47	4,675,040,908.22	3,402,713,462.70	20,482,685,965.78	23														
24	LAGOS	20	10,987,116,996.44	2,352,413,437.60	42,047,925,200.44	8,202,831,797.44	7,963,914,366.44	32,920,245,764.88	85,284,498,769.37	24														
25	NASSARAWA	13	7,563,518,285.04	7,131,202,999.45	6,013,730,795.94	4,296,070,521.50	4,170,942,253.88	2,718,416,537.64	20,034,292,586.91	25														
26	NIGER	25	9,715,002,478.92	7,193,296,798.23	7,377,467,423.77	7,951,695,148.73	7,720,092,377.40	5,266,028,317.85	27,556,884,917.25	26														
27	OGUN	20	7,619,692,548.69	3,450,000,975.57	6,958,435,337.52	5,672,710,568.67	5,507,485,989.00	4,299,463,460.41	20,215,385,762.50	27														
28	ONDO	18	10,831,622,272.39	9,575,652,478.18	6,733,972,279.19	5,417,797,417.20	5,259,997,492.42	3,876,660,102.27	25,446,282,352.07	28														
29	OSUN	30	7,480,008,438.75	5,379,415,555.42	6,633,946,569.12	7,338,543,580.94	7,124,799,593.15	5,492,786,758.36	24,630,948,476.06	29														
30	OYO	33	9,198,940,706.96	6,310,266,785.03	12,986,035,992.00	9,257,000,142.39	8,987,378,779.02	9,942,243,054.46	38,205,924,610.51	30														
31	PLATEAU	17	8,564,516,939.04	6,373,573,373.26	6,715,002,821.55	5,802,899,781.34	5,633,882,311.98	3,724,607,014.16	22,447,064,520.96	31														
32	RIVERS	23	24,195,593,524.82	20,990,800,863.31	29,217,628,986.45	7,193,014,734.18	6,993,509,450.66	18,884,349,718.54	76,076,289,018.96	32														
33	SOKOTO	23	9,038,909,076.68	7,373,364,462.56	7,209,713,746.22	7,244,479,142.90	7,033,474,896.02	4,879,312,747.48	26,495,865,852.29	33														
34	TARABA	16	7,900,384,186.91	7,327,043,402.68	6,069,193,933.90	5,429,761,354.45	5,271,612,965.49	3,173,656,106.97	21,841,506,409.04	34														
35	YOBE	17	8,144,281,928.42	7,010,368,507.98	6,170,974,859.17	5,459,149,191.82	5,300,144,846.43	3,378,407,401.74	21,859,895,615.32	35														
36	ZAMFARA	14	8,161,626,870.84	6,954,671,271.97	6,440,166,379.84	4,932,706,228.76	4,789,035,173.56	3,129,766,251.55	21,313,639,076.91	36														
37	FCT-ABUJA	6	0.00	0.00	9,365,285,011.89	2,178,624,818.63	2,115,169,726.82	3,871,352,460.57	15,351,807,199.29	37														
SUB-TOTAL C/F		774	421,958,647,468.02	342,279,163,626.75	330,629,252,126.01	239,775,519,046.45	232,791,766,064.52	216,691,540,108.26	1,122,391,721,925.54															

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				11
			4	5	6	7	8	9	10	
SNO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO
774	421,958,647,468.02	421,958,647,468.02	342,279,163,626.75	330,629,252,126.01	239,775,519,046.45	232,791,766,064.52	216,691,540,108.26	1,122,391,721,925.54		
38	FCT-ABUJA	6	11,639,588,303.23	11,418,524,386.23	0.00	0.00	0.00	0.00	11,418,524,386.23	38
39	Federal Government	0	601,533,923,510.72	494,110,974,242.42	61,911,868,602.36	0.00	0.00	0.00	556,022,842,844.78	39
40	4% Cost of Collection - FIRS/FIRS Tax Refund	0	14,492,706,557.10	14,492,706,557.10	0.00	0.00	0.00	0.00	14,492,706,557.10	40
41	Cost Of Collection - FIRS & MCS (VAT)	0	0.00	0.00	26,738,012,784.43	0.00	0.00	0.00	26,738,012,784.43	41
42	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDSIF) GAS FLARED PENALTY	0	13,670,728,221.00	13,670,728,221.00	0.00	0.00	0.00	0.00	13,670,728,221.00	42
43	13% COST OF COLLECTION TO NUPRC, 13% Derivation Refund on NLNG and 13% Derivation on subsidy, Priority Project, Police Trust Fund.	0	54,345,434,585.75	54,345,434,585.75	0.00	0.00	0.00	0.00	54,345,434,585.75	43
44	13% DERIVATION IRO NNPC MGT FEE	0	1,253,132,412.07	1,253,132,412.07	0.00	0.00	0.00	0.00	1,253,132,412.07	44
45	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	19,251,369,204.79	0.00	0.00	0.00	19,251,369,204.79	45
46	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/0.5% FROM NON OIL TO RMAFC	0	203,286,988,878.24	203,286,988,878.24	0.00	0.00	0.00	0.00	203,286,988,878.24	46
47	TOTAL DEDUCTIONS	0	0.00	178,942,993,447.92	9,886,025,186.97	0.00	0.00	0.00	188,829,018,634.89	47
48	ECOLOGY	0	0.00	8,380,503,578.32	0.00	0.00	0.00	6,983,752,981.94	15,364,256,560.26	48
49	LESS 0.5% TO RMAFC FROM VAT	0	0.00	0.00	3,342,251,598.05	0.00	0.00	0.00	3,342,251,598.05	49
6	SUB-TOTAL C/F	6	900,222,502,468.10	979,901,986,309.05	121,129,527,376.60	0.00	6,983,752,981.94	0.00	1,108,015,266,667.58	
6	SUB-TOTAL B/F	6	900,222,502,468.10	979,901,986,309.05	121,129,527,376.60	0.00	6,983,752,981.94	0.00	1,108,015,266,667.58	
	GRAND-TOTAL		1,322,181,149,936.13	1,322,181,149,935.80	451,758,779,502.61	239,775,519,046.45	239,775,519,046.45	216,691,540,108.26	2,230,406,988,593.12	

TOTAL FUNDS!!: 2,230,406,988,593.45
AS ON PAGE 17!!

Total-Statutory-for FGN, States and Others 1,322,181,149,935.80

Total-Statutory- for LGCs 239,775,519,046.45

Total-Statutory-Shared 1,561,956,668,982.25

Total-VAT-Shared 668,450,319,610.87

TOTAL FUNDS SHARED!!: 2,230,406,988,593.45

ACCT BALANCED!!

0.00

SCHEDULE I

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

SN DESCRIPTION Feb 2025 Jan 2025 VARIANCE

SN	DESCRIPTION	Feb 2025	Jan 2025	VARIANCE
1	Crude Oil Receipts Export	26,590,030,111.55	18,689,302,327.90	7,900,727,783.65
2	(1) PETROLEUM PROFIT TAX (PPT)	174,808,610,217.13	67,492,787,644.08	107,315,822,573.05
3	(11) ROYALTY (CRUDE)	311,531,431,077.69	482,296,177,515.18	-170,764,746,437.49
4	(111) RENT	10,290,030,155.47	838,575,131.89	9,451,455,023.58
5	(IV) PENALTY FOR GAS FLARED	33,150,530,046.57	36,527,894,192.03	-3,377,364,145.46
6	(D) MISCELLANEOUS OIL REVENUE	3,649,716,238.87	9,190,358,812.83	-5,540,642,573.96
7	GAS REVENUE TO THE FEDERATION ACCOUNT	20,966,511,381.54	13,043,883,434.55	7,922,627,946.99
8	GAS RECEIPTS (EXPORT)	10,519,420,024.52	32,642,769,507.44	-22,123,349,482.92
9	GAS SALES ROYALTY DPR	7,165,056,973.98	1,051,769,301.87	6,113,287,672.11
10	ROYALTIES (GAS)	21,377,984,803.25	11,238,914,976.96	10,139,069,826.29
11	4% cost of collection on supplementary component	-4,859,543,406.00	0.00	-4,859,543,406.00
12	NET OFF TO STATES	0.00	-63,417,515,339.90	63,417,515,339.90
13	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-31,824,508,844.71	-35,066,778,424.35	3,242,269,579.64
14	PART OF REFUND DUE TO LGs FROM SIGNATURE BONUS	-100,000,000,000.00	-200,000,000,000.00	100,000,000,000.00
15	13% REFUND ON SIGNATURE BONUS	-100,000,000,000.00	-100,000,000,000.00	0.00
16	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
17	4% Cost of Collection - NUPRC	-25,961,857,923.68	-22,645,206,371.96	-3,316,651,551.72
18	DPR ROYALTY	261,881,698,796.08	24,986,469,368.27	236,895,229,427.81
19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-8,260,955,379.69	-5,785,420,815.58	-2,475,534,564.11
20	CIT UPSTREAM	202,380,483,412.80	115,222,593,929.30	87,157,889,483.50
21	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
22	(1) CUSTOMS & EXCISE DUTIES,ETC.	299,583,126,686.78	400,341,158,606.31	-100,758,031,919.53
23	7% Cost Of Collection - NCS	-20,970,818,866.07	-28,023,881,102.44	7,053,062,236.37
24	LESS FIRS TAX REFUND	-100,000,000,000.00	0.00	-100,000,000,000.00
25	(B) COMPANIES INCOME TAX ETC.	241,437,775,430.52	634,652,066,458.84	-393,214,291,028.32
26	4% Cost Of Collection - FIRS	-9,657,511,017.22	-25,386,082,658.35	15,728,571,641.13
27	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-278,000,000,000.00	-500,000,000,000.00	222,000,000,000.00
NON MINERAL REVENUE				
22	(1) CUSTOMS & EXCISE DUTIES,ETC.	299,583,126,686.78	400,341,158,606.31	-100,758,031,919.53
23	7% Cost Of Collection - NCS	-20,970,818,866.07	-28,023,881,102.44	7,053,062,236.37
24	LESS FIRS TAX REFUND	-100,000,000,000.00	0.00	-100,000,000,000.00
25	(B) COMPANIES INCOME TAX ETC.	241,437,775,430.52	634,652,066,458.84	-393,214,291,028.32
26	4% Cost Of Collection - FIRS	-9,657,511,017.22	-25,386,082,658.35	15,728,571,641.13
27	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-278,000,000,000.00	-500,000,000,000.00	222,000,000,000.00
ELECTRONIC MONEY TRANSFER LEVY				
28	ELECTRONIC MONEY TRANSFER LEVY	36,636,330,862.07	21,403,688,302.23	15,232,642,559.84
29	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,465,453,234.48	-856,147,532.09	-609,305,702.39
OTHER MINERAL REVENUE				
		<u>35,170,877,627.59</u>	<u>20,547,540,770.14</u>	<u>14,623,336,857.45</u>
		<u>827,634,131,067.00</u>	<u>749,726,757,642.49</u>	<u>77,907,373,424.51</u>
		<u>132,392,572,234.01</u>	<u>481,583,261,304.36</u>	<u>-349,190,689,070.35</u>

SN	DESCRIPTION	Feb 2025	Jan 2025	VARIANCE
30	SOLID MINERAL	28,218,818,355.40	0.00	28,218,818,355.40
OTHER NON-MINERAL REVENUE				
31	OTHER NON-MINERAL REVENUE	178,000,000,000.00	0.00	178,000,000,000.00
VAT				
32	AUGMENTATION OF =N=214 BILLION	0.00	-214,000,000,000.00	-214,000,000,000.00
33	VAT FOR DISTRIBUTION	654,455,847,385.22	771,886,314,511.10	-117,430,467,125.88
34	Cost Of Collection - FIRS & NCS (VAT)	-26,178,233,895.41	-30,875,452,580.44	4,697,218,685.03
35	3%VAT FOR NORTH EAST COMMISSION	-18,848,328,404.69	-22,230,325,857.92	3,381,997,453.23
		<u>609,429,285,085.12</u>	<u>932,780,536,072.74</u>	<u>-323,351,250,987.62</u>
		850,818,981,068.11	953,328,076,842.88	-102,509,095,774.77
GRAND TOTAL		<u>1,678,453,112,135.11</u>	<u>1,703,054,834,485.37</u>	<u>-24,601,722,350.26</u>