

**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	84,494,482.74	445,403,411.04	529,897,893.78	0.000875	1,050,714,382.71	1,050,714,382.71
2	ADAMAWA	0.000558	669,145,871.65	445,403,411.04	1,114,549,282.71	0.000596	715,244,704.81	715,244,704.81
3	AKWA IBOM	0.000097	116,722,272.58	445,403,411.04	562,128,683.62	0.000623	747,978,539.14	747,978,539.14
4	ANAMBRA	0.000059	89,011,179.96	445,403,411.04	528,414,591.01	0.000522	626,998,874.37	626,998,874.37
5	BAUCHI	0.000717	890,644,465.17	445,403,411.04	1,306,047,876.21	0.000073	807,191,334.99	807,191,334.99
6	BAYELSA	0.000135	162,286,870.62	445,403,411.04	607,690,281.66	0.001064	1,276,619,538.71	1,276,619,538.71
7	BENUE	0.000449	539,075,765.05	445,403,411.04	984,479,176.10	0.000874	1,048,890,044.81	1,048,890,044.81
8	BORNO	0.001085	1,301,998,912.94	445,403,411.04	1,747,402,323.98	0.000894	1,072,710,685.39	1,072,710,685.39
9	CROSS RIVER	0.000311	372,921,582.16	445,403,411.04	818,324,963.20	0.001076	1,291,266,365.85	1,291,266,365.85
10	DELTA	0.000248	297,130,571.65	445,403,411.04	742,533,982.69	0.000505	606,566,289.89	606,566,289.89
11	EBONYI	0.000092	110,674,793.92	445,403,411.04	556,078,204.96	0.000937	1,124,730,377.52	1,124,730,377.52
12	EDO	0.000285	341,598,630.61	445,403,411.04	787,002,041.65	0.000444	532,550,295.08	532,550,295.08
13	EKITI	0.000085	101,482,143.04	445,403,411.04	546,885,554.09	0.000964	1,156,786,600.63	1,156,786,600.63
14	ENUGU	0.000110	132,028,597.13	445,403,411.04	577,432,098.17	0.001076	1,291,422,737.67	1,291,422,737.67
15	GOMBE	0.000258	309,833,063.71	445,403,411.04	755,336,474.75	0.001026	1,231,271,710.90	1,231,271,710.90
16	IMMO	0.000074	89,329,780.90	445,403,411.04	534,733,191.94	0.000867	1,040,289,594.71	1,040,289,594.71
17	JIGAWA	0.000352	422,543,424.69	445,403,411.04	867,946,835.73	0.000954	1,145,215,085.95	1,145,215,085.95
18	KADUNA	0.000656	787,863,524.12	445,403,411.04	1,233,266,935.16	0.000740	888,296,185.64	888,296,185.64
19	KANO	0.000306	366,721,705.07	445,403,411.04	812,125,116.11	0.000907	1,088,399,991.34	1,088,399,991.34
20	KATSINA	0.000359	430,386,346.02	445,403,411.04	875,799,757.06	0.000878	814,175,942.95	814,175,942.95
21	KEBBI	0.000542	650,287,112.35	445,403,411.04	1,095,670,523.39	0.000879	1,055,561,909.13	1,055,561,909.13
22	KOGI	0.000425	509,864,214.52	445,403,411.04	955,267,625.56	0.001345	1,614,278,422.09	1,614,278,422.09
23	KWARA	0.000495	594,072,067.87	445,403,411.04	1,039,475,478.91	0.000464	566,944,299.00	566,944,299.00
24	LAGOS	0.000050	60,254,216.59	445,403,411.04	505,667,627.63	0.000059	71,097,054.17	71,097,054.17
25	MASSARAWA	0.000392	470,042,723.00	445,403,411.04	915,446,134.05	0.001077	1,292,621,588.29	1,292,621,588.29
26	NIGER	0.001064	1,277,312,073.58	445,403,411.04	1,722,715,484.63	0.000876	1,051,965,357.27	1,051,965,357.27
27	OGUN	0.000244	292,671,183.70	445,403,411.04	738,074,594.75	0.000220	264,424,747.67	264,424,747.67
28	ONDUP	0.000227	272,668,485.58	445,403,411.04	718,071,896.63	0.000476	570,705,019.16	570,705,019.16
29	OSUN	0.000130	155,569,263.65	445,403,411.04	600,572,674.69	0.000211	349,908,009.28	349,908,009.28
30	OYO	0.000406	486,826,829.91	445,403,411.04	932,230,240.95	0.000991	253,009,604.81	253,009,604.81
31	PLATEAU	0.000391	489,103,033.63	445,403,411.04	914,508,444.68	0.000911	1,189,728,930.72	1,189,728,930.72
32	RIVERS	0.000150	179,807,975.27	445,403,411.04	625,211,386.32	0.000470	564,189,526.66	564,189,526.66
33	SOKOTO	0.000485	582,167,899.54	445,403,411.04	1,027,571,310.58	0.000981	1,177,427,680.87	1,177,427,680.87
34	TARABA	0.000866	1,039,170,622.79	445,403,411.04	1,484,574,033.83	0.000512	613,915,765.43	613,915,765.43
35	YOBE	0.000674	808,521,695.22	445,403,411.04	1,253,925,106.26	0.000846	1,014,800,988.04	1,014,800,988.04
36	ZAMFARA	0.000505	606,189,441.58	445,403,411.04	1,051,592,832.62	0.000726	871,147,409.38	871,147,409.38
		0.01336	16,034,522,797.53	16,034,522,797.53	32,069,045,595.06	0.02672	32,069,045,595.06	32,069,045,595.06

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLLMENT 24%		DIRECT SEC/COMMERCIAL ENROLLMENT 8%		INVERSE SEC/COMMERCIAL ENROLLMENT 8%		HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL			
		ENROLLMENT	SEC/COMMERCIAL ENROLLMENT	ENROLLMENT	SEC/COMMERCIAL ENROLLMENT	ENROLLMENT	SEC/COMMERCIAL ENROLLMENT							
1	ABIA	0.000132	157,956,848.36	0.000056	79,066,808.67	0.000021	79,066,808.67	0.000021	332,389,675.22	0.000021	25,348,344.82	0.000111	133,621,023.31	807,449,509.05
2	ADAWAMA	0.000133	163,135,450.98	0.000057	88,000,113.38	0.000167	68,000,113.38	0.000167	201,251,292.92	0.000167	200,743,791.50	0.000111	133,621,023.31	831,751,755.48
3	AKWA IBOM	0.000322	385,953,482.45	0.000052	62,002,780.74	0.000029	62,002,780.74	0.000191	228,948,525.00	0.000029	35,016,683.27	0.000111	133,621,023.31	907,545,275.51
4	ANAMBRA	0.000165	197,621,511.15	0.000063	75,786,073.65	0.000021	75,786,073.65	0.000232	278,666,201.10	0.000021	24,903,353.99	0.000111	133,621,023.31	786,384,236.55
5	BAUCHI	0.000287	344,751,668.92	0.000058	102,150,254.63	0.000215	102,150,254.63	0.000227	272,462,936.72	0.000215	258,193,359.55	0.000111	133,621,023.31	852,654,721.07
6	BAYELSA	0.000142	170,148,547.96	0.000044	52,499,250.16	0.000041	52,499,250.16	0.000167	395,200,588.26	0.000041	48,686,051.18	0.000111	133,621,023.31	958,232,575.58
7	BENUE	0.000255	306,543,484.66	0.000055	77,741,589.91	0.000035	77,741,589.91	0.000135	161,722,729.52	0.000111	360,599,673.88	0.000111	133,621,023.31	825,493,130.98
8	BORNO	0.000219	262,574,416.12	0.000069	82,394,787.20	0.000022	82,394,787.20	0.000325	290,088,448.04	0.000022	111,876,465.65	0.000111	133,621,023.31	828,956,060.65
9	CROSS RIVER	0.000157	188,568,775.94	0.000053	63,739,555.73	0.000093	63,739,555.73	0.000220	308,125,984.31	0.000074	89,139,171.49	0.000111	133,621,023.31	812,820,978.30
10	DELTA	0.000125	150,509,399.29	0.000061	73,780,241.13	0.000074	73,780,241.13	0.000257	334,839,934.59	0.000074	33,202,438.17	0.000111	133,621,023.31	790,335,674.34
11	EBONYI	0.000174	208,482,119.44	0.000043	51,338,231.39	0.000028	51,338,231.39	0.000224	280,382,971.88	0.000028	102,479,589.18	0.000111	133,621,023.31	639,393,060.38
12	EDO	0.000105	126,280,093.05	0.000061	73,786,098.56	0.000025	73,786,098.56	0.000224	280,382,971.88	0.000025	30,444,642.91	0.000111	133,621,023.31	811,232,060.38
13	EKITI	0.000099	119,395,763.14	0.000042	50,123,493.53	0.000025	50,123,493.53	0.000213	255,884,365.55	0.000025	39,608,579.14	0.000111	133,621,023.31	781,594,722.72
14	ENUGU	0.000184	221,169,635.83	0.000057	68,259,760.62	0.000033	68,259,760.62	0.000224	280,382,971.88	0.000033	26,799,919.11	0.000111	133,621,023.31	922,923,155.56
15	GOMBE	0.000114	139,933,355.66	0.000066	78,692,989.63	0.000077	78,692,989.63	0.000217	260,674,445.38	0.000077	26,799,919.11	0.000111	133,621,023.31	861,788,181.28
16	IMO	0.000210	251,496,218.02	0.000075	90,218,580.68	0.000022	90,218,580.68	0.000275	330,169,318.80	0.000022	126,763,027.41	0.000111	133,621,023.31	811,232,060.38
17	JIGAWA	0.000174	209,112,767.57	0.000038	45,939,790.58	0.000106	45,939,790.58	0.000250	300,411,961.82	0.000106	236,359,057.24	0.000111	133,621,023.31	1,183,697,745.79
18	KADUNA	0.000283	351,905,508.31	0.000102	122,417,622.73	0.000197	122,417,622.73	0.000181	216,976,911.47	0.000197	236,359,057.24	0.000111	133,621,023.31	1,435,351,329.27
19	KANO	0.000341	408,313,749.67	0.000141	168,889,676.97	0.000092	168,889,676.97	0.000370	444,620,690.82	0.000092	110,016,511.52	0.000111	133,621,023.31	1,120,619,587.98
20	KATSINA	0.000341	408,313,749.67	0.000096	114,784,243.63	0.000108	114,784,243.63	0.000183	219,380,390.28	0.000108	129,418,903.80	0.000111	133,621,023.31	966,830,456.25
21	KEBBI	0.000168	202,039,220.56	0.000057	68,811,895.09	0.000163	68,811,895.09	0.000229	298,466,288.49	0.000163	195,080,133.71	0.000111	133,621,023.31	937,850,073.39
22	KOGI	0.000251	301,619,987.75	0.000059	71,406,639.04	0.000127	71,406,639.04	0.000172	206,856,519.89	0.000127	152,859,264.36	0.000111	133,621,023.31	722,043,573.85
23	KWARA	0.000066	103,687,797.99	0.000032	38,187,156.46	0.000148	38,187,156.46	0.000192	230,138,819.27	0.000148	178,221,620.36	0.000111	133,621,023.31	931,075,314.48
24	LAGOS	0.000108	129,903,770.46	0.000081	96,965,951.99	0.000015	96,965,951.99	0.000380	455,539,351.74	0.000015	18,079,264.98	0.000111	133,621,023.31	733,989,132.08
25	NASSARAWA	0.000178	213,394,965.81	0.000035	41,525,121.42	0.000117	41,525,121.42	0.000136	162,910,083.23	0.000117	141,012,816.90	0.000111	133,621,023.31	936,855,388.05
26	NIGER	0.000146	175,536,136.63	0.000038	46,187,921.04	0.0000319	46,187,921.04	0.000235	282,803,328.30	0.0000319	87,801,355.11	0.000111	133,621,023.31	702,745,282.38
27	OGUN	0.000083	99,555,840.39	0.000041	49,581,867.63	0.000073	49,581,867.63	0.000073	87,801,355.11	0.000073	81,800,545.68	0.000111	133,621,023.31	631,346,734.37
28	ONDO	0.000139	166,313,839.15	0.000042	50,435,131.44	0.000068	50,435,131.44	0.000124	148,741,003.35	0.000068	46,670,779.09	0.000111	133,621,023.31	854,599,251.72
29	OSUN	0.000170	203,682,320.84	0.000047	56,758,751.56	0.000039	56,758,751.56	0.000270	324,286,518.07	0.000039	146,048,048.97	0.000111	133,621,023.31	821,788,144.43
30	OYO	0.000210	252,283,271.98	0.000067	80,646,681.45	0.000122	80,646,681.45	0.000134	161,353,544.56	0.000122	146,048,048.97	0.000111	133,621,023.31	956,678,027.14
31	PLATEAU	0.000199	239,128,491.33	0.000068	82,105,468.73	0.000117	82,105,468.73	0.000241	278,986,664.94	0.000117	140,730,910.09	0.000111	133,621,023.31	871,618,178.27
32	RIVERS	0.000094	113,371,407.94	0.000074	88,709,477.14	0.000045	88,709,477.14	0.000045	53,942,392.58	0.000045	174,650,369.86	0.000111	133,621,023.31	985,229,292.22
33	SOKOTO	0.000177	212,718,543.01	0.000063	76,053,786.85	0.000260	76,053,786.85	0.000260	312,131,792.34	0.000146	174,650,369.86	0.000111	133,621,023.31	887,191,974.53
34	TARABA	0.000198	237,878,978.66	0.000021	25,333,754.02	0.000128	25,333,754.02	0.000128	153,273,277.69	0.000260	311,751,188.84	0.000111	133,621,023.31	953,965,615.16
35	YOBE	0.000154	134,265,868.60	0.000048	57,023,872.13	0.000202	57,023,872.13	0.000202	242,556,508.57	0.000152	181,856,832.47	0.000111	133,621,023.31	666,411,670.46
36	ZAMFARA	0.000078	93,366,061.87	0.000028	34,178,372.12	0.000152	34,178,372.12	0.000158	189,211,008.56	0.000152	181,856,832.47	0.000111	133,621,023.31	848,103,356,839.26
		0.006413	7,696,570,942.81	0.0021	2,565,523,647.60	0.004008	2,565,523,647.60	0.0080	9,620,713,678.52	0.004008	4,810,356,839.26	0.004008	4,810,356,839.26	32,069,045,995.0

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: March,2026

AMTDEDUCTED

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	31 March 2026	28 February 2026	
<u>1 MAIN DISTRIBUTION</u>				
1 ABIA	8	991,332,370.54	984,890,965.55	1
2 ADAMAWA	5	964,522,391.80	957,697,290.81	2
3 AKWA IBOM	4	1,406,907,568.70	1,400,037,826.26	3
4 ANAMBRA	2	564,312,092.09	557,472,382.33	4
5 BAUCHI	26	5,096,697,267.11	5,108,999,281.68	5
6 BAYELSA	7	865,884,590.63	1,600,954,765.89	6
7 BENUE	6	780,754,040.70	773,039,383.78	7
8 BORNO	4	1,205,637,112.62	1,197,090,378.38	8
9 CROSS RIVER	9	4,408,404,108.10	4,102,392,094.54	9
10 DELTA	5	2,249,271,609.34	2,242,286,958.55	10
11 EBONYI	7	1,120,093,547.21	1,114,743,485.82	11
12 EDO	5	3,623,049,162.71	3,616,616,976.67	12
13 EKITI	9	2,647,751,638.44	2,641,600,853.16	13
14 ENUGU	3	1,106,321,433.96	1,099,403,430.05	14
15 GOMBE	9	2,781,755,561.71	2,775,276,091.28	15
16 IMO	9	2,251,309,937.51	2,244,157,740.00	16
17 JIGAWA	2	579,046,553.32	571,353,701.43	17
18 KADUNA	4	6,228,660,780.75	6,219,647,710.01	18
19 KANO	5	1,843,998,009.34	1,833,086,683.78	19
20 KATSINA	3	2,899,358,967.52	2,890,903,000.75	20
21 KEBBI	3	789,324,501.84	782,098,441.71	21
22 KOGI	7	1,522,803,147.59	1,661,702,260.81	22
23 KWARA	4	1,331,011,158.11	1,324,887,795.41	23
24 LAGOS	2	8,643,918,881.12	8,634,703,558.84	24
25 NASSARAWA	2	438,659,102.50	432,315,285.59	25
26 NIGER	13	2,529,816,980.85	2,521,705,680.69	26
27 OGUN	6	4,176,082,505.57	4,169,691,573.12	27
28 ONDO	5	1,357,317,082.33	1,255,969,794.20	28
29 OSUN	3	2,106,866,657.28	2,100,592,883.33	29
30 OYO	6	2,896,389,431.23	2,888,673,921.93	30
31 PLATEAU	6	2,198,127,959.17	2,190,944,565.76	31
32 RIVERS	5	3,212,211,407.14	3,204,792,661.51	32
33 SOKOTO	6	1,812,634,589.63	1,665,544,614.11	33
34 TARABA	3	579,967,143.67	573,340,784.23	34
35 YOBE	5	1,140,634,346.40	1,133,913,420.44	35
36 ZAMFARA	8	1,213,751,072.72	1,206,955,598.88	36
37 FCT-ABUJA	1	221,063,916.67	221,063,916.67	37
38 Federal Government	3	107,510,807,022.73	107,422,949,268.30	38
		187,296,455,650.66	187,323,497,026.25	
<u>6 VAT REVENUE</u>				
24 LAGOS	11	9,886,025,186.97	9,886,025,186.97	1
		9,886,025,186.97	9,886,025,186.97	
Grand Total		197,182,480,837.63	197,209,522,213.22	

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: March, 2026

TYPE OF DEDUCTION	TOTAL NO	AMT DEDUCTED
MAIN DISTRIBUTION		
1 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 105/120)	2	128,368,951.00
2 Abia Counterpart Funding for Various Projects ifo UBA PLC	1	45,444,713.63
3 BOND ISSUANCE PROGRAMME1	19	4,597,296,395.89
4 BOND ISSUANCE PROGRAMME2	16	2,887,754,287.70
5 BOND ISSUANCE PROGRAMME3	6	1,896,820,622.69
6 CBN ANCHOR BORROWERS	1	41,516,710.45
7 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	12	3,902,203,167.70
8 CBN POWER INTERVENTION FUNDS	1	116,108,479.22
9 COMMERCIAL AGRICULTURAL CREDIT SCHEME	3	343,293,193.63
10 CONTRACTUAL OBLIGATION	1	292,615,190.00
11 COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	2	202,550,309.84
12 DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	4	38,479,372.66
13 DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	11	1,157,255,235.94
14 DELTA UTM OFFSHORE FIN NG FACILITY 1	1	415,167,104.53
15 ECOLOGICAL FUNDS DISTRIBUTION STATES	36	8,641,359,591.48
16 FEDERAL GOVERNMENT NET OFF WITH STATES (26/96)	1	18,059,991,433.01
17 FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (23)	4	398,547,666.48
18 FOREIGN LOANS TO STATE GOVERNMENTS	38	128,761,222,642.58
19 HEALTH CARE DEDUCTIONS	16	423,966,958.06
20 LOAN FACILITY FROM COMMERCIAL BANKS	8	2,409,648,353.05
21 MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	2,910,457,917.96
22 NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
23 NATIONAL FADAMA PROJECT	1	1,000,000.00
24 OIL PALM VALUE CHAIN (RED GOLD PROJECT)	1	150,233,259.97
25 Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga Oil Field from July 2023 to April, 2011(15/36)B	8	503,780,725.02
26 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	75,659,050.67
27 Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (28/56)	1	1,004,597,886.60
28 RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 121/226	20	7,067,641,319.02
29 SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 11/96	2	187,310,965.45
30 TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B	1	635,164,146.42
		<u>187,296,455,650.66</u>
6 VAT REVENUE		
31 BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
32 BOND ISSUANCE PROGRAMME4	4	3,050,000,000.00
33 BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
34 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
35 LOAN FACILITY FROM COMMERCIAL BANKS	2	1,018,171,740.47

Page 30 (1 of 2) (See Details on page 31)

TYPE OF DEDUCTION

TOTAL NO AMTDEDUCTED

9,886,025,186.97

197,182,480,837.63

Grand Total

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

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u>1 MAIN DISTRIBUTION</u>			3	GOMBE	192,027,492.28
<u>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Privatization Indices of (inst. 105/120)</u>			4	IMO	945,190,963.21
1	BAYELSA	128,368,951.00	5	OGUN	723,781,959.83
		<u>128,368,951.00</u>	6	OYO	1,037,917,761.32
<u>via Counterpart Funding for Various Projects ifo UBA PLC</u>			7	SOKOTO	352,693,700.17
1	ABIA	45,444,713.63	8	YOBE	250,749,539.09
		<u>45,444,713.63</u>	<u>3,902,203,167.70</u>		
<u>BOND ISSUANCE PROGRAMME1</u>			<u>CBN POWER INTERVENTION FUNDS</u>		
			1	KANO	116,108,479.22
1	BAUCHI	201,255,000.00			<u>116,108,479.22</u>
2	CROSS RIVER	541,305,066.40	<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>		
3	EDO	510,923,032.41	1	EKITI	50,713,329.21
4	EKITI	345,000,000.00	2	KADUNA	261,766,982.01
5	GOMBE	164,916,320.90	3	NIGER	30,812,882.41
6	KATSINA	850,000,000.00			<u>343,293,193.63</u>
7	KWARA	559,212,440.21	<u>CONTRACTUAL OBLIGATION</u>		
8	NIGER	296,453,561.97			
9	OGUN	500,000,000.00	1	KANO	292,615,190.00
10	SOKOTO	206,017,834.00			<u>292,615,190.00</u>
11	ZAMFARA	422,213,140.00	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u>		
		<u>4,597,296,395.89</u>	1	KOGI	202,550,309.84
<u>BOND ISSUANCE PROGRAMME2</u>					<u>202,550,309.84</u>
1	BAUCHI	958,484,991.20	<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>		
2	CROSS RIVER	811,442,377.96	1	BAUCHI	19,272,115.68
3	GOMBE	473,578,155.62	2	BENUE	19,207,256.98
4	ONDO	644,248,762.92			<u>38,479,372.66</u>
		<u>2,887,754,287.70</u>	<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>		
<u>BOND ISSUANCE PROGRAMME3</u>			1	ADAMAWA	88,205,919.67
1	BAUCHI	495,025,392.81	2	AKWA IBOM	83,139,291.72
2	GOMBE	553,432,649.47	3	BAUCHI	215,881,080.79
3	NIGER	217,827,441.00	4	BORNO	50,056,998.35
4	PLATEAU	630,535,139.41	5	GOMBE	82,496,643.40
		<u>1,896,820,622.69</u>	6	KEBBI	66,277,216.06
<u>CBN ANCHOR BORROWERS</u>			7	NIGER	103,878,085.95
1	OYO	41,516,710.45	8	YOBE	384,090,000.00
		<u>41,516,710.45</u>	9	ZAMFARA	83,230,000.00
<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u>					<u>1,157,255,235.94</u>
			<u>DELTA UTM OFFSHORE FLNG FACILITY I</u>		
1	BAUCHI	253,351,547.50	1	DELTA	415,167,104.53
2	EKITI	146,490,204.30			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
		<u>415,167,104.53</u>	3	GOMBE	93,009,093.45
<u><i>COLOGICAL FUNDS DISTRIBUTION STATES</i></u>			4	KOGI	147,232,338.54
					<u>398,547,666.48</u>
			<u><i>FOREIGN LOANS TO STATE GOVERNMENTS</i></u>		
1	ABIA	213,383,989.47	1	ABIA	606,031,676.25
2	ADAMAWA	227,003,869.92	2	ADAMAWA	495,107,019.72
3	AKWA IBOM	229,113,399.04	3	AKWA IBOM	243,840,584.06
4	ANAMBRA	226,578,604.89	4	ANAMBRA	337,733,487.20
5	BAUCHI	272,581,652.96	5	BAUCHI	1,956,626,887.11
6	BAYELSA	201,632,946.69	6	BAYELSA	302,231,190.43
7	BENUE	255,562,920.43	7	BENUE	335,836,615.10
8	BORNO	283,127,090.08	8	BORNO	845,367,206.88
9	CROSS RIVER	229,152,472.35	9	CROSS RIVER	2,376,137,373.35
10	DELTA	231,380,056.53	10	DELTA	562,710,438.25
11	EBONYI	203,871,693.42	11	EBONYI	345,897,603.93
12	EDO	213,078,594.02	12	EDO	2,728,253,929.48
13	EKITI	203,756,649.81	13	EKITI	915,766,895.37
14	ENUGU	229,172,249.76	14	ENUGU	798,504,871.86
15	GOMBE	214,644,980.94	15	GOMBE	980,564,408.34
16	IMO	236,930,365.45	16	IMO	543,558,967.87
17	JIGAWA	254,840,586.70	17	JIGAWA	324,205,966.62
18	KADUNA	298,575,387.93	18	KADUNA	5,493,901,125.58
19	KANO	361,458,747.46	19	KANO	821,112,432.66
20	KATSINA	280,120,242.18	20	KATSINA	1,769,238,725.34
21	KEBBI	240,624,685.57	21	KEBBI	482,422,600.21
22	KOGI	251,861,403.50	22	KOGI	884,512,693.78
23	KWARA	202,848,223.92	23	KWARA	357,485,838.84
24	LAGOS	305,275,361.11	24	LAGOS	8,338,643,520.01
25	NASSARAWA	210,151,195.85	25	NASSARAWA	228,507,906.65
26	NIGER	269,929,854.29	26	NIGER	1,207,822,626.70
27	OGUN	211,711,989.15	27	OGUN	1,852,468,620.30
28	ONDO	212,131,414.31	28	ONDO	319,123,103.31
29	OSUN	207,830,887.57	29	OSUN	756,764,825.70
30	OYO	255,591,157.09	30	OYO	1,412,349,618.81
31	PLATEAU	237,963,789.97	31	PLATEAU	690,122,272.12
32	RIVERS	245,760,287.24	32	RIVERS	1,478,178,567.90
33	SOKOTO	251,144,702.78	33	SOKOTO	536,506,322.14
34	TARABA	219,510,963.28	34	TARABA	210,019,696.06
35	YOBE	226,287,624.63	35	YOBE	254,301,847.36
36	ZAMFARA	226,769,551.20	36	ZAMFARA	207,943,588.86
		<u>8,641,359,591.48</u>	37	FCT-ABUJA	221,063,916.67
<u><i>FEDERAL GOVERNMENT NET OFF WITH STATES (26/96)</i></u>			38	Federal Government	86,540,357,671.76
1	Federal Government	18,059,991,433.01			<u>128,761,222,642.58</u>
		<u>18,059,991,433.01</u>			

FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (23)

1	BAYELSA	82,685,290.30
2	EKITI	75,620,944.19

HEALTH CARE DEDUCTIONS

1	ABIA	13,542,908.65
2	BAUCHI	27,085,817.31

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
3	BAYELSA	27,618,721.57	6	IMO	9,376,893.16
4	BENUE	26,338,190.59	7	ONDO	31,580,541.82
5	BORNO	27,085,817.31	8	RIVERS	177,040,096.86
6	EBONYI	25,032,600.31			<u>503,780,725.02</u>
7	EKITI	27,085,817.36	<i><u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND</u></i>		
8	GOMBE	27,085,817.31	<i><u>THE POLICE REFORM PROGRAMME</u></i>		
9	IMO	27,085,817.31	1	EBONYI	75,659,050.67
10	KOGI	25,887,291.89			<u>75,659,050.67</u>
11	NIGER	32,178,156.52	<i><u>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F</u></i>		
12	OYO	28,243,131.84	<i><u>July, 2008 to Sept. 2018 (28/36)</u></i>		
13	PLATEAU	27,085,817.31	1	RIVERS	1,004,597,886.60
14	SOKOTO	26,765,932.33			<u>1,004,597,886.60</u>
15	YOBE	25,205,335.32	<i><u>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS</u></i>		
16	ZAMFARA	30,639,785.13	<i><u>121/226</u></i>		
		<u>423,966,958.06</u>	1	ABIA	87,401,497.26
<i><u>OAN FACILITY FROM COMMERCIAL BANKS</u></i>			2	ADAMAWA	154,205,582.49
1	BAUCHI	611,467,022.85	3	AKWA IBOM	850,814,293.88
2	EBONYI	282,321,633.44	4	BAUCHI	85,665,758.90
3	KADUNA	174,417,285.23	5	BENUE	143,809,057.60
4	KANO	252,703,160.00	6	CROSS RIVER	444,989,043.29
5	NIGER	370,914,372.01	7	DELTA	919,934,176.58
6	PLATEAU	278,318,781.31	8	EDO	157,343,097.74
7	SOKOTO	439,506,098.21	9	EKITI	248,153,651.78
		<u>2,409,648,353.05</u>	10	ENUGU	78,644,312.34
<i><u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u></i>			11	IMO	489,166,930.51
1	Federal Government	2,910,457,917.96	12	KOGI	10,759,110.04
		<u>2,910,457,917.96</u>	13	KWARA	211,464,655.14
<i><u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u></i>			14	OGUN	888,119,936.29
1	ABIA	1,000,000.00	15	OSUN	1,142,270,944.01
		<u>1,000,000.00</u>	16	OYO	120,771,051.72
<i><u>NATIONAL FADAMA PROJECT</u></i>			17	PLATEAU	334,102,159.05
1	ABIA	1,000,000.00	18	RIVERS	306,634,568.54
		<u>1,000,000.00</u>	19	TARABA	150,436,484.33
<i><u>OIL PALM VALUE CHAIN (RED GOLD PROJECT)</u></i>			20	ZAMFARA	242,955,007.53
1	ONDO	150,233,259.97			<u>7,067,641,319.02</u>
		<u>150,233,259.97</u>	<i><u>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT</u></i>		
<i><u>Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga</u></i>			<i><u>PROJECT - 11/96</u></i>		
<i><u>Oil Field from July 2023 to April, 2011(15/36)E</u></i>			1	EBONYI	187,310,965.45
1	ABIA	23,527,585.28			<u>187,310,965.45</u>
2	BAYELSA	123,347,490.64	<i><u>TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B</u></i>		
3	CROSS RIVER	5,377,774.75	1	EKITI	635,164,146.42
4	DELTA	120,079,833.45			<u>635,164,146.42</u>
5	EDO	13,450,509.06			<u>187,296,455,650.66</u>

SNO STATE

AMTDEDUCTED

SNO

STATE

AMTDEDUCTED

187,296,455,650.66

FEDERATION ACCOUNT: MARCH, 2026
Net Statutory Allocation to States Governments March, 2026

S/N	STATES	Gross Allocation (3)	Ecology (4)	Foreign Loans to		Other Deductions (6)	Total Deductions (7)	States Net		
				States (5)	States (5)			March 2026 (3-4)	February 2026	Gross February 2026
1	ABIA	7,918,916,942.37	213,388,989.46	606,031,676.25	1,711,916,704.82	777,948,381.07	6,927,584,571.84	6,694,978,280.65	7,679,669,246.20	1
2	ADAMAWA	8,424,365,839.17	227,003,869.92	495,107,019.72	242,411,502.16	737,518,521.88	7,459,843,447.37	7,212,362,907.80	8,170,060,198.61	2
3	AKWAIBOM	8,502,652,808.85	229,113,399.04	243,840,984.06	933,953,585.60	1,177,794,169.66	7,095,745,240.15	6,845,946,099.70	8,245,983,925.96	3
4	ANAMBRA	8,408,583,781.56	226,578,604.89	337,733,487.20	-	337,733,487.20	7,844,271,689.47	7,597,282,170.35	8,154,734,535.68	4
5	BAUCHI	10,115,808,009.82	272,581,652.96	1,956,628,887.11	2,867,488,727.04	4,824,115,614.15	5,019,110,742.71	4,701,443,661.52	9,810,442,943.20	5
6	BAYELSA	7,482,822,688.44	201,633,946.69	302,231,190.43	362,020,453.51	664,231,643.94	6,616,938,097.81	6,555,984,567.85	7,256,939,333.74	6
7	BENUE	9,484,223,933.83	253,567,920.43	333,836,615.10	189,354,505.17	525,191,120.27	8,703,469,895.13	8,424,885,062.06	9,197,924,445.84	7
8	BORNO	10,507,160,898.68	283,127,090.08	843,367,206.88	77,142,815.66	922,510,022.54	9,301,323,786.06	8,992,891,716.13	10,189,982,094.51	8
9	CROSS	8,504,102,862.88	229,152,472.35	2,376,137,373.35	1,803,114,262.40	4,179,251,635.75	4,095,698,754.78	4,144,998,112.79	8,247,390,207.33	9
10	DELTA	8,586,770,986.81	231,380,056.53	562,710,438.25	1,455,181,114.56	2,017,891,552.81	6,337,699,377.47	6,082,275,876.83	8,227,662,833.38	10
11	EBONYI	7,565,905,066.78	208,871,693.42	343,897,603.93	570,924,249.87	916,221,853.80	6,445,811,519.56	6,222,770,225.32	7,337,513,711.14	11
12	EDO	7,907,583,377.93	213,078,594.02	2,728,253,929.48	681,716,639.21	3,409,970,568.69	4,284,334,215.22	4,052,260,830.47	7,668,872,807.14	12
13	EKITI	7,561,635,670.64	203,756,649.81	915,766,893.37	1,328,228,093.26	2,443,994,988.63	4,913,884,032.20	4,691,772,341.75	7,333,973,194.92	13
14	ENUGU	8,504,836,824.38	229,172,249.76	798,304,871.86	78,644,312.34	877,149,184.27	7,398,515,390.42	7,148,698,582.74	8,248,102,012.79	14
15	COMBE	7,965,713,737.20	214,644,980.94	980,564,408.34	1,586,546,172.43	2,567,110,580.77	5,183,958,175.49	4,949,977,298.75	7,725,253,390.03	15
16	IMO	9,457,417,328.46	254,840,586.70	324,205,966.62	1,470,920,604.19	2,014,379,572.06	6,541,439,180.15	6,283,165,381.29	8,527,323,121.29	16
17	JIGAWA	8,792,749,117.66	298,575,587.93	543,538,967.87	436,184,267.24	324,205,966.62	8,878,370,775.14	8,600,573,345.91	9,171,927,047.33	17
18	KADUNA	11,080,464,396.68	361,458,747.46	549,901,123.58	661,426,829.22	1,482,539,261.83	4,851,803,615.93	4,526,331,616.83	10,745,979,326.84	18
19	KANO	13,414,135,738.93	280,120,242.18	1,769,238,725.34	850,000,000.00	2,619,238,725.34	7,496,214,464.47	11,176,117,639.93	13,009,204,323.70	19
20	KATSINA	8,929,849,442.12	240,624,683.57	482,422,600.21	66,277,216.06	548,699,816.27	8,140,524,940.28	7,878,186,367.79	8,660,284,809.51	20
21	KEBBI	9,346,856,530.03	251,861,403.50	884,512,693.78	386,429,050.31	1,270,941,744.09	7,824,053,382.44	7,403,001,477.85	9,064,703,738.66	21
22	KOGI	7,527,922,976.48	202,848,222.92	357,485,838.84	770,677,095.35	1,128,162,934.19	6,196,911,818.37	5,975,790,387.67	7,300,678,183.08	22
23	KWARA	11,329,107,845.68	305,275,561.11	833,643,320.01	-	8,338,643,520.01	2,685,188,964.56	2,352,413,437.60	10,987,116,996.44	23
24	LAGOS	7,798,944,379.29	210,151,195.85	228,507,906.65	1,052,064,499.86	2,259,887,126.56	7,360,285,276.79	7,131,202,999.45	7,563,518,285.04	24
25	NASSARAWA	10,017,396,814.87	269,929,854.29	1,207,822,626.70	2,111,901,896.12	3,964,370,516.42	3,680,784,647.39	3,450,000,975.57	9,715,002,478.92	25
26	NIGER	7,856,867,153.96	211,711,989.15	1,852,468,620.30	2,111,901,896.12	2,111,901,896.12	7,487,579,834.02	7,193,296,798.23	9,715,002,478.92	26
27	OGUN	7,872,432,486.71	212,131,414.31	319,123,103.31	826,062,564.71	1,145,183,668.02	6,515,115,404.38	6,378,818,218.79	7,619,692,548.69	27
28	ONDO	7,712,835,161.09	207,830,887.57	756,764,825.70	1,142,270,944.01	1,899,035,769.71	5,605,968,503.81	5,379,415,555.42	7,480,008,438.75	28
29	OSUN	9,485,271,829.63	255,591,157.09	1,412,349,618.81	1,228,448,655.33	2,640,798,274.14	6,588,882,398.40	6,310,266,785.03	9,198,940,706.96	29
30	OYO	8,831,100,649.97	237,963,789.97	690,122,972.12	1,478,178,567.90	2,966,451,119.50	5,908,225,919.45	5,640,326,771.62	8,845,119,493.14	30
31	PLATEAU	9,120,437,326.59	245,760,287.24	1,478,178,567.90	1,270,041,897.08	2,966,451,119.50	7,507,624,380.05	7,372,364,462.56	9,038,909,076.68	31
32	RIVERS	9,320,258,969.68	251,144,702.78	356,506,322.14	1,024,983,564.71	1,561,489,886.85	7,566,328,604.78	7,327,043,402.68	7,900,384,186.91	32
33	SOKOTO	8,146,295,748.45	219,510,963.28	219,019,696.06	150,436,484.33	360,456,180.39	7,566,328,604.78	7,010,368,507.98	8,144,281,928.42	33
34	TARABA	8,397,783,180.83	226,287,624.63	234,301,847.36	660,044,874.41	914,346,721.77	7,257,150,834.43	6,954,671,271.97	8,161,626,870.84	34
35	YOBE	8,415,670,011.15	226,769,551.20	207,943,588.86	779,037,992.66	986,981,521.52	7,201,918,938.43	231,330,315,620.94	311,009,799,462.22	35
36	ZAMFARA	320,690,455,950.59	8,641,359,591.48	41,999,801,054.15	28,923,424,065.62	70,923,225,119.77	241,125,871,239.34	231,330,315,620.94	311,009,799,462.22	36

ALLOCATION TO MINERAL PRODUCING STATES

S/NO	STATE	OIL DERIVATION INDICES (13%)	GROSS		OIL		GROSS		GAS		TOTAL MINERAL REVENUE MARCH 2026	TOTAL MINERAL REVENUE FEBRUARY 2026	S/NO
			DERIVATION ON OIL USING NEW	DERIVATION ON OIL USING NEW INDICES (13%)	DERIVATION ON GAS USING NEW	DERIVATION ON GAS USING NEW INDICES (13%)	DERIVATION ON OIL USING NEW	DERIVATION ON OIL USING NEW INDICES (13%)	DERIVATION ON GAS USING NEW	DERIVATION ON GAS USING NEW INDICES (13%)			
1	ABIA	0.0176900340	2.063.333.570.88	0.003480969	14.346.027.20	0.017547898	0.00	0.003937103	0.00	0.00	2,077,679,598.08	1,920,913,264.98	1
2	ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	2
3	AKWA IBOM	0.22327268417	26,042,607,003.97	0.154830334	679,310,980.12	0.219530087	0.00	0.165729727	0.00	0.00	26,721,917,984.09	24,233,815,185.37	3
4	ANAMBRA	0.0102727507	1,198,195,067.63	0.015228137	62,759,325.05	0.010907556	0.00	0.016616135	0.00	0.00	1,260,954,392.68	1,221,088,004.60	4
5	BALICHI	0.0000000000	0.00	0	0.00	0	0.00	0.331665658	0.00	0.00	27,269,487,169.67	24,436,704,798.58	6
6	BAYELSA	0.2225252022	25,954,937,125.68	0.318966907	1,314,550,043.99	0.218299689	0.00	0	0.00	0.00	-	-	7
7	BENUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	8
8	BORNO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	9
9	RIVER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	10
10	DELTA	0.3113526172	36,315,606,138.48	0.199026233	820,241,653.39	0.321163723	0.00	0.186190864	0.00	0.00	37,135,847,811.86	35,374,855,500.10	10
11	EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	11
12	EDO	0.0224487896	2,618,386,219.78	0.068878201	283,865,943.71	0.021718744	0.00	0.070873599	0.00	0.00	2,902,252,163.50	2,503,588,650.77	12
13	EKITI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	13
14	ENUGU	0.0000000000	0.00	3.99768E-06	16,475.54	0	0.00	5.02321E-06	0.00	0.00	16,475.54	9,597.73	14
15	GOMBE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	15
16	IMO	0.0226806316	2,645,427,846.69	0.00568428	23,427,910.91	0.024558947	0.00	0.006642855	0.00	0.00	2,668,855,757.61	2,690,555,054.86	16
17	JIGAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	17
18	KADUNA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	18
19	KANO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	19
20	KATSINA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	20
21	KEBBI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	21
22	KOGI	0.0000000000	0.00	3.99768E-06	16,475.54	0	0.00	5.02321E-06	0.00	0.00	16,475.54	9,597.73	22
23	KWARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	23
24	LAGOS	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	24
25	NASSARAW	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	25
26	NIGER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	26
27	OGUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	27
28	ONDO	0.0283010460	3,300,982,815.33	0.022899522	94,375,206.46	0.028960628	0.00	0.020422286	0.00	0.00	3,395,358,021.78	3,196,834,259.41	28
29	OSUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	29
30	OYO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	30
31	PLATEAU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	31
32	RIVERS	0.1414520871	16,498,715,606.11	0.200997074	828,364,028.85	0.137312728	0.00	0.197911728	0.00	0.00	17,327,079,634.96	15,350,474,091.68	32
33	SOKOTO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	33
34	TARABA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	34
35	YOBE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	35
36	ZAMFARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	36
37	FCT-ABUJA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-	37
	TOTAL	100.00%	116,638,191,414.55	100.00%	4,121,274,070.76	100.00%	0.00	100.00%	0.00	0.00	120,759,465,485.31	110,948,848,005.81	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NO OF LGS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%WATER	1.5%RAINFALL	TOTAL
1	ABIA	17	2,172,124,697.77	1,601,729,792.03	64,581,785.50	271,515,587.22	549,534,285.52	200,497,881.20	270,919,167.10	19,374,537.30	81,454,676.17	5,131,732,409.81
2	ADAMAWA	21	2,883,212,661.95	1,678,769,701.71	511,452,324.55	335,401,607.74	630,808,191.88	203,263,494.19	175,979,536.77	153,435,710.45	100,620,482.32	6,472,943,911.37
3	AKWA IBOM	31	3,960,933,272.41	2,077,309,534.89	89,215,046.71	495,116,659.05	1,035,943,264.22	489,998,097.42	297,665,563.23	26,764,516.29	148,534,997.72	8,621,580,921.94
4	ANAMBRA	21	2,683,212,661.95	2,216,049,492.48	63,448,438.90	335,401,607.74	583,698,434.57	250,944,118.29	255,614,416.96	19,034,533.29	100,620,482.32	6,507,924,366.52
5	BAUCHI	20	2,555,440,920.91	2,462,451,510.33	657,821,606.56	319,430,102.61	486,317,646.47	437,999,074.58	175,845,724.74	197,346,496.79	95,629,030.78	7,387,782,015.79
6	BAVELSA	8	1,022,416,328.36	902,605,630.81	124,041,708.59	127,772,041.05	425,614,117.05	215,971,507.45	113,372,236.50	37,212,515.75	38,331,612.31	3,007,097,697.87
7	BENUE	23	2,938,756,944.05	2,235,768,048.94	412,035,050.68	367,344,618.01	1,143,123,117.50	389,100,318.75	319,108,221.68	123,610,526.74	110,203,385.40	8,039,050,230.85
8	BORNO	27	3,449,845,108.23	2,199,707,974.70	995,164,729.82	431,230,638.53	715,213,909.72	333,290,162.34	175,628,280.21	85,511,225.16	86,246,127.71	5,626,666,342.39
9	CROSS RIVER	18	2,299,896,738.82	1,530,866,883.57	285,037,392.90	287,487,092.35	639,475,915.60	239,353,665.07	172,801,501.22	65,511,225.16	119,786,288.48	7,209,765,930.22
10	DELTA	25	3,194,301,026.14	2,171,728,311.87	227,107,612.85	399,287,628.27	616,383,690.63	191,045,036.14	221,994,146.18	68,132,289.66	119,786,288.48	7,209,765,930.22
11	EBONYI	13	1,661,036,533.59	1,151,733,365.01	84,592,736.82	207,629,566.70	522,470,481.34	264,629,613.21	182,486,146.39	25,377,822.21	62,288,870.01	4,162,245,136.28
12	EDO	18	2,299,896,738.82	1,705,386,997.33	261,096,154.20	287,487,092.35	499,697,507.50	160,290,211.63	138,027,101.74	76,328,852.94	86,246,127.71	4,380,256,797.02
13	EKITI	16	2,044,352,656.73	1,283,388,657.13	77,566,462.20	255,544,082.09	383,766,275.27	151,551,664.91	104,155,933.41	23,269,940.64	76,663,224.63	3,640,407,355.79
14	ENUGU	17	2,172,124,697.77	1,726,034,994.41	100,914,218.91	271,515,587.22	673,195,188.28	280,734,311.21	268,544,003.69	30,274,268.22	81,454,676.17	5,804,791,945.79
15	GOMBE	11	1,406,492,451.50	1,247,316,267.63	236,893,019.30	175,686,566.44	370,084,116.92	173,811,369.76	107,350,695.46	71,067,911.85	52,705,966.93	3,640,407,355.79
16	IMO	27	3,449,845,108.23	2,085,094,263.24	69,068,536.43	431,230,638.53	674,252,874.51	319,229,400.47	332,857,407.25	20,720,562.70	129,569,191.56	7,511,667,982.91
17	JIGAWA	27	3,449,845,108.23	2,304,339,471.68	322,965,179.84	431,230,638.53	697,633,927.19	265,430,617.40	194,010,706.87	96,889,562.21	149,369,181.56	7,991,714,463.50
18	KADUNA	23	2,938,756,944.05	4,972,392,304.43	280,298,626.15	702,746,226.75	1,423,901,993.80	526,006,646.95	267,537,667.87	84,089,595.01	210,823,867.73	14,129,729,084.71
19	KANO	44	5,621,969,806.00	3,069,474,260.09	328,967,480.85	543,031,174.44	1,302,282,175.05	519,062,566.59	388,566,661.83	98,690,243.67	162,909,322.33	10,757,203,260.40
20	KATSINA	34	4,344,249,395.55	3,069,474,260.09	497,022,607.88	335,401,607.74	816,268,610.71	265,452,142.88	301,846,470.92	116,912,292.67	100,620,482.32	6,789,949,926.22
21	KEBBI	21	2,683,212,661.95	1,737,262,998.57	389,707,609.00	335,401,607.74	999,061,550.89	382,861,165.17	301,846,470.92	116,912,292.67	100,620,482.32	7,016,877,029.25
22	KOGI	21	2,683,212,661.95	1,737,262,998.57	389,707,609.00	335,401,607.74	999,061,550.89	382,861,165.17	301,846,470.92	116,912,292.67	100,620,482.32	7,016,877,029.25
23	KWARA	16	2,044,352,656.73	1,256,434,808.50	454,070,708.54	255,544,082.09	427,588,071.85	131,613,839.49	182,666,864.42	136,221,224.17	76,663,224.63	4,965,175,480.42
24	LAGOS	20	2,555,440,920.91	4,776,251,699.21	46,052,114.36	319,430,102.61	376,544,189.94	164,899,787.02	109,893,123.90	13,818,635.49	95,829,030.78	8,458,167,504.22
25	NASSARAWA	13	1,661,036,533.59	987,346,294.85	359,270,606.75	207,629,566.70	641,034,456.03	270,864,970.30	132,540,808.80	107,781,191.21	62,288,870.01	4,429,792,298.24
26	NIGER	25	3,194,301,026.14	2,093,228,194.24	976,295,688.09	399,287,628.27	697,209,674.22	222,812,336.75	203,394,274.98	292,888,731.40	119,786,288.48	8,189,203,842.56
27	OGUN	20	2,555,440,920.91	1,975,610,871.46	223,700,195.71	319,430,102.61	384,078,572.60	128,368,810.59	101,814,223.01	67,109,748.26	96,829,030.78	5,849,282,375.95
28	OGUN	20	2,555,440,920.91	1,975,610,871.46	223,700,195.71	319,430,102.61	384,078,572.60	128,368,810.59	101,814,223.01	67,109,748.26	96,829,030.78	5,849,282,375.95
29	OSUN	18	2,299,896,738.82	1,823,390,994.81	208,409,699.48	287,487,092.35	456,001,236.17	211,105,006.55	151,374,851.04	62,522,915.17	86,246,127.71	5,586,434,662.10
30	OYO	30	3,833,161,231.35	1,814,123,612.45	118,907,726.25	479,145,153.92	722,653,067.74	258,551,017.34	161,009,316.69	35,672,320.92	143,743,546.18	7,566,966,992.86
31	PLATEAU	17	2,172,124,697.77	1,684,392,447.10	358,552,368.27	271,515,587.22	783,469,964.64	303,528,599.90	214,918,835.46	107,565,719.65	81,454,676.17	5,993,522,866.19
32	RIVERS	23	2,938,756,944.05	2,747,731,972.95	137,433,720.84	367,344,618.01	701,684,953.83	143,904,781.82	228,617,841.32	41,230,119.77	110,203,385.40	7,416,908,337.79
33	SOKOTO	23	2,938,756,944.05	1,959,031,580.26	444,971,923.32	367,344,618.01	1,006,192,524.56	270,006,954.33	239,975,136.77	133,491,588.38	110,203,385.40	7,469,974,655.07
34	TARABA	16	2,044,352,656.73	1,219,164,909.65	794,275,587.93	255,544,082.09	493,562,355.21	301,942,809.20	174,992,673.10	228,282,696.69	76,663,224.63	5,598,770,995.23
35	YOBE	17	2,172,124,697.77	1,330,205,927.95	617,982,293.51	271,515,587.22	706,747,762.28	233,330,802.31	130,717,619.98	186,394,703.86	81,454,676.17	5,629,073,574.40
36	ZAMFARA	14	1,788,808,574.64	1,227,385,173.97	463,332,454.31	223,601,071.83	428,600,659.92	118,512,053.56	129,764,209.32	138,999,748.14	67,080,321.55	5,086,244,267.25
37	FCT-ABUJA	6	766,532,246.27	744,612,897.00	105,389,771.97	95,829,030.78	279,232,110.67	113,704,230.26	80,671,923.37	31,616,934.29	28,748,709.24	2,246,437,853.85
774			98,896,659,769.15	74,171,669,826.90	12,361,944,671.15	12,361,944,671.15	24,723,889,942.30	9,889,555,976.92	7,417,166,982.69	3,708,583,491.34	3,708,583,491.34	247,236,899,422.98

FEDERATION ACCOUNT: March, 2026

NET ALLOCATION TO LGCs:

<i>SN</i>	<i>STATES</i>	<i>NOofLGCs</i>	<i>GROSS</i>	<i>TOT- DEDUCTN + ECOLOGICAL</i>	<i>NET Mar 2026</i>	<i>NET Feb 2026</i>	<i>GROSS Feb 2026</i>	
1	ABIA	17	5,131,732,409.81	149,467,934.27	4,982,264,475.54	4,831,865,266.50	4,976,821,224.49	1
2	ADAMAWA	21	6,472,943,911.37	188,532,346.93	6,284,411,564.43	6,094,704,548.03	6,277,545,684.47	2
3	AKWA IBOM	31	8,621,580,921.94	251,114,007.44	8,370,466,914.50	8,117,700,316.36	8,361,321,965.85	3
4	ANAMBRA	21	6,507,924,386.52	189,551,195.72	6,318,373,190.80	6,127,640,977.57	6,311,470,206.89	4
5	BAUCHI	20	7,387,782,015.79	215,178,116.96	7,172,603,898.82	6,956,085,093.28	7,164,767,646.08	5
6	BAYELSA	8	3,007,097,697.87	87,585,369.84	2,919,512,328.03	2,831,381,248.86	2,916,322,686.33	6
7	BENUE	23	8,039,050,230.85	234,147,094.10	7,804,903,136.75	7,569,297,165.98	7,796,376,080.96	7
8	BORNO	27	8,727,999,439.49	254,213,575.91	8,473,785,863.58	8,217,988,384.80	8,464,528,036.34	8
9	CROSS RIVER	18	5,626,666,342.39	163,883,485.70	5,462,782,856.69	5,297,878,278.69	5,456,814,627.05	9
10	DELTA	25	7,209,765,930.22	209,993,182.43	6,999,772,747.79	6,788,471,182.02	6,992,125,317.48	10
11	EBONYI	13	4,162,245,136.28	162,852,892.23	3,999,392,244.06	3,919,028,916.28	4,036,599,783.77	11
12	EDO	18	5,516,446,784.21	160,673,207.31	5,355,773,576.91	5,194,099,279.26	5,349,922,257.64	12
13	EKITI	16	4,380,258,797.02	127,580,353.31	4,252,678,443.71	4,124,303,188.36	4,248,032,284.01	13
14	ENUGU	17	5,604,791,945.79	163,246,367.35	5,441,545,578.43	5,277,282,088.41	5,435,600,551.06	14
15	GOMBE	11	3,840,407,355.79	111,856,524.93	3,728,550,830.86	3,615,997,372.77	3,724,477,293.96	15
16	IMO	27	7,511,667,982.91	218,786,446.10	7,292,881,536.81	7,072,731,920.07	7,284,913,877.67	16
17	JIGAWA	27	7,891,714,463.50	229,855,761.07	7,661,858,702.43	7,430,570,802.26	7,653,487,926.33	17
18	KADUNA	23	8,874,980,180.94	258,494,568.38	8,616,485,612.57	8,356,380,468.17	8,607,071,882.21	18
19	KANO	44	14,129,729,084.71	411,545,507.32	13,718,183,577.39	13,304,073,895.00	13,703,196,111.85	19
20	KATSINA	34	10,757,203,260.40	313,316,599.82	10,443,886,660.59	10,128,617,910.65	10,432,476,447.97	20
21	KEBBI	21	6,788,949,926.22	197,736,405.62	6,591,213,520.60	6,392,245,098.71	6,584,012,451.68	21
22	KOGI	21	7,016,877,029.25	204,375,059.10	6,812,501,970.14	6,606,853,531.98	6,805,059,137.94	22
23	KWARA	16	4,965,175,480.42	144,616,761.57	4,820,558,718.85	4,675,040,908.22	4,815,292,135.47	23
24	LAGOS	20	8,458,157,504.22	246,354,102.06	8,211,803,402.15	7,963,914,366.44	8,202,831,797.44	24
25	NASSARAWA	13	4,429,792,298.24	129,023,076.65	4,300,769,221.59	4,170,942,253.88	4,296,070,521.50	25
26	NIGER	25	8,199,203,842.56	238,811,762.40	7,960,392,080.16	7,720,092,377.40	7,951,695,148.73	26
27	OGUN	20	5,849,282,375.95	170,367,447.84	5,678,914,928.10	5,507,485,989.00	5,672,710,568.67	27
28	ONDO	18	5,586,434,662.10	162,711,689.19	5,423,722,972.91	5,259,997,492.42	5,417,797,417.20	28
29	OSUN	30	7,566,966,992.86	220,397,096.88	7,346,569,896.98	7,124,799,593.15	7,338,543,580.94	29
30	OYO	33	9,545,138,453.94	278,013,741.38	9,267,124,712.56	8,987,378,779.02	9,257,000,142.39	30
31	PLATEAU	17	5,983,522,896.19	174,277,365.91	5,809,245,530.28	5,633,882,311.98	5,802,898,781.34	31
32	RIVERS	23	7,416,908,337.79	216,026,456.44	7,200,881,881.35	6,983,509,450.66	7,193,014,734.18	32
33	SOKOTO	23	7,469,974,655.07	217,572,077.33	7,252,402,577.74	7,033,474,896.02	7,244,479,142.90	33
34	TARABA	16	5,598,770,995.23	163,070,999.86	5,435,699,995.37	5,271,612,965.49	5,429,761,354.45	34
35	YOBE	17	5,629,073,574.07	163,953,599.24	5,465,119,974.82	5,300,144,846.43	5,459,149,191.82	35
36	ZAMFARA	14	5,086,244,267.25	148,143,036.91	4,938,101,230.34	4,789,035,173.56	4,932,706,228.76	36
37	FCT-ABUJA	6	2,246,437,853.85	65,430,228.75	2,181,007,625.10	2,115,169,726.82	2,178,624,818.63	37
		774	247,238,899,422.98	7,242,755,444.27	339,996,143,978.72	232,791,766,064.52	239,775,519,046.46	

FEDERATION ACCOUNT: March, 2026

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
STATUTORY REVENUE		FCT-ABUJA LGCS	
ABIA LGCS		6	ECOLOGICAL FUNDS DISTRIBUTION LGCS
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS		65,430,228.75
	<u>149,467,934.27</u>		<u>65,430,228.75</u>
ADAMAWA LGCS		GOMBE LGCS	
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	11	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>188,532,346.93</u>		111,856,524.93
	<u>188,532,346.93</u>		<u>111,856,524.93</u>
AKWA IBOM LG		IMO LGCS	
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS	27	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>251,114,007.44</u>		218,786,446.10
	<u>251,114,007.44</u>		<u>218,786,446.10</u>
ANAMBRA LGCS		JIGAWA LGCS	
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	27	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>189,551,195.72</u>		229,855,761.07
	<u>189,551,195.72</u>		<u>229,855,761.07</u>
BAUCHI LGCS		KADUNA LGCS	
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	23	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>215,178,116.96</u>		258,494,568.38
	<u>215,178,116.96</u>		<u>258,494,568.38</u>
BAYELSA LGCS		KANO LGCS	
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS	44	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>87,585,369.84</u>		411,545,507.32
	<u>87,585,369.84</u>		<u>411,545,507.32</u>
BENUE LGCS		KATSINA LGCS	
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	34	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>234,147,094.10</u>		313,316,599.82
	<u>234,147,094.10</u>		<u>313,316,599.82</u>
BORNO LGCS		KEBBI LGCS	
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>254,213,575.91</u>		197,736,405.62
	<u>254,213,575.91</u>		<u>197,736,405.62</u>
CROSS RIVER LG		KOGI LGCS	
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>163,883,485.70</u>		204,375,059.10
	<u>163,883,485.70</u>		<u>204,375,059.10</u>
DELTA LGCS		KWARA LGCS	
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS	16	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>209,993,182.43</u>		144,616,761.57
	<u>209,993,182.43</u>		<u>144,616,761.57</u>
EBONYI LGCS		LAGOS LGCS	
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS
13	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC		246,354,102.06
	<u>41,622,451.36</u>		<u>246,354,102.06</u>
	<u>162,852,892.23</u>		
EDO LGCS		NASSARAWA LG	
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	13	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>160,673,207.31</u>		129,023,076.65
	<u>160,673,207.31</u>		<u>129,023,076.65</u>
EKITI LGCS		NIGER LGCS	
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	25	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>127,580,353.31</u>		238,811,762.40
	<u>127,580,353.31</u>		<u>238,811,762.40</u>
ENUGU LGCS		OGUN LGCS	
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS
	<u>163,246,367.35</u>		170,367,447.84
	<u>163,246,367.35</u>		<u>170,367,447.84</u>
		ONDO LGCS	
		18	ECOLOGICAL FUNDS DISTRIBUTION LGCS
			162,711,689.19
			<u>162,711,689.19</u>

<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
<u>OSUN LGCS/FAA</u>			
30	ECOLOGICAL FUNDS DISTRIBUTION LGCS	220,397,096.88	
		<u>220,397,096.88</u>	
<u>OYO LGCS</u>			
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	278,013,741.38	
		<u>278,013,741.38</u>	
<u>PLATEAU LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	174,277,365.91	
		<u>174,277,365.91</u>	
<u>RIVERS LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	216,026,456.44	
		<u>216,026,456.44</u>	
<u>SOKOTO LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	217,572,077.33	
		<u>217,572,077.33</u>	
<u>TARABA LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	163,070,999.86	
		<u>163,070,999.86</u>	
<u>YOBE LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	163,953,599.24	
		<u>163,953,599.24</u>	
<u>ZAMFARA LGCS</u>			
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	148,143,036.91	
		<u>148,143,036.91</u>	
		<u>7,242,755,444.27</u>	
		<u>7,242,755,444.27</u>	

FEDERATION ACCOUNT: March,2026

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>	
			<u>1 STATUTORY REVENUE</u>
			<u>1</u>
1	(787 detail records)	7,242,755,444.27	
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>7,242,755,444.27</u>	
<u>Grand Total</u>		<u>7,242,755,444.27</u>	

S/N	STATE	GROSS	TOTAL	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
		STATUTORY	DERIVATION			Mar 2026	Feb 2026	
1	ABIA	7,918,916,942.37	2,077,679,598.08	9,996,596,540.45	991,332,370.54	9,005,264,169.92	9,600,782,511.18	1
2	ADAMAWA	8,424,365,839.17	0.00	8,424,365,839.17	964,522,391.80	7,459,843,447.37	8,170,060,198.61	2
3	AKWA IBOM	8,502,652,808.85	26,721,917,984.09	35,224,570,792.94	1,406,907,568.70	33,817,663,224.24	32,499,799,111.33	3
4	ANAMBRA	8,408,583,781.56	1,260,954,392.68	9,669,538,174.24	564,312,092.09	9,105,226,082.15	9,375,842,557.28	4
5	BAUCHI	10,115,808,009.82	0.00	10,115,808,009.82	5,096,697,267.11	5,019,110,742.71	9,810,442,943.20	5
6	BAYELSA	7,482,822,688.44	27,269,487,169.67	34,752,309,858.11	865,884,590.63	33,886,425,267.47	31,693,644,132.32	6
7	BENUE	9,484,223,935.83	0.00	9,484,223,935.83	780,754,040.70	8,703,469,895.13	9,197,924,445.84	7
8	BORNO	10,507,160,898.68	0.00	10,507,160,898.68	1,205,637,112.62	9,301,523,786.06	10,189,982,094.51	8
9	CROSS RIVER	8,504,102,862.88	0.00	8,504,102,862.88	4,408,404,108.10	4,095,698,754.78	8,247,390,207.33	9
10	DELTA	8,586,770,986.81	37,135,847,811.86	45,722,618,798.68	2,249,271,609.34	43,473,347,189.33	43,702,418,335.48	10
11	EBONYI	7,565,905,066.78	0.00	7,565,905,066.78	1,120,093,547.21	6,445,811,519.57	7,337,513,711.14	11
12	EDO	7,907,583,377.03	2,902,262,163.50	10,809,835,541.43	3,623,049,162.71	7,186,786,378.72	10,172,466,457.91	12
13	EKITI	7,561,635,670.64	0.00	7,561,635,670.64	2,647,751,638.44	4,913,884,032.21	7,333,373,194.92	13
14	ENUGU	8,504,836,824.38	16,475.54	8,504,853,299.92	1,108,321,433.96	7,396,531,865.96	8,248,111,610.52	14
15	GOMBE	7,965,713,737.20	0.00	7,965,713,737.20	2,781,755,561.71	5,183,958,175.49	7,725,253,390.03	15
16	IMO	8,792,749,117.66	2,668,855,757.61	11,461,604,875.27	2,251,309,937.51	9,210,294,937.76	11,217,878,176.15	16
17	JIGAWA	9,457,417,328.46	0.00	9,457,417,328.46	579,046,553.32	8,878,370,775.15	9,171,927,047.33	17
18	KADUNA	11,080,464,396.68	0.00	11,080,464,396.68	6,228,660,780.75	4,851,803,615.92	10,745,979,326.84	18
19	KANO	13,414,135,738.93	0.00	13,414,135,738.93	1,843,998,009.34	11,570,137,729.59	13,009,204,323.70	19
20	KATSINA	10,395,573,431.99	0.00	10,395,573,431.99	2,899,358,967.52	7,496,214,464.48	10,081,763,106.52	20
21	KEBBI	8,929,849,442.12	0.00	8,929,849,442.12	789,324,501.84	8,140,524,940.29	8,660,284,809.51	21
22	KOGI	9,346,856,530.03	16,475.54	9,346,873,005.57	1,522,803,147.59	7,824,069,857.98	9,064,713,336.39	22
23	KWARA	7,527,922,976.48	0.00	7,527,922,976.48	1,331,011,158.11	6,196,911,818.37	7,300,678,183.08	23
24	LAGOS	11,329,107,845.68	0.00	11,329,107,845.68	8,643,918,881.12	2,685,188,964.55	10,987,116,996.44	24
25	NASSARAWA	7,798,944,379.29	0.00	7,798,944,379.29	438,659,102.50	7,360,285,276.79	7,563,518,285.04	25
26	NIGER	10,017,396,814.87	0.00	10,017,396,814.87	2,529,816,980.85	7,487,579,834.02	9,715,002,478.92	26
27	OGUN	7,856,867,152.96	0.00	7,856,867,152.96	4,176,082,505.57	3,680,784,647.39	7,619,692,548.69	27
28	ONDO	7,872,432,486.71	3,395,358,021.78	11,267,790,508.49	1,357,317,082.33	9,910,473,426.16	10,831,622,272.39	28
29	OSUN	7,712,835,161.09	0.00	7,712,835,161.09	2,106,866,657.28	5,605,968,503.81	7,480,008,438.75	29
30	OYO	9,485,271,829.63	0.00	9,485,271,829.63	2,896,389,431.23	6,588,882,398.40	9,198,940,706.96	30
31	PLATEAU	8,831,100,649.97	0.00	8,831,100,649.97	2,198,127,959.17	6,632,972,690.80	8,564,516,939.04	31
32	RIVERS	9,120,437,326.59	17,327,079,634.96	26,447,516,961.55	3,212,211,407.14	23,235,305,554.41	24,195,593,524.82	32
33	SOKOTO	9,320,258,969.68	0.00	9,320,258,969.68	1,812,634,589.63	7,507,624,380.05	9,038,909,076.68	33
34	TARABA	8,146,295,748.45	0.00	8,146,295,748.45	579,967,143.67	7,566,328,604.78	7,900,384,186.91	34
35	YOBE	8,397,785,180.83	0.00	8,397,785,180.83	1,140,634,346.40	7,257,150,834.43	8,144,281,928.42	35
36	ZAMFARA	8,415,670,011.15	0.00	8,415,670,011.15	1,213,751,072.72	7,201,918,938.44	8,161,626,870.84	36
		320,690,455,950.59	120,759,465,485.32	441,449,921,435.91	79,564,584,711.25	361,885,336,724.66	421,958,647,468.02	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

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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	7,918,916,942.97	2,077,679,598.08	213,383,989.46	9,996,586,540.45	777,948,381.07	9,005,264,169.92	5,131,732,409.81	4,982,264,475.54	1
2	ADAMAWA	8,424,366,839.17	0.00	227,003,869.92	8,424,366,839.17	737,518,521.88	7,489,843,447.37	6,472,943,911.37	6,294,411,564.43	2
3	AKWA IBOM	8,502,652,808.85	26,721,917,984.09	229,113,399.04	35,224,570,792.94	1,177,794,169.66	33,817,663,224.24	8,621,580,921.94	8,370,466,914.50	3
4	ANAMBRA	8,408,583,781.56	1,260,954,392.68	226,578,604.89	9,669,538,174.24	337,733,487.20	9,105,226,082.15	6,507,924,386.52	6,318,373,190.80	4
5	BAUCHI	10,115,808,009.82	0.00	272,581,652.96	10,115,808,009.82	4,824,115,814.15	5,019,110,742.71	7,387,782,015.79	7,172,603,898.82	5
6	BAYELSA	7,482,822,688.44	27,269,487,169.67	201,632,946.69	34,752,309,858.11	664,251,643.94	33,866,425,267.47	3,007,097,697.87	2,919,512,328.03	6
7	BENUE	9,484,223,935.83	0.00	255,562,920.43	9,484,223,935.83	525,191,120.27	8,703,466,895.13	8,039,050,230.85	7,804,903,136.75	7
8	BORNO	10,507,160,898.68	0.00	283,127,090.08	10,507,160,898.68	922,510,022.54	9,301,523,786.06	8,727,999,439.49	8,473,785,863.58	8
9	CROSS RIVER	8,504,102,862.88	0.00	229,152,472.35	8,504,102,862.88	4,179,251,636.75	4,095,698,754.78	5,626,666,342.39	5,482,782,856.69	9
10	DELTA	8,586,770,986.81	37,135,847,811.86	231,380,056.53	45,722,618,798.68	2,017,891,552.81	43,473,347,189.33	7,209,785,930.22	6,999,772,747.79	10
11	EBONYI	7,566,905,066.78	0.00	203,871,693.42	7,566,905,066.78	916,221,853.80	6,445,811,519.57	4,162,245,136.28	3,999,392,244.06	11
12	EDO	7,907,683,377.93	2,902,252,163.50	213,078,594.02	10,809,933,541.43	3,409,970,568.69	7,186,786,378.72	5,516,446,784.21	5,355,773,676.91	12
13	EKITI	7,561,635,670.64	0.00	203,756,649.81	7,561,635,670.64	2,443,994,988.63	4,913,884,032.21	4,380,258,797.02	4,252,678,443.71	13
14	ENUGU	8,504,836,824.38	16,475.54	229,172,249.76	8,504,853,299.92	877,149,184.20	7,398,531,865.96	5,604,791,945.79	5,441,545,578.43	14
15	GOMBE	7,965,713,737.20	0.00	214,644,980.94	7,965,713,737.20	2,567,110,580.77	5,183,958,175.49	3,840,407,355.79	3,728,550,830.86	15
16	IMO	8,792,749,117.66	2,668,855,757.61	236,930,365.45	11,461,604,875.27	2,014,379,572.06	9,210,294,997.76	7,511,667,982.91	7,292,881,556.81	16
17	JIGAWA	9,457,417,328.46	0.00	254,840,586.70	9,457,417,328.46	324,205,966.62	8,878,370,775.15	7,891,714,463.50	7,661,858,702.43	17
18	KADUNA	11,080,464,396.68	0.00	298,575,397.93	11,080,464,396.68	5,930,086,392.82	4,851,803,615.92	8,874,980,180.94	8,616,485,612.57	18
19	KANO	13,414,135,738.93	0.00	361,458,747.46	13,414,135,738.93	1,482,539,261.88	11,570,137,729.59	14,129,729,084.71	13,718,183,577.39	19
20	KATSINA	10,395,573,431.99	0.00	280,120,242.18	10,395,573,431.99	2,619,238,725.34	7,496,214,464.48	10,757,203,280.40	10,443,886,660.59	20
21	KEBBI	8,929,849,442.12	0.00	240,624,685.57	8,929,849,442.12	548,699,816.27	8,140,524,940.29	6,788,949,926.22	6,591,213,520.60	21
22	KOGI	9,346,856,530.03	16,475.54	251,981,403.50	9,346,873,005.57	1,270,941,744.09	7,824,069,857.98	7,016,877,029.25	6,812,501,970.14	22
23	KWARA	7,527,922,976.48	0.00	202,848,223.92	7,527,922,976.48	1,128,162,934.19	6,196,911,818.37	4,965,175,480.42	4,820,558,718.85	23
24	LAGOS	11,329,107,845.68	0.00	305,275,361.11	11,329,107,845.68	8,338,643,520.01	2,685,188,964.55	8,458,157,504.22	8,211,803,402.15	24
25	NASSARAWA	7,798,944,379.29	0.00	210,151,195.85	7,798,944,379.29	228,507,906.65	7,360,285,276.79	4,429,792,298.24	4,300,769,221.59	25
26	NIGER	10,017,396,814.87	0.00	269,929,854.29	10,017,396,814.87	2,259,887,126.56	7,487,579,834.02	6,199,203,842.56	7,960,392,080.16	26
27	OGUN	7,856,867,152.96	0.00	211,711,989.15	7,856,867,152.96	3,964,370,516.42	3,680,784,647.39	5,849,282,375.95	5,678,914,928.10	27
28	ONDO	7,872,432,486.71	3,395,358,021.78	212,131,414.31	11,267,790,508.49	1,145,185,688.02	9,910,473,426.16	5,586,434,662.10	5,423,722,972.91	28
29	OSUN	7,712,835,161.09	0.00	207,830,887.57	7,712,835,161.09	1,899,035,769.71	5,605,968,503.81	7,566,966,992.86	7,346,569,895.98	29
30	OYO	9,485,271,829.63	0.00	255,591,157.09	9,485,271,829.63	2,640,798,274.14	6,568,882,398.40	9,545,138,453.94	9,267,124,712.56	30
31	PLATEAU	8,831,100,649.97	0.00	237,963,789.97	8,831,100,649.97	1,960,164,169.20	6,652,972,690.80	5,983,522,896.19	5,809,245,530.28	31
32	RIVERS	9,120,437,326.59	17,327,079,634.96	245,760,287.24	26,447,516,961.55	2,966,451,119.90	23,285,305,554.41	7,469,974,655.07	7,282,402,577.74	32
33	SOKOTO	9,320,258,969.68	0.00	251,144,702.78	9,320,258,969.68	1,561,489,866.85	7,507,624,380.05	5,598,770,995.23	5,435,699,995.37	33
34	TARABA	8,146,295,748.45	0.00	219,510,963.28	8,146,295,748.45	360,456,180.39	7,566,328,604.78	5,629,073,574.07	5,465,119,974.82	34
35	YOBE	8,397,785,180.83	0.00	226,287,624.63	8,397,785,180.83	914,346,721.77	7,257,150,834.43	5,086,244,267.25	4,938,101,230.34	35
36	ZAMFARA	8,415,670,011.15	0.00	226,769,551.20	8,415,670,011.15	986,981,521.52	7,201,918,936.44	2,246,437,853.85	2,181,007,625.10	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	361,885,336,724.66	247,238,899,422.98	239,996,143,978.72
		320,690,455,950.59	120,759,465,485.32	8,641,359,591.48	441,449,921,435.91	70,923,225,119.77	361,885,336,724.66	247,238,899,422.98	239,996,143,978.72	

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	7,918,916,942.37	7,705,582,962.90	213,383,989.46	5,131,732,409.81	4,982,264,475.54	149,467,934.27	362,851,923.73	1
2	ADAMAWA	8,424,366,839.17	8,197,361,969.25	227,003,869.92	6,472,943,911.37	6,284,411,564.43	188,532,346.93	415,536,216.85	2
3	AKWA IBOM	8,502,652,808.85	8,273,539,409.81	229,113,399.04	8,621,580,921.94	8,370,466,914.50	251,114,007.44	480,227,406.48	3
4	ANAMBRA	8,408,583,781.56	8,182,005,176.67	226,578,604.89	6,507,924,386.52	6,316,373,180.80	189,551,195.72	416,129,800.62	4
5	BAUCHI	10,115,808,009.82	9,843,226,356.86	272,581,652.96	7,387,782,015.79	7,172,603,898.82	215,178,116.96	487,759,769.92	5
6	BAYELSA	7,482,822,688.44	7,281,189,741.74	201,632,946.69	3,007,087,697.87	2,919,512,328.03	87,585,369.84	289,218,316.54	6
7	BENUE	9,484,223,935.83	9,228,661,015.40	255,562,920.43	8,039,050,230.85	7,804,903,136.75	254,213,575.91	489,710,014.53	7
8	BORNO	10,507,160,898.68	10,224,033,808.60	283,127,090.08	8,722,999,439.49	8,473,785,863.58	163,883,485.70	393,035,956.05	8
9	CROSS RIVER	8,504,102,862.88	8,274,960,390.53	229,152,472.35	5,628,666,342.39	5,462,782,866.69	209,993,182.43	441,373,238.96	9
10	DELTA	8,586,770,986.81	8,355,390,930.28	231,380,056.53	7,209,765,930.22	6,999,772,747.79	121,230,440.86	325,102,134.28	10
11	EBONYI	7,565,905,066.78	7,362,033,373.36	203,871,693.42	4,162,245,136.28	4,041,014,695.42	160,673,207.31	373,751,804.32	11
12	EDO	7,907,583,377.93	7,694,504,783.92	213,078,594.02	5,516,446,784.21	5,355,773,576.91	127,580,353.31	331,337,003.12	12
13	EKITI	7,561,635,670.64	7,357,879,020.84	203,756,649.81	4,380,258,797.02	4,252,678,443.71	163,246,367.35	392,418,617.11	13
14	ENUGU	8,504,836,824.38	8,275,664,574.62	229,172,249.76	5,604,791,945.79	5,441,545,578.43	111,856,524.93	326,501,505.87	14
15	GOMBE	7,965,713,737.20	7,751,068,756.26	214,644,980.94	3,840,407,355.79	3,728,560,830.86	218,786,446.10	455,716,811.55	15
16	IMO	8,792,749,117.66	8,555,818,752.21	236,930,365.45	7,511,667,962.91	7,292,881,536.81	229,856,761.07	484,696,347.77	16
17	JIGAWA	9,457,417,328.46	9,202,576,741.77	254,840,586.70	7,891,714,463.50	7,661,868,702.43	258,494,568.38	557,069,956.31	17
18	KADUNA	11,080,464,396.68	10,781,889,008.74	298,575,387.93	8,674,990,180.94	8,616,485,612.57	411,545,507.32	773,004,254.78	18
19	KANO	13,414,135,738.93	13,052,676,991.47	361,458,747.46	14,129,729,084.71	13,718,183,577.39	313,316,599.82	593,436,842.00	19
20	KATSINA	10,395,673,431.99	10,115,453,189.82	280,220,242.18	10,757,203,260.40	10,443,886,660.59	197,736,405.62	438,361,091.18	20
21	KEBBI	8,929,849,442.12	8,689,224,756.56	240,624,685.57	6,788,949,926.22	6,591,213,520.60	204,375,059.10	456,236,462.61	21
22	KOGI	9,346,856,530.03	9,094,995,126.53	251,861,403.50	7,016,877,029.25	6,812,501,970.14	144,616,761.57	347,464,985.48	22
23	KWARA	7,527,922,976.48	7,325,074,752.56	202,848,223.92	4,965,175,480.42	4,820,556,718.85	246,354,102.06	551,629,463.18	23
24	LAGOS	11,329,107,845.68	11,023,832,484.56	305,275,361.11	8,458,157,504.22	8,211,803,402.15	129,023,076.65	339,174,272.50	24
25	NASSARAWA	7,798,944,379.29	7,588,793,183.44	210,151,195.85	4,429,782,298.24	4,300,769,221.59	238,814,762.40	508,741,616.70	25
26	NIGER	10,017,396,814.87	9,747,466,960.58	269,929,854.29	8,199,203,842.56	7,960,392,080.16	170,367,447.84	382,079,436.99	26
27	OGUN	7,856,867,152.96	7,645,155,163.81	211,711,989.15	5,849,282,375.95	5,678,914,928.10	162,711,689.19	374,843,103.50	27
28	ONDO	7,872,432,486.71	7,660,301,072.39	212,131,414.31	5,586,434,662.10	5,423,722,972.91	220,397,096.88	428,227,984.45	28
29	OSUN	7,712,835,161.05	7,505,004,273.52	207,830,887.57	7,566,966,992.86	7,346,569,895.98	278,013,741.38	533,604,898.46	29
30	OYO	9,485,271,829.63	9,229,680,672.54	255,591,157.09	9,545,138,453.94	9,267,124,712.56	174,277,365.91	412,241,155.88	30
31	PLATEAU	8,831,100,649.97	8,593,136,860.00	237,963,789.97	5,993,522,896.19	5,809,245,530.28	216,026,456.44	461,786,743.68	31
32	RIVERS	9,120,437,326.59	8,874,677,039.34	245,760,287.24	7,416,908,337.79	7,200,881,891.35	215,727,077.33	468,716,780.11	32
33	SOKOTO	9,320,258,969.66	9,069,114,286.90	251,144,702.78	7,469,974,655.07	7,252,402,577.74	163,070,999.86	382,561,963.14	33
34	TARABA	8,146,295,748.45	7,926,784,785.17	219,510,963.28	5,598,770,995.23	5,465,119,974.82	163,953,599.24	390,241,223.88	34
35	YOBE	8,397,785,180.83	8,171,497,566.20	226,287,624.63	5,629,073,574.07	5,498,101,230.34	148,143,036.91	374,912,588.11	35
36	ZAMFARA	8,415,670,011.15	8,188,900,489.96	226,769,551.20	5,086,244,267.25	4,938,101,230.34	65,430,228.75	65,430,228.75	36
37	FCI-ABUJA	0.09	0.00	0.00	2,246,437,853.85	2,181,007,625.10	7,201,132,992.90	15,842,492,584.39	37
		<u>320,690,455,960.59</u>	<u>312,049,096,359.11</u>	<u>8,641,359,591.48</u>	<u>247,238,899,422.98</u>	<u>240,037,766,430.08</u>	<u>7,201,132,992.90</u>	<u>15,842,492,584.39</u>	

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

	=N=
BALANCE AS AT 31ST MARCH, 2026	664,424,897,289.93
GRAND TOTAL	664,424,897,289.93


ZANNA-IBRAHIM, AMSA
BANKING SERVICES DEPARTMENT


OKOROAFOR, CHINYERE NNENNA
BANKING SERVICES DEPARTMENT


ANGYU, DANIELLA
BANKING SERVICES DEPARTMENT

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OPERATION ACCOUNT: March, 2026

TOTAL VALUE ADDED TAX (VAT)



<i>DESCRIPTION</i>	<u>Mar 2026</u>	<u>Feb 2026</u>	<i>INCREASE/DECREASE</i>
TOTAL FOR DISTRIBUTION	664,424,897,289.93	668,450,319,610.87	-4,025,422,320.94
TOTAL DEDUCTIONS AT SOURCE	-149,034,557,420.00	-49,331,633,587.27	-99,702,923,832.73
	<u>515,390,339,869.93</u>	<u>619,118,686,023.60</u>	<u>-103,728,346,153.67</u>

Distribution of Value Added Tax (VAT)

		<u>Mar 2026</u>	<u>Feb 2026</u>	<i>INCREASE/DECREASE</i>
Federal Government	10.00%	51,539,033,986.99	61,911,868,602.36	-10,372,834,615.3
State Governments	55.00%	283,464,686,928.46	340,515,277,312.98	-57,050,590,384.5
Local Governments	35.00%	180,386,618,954.48	216,691,540,108.26	-36,304,921,153.7
	<u>100.00%</u>	<u>515,390,339,869.93</u>	<u>619,118,686,023.60</u>	<u>-103,728,346,153.6</u>
NIRS-VAT Cost of Collection	0.00%	26,576,995,891.60	26,738,012,784.43	-161,016,892.84
	<u>0.00%</u>	<u>26,576,995,891.60</u>	<u>26,738,012,784.43</u>	<u>-161,016,892.84</u>
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	19,135,437,041.95	19,251,369,204.79	-115,932,162.84
VAT REFUND.	0.00%	100,000,000,000.00	0.00	100,000,000,000.0
LESS 0.5% TO RMAFC FROM VAT	0.00%	3,322,124,486.45	3,342,251,598.05	-20,127,111.60
	<u>0.00%</u>	<u>122,457,561,528.40</u>	<u>22,593,620,802.84</u>	<u>99,863,940,725.56</u>
		<u>664,424,897,289.93</u>	<u>668,450,319,610.88</u>	<u>-4,025,422,320.95</u>

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>	<u>Mar 2026</u>	<u>Feb 2026</u>	<i>INCREASE/DECI</i>
Federal Government	51,539,033,986.99	61,911,868,602.36	-10,372,834,615

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Mar 2026		Feb 2026	
1	ABIA	1,761,648,908.39	0.3435	1,934,341,216.38	1
2	ADAMAWA	1,978,896,888.59	0.3859	3,886,432,638.40	2
3	AKWA IBOM	21,816,303,527.39	4.2544	5,780,968,383.74	3
4	ANAMBRA	4,673,858,562.51	0.9114	2,418,044,449.09	4
5	BAUCHI	1,978,753,858.63	0.3859	1,882,235,378.53	5
6	BAYELSA	10,925,443,914.39	2.1306	19,812,414,835.71	6
7	BENUE	1,293,499,654.21	0.2522	1,051,940,132.73	7
8	BORNO	2,475,465,306.54	0.4827	6,228,261,693.57	8
9	CROSS RIVER	735,230,564.72	0.1434	679,582,281.64	9
10	DELTA	17,048,995,368.66	3.3247	14,420,739,594.82	10
11	EBONYI	4,456,259,037.17	0.8690	1,392,273,286.23	11
12	EDO	1,198,190,288.88	0.2337	13,335,958,993.21	12
13	EKITI	2,952,592,435.61	0.5758	2,273,100,341.07	13
14	ENUGU	897,040,351.27	0.1749	1,302,326,794.13	14
15	GOMBE	2,686,783,502.41	0.5239	3,797,258,128.01	15
16	IMO	965,160,248.14	0.1882	905,994,920.28	16
17	JIGAWA	5,099,902,094.05	0.9945	5,950,475,929.27	17
18	KADUNA	2,525,911,126.18	0.4926	2,778,505,810.75	18
19	KANO	10,132,608,948.28	1.9760	12,017,641,927.57	19
20	KATSINA	1,411,617,010.96	0.2753	1,463,759,770.69	20
21	KEBBI	1,233,824,248.02	0.2406	3,204,615,994.44	21
22	KOGI	3,318,030,680.84	0.6470	1,650,092,485.60	22
23	KWARA	3,688,986,142.84	0.7194	3,379,300,718.73	23
24	LAGOS	225,724,163,665.55	44.0185	215,343,819,590.85	24
25	NASSARAWA	1,891,937,269.13	0.3689	2,535,225,931.43	25
26	NIGER	1,777,413,834.68	0.3466	4,281,843,954.60	26
27	OGUN	5,049,160,217.84	0.9846	2,722,702,207.54	27
28	ONDO	2,604,729,428.53	0.5079	2,297,552,495.82	28
29	OSUN	1,744,286,374.64	0.3402	1,838,671,511.64	29
30	OYO	37,622,737,518.15	7.3368	28,299,723,953.42	30
31	PLATEAU	3,758,631,384.81	0.7330	2,842,375,938.63	31
32	RIVERS	92,624,504,152.28	18.0627	110,779,155,891.21	32
33	SOKOTO	3,882,301,021.89	0.7571	4,058,528,073.43	33
34	TARABA	2,501,957,374.70	0.4879	1,746,092,735.37	34
35	YOBE	1,605,328,180.59	0.3131	2,205,562,954.78	35
36	ZAMFARA	18,002,810.40	0.0035	1,266,359,701.41	36
37	FCT-ABUJA	26,733,954,381.19	5.2134	20,458,050,945.48	37
Grand Total		512,794,110,283.06	100.00	512,221,941,590.20	
Grand Total		512,794,110,283.06	100.00	512,221,941,590.20	

VAT INCOME DISTRIBUTION FOR THE YEAR 2026 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	913,957,068,691.40	625,133,000,000.00	288,824,068,691.40	288,824,068,691.40
02 February	1,083,160,583,544.06	625,133,000,000.00	458,027,583,544.06	746,851,652,235.46
03 March	668,450,319,610.87	625,133,000,000.00	43,317,319,610.87	790,168,971,846.33
04 April	664,424,897,289.93	625,133,000,000.00	39,291,897,289.93	829,460,869,136.26
	<u>3,329,992,869,136.26</u>	<u>2,500,532,000,000.00</u>	<u>829,460,869,136.26</u>	



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,761,648,908.39	0.34
2	ADAMAWA	1,978,896,888.59	0.39
3	AKWA IBOM	21,816,303,527.39	4.25
4	ANAMBRA	4,673,858,562.51	0.91
5	BAUCHI	1,978,753,858.63	0.39
6	BAYELSA	10,925,443,914.39	2.13
7	BENUUE	1,293,499,654.21	0.25
8	BORNO	2,475,465,306.54	0.48
9	CROSS RIVER	735,230,564.72	0.14
10	DELTA	17,048,995,368.66	3.32
11	EBONYI	4,456,259,037.17	0.87
12	EDO	1,198,190,288.88	0.23
13	EKITI	2,952,592,435.61	0.58
14	ENUGU	897,040,351.27	0.17
15	GOMBE	2,686,783,502.41	0.52
16	IMO	965,160,248.14	0.19
17	JIGAWA	5,099,902,094.05	0.99
18	KADUNA	2,525,911,126.18	0.49
19	KANO	10,132,608,948.28	1.98
20	KATSINA	1,411,617,010.96	0.28
21	KEBBI	1,233,824,248.02	0.24
22	KOGI	3,318,030,680.84	0.65
23	KWARA	3,688,986,142.85	0.72
24	LAGOS	225,724,163,665.55	44.02
25	ONDO	2,604,729,428.53	0.51
26	NASARAWA	1,891,937,269.13	0.37
27	NIGER	1,777,413,834.68	0.35
28	OGUN	5,049,160,217.84	0.98
29	OSUN	1,744,286,374.64	0.34
30	OYO	37,622,737,518.15	7.34
31	PLATEAU	3,758,631,384.81	0.73
32	RIVERS	92,624,504,152.28	18.06
33	SOKOTO	3,882,301,021.89	0.76
34	TARABA	2,501,957,374.70	0.49
35	YOBE	1,605,328,180.59	0.31
36	ZAMFARA	18,002,810.40	0.00
37	FCT	26,733,954,381.19	5.21
		512,794,110,283.06	100.00

Research & Statistics Dept:


Revenue Accounting & Refunds Dept:


Prepared by:	MALA T. ALI	Checked by:	Iyen O. Eugene	Approved By:	Executive Chairman NRS
Signature:		Signature:		Signature:	
Date:	13-04-2026	Date:	14/4/2026	Date:	
Checked by:	Dr. Lukman Abdulrauf	Counter reviewed by:	MUNIR MUHAMMEL		
Signature:		Signature:	for:		
Date:	13-04-2026	Date:	14-04-2026		

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

MONTHS	NCS VAT	NRS VAT.	MONETISED VAT	TOTAL
	N	N		N
JANUARY	169,687,098,238.23	913,473,485,305.83	0.00	1,083,160,583,544.06
FEBRUARY	156,228,378,020.69	389,021,552,477.67	123,200,389,112.51	668,450,319,610.87
MARCH	151,630,787,006.88	323,811,152,524.26	188,982,957,758.79	664,424,897,289.93
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
OCTOBER				
NOVEMBER				
DECEMBER				
TOTAL	477,546,263,265.80	1,626,306,190,307.76		2,416,035,800,444.86

Prepared by: 
 OKOROAFOR, CHINYERE NNENNA
 MANAGER

Checked by: 
 ZANNA-IBRAHIM, AMSA
 ASSIST MANAGER

Authorised by: 
 YAHAYA, HALIDU SAYUTI
 SENIOR MANAGER

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 20%	CONSUMPTION 30%	GROSS				
				Mar 2026	Feb 2026			
1 ABIA	3,830,603,877.41	2833999	1,147,843,553.59	0.34354	292,143,715.94	5,270,591,146.94	6,366,192,153.71	1
2 ADAMAW	3,830,603,877.41	3168101	1,283,163,582.62	0.38590	328,171,117.26	5,441,938,577.29	6,918,060,753.88	2
3 AKWA IB	3,830,603,877.41	3920208	1,587,786,545.28	4.2544	3,617,914,983.02	9,036,305,405.71	7,661,827,915.80	3
4 ANAMBR	3,830,603,877.41	4182032	1,693,832,098.08	0.91145	775,091,110.21	6,299,527,085.70	7,118,534,268.37	4
5 BAUCHI	3,830,603,877.41	4646465	1,881,939,583.34	0.38588	328,147,397.83	6,040,690,858.58	7,237,641,925.77	5
6 BAYELSA	3,830,603,877.41	1703358	689,904,442.37	2.13057	1,811,825,141.89	6,332,333,461.67	9,381,587,090.01	6
7 BENUE	3,830,603,877.41	4219244	1,708,903,929.19	0.25225	214,508,006.53	5,754,015,813.13	6,864,191,533.89	7
8 BORNO	3,830,603,877.41	4151193	1,681,341,498.27	0.48274	410,519,729.49	5,922,465,105.17	7,863,417,491.71	8
9 CROSS RI	3,830,603,877.41	2888966	1,170,106,623.06	0.14338	121,927,240.00	5,122,637,740.47	6,142,694,057.86	9
10 DELTA	3,830,603,877.41	4098391	1,659,955,310.30	3.32473	2,827,326,623.52	8,317,885,811.23	9,471,587,519.77	10
11 EBONYI	3,830,603,877.41	2173501	880,324,626.64	0.86902	739,005,410.27	5,449,933,914.32	5,936,725,012.82	11
12 EDO	3,830,603,877.41	3218332	1,303,508,448.49	0.23366	198,702,341.72	5,332,814,667.63	8,827,059,176.80	12
13 EKITI	3,830,603,877.41	2384212	965,668,080.54	0.57579	489,644,288.19	5,285,916,246.14	6,214,911,893.33	13
14 ENUGU	3,830,603,877.41	3257298	1,319,290,695.38	0.17493	148,761,027.42	5,298,655,600.22	6,446,099,739.02	14
15 GOMBE	3,830,603,877.41	2353879	953,382,423.95	0.52395	445,563,762.77	5,229,550,064.13	6,504,122,823.17	15
16 IMO	3,830,603,877.41	3934899	1,593,736,783.67	0.18822	160,057,716.39	5,584,398,377.48	6,696,739,181.04	16
17 JIGAWA	3,830,603,877.41	4348649	1,761,316,331.26	0.99453	845,744,201.11	6,437,664,409.79	7,904,088,210.00	17
18 KADUNA	3,830,603,877.41	6066562	2,457,115,928.47	0.49258	418,885,431.15	6,706,605,237.03	8,107,326,245.51	18
19 KANO	3,830,603,877.41	9383682	3,800,636,095.02	1.97596	1,680,345,054.10	9,311,585,026.54	11,563,845,492.75	19
20 KATSINA	3,830,603,877.41	5792578	2,346,145,258.34	0.27528	234,096,043.26	6,410,845,179.00	7,711,816,076.96	20
21 KEBBI	3,830,603,877.41	3238628	1,311,728,858.15	0.24061	204,611,712.87	5,346,944,448.44	6,816,397,555.58	21
22 KOGI	3,830,603,877.41	3278487	1,327,872,793.35	0.64705	550,246,878.41	5,708,723,549.17	6,525,765,464.07	22
23 KWARA	3,830,603,877.41	2371089	960,352,923.08	0.71939	611,764,418.37	5,402,721,218.85	6,429,141,207.19	23
24 LAGOS	3,830,603,877.41	9013534	3,650,716,495.31	44.0185	7,433,052,429.36	44,914,372,802.08	51,933,950,387.41	24
25 NASSARA	3,830,603,877.41	1863275	754,675,000.70	0.36895	313,750,135.73	4,899,029,013.85	6,013,730,795.94	25
26 NIGER	3,830,603,877.41	3950249	1,599,953,934.26	0.34661	294,758,098.48	5,725,315,910.15	7,377,467,423.77	26
27 OGUN	3,830,603,877.41	3728098	1,509,976,981.81	0.98464	837,329,402.80	6,177,910,262.01	6,958,435,337.52	27
28 ONDO	3,830,603,877.41	3441024	1,393,704,520.06	0.50795	431,956,294.26	5,656,264,691.74	6,733,972,279.19	28
29 OSUN	3,830,603,877.41	3423535	1,386,621,018.65	0.34015	289,264,393.56	5,506,489,289.62	6,633,946,569.12	29
30 OYO	3,830,603,877.41	5591589	2,264,739,468.15	7.33681	6,239,180,968.41	12,334,524,313.97	12,966,035,992.00	30
31 PLATEAU	3,830,603,877.41	3178712	1,287,461,314.53	0.73297	623,314,063.53	5,741,379,255.47	6,715,002,821.55	31
32 RIVERS	3,830,603,877.41	5185400	2,100,222,322.87	18.0627	5,360,419,832.20	21,291,246,032.49	29,217,628,986.45	32
33 SOKOTO	3,830,603,877.41	3696999	1,497,381,075.22	0.75709	643,822,864.77	5,971,807,817.40	7,209,713,746.22	33
34 TARABA	3,830,603,877.41	2300736	931,858,122.08	0.48791	414,913,051.67	5,177,375,051.17	6,069,193,933.90	34
35 YOBE	3,830,603,877.41	2321591	940,304,941.33	0.31306	266,220,208.66	5,037,129,027.40	6,170,974,859.17	35
36 ZAMFARA	3,830,603,877.41	3259846	1,320,322,701.88	0.00351	2,985,502.90	5,153,912,082.19	6,440,166,379.84	36
37 FCT-ABUJ	3,830,603,877.41	1277520	569,143,076.39	5.21339	4,433,435,480.47	8,833,182,434.28	9,365,285,011.89	37
Grand Total	141,732,343,464.23	139845861	56,692,937,385.69	100.00	85,039,406,078.54	283,464,686,928.46	340,515,277,312.98	

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO	STATES	EQUALITY			50% POPULATION		20% CONSUMPTION		30% GROSS		DEDUCTION	NET VAT		PMGROSS
		Mar 2026	Mar 2026	Mar 2026	Mar 2026	Mar 2026	Mar 2026	Mar 2026	Feb 2026					
1	ABIA	1,980,990,001.44	730,445,897.74	0.343539224	185,909,637.41	2,897,345,536.59	0.00	2,897,345,536.59	3,502,636,589.18	1				
2	ADAMAWA	2,447,105,295.89	816,558,643.48	0.385904762	208,836,165.53	3,472,500,104.91	0.00	3,472,500,104.91	4,413,752,158.60	2				
3	AKWA IBO	3,612,393,532.03	1,010,409,619.72	4.254398225	2,302,309,534.65	6,925,112,686.41	0.00	6,925,112,686.41	6,286,874,684.94	3				
4	ANAMBRA	2,447,105,295.89	1,077,893,153.32	0.911449346	493,239,797.41	4,018,238,246.62	0.00	4,018,238,246.62	4,541,326,213.28	4				
5	BAUCHI	2,330,576,472.28	1,197,597,916.67	0.385876869	208,821,071.35	3,736,995,460.30	0.00	3,736,995,460.30	4,477,140,380.20	5				
6	BAYELSA	932,230,588.91	439,030,099.69	2.130571256	1,152,979,635.75	2,524,240,324.35	0.00	2,524,240,324.35	4,161,689,740.40	6				
7	BENUE	2,680,162,943.12	1,087,484,318.58	0.252245419	136,505,095.06	3,904,152,356.76	0.00	3,904,152,356.76	4,659,434,975.99	7				
8	BORNO	3,146,278,237.58	1,069,944,589.81	0.482740589	261,239,827.86	4,477,462,655.24	0.00	4,477,462,655.24	5,855,232,500.29	8				
9	CROSS RIV	2,097,518,825.05	744,613,305.58	0.143377342	77,590,061.82	2,919,722,192.45	0.00	2,919,722,192.45	3,500,392,143.24	9				
10	DELTA	2,913,220,590.35	1,056,335,197.47	3.324725270	1,799,207,851.33	5,768,763,639.15	0.00	5,768,763,639.15	6,598,650,197.13	10				
11	EBONYI	1,514,874,706.98	560,206,580.59	0.869015253	470,276,170.17	2,545,357,457.74	0.00	2,545,357,457.74	2,669,412,857.47	11				
12	EDO	2,097,518,825.05	829,505,376.31	0.233659136	126,446,944.73	3,053,471,146.10	0.00	3,053,471,146.10	5,208,624,491.66	12				
13	EKITI	1,864,461,177.82	614,516,051.26	0.575785169	311,591,819.76	2,790,569,048.84	0.00	2,790,569,048.84	3,266,385,717.51	13				
14	ENUGU	1,980,990,001.44	839,548,624.34	0.174931875	94,666,108.36	2,915,204,734.13	0.00	2,915,204,734.13	3,553,486,870.74	14				
15	GOMBE	1,281,817,059.75	606,697,906.15	0.523949758	283,540,576.31	2,172,055,542.21	0.00	2,172,055,542.21	2,750,520,961.22	15				
16	IMO	3,146,278,237.58	1,014,196,135.06	0.188215939	101,854,910.43	4,262,329,283.07	0.00	4,262,329,283.07	5,112,800,848.05	16				
17	JIGAWA	3,146,278,237.58	1,120,837,665.35	0.994532112	538,200,855.25	4,805,316,758.18	0.00	4,805,316,758.18	5,881,113,866.48	17				
18	KADUNA	2,680,162,943.12	1,563,619,227.21	0.49257803	266,563,456.19	4,510,345,626.52	0.00	4,510,345,626.52	5,450,520,701.57	18				
19	KANO	5,127,268,239.02	2,418,586,605.92	1.975960477	1,069,310,488.98	8,615,165,333.91	0.00	8,615,165,333.91	10,589,737,775.11	19				
20	KATSINA	3,961,980,002.88	1,493,001,528.03	0.27527949	148,970,209.34	5,603,951,740.25	0.00	5,603,951,740.25	6,738,630,178.12	20				
21	KEBBI	2,447,105,295.89	834,736,546.10	0.240608116	130,207,453.65	3,412,049,295.64	0.00	3,412,049,295.64	4,349,057,396.05	21				
22	KOGI	2,447,105,295.89	845,009,959.41	0.647049296	350,157,104.44	3,642,272,359.74	0.00	3,642,272,359.74	4,164,109,701.45	22				
23	KWARA	1,864,461,177.82	611,133,678.32	0.719389336	389,304,629.87	2,864,899,486.01	0.00	2,864,899,486.01	3,402,713,462.70	23				
24	LAGOS	2,330,576,472.28	2,323,183,224.29	44.018478203	13,821,033,364.14	18,474,793,060.70	0.00	18,474,793,060.70	12,920,245,764.88	24				
25	NASSARAW	1,514,874,706.98	480,247,727.72	0.368946763	199,659,177.28	2,194,781,611.99	0.00	2,194,781,611.99	2,718,416,537.64	25				
26	NIGER	2,913,220,590.35	1,018,152,503.62	0.346613543	187,573,335.39	4,118,946,429.36	0.00	4,118,946,429.36	5,266,028,317.85	26				
27	OGUN	2,330,576,472.28	960,894,442.97	0.984636936	532,845,983.60	3,824,316,898.84	0.00	3,824,316,898.84	4,299,463,460.41	27				
28	ONDO	2,097,518,825.05	886,902,876.40	0.507948390	274,881,278.17	3,259,302,979.62	0.00	3,259,302,979.62	3,876,660,102.27	28				
29	OSUN	3,495,864,708.42	882,395,193.69	0.340153356	184,077,341.35	4,562,337,243.46	0.00	4,562,337,243.46	5,492,786,758.36	29				
30	OYO	3,845,451,179.26	1,441,197,843.37	7.336811551	3,970,387,888.99	9,257,036,911.62	0.00	9,257,036,911.62	9,942,243,054.46	30				
31	PLATEAU	1,980,990,001.44	819,293,563.79	0.732970857	396,654,404.06	3,196,937,969.29	0.00	3,196,937,969.29	3,724,607,014.16	31				
32	RIVERS	2,680,162,943.12	1,336,505,114.55	18.06270827	9,774,812,620.49	13,791,480,678.17	0.00	13,791,480,678.17	18,884,349,718.54	32				
33	SOKOTO	2,680,162,943.12	952,878,866.05	0.757087678	409,705,459.40	4,042,747,268.57	0.00	4,042,747,268.57	4,879,312,747.48	33				
34	TARABA	1,864,461,177.82	593,000,623.14	0.487906808	264,035,578.34	2,721,497,379.30	0.00	2,721,497,379.30	3,173,656,106.97	34				
35	YOBE	1,980,990,001.44	598,375,871.76	0.313055113	169,412,860.06	2,748,778,733.25	0.00	2,748,778,733.25	3,378,407,401.74	35				
36	ZAMFARA	1,631,403,530.60	840,205,355.74	0.003510729	1,899,865.48	2,473,508,751.82	0.00	2,473,508,751.82	3,129,766,251.55	36				
37	FCT-ABUJA	699,172,941.68	362,181,957.70	5.213389515	2,821,277,123.94	3,882,632,023.33	0.00	3,882,632,023.33	3,871,352,460.57	37				
Grand Total		90,193,309,477.24	36,077,323,790.90	0.3435392242352	54,115,985,686.34	180,386,618,954.48	0.00	180,386,618,954.48	216,691,540,108.26					

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1 ABIA	5,270,591,146.94	0.00	5,270,591,146.94	2,897,345,536.59	2,897,345,536.59	1
2 ADAMAWA	5,441,938,577.29	0.00	5,441,938,577.29	3,472,500,104.91	3,472,500,104.91	2
3 AKWA IBOM	9,036,305,405.71	0.00	9,036,305,405.71	6,925,112,686.41	6,925,112,686.41	3
4 ANAMBRA	6,299,527,085.70	0.00	6,299,527,085.70	4,018,238,246.62	4,018,238,246.62	4
5 BAUCHI	6,040,690,858.58	0.00	6,040,690,858.58	3,736,995,460.30	3,736,995,460.30	5
6 BAYELSA	6,332,333,461.67	0.00	6,332,333,461.67	2,524,240,324.35	2,524,240,324.35	6
7 BENUE	5,754,015,813.13	0.00	5,754,015,813.13	3,904,152,356.76	3,904,152,356.76	7
8 BORNO	5,922,465,105.17	0.00	5,922,465,105.17	4,477,462,655.24	4,477,462,655.24	8
9 CROSS RIVER	5,122,637,740.47	0.00	5,122,637,740.47	2,919,722,192.45	2,919,722,192.45	9
10 DELTA	8,317,885,811.23	0.00	8,317,885,811.23	5,768,763,639.15	5,768,763,639.15	10
11 EBONYI	5,449,933,914.32	0.00	5,449,933,914.32	2,545,357,457.74	2,545,357,457.74	11
12 EDO	5,332,814,667.63	0.00	5,332,814,667.63	3,053,471,146.10	3,053,471,146.10	12
13 EKITI	5,285,916,246.14	0.00	5,285,916,246.14	2,790,569,048.84	2,790,569,048.84	13
14 ENUGU	5,298,655,600.22	0.00	5,298,655,600.22	2,915,204,734.13	2,915,204,734.13	14
15 GOMBE	5,229,550,064.13	0.00	5,229,550,064.13	2,172,055,542.21	2,172,055,542.21	15
16 IMO	5,584,398,377.48	0.00	5,584,398,377.48	4,262,329,283.07	4,262,329,283.07	16
17 JIGAWA	6,437,664,409.79	0.00	6,437,664,409.79	4,805,316,758.18	4,805,316,758.18	17
18 KADUNA	6,706,605,237.03	0.00	6,706,605,237.03	4,510,345,626.52	4,510,345,626.52	18
19 KANO	9,311,585,026.54	0.00	9,311,585,026.54	8,615,165,333.91	8,615,165,333.91	19
20 KATSINA	6,410,845,179.00	0.00	6,410,845,179.00	5,603,951,740.25	5,603,951,740.25	20
21 KEBBI	5,346,944,448.44	0.00	5,346,944,448.44	3,412,049,295.64	3,412,049,295.64	21
22 KOGI	5,708,723,549.17	0.00	5,708,723,549.17	3,642,272,359.74	3,642,272,359.74	22
23 KWARA	5,402,721,218.85	0.00	5,402,721,218.85	2,864,899,486.01	2,864,899,486.01	23
24 LAGOS	44,914,372,802.08	9,886,025,186.97	35,028,347,615.11	28,474,793,060.70	28,474,793,060.70	24
25 NASSARAWA	4,899,029,013.85	0.00	4,899,029,013.85	2,194,781,611.99	2,194,781,611.99	25
26 NIGER	5,725,315,910.15	0.00	5,725,315,910.15	4,118,946,429.36	4,118,946,429.36	26
27 OGUN	6,177,910,262.01	0.00	6,177,910,262.01	3,824,316,898.84	3,824,316,898.84	27
28 ONDO	5,656,264,691.74	0.00	5,656,264,691.74	3,259,302,979.62	3,259,302,979.62	28
29 OSUN	5,506,489,289.62	0.00	5,506,489,289.62	4,562,337,243.46	4,562,337,243.46	29
30 OYO	12,334,524,313.97	0.00	12,334,524,313.97	9,257,036,911.62	9,257,036,911.62	30
31 PLATEAU	5,741,379,255.47	0.00	5,741,379,255.47	3,196,937,969.29	3,196,937,969.29	31
32 RIVERS	21,291,246,032.49	0.00	21,291,246,032.49	13,791,480,678.17	13,791,480,678.17	32
33 SOKOTO	5,971,807,817.40	0.00	5,971,807,817.40	4,042,747,268.57	4,042,747,268.57	33
34 TARABA	5,177,375,051.17	0.00	5,177,375,051.17	2,721,497,379.30	2,721,497,379.30	34
35 YOBE	5,037,129,027.40	0.00	5,037,129,027.40	2,748,778,733.25	2,748,778,733.25	35
36 ZAMFARA	5,153,912,082.19	0.00	5,153,912,082.19	2,473,508,751.82	2,473,508,751.82	36
37 FCT-ABUJA	8,833,182,434.28	0.00	8,833,182,434.28	3,882,632,023.33	3,882,632,023.33	37
Grand Total	283,464,686,928.46	9,886,025,186.97	273,578,661,741.49	80,386,618,954.48	180,386,618,954.48	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT - March 2026

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GRANDSUM

1	2	3	4			5			6			7			8			9			10	11
			STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGOS GROSS STATUTORY REVENUE	LGOS NET STATUTORY	NET VAT TO LGOV	TOTAL PAID (5+6+8+9)	SNO										
-	FABA	17	9,396,596,540.45	9,005,284,169.92	5,270,591,146.94	5,131,732,409.81	4,982,264,475.54	2,897,345,536.59	22,155,465,329.99	1												
2	DADAMAWA	21	8,424,366,839.17	7,459,843,447.37	5,441,938,577.29	6,472,943,911.37	6,284,411,564.43	3,472,500,104.91	22,658,693,694.00	2												
3	KARVA IBOM	31	35,224,570,792.94	33,817,663,224.24	9,036,305,405.71	8,621,580,921.94	8,370,466,914.50	6,925,112,686.41	58,149,548,230.87	3												
4	ANAMBRA	21	9,669,538,174.24	9,105,226,082.15	6,299,527,085.70	6,507,924,386.52	6,318,973,190.80	4,018,238,246.62	25,741,364,605.28	4												
5	BAUCHI	20	10,115,808,009.82	5,019,110,742.71	6,040,690,858.58	7,387,782,015.79	7,172,803,898.82	3,736,995,460.30	21,969,400,960.42	5												
6	BAVELSA	8	34,752,309,858.11	33,886,425,267.47	6,332,333,461.67	3,007,697,697.87	2,919,512,328.03	2,524,240,324.35	45,662,511,381.52	6												
7	BENUE	23	9,484,223,935.83	8,703,469,895.13	5,754,015,813.13	8,039,050,230.85	7,804,903,136.75	3,904,152,356.76	26,166,541,201.78	7												
8	BORNO	27	10,507,160,898.68	9,301,523,786.06	5,922,465,105.17	8,727,999,439.49	8,473,785,863.58	4,477,462,655.24	28,175,237,410.05	8												
9	CROSS RIVER	18	8,504,102,862.88	4,095,698,754.78	5,122,637,740.47	5,626,666,342.39	5,462,782,856.69	2,919,722,192.45	17,600,841,544.39	9												
10	DELTA	25	45,722,618,798.68	43,473,347,189.33	8,317,885,811.23	7,209,765,930.22	6,999,772,747.79	5,768,763,639.15	64,559,769,387.50	10												
11	EBONYI	13	7,565,905,086.78	6,445,811,519.57	5,449,993,914.32	4,162,245,136.28	3,999,392,244.06	2,545,357,457.74	18,440,495,135.69	11												
12	EDO	18	10,809,835,541.43	7,186,786,378.72	5,332,814,667.63	5,516,446,784.21	5,355,773,576.91	3,053,471,146.10	20,928,845,769.35	12												
13	EKITI	16	7,561,635,670.64	4,913,884,032.21	5,285,916,246.14	4,380,258,797.02	4,252,678,443.71	2,790,569,048.84	17,243,047,770.89	13												
14	ENUGU	17	8,504,853,299.92	7,398,531,865.98	5,298,655,600.22	5,604,791,945.79	5,441,545,578.43	2,915,204,734.13	21,053,937,778.74	14												
15	GOMBE	11	7,966,713,737.20	5,183,956,175.49	5,229,550,064.13	3,840,407,355.79	3,228,550,830.86	2,172,055,542.21	16,314,114,612.70	15												
16	IMO	27	11,461,604,875.27	9,210,294,937.76	5,564,398,377.48	7,511,667,982.91	7,661,858,702.43	4,262,329,283.07	27,783,210,645.55	16												
17	JIGAWA	27	9,457,417,328.46	8,878,370,775.15	6,437,664,409.79	7,891,744,463.50	7,891,744,463.50	4,808,316,675.18	26,349,904,135.12	17												
18	KADUNA	23	11,080,464,396.68	4,851,803,615.92	6,706,605,237.03	8,874,980,180.94	8,616,485,612.57	4,510,345,626.52	24,685,240,092.04	18												
19	KANO	44	13,414,135,738.93	11,570,137,729.59	9,311,565,028.54	14,129,729,084.71	13,718,183,577.39	6,615,165,333.91	43,215,071,667.43	19												
20	KATSINA	34	10,395,573,431.99	7,486,214,464.48	6,410,845,179.00	10,757,203,260.40	10,443,866,660.59	5,603,951,740.25	29,954,998,044.32	20												
21	KEBBI	21	8,929,849,442.12	8,140,524,940.29	5,346,944,448.44	6,788,949,926.22	6,591,213,520.60	3,412,049,295.64	23,490,732,204.97	21												
22	KOGI	21	9,346,873,005.57	7,824,069,857.98	5,708,723,549.17	7,016,877,029.25	6,812,501,970.14	3,642,272,359.74	23,987,667,787.03	22												
23	KWARA	16	7,527,922,976.48	6,196,911,818.37	5,402,721,218.85	4,965,175,480.42	4,820,556,718.85	2,864,899,486.01	19,285,091,242.09	23												
24	LAGOS	20	11,329,107,845.68	2,885,188,964.55	35,028,347,615.11	8,458,157,504.22	8,211,803,402.15	28,474,793,080.70	74,400,133,042.52	24												
25	NASSARAWA	13	7,798,944,378.29	7,360,285,276.79	4,899,029,013.85	4,429,792,298.24	4,300,769,221.59	2,194,781,611.99	18,754,865,124.22	25												
26	NIGER	25	10,017,396,814.87	7,487,579,834.02	5,725,315,910.15	8,199,203,842.56	7,980,392,080.16	4,118,946,429.36	25,292,224,253.68	26												
27	OGUN	20	7,856,867,152.96	3,680,784,647.39	6,177,910,262.01	5,849,282,375.56	5,678,914,928.10	3,824,316,898.84	19,361,926,766.35	27												
28	ONDO	18	11,267,790,508.49	9,910,473,426.16	5,656,264,691.74	5,566,434,662.10	5,423,722,972.91	3,259,302,979.62	24,249,764,070.43	28												
29	OSUN	30	7,712,835,161.09	5,605,968,503.81	5,506,489,289.62	7,566,966,992.86	7,346,569,895.98	4,562,337,243.46	23,021,364,932.87	29												
30	OYO	33	9,485,271,829.63	6,588,882,398.46	12,334,524,313.97	9,545,138,453.94	9,267,124,712.56	9,257,036,911.62	37,447,568,336.55	30												
31	PLATEAU	17	8,831,100,649.97	6,632,972,690.80	5,741,379,255.47	5,993,522,896.19	5,809,245,530.28	3,196,937,969.29	65,518,914,146.41	31												
32	RIVERS	23	26,447,516,961.55	23,235,305,554.41	5,971,807,817.40	7,469,974,655.07	7,252,402,577.74	4,042,747,268.57	24,774,582,030.62	32												
33	SOKOTO	23	9,320,258,969.68	7,507,624,380.05	5,971,807,817.40	5,598,770,995.23	5,435,699,995.37	2,748,778,733.25	20,900,901,030.62	33												
34	TARABA	16	8,146,295,748.45	7,566,328,604.78	5,177,375,051.17	5,598,770,995.23	5,465,119,947.82	2,473,508,751.82	20,508,178,569.90	34												
35	YOBE	17	8,397,785,180.83	7,257,150,834.43	5,037,129,027.40	5,629,073,574.40	5,465,119,947.82	2,473,508,751.82	19,767,441,002.79	35												
36	ZAMFARA	14	8,415,670,011.15	7,201,918,938.44	5,153,912,082.19	5,086,244,267.25	4,938,101,230.34	2,473,508,751.82	14,896,822,082.70	36												
37	FCT-ABUJA	6	0.00	0.00	8,833,182,434.28	2,246,437,853.85	2,181,007,625.10	3,882,632,023.33	1,055,846,761,399.35	37												
SUB-TOTAL C/F		774	441,449,921,435.91	361,885,336,724.66	273,578,661,741.49	247,238,899,452.98	239,996,143,976.72	180,386,618,954.48														

SINO	STATES	NO OF LGOVTS	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			TOTAL PAID (5+6+8+9)	SNO
			GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT		
1	2	3	4	5	6	7	8	9	10	11
SUB-TOTAL B/F			441,449,921,435.91	361,885,336,724.66	273,578,661,741.49	238,899,422.98	239,996,143,978.72	180,386,618,954.48	1,056,846,761,359.35	
38	FCI-ABUJA	6	12,001,888,321.50	11,780,824,404.50	0.00	0.00	0.00	0.00	11,780,824,404.50	38
39	Federal Government	0	620,257,588,455.33	512,746,781,432.59	51,539,033,986.99	0.00	0.00	0.00	564,285,815,419.59	39
40	4% Cost of Collection - FIRS/FIRS Tax Refund	0	18,127,307,936.85	18,127,307,936.85	0.00	0.00	0.00	0.00	18,127,307,936.85	40
41	MRS-VAT Cost of Collection	0	0.00	0.00	26,576,995,891.60	0.00	0.00	0.00	26,576,995,891.60	41
42	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MIDGIF) GAS FLARED PENALTY	0	9,788,660,193.66	9,788,660,193.66	0.00	0.00	0.00	0.00	9,788,660,193.66	42
43	4% COST OF COLLECTION TO NUPRC, 13% Derivation Refund on NLNG and 13% Derivation on subsidy, Priority Project, Police Trust Fund.	0	54,542,872,715.34	54,542,872,715.34	0.00	0.00	0.00	0.00	54,542,872,715.34	43
44	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	19,135,437,041.95	0.00	0.00	0.00	19,135,437,041.95	44
45	VAT REFUND.	0	0.00	0.00	100,000,000,000.00	0.00	0.00	0.00	100,000,000,000.00	45
46	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/0.5% FROM NON OIL TO RMAFC	0	296,463,969,973.53	296,463,969,973.53	0.00	0.00	0.00	0.00	296,463,969,973.53	46
47	TOTAL DEDUCTIONS	0	0.00	178,655,096,059.17	9,886,025,186.97	0.00	0.00	0.00	188,541,121,246.14	47
48	ECOLOGGY	0	0.00	8,641,359,591.48	0.00	0.00	0.00	0.00	15,842,482,584.39	48
49	LGCS TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	41,622,451.36	0.00	41,622,451.36	49
50	LESS 0.5% TO RMAFC FROM VAT	0	0.00	0.00	3,322,124,486.45	0.00	0.00	0.00	3,322,124,486.45	50
SUB-TOTAL C/F			6	1,011,182,287,596.21	1,090,746,872,307.13	210,459,616,593.96	0.00	7,242,755,444.27	0.00	1,308,449,244,345.36
SUB-TOTAL B/F			6	1,011,182,287,596.21	1,090,746,872,307.13	210,459,616,593.96	0.00	7,242,755,444.27	0.00	1,308,449,244,345.36
GRAND-TOTAL			1,452,632,209,032.13	1,452,632,209,031.80	484,036,278,335.45	247,238,899,422.98	247,238,899,422.98	180,386,618,954.48	2,364,296,005,744.71	

TOTAL FUNDS!!: 2,364,296,005,745.04
AS ON PAGE 17!!
TOTAL FUNDS SHARED!!: 2,364,296,005,745.04
ACCT BALANCED!! 0.00

Total-Statutory-for FGN,States and Others 1,452,632,209,031.80
Total-Statutory-for LGCs 247,238,899,422.98
Total-Statutory-Shared 1,699,871,108,454.78
Total-VAT-Shared 664,424,897,289.93

SCHEDULE I

FEDERATION ACCOUNT: Mar 2025

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

SN	DESCRIPTION	Mar 2025	Feb 2025	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	47,467,495,425.00	26,590,030,111.55	20,877,465,313.45
2	(1) PETROLEUM PROFIT TAX (PPT)	196,428,193,275.00	174,808,610,217.13	21,619,583,057.87
3	(11) ROYALTY (CRUDE)	527,184,986,550.00	311,531,431,077.69	215,653,555,472.31
4	(111) RENT	3,846,809,910.00	10,290,030,155.47	-6,443,220,245.47
5	(IV) PENALTY FOR GAS FLARED	53,907,943,140.00	33,150,530,046.57	20,757,413,093.43
6	(D) MISCELLANEOUS OIL REVENUE	2,144,585,395.49	3,649,716,238.87	-1,505,130,843.38
7	GAS RECEIPTS (EXPORT)	9,544,164,660.00	10,519,420,024.52	-975,255,364.52
8	GAS REVENUE TO THE FEDERATION ACCOUNT	825,330,285.10	20,966,511,381.54	-20,141,181,096.44
9	GAS SALES ROYALTY DPR	4,647,350,745.75	7,165,056,973.98	-2,517,706,228.23
10	ROYALTIES (GAS)	12,251,310,030.00	21,377,984,803.25	-9,126,674,773.25
11	4% cost of collection on supplementary component	0.00	-4,859,543,406.00	4,859,543,406.00
12	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-52,987,309,324.74	-31,824,508,844.71	-21,162,800,480.03
13	CRUDE OIL REVENUE TO THE FEDERATION ACCOUNT	22,787,018,380.00	0.00	22,787,018,380.00
14	PART OF REFUND DUE TO LGGs FROM SIGNATURE BONUS	0.00	-100,000,000,000.00	100,000,000,000.00
15	13% REFUND ON SIGNATURE BONUS	-47,708,976,562.32	-100,000,000,000.00	52,291,023,437.68
16	13% NLNG REFUND TO OIL PRODUCING STATES	-100,000,000,000.00	0.00	-100,000,000,000.00
17	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
18	4% Cost of Collection - NUPRC	-24,731,043,855.53	-25,961,857,923.68	1,230,814,068.15
19	DPR ROYALTY	0.00	261,881,698,796.08	-261,881,698,796.08
20	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-9,958,067,240.69	-8,260,955,379.69	-1,697,111,861.00
21	CIT UPSTREAM	201,570,416,055.00	202,380,483,412.80	-810,067,357.80
22	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
		<u>729,057,128,015.68</u>	<u>695,241,558,832.99</u>	<u>33,815,569,182.69</u>
NON MINERAL REVENUE				
23	(1) CUSTOMS & EXCISE DUTIES, ETC.	283,425,488,348.37	299,583,126,686.78	-16,157,638,338.41
24	7% Cost Of Collection - NCS	-19,839,784,184.39	-20,970,818,866.07	1,131,034,681.68
25	LESS FIRS TAX REFUND	0.00	-100,000,000,000.00	100,000,000,000.00
26	(B) COMPANIES INCOME TAX ETC.	352,941,359,399.99	241,437,775,430.52	111,503,583,969.47
27	4% Cost Of Collection - FIRS	-14,259,799,815.27	-9,657,511,017.22	-4,602,288,798.05
28	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-400,000,000,000.00	-278,000,000,000.00	-122,000,000,000.00
		<u>202,267,263,748.70</u>	<u>132,392,572,234.01</u>	<u>69,874,691,514.69</u>
		<u>931,324,391,764.38</u>	<u>827,634,131,067.00</u>	<u>103,690,260,697.38</u>
ELECTRONIC MONEY TRANSFER LEVY				
29	ELECTRONIC MONEY TRANSFER LEVY	26,010,943,485.73	36,636,330,862.07	-10,625,387,376.34
30	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,040,437,739.43	-1,465,453,234.48	425,015,495.05

<i>SN</i>	<i>DESCRIPTION</i>	<i>Mar 2025</i>	<i>Feb 2025</i>	<i>VARIANCE</i>
		<u>24,970,505,746.30</u>	<u>35,170,877,627.59</u>	<u>-10,200,371,881.29</u>
	<u>OTHER MINERAL REVENUE</u>			
31	EXCHANGE DIFFERENCE	25,157,481,821.95	0.00	25,157,481,821.95
32	SOLID MINERAL	0.00	28,218,818,355.40	-28,218,818,355.40
		<u>25,157,481,821.95</u>	<u>28,218,818,355.40</u>	<u>-3,061,336,533.45</u>
	<u>OTHER NON-MINERAL REVENUE</u>			
33	OTHER NON-MINERAL REVENUE	0.00	178,000,000,000.00	-178,000,000,000.00
34	EXCHANGE DIFFERENCE NON MINERAL REVENUE	3,553,635,981.72	0.00	3,553,635,981.72
		<u>3,553,635,981.72</u>	<u>178,000,000,000.00</u>	<u>-174,446,364,018.28</u>
	<u>VAT</u>			
35	VAT FOR DISTRIBUTION	637,617,636,174.63	654,455,847,385.22	-16,838,211,210.59
36	Cost Of Collection - FIRS & NCS (VAT)	-25,504,705,446.99	-26,178,233,895.41	673,528,448.42
37	3%VAT FOR NORTH EAST COMMISSION	-18,363,387,921.83	-18,848,328,404.69	484,940,482.86
		<u>593,749,542,805.81</u>	<u>609,429,285,085.12</u>	<u>-15,679,742,279.31</u>
		<u>647,431,166,355.78</u>	<u>850,818,981,068.11</u>	<u>-203,387,814,712.33</u>
	<u>GRAND TOTAL</u>	<u>1,578,755,558,120.16</u>	<u>1,678,453,112,135.11</u>	<u>-99,697,554,014.95</u>